



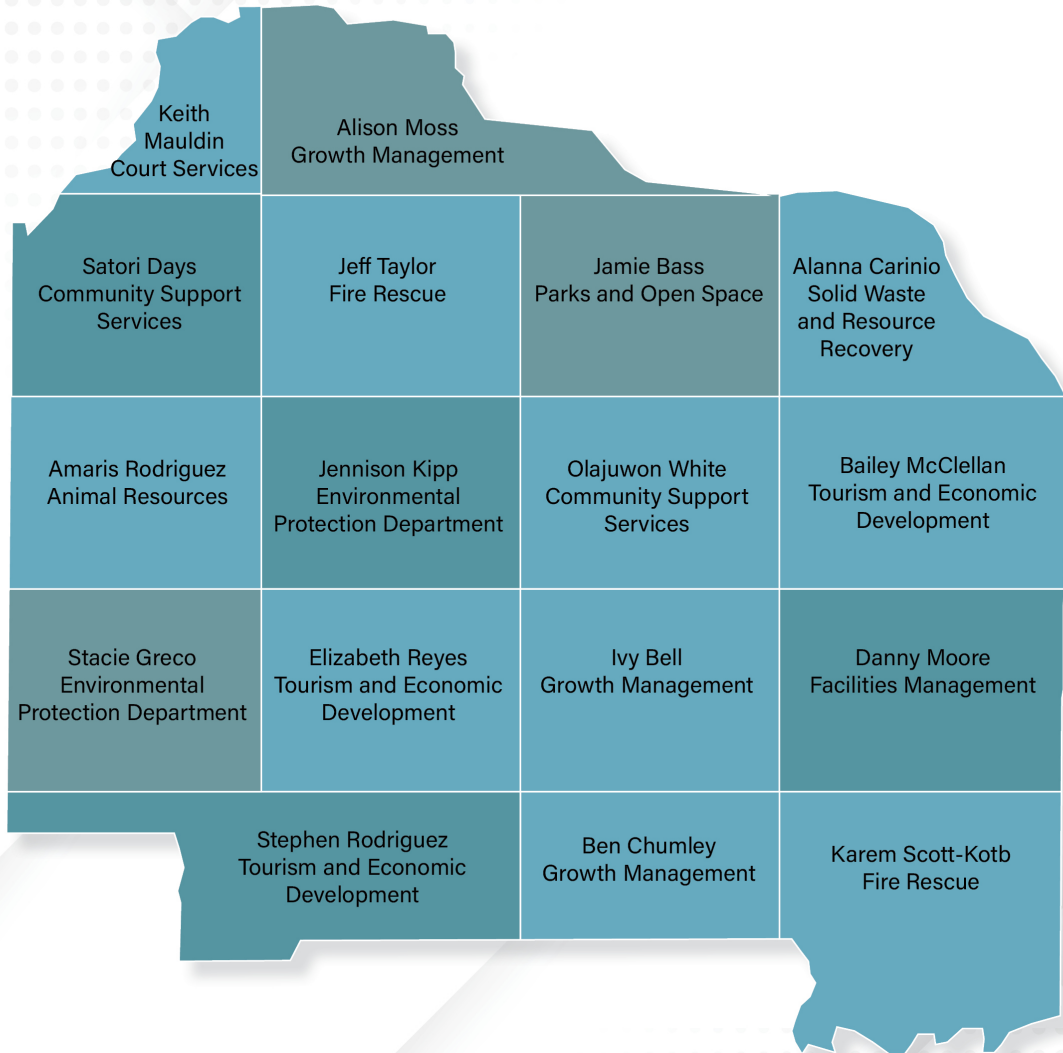
County Manager's Budget Book

FY26 - 27



**Our People Are Our
Greatest Resource**

Our People Are Our Greatest Resource



Keith Mauldin Court Services	Alison Moss Growth Management		
Satori Days Community Support Services	Jeff Taylor Fire Rescue	Jamie Bass Parks and Open Space	Alanna Carinio Solid Waste and Resource Recovery
Amaris Rodriguez Animal Resources	Jennison Kipp Environmental Protection Department	Olajuwon White Community Support Services	Bailey McClellan Tourism and Economic Development
Stacie Greco Environmental Protection Department	Elizabeth Reyes Tourism and Economic Development	Ivy Bell Growth Management	Danny Moore Facilities Management
Stephen Rodriguez Tourism and Economic Development		Ben Chumley Growth Management	Karem Scott-Kotb Fire Rescue



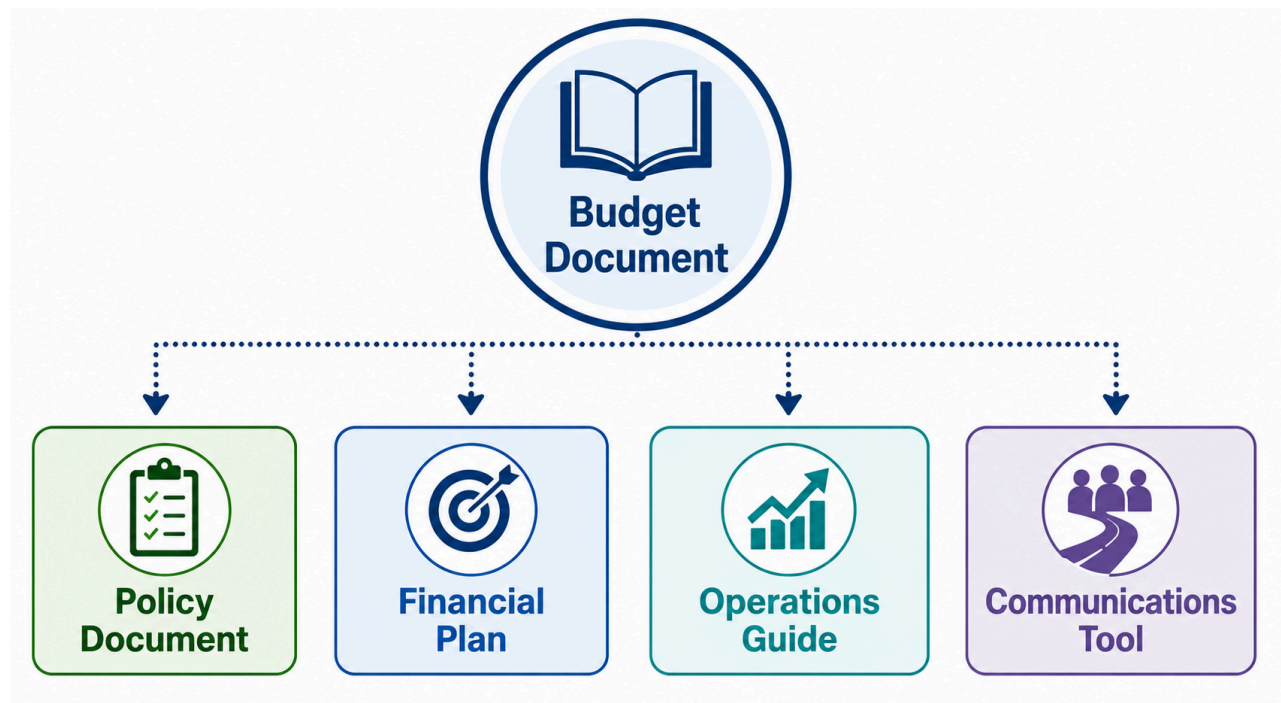
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ALACHUA COUNTY BUDGET FISCAL YEAR 26-27

The Alachua County Budget serves as the County's annual financial plan, policy document, and communication tool. It outlines the County's priorities, goals, and strategies while providing a comprehensive plan for the allocation of public resources. The County budget includes information on revenues, expenditures, fund balances, reserves, debt management, capital projects, strategic performance and financial policies. Historical financial information and trend analyses are also included to provide context and support informed decision-making.

In addition to serving as the County's financial plan, the budget provides an overview of County government, its organizational structure, departments, services, and performance measures. It is designed to help residents understand how public funds are collected, allocated, and invested to deliver services that support the community. Throughout the document, the County Manager's Budget Message, Budget in Brief, narrative explanations, financial schedules, charts, graphs, and other visual aids present complex financial information in a clear and accessible format.

The Alachua County Budget Book for Fiscal Year 26-27 is organized into nine sections: 1. Introduction, including the County Manager's Message and Budget in Brief, 2. Consolidated Reports, 3. Functional Department Descriptions, Summary of Services and Budgets and Departmental Performance Measures 4. Debt Management 5. Capital Budget and Financial Plan 6. Performance Management 7. Budgeting and Fund Structures 8. Long Term Financial Forecasting 9. Appendices



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Introduction



WELCOME TO THE COUNTY MANAGER'S FY26-27 PROPOSED BUDGET BOOK

Every budget reflects a community's priorities. The Alachua County Manager's FY26-27 Proposed Budget demonstrates how public resources are invested to provide essential services, maintain infrastructure, protect public safety and improve quality of life. The Budget in Brief provides an overview of where funding comes from, how it is allocated, and how those decisions support the Board of County Commissioners strategic priorities.



UNDERSTANDING YOUR BUDGET BOOK

The Alachua County Budget is more than a financial document—it is a roadmap that shows how public resources are used to provide services, achieve community goals, and maintain the County's financial health. This guide highlights each section to help readers quickly find the information most relevant to them.

Section 1 – INTRODUCTION

Provides an overview of the County, its organization, and the priorities that shaped the proposed budget. Includes the County Manager's Budget Message, Budget in Brief, key initiatives, staffing information, and the County's mission, vision, and values.

Section 2 – CONSOLIDATED REPORTS

Presents a countywide view of revenues, expenditures, fund balance, and reserves. This section explains where funding comes from, how resources are allocated, and the County's overall financial position.

Section 3 – FUNCTIONAL DEPARTMENT BUDGETS

Contains detailed information for each County department, constitutional office, and judicial function. Includes missions, services, goals, staffing levels, and financial history. Use this section to understand how specific programs and services are funded and delivered.

Section 4 – DEBT MANAGEMENT

Explains the County's debt obligations, borrowing practices, bond ratings, and financing tools. It also outlines current and future debt issuances and how debt supports major capital investments.

Section 5 – CAPITAL BUDGET AND FINANCIAL PLAN

Focuses on major infrastructure and capital improvement projects, including facilities, parks, transportation systems, and other long-term assets. It identifies funding sources, planning criteria, and the impact of capital projects on future operating budgets.

Section 6 – PERFORMANCE MANAGEMENT

Measures how effectively County programs and services achieve desired results. Performance indicators and service summaries help evaluate efficiency, effectiveness, and progress toward strategic goals.

Section 7 – BUDGET PROCESS AND FUND STRUCTURE

Describes the County's budget process, financial policies, budget calendar, and opportunities for public participation. It also explains the County's fund structure and accounting methods, helping readers understand how revenues and expenditures are organized.

Section 8 – LONG-TERM FINANCIAL FORECASTING

Examines future financial conditions using economic trends, revenue projections, expenditure forecasts, and growth assumptions. This section helps identify opportunities and challenges that may affect the County's financial sustainability.

Section 9 – APPENDICES

Provides supporting information and reference materials, including budget terminology, demographic and economic data, financial policies, ethics statements, and other background resources.

WHERE NATURE AND CULTURE MEET

Community Overview

Established in 1824, Alachua County is located in north central Florida and encompasses approximately 969 square miles. The County includes the municipalities of Alachua, Archer, Gainesville, Hawthorne, High Springs, La Crosse, Micanopy, Newberry, and Waldo. Gainesville, the county seat, was established in 1854 on land that was part of a grant awarded by the King of Spain to Don Fernando Arredondo in 1817. The name *Alachua* is derived from a Seminole word believed to mean "jug," likely referring to the sinkhole at Paynes Prairie.

Alachua County has a rich cultural and historical heritage, with more than 65 properties listed on the National Register of Historic Places, including two National Historic Landmarks: the Marjorie Kinnan Rawlings Historic State Park and the Dudley Farm Historic State Park. As of April 1, 2025, the County's estimated permanent population was 298,485, an increase of 2.03% from the prior year. Home to the University of Florida, Alachua County also experiences a significant seasonal population increase of approximately 63,000 students, contributing to the area's economic vitality and service demands.

Government Organization

Alachua County is a political subdivision of the State of Florida governed by a five-member elected Board of County Commissioners (Board). The Board establishes County policy and adopts the annual budget in accordance with Chapter 125, Florida Statutes.

The Board of County Commissioners appoints a County Manager to serve as the County's chief administrative officer. The County Manager is responsible for implementing Board policies and overseeing the day-to-day administration of County operations, including the management of departments, programs, and personnel under the Board's authority. The Board also appoints the County Attorney, who serves as the chief legal advisor to the Board and County departments on matters of civil law. Numerous advisory boards and committees assist the Board by providing citizen input and technical expertise on a variety of policy issues.

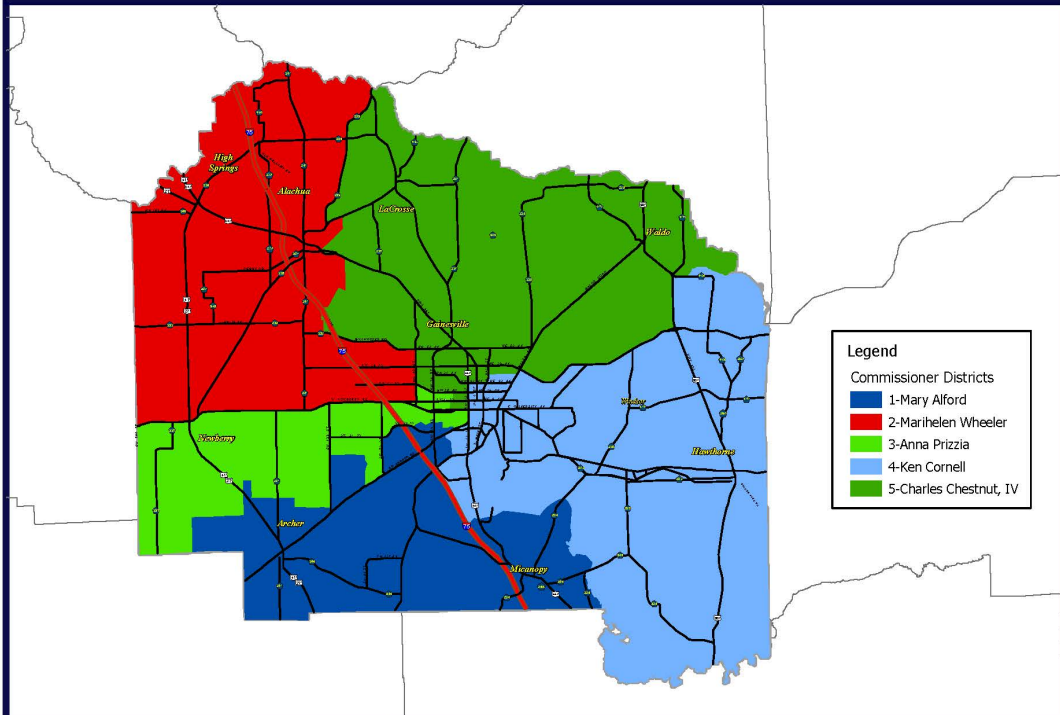
Alachua County's five independently elected Constitutional Officers are the Clerk of the Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Each performs constitutional and statutory responsibilities and is directly accountable to the voters. The County also provides full or partial funding for other constitutional and judicial offices, including the State Attorney, Public Defender, and the Eighth Judicial Circuit, as required by Florida law.

Fiscal Stewardship

Alachua County is committed to responsible financial management and the efficient delivery of public services. The County's growing population, major university presence, and diverse urban and rural communities influence service demands and long-term financial planning. Florida law requires the County to adopt a balanced annual budget in which projected revenues are sufficient to fund planned expenditures.

As the community continues to grow, the County must balance increasing service demands, inflationary pressures, and state mandates while maintaining long-term financial stability. Through a collaborative budget development process, the Board of County Commissioners evaluates community priorities, available resources, and operational needs to ensure public funds are allocated responsibly, and transparently, in accordance with Board priorities and adopted financial policies.

COUNTY COMMISSION DISTRICTS



Legend

Commissioner Districts

- 1-Mary Alford
- 2-Marihelen Wheeler
- 3-Anna Prizzia
- 4-Ken Cornell
- 5-Charles Chestnut, IV

Map Disclaimer:
 This data is prepared for the inventory of real property found within Alachua County and is compiled from recorded deeds, plats, and other public records and data. Users of this data are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information contained within this data. Alachua County Property Appraiser's Office assumes no legal responsibility for the information contained within this data.



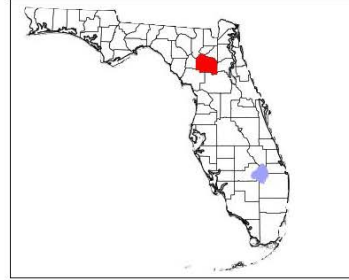
AYESHA SOLOMON
 ALACHUA COUNTY
PROPERTY APPRAISER
 KNOWLEDGEABLE - COMMUNITY FOCUSED - COMMITTED



FACT SHEET

ABOUT ALACHUA COUNTY

Florida's 24th Most Populous County
Population – 298,485
114,715 Unincorporated – 183,770 Incorporated
Median Household Income - \$61,949
Per Capita Income - \$58,873
Households – 112,723
Registered Voters – 164,393
Form of Government = Commission – County Manager
Municipalities - 9



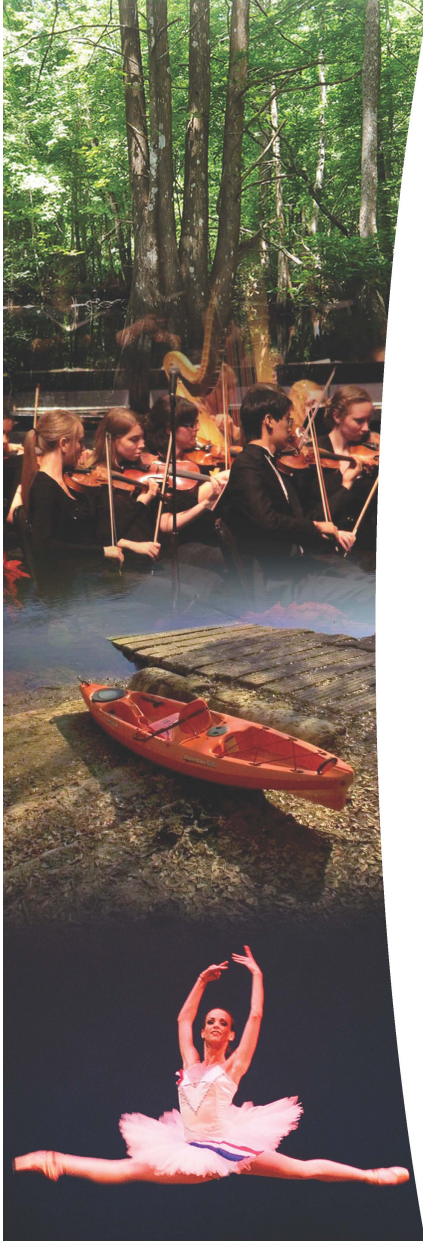
EXPLORE

1 Cuscowilla Nature & Retreat Center
4 Live Music Venues
5 Wildlife Sanctuaries and Zoo
7 Museums & Galleries
8 State Parks
9 Attraction & Sports Venues
Including Alachua County Sports & Events Center
11 Theaters & Performing Arts Venues
12 Living History & Historic sites
19 Community parks
100 miles of biking, birding and hiking trails

Visit Gainesville, Alachua County, FL at
www.visitgainesville.com



Mission Statement Vision and Values



Mission Statement

Alachua County's mission is to provide responsive service to citizens and responsible stewardship of county resources for current and future generations.

Vision and Values

Vision - Alachua County is committed to responsible stewardship of the resources entrusted to us by our citizens, realizing that our natural and human resources are our most valuable assets. Furthermore, Alachua County is dedicated to be transparent and responsive, creating an atmosphere of trust with the citizens we serve.

Values -To meet this mission, employees should recognize these fundamental values and these values should serve as a guide to employee conduct and actions where policies are silent or in apparent conflict:

- **Integrity:** We adhere to standards of ethical conduct.
- **Honesty:** We are truthful, fair and open with our fellow employees and the people we serve.
- **Respect:** We are responsive, compassionate and courteous in all our interactions.
- **Diversity:** We embrace the value and power of diversity in our community.
- **Innovation:** We are committed to the consideration and implementation of new ideas.
- **Accountability:** We are accountable for our behavior and the quality of work performed individually and as teams.
- **Communication:** Our open communication and sharing of ideas enhances the decision-making process.



Where Nature and Culture Meet

COUNTY COMMISSIONERS

Ken Cornell

Chair



COUNTY COMMISSIONERS

Anna Prizzia

Vice Chair



COUNTY COMMISSIONERS

Mary Alford

Commissioner



COUNTY COMMISSIONERS

Charles "Chuck" Chestnut, IV

Commissioner



COUNTY COMMISSIONERS

Marihelen Wheeler

Commissioner



PRINCIPAL OFFICIALS - APPOINTED OFFICIALS

Michele Lieberman

County Manager



PRINCIPAL OFFICIALS - APPOINTED OFFICIALS

Sylvia E. Torres
County Attorney



PRINCIPAL OFFICIALS - CONSTITUTIONAL OFFICERS

Kim A. Barton
Supervisor of Elections



PRINCIPAL OFFICIALS - CONSTITUTIONAL OFFICERS

Ayesha Solomon

Property Appraiser



PRINCIPAL OFFICIALS - CONSTITUTIONAL OFFICERS

Chad D. Scott

Sheriff



PRINCIPAL OFFICIALS - CONSTITUTIONAL OFFICERS

John Power

Tax Collector



PRINCIPAL OFFICIALS - CONSTITUTIONAL OFFICERS

J.K. "Jess" Irby

Clerk of Circuit Courts



PRINCIPAL OFFICIALS - JUDICIAL

Brian S. Kramer

State Attorney



PRINCIPAL OFFICIALS - JUDICIAL

Stacy A. Scott

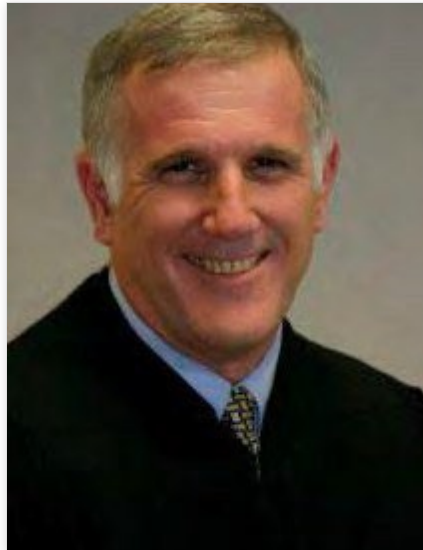
Public Defender

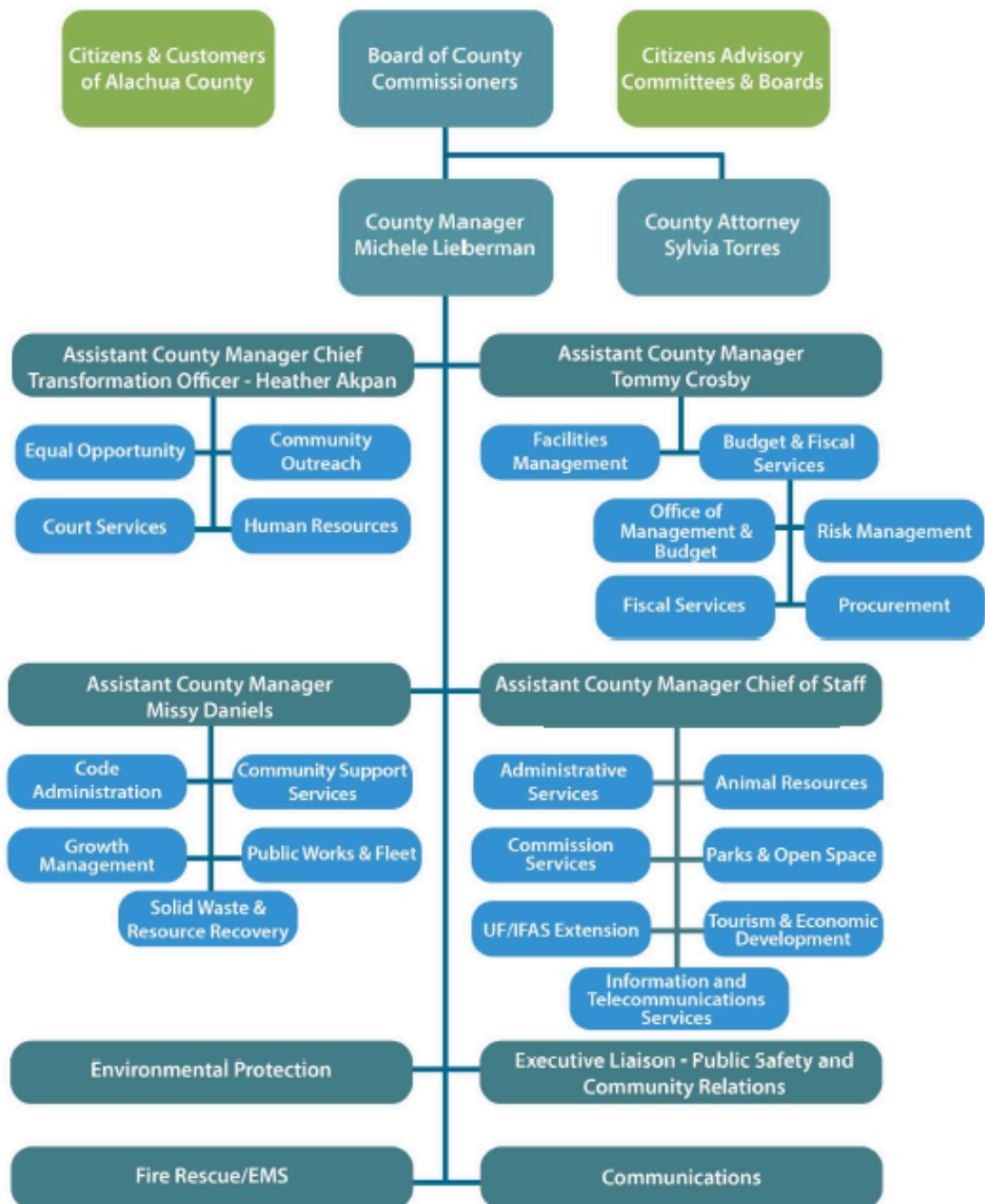


PRINCIPAL OFFICIALS - JUDICIAL

James P. Nilon

Chief Judge





ALACHUA COUNTY BUDGET DEVELOPMENT PROCESS

A Collaborative Process Focused on Community Needs, Fiscal Responsibility, and Transparency



BUDGET DEVELOPMENT

The County budget is developed through a collaborative process in which departments evaluate service needs and submit funding requests for review by County Administration. These requests are evaluated alongside projected revenues, strategic priorities, and available resources to develop the County Manager's Proposed Budget. The Proposed Budget is then presented to the Board of County Commissioners and the public for review and discussion before the Board adopts the final budget.

The FY26–27 Proposed Budget incorporates updated property values certified by the Alachua County Property Appraiser as of July 1, 2026. Revenue estimates are continue to be refined throughout the budget process as additional information becomes available, including state revenue estimates received during July through September.

The proposed General County millage rate is based on the rolled-back rate of **7.2107 mills**, representing a reduction of **0.3893 mills** from the FY25–26 adopted rate. The Municipal Services Taxing Unit (MSTU) for Law Enforcement millage rate remains unchanged at **3.5678 mills**.

Public input is incorporated through workshops, public hearings, and community participation throughout the budget process. The Board of County Commissioners will hold a public hearing on **July 14, 2026, at 5:01 p.m.** to establish the tentative millage and assessment rates. Additional budget workshops will be held during August (see the Budget Calendar in the Introduction section), with final public hearings to adopt the millage rates, assessment rates, and annual budget scheduled for **September 8, 2026**, and **September 22, 2026**.

The County Manager's Proposed Budget continues to support existing programs and services while advancing the strategic priorities established by the Board of County Commissioners. The budget is balanced, complies with Florida law, and adheres to all County budget and financial policies.

The Proposed Budget also includes the voter-approved One-Cent Infrastructure Surtax, which is expected to provide funding for transportation improvements, implementation of the Parks Master Plan, affordable and workforce housing initiatives, and land conservation and preservation.

Proposed Assessments:

- Fire Assessment:** Updated to meet legal criteria. Tier 1 \$132.47 per Unit, Tier 2 \$7.28 per Unit – No Change.
- Stormwater Assessment:** \$60.00 Equivalent Residential Unit (ERU) - No Change.
- Solid Waste Tipping Fee:** \$65.00 per ton – No Change.
- Solid Waste Assessment:** No Change.

FY26-27 QUICK BUDGET FACTS

Estimated County Population:	298,485
Number of Funds:	146
County Departments Supported:	20
Constitutional & Judicial Offices Supported:	11
Strategic Priorities:	11
Credit Rating:	Aa2 Moody's

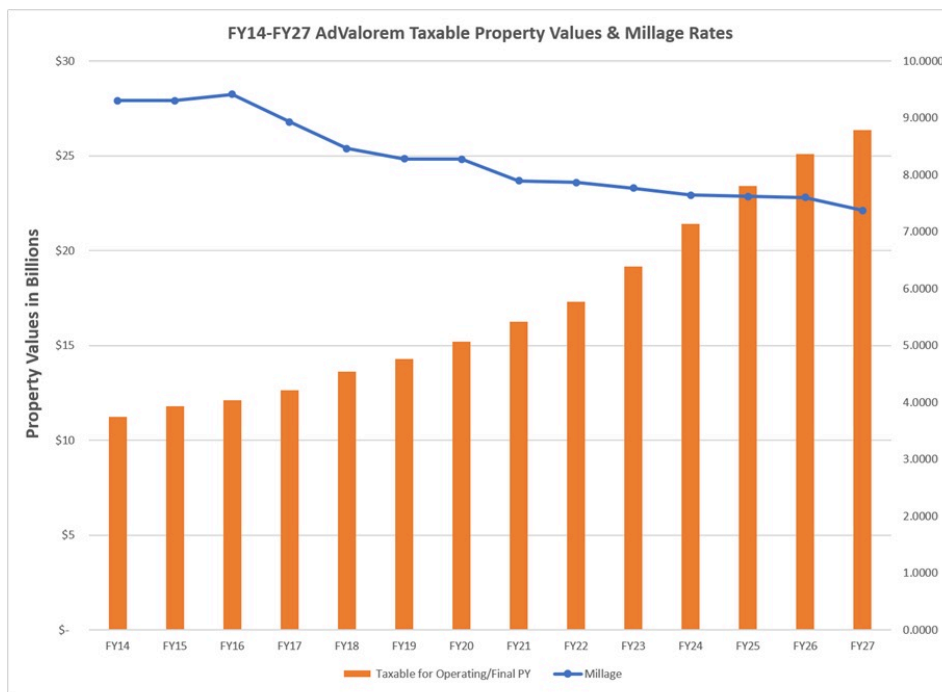
General County Millage has declined for nine consecutive years while taxable values have continued to increase.

General County Adjusted Taxable Value:	\$26,344,698,275
General County Proposed Millage:	7.2107 mills (Rolled-Back Rate)
<u>Estimated General County Ad Valorem Revenue:</u>	<u>\$183,955,388 (95% certified taxable value)</u>
General Fund Proposed Budget:	\$324,372,860

MSTU Law Enforcement Adjusted Taxable Value:	\$10,685,381,950
MSTU Law Enforcement Millage:	3.5678 mills
<u>Estimated MSTU Ad Valorem Revenue:</u>	<u>\$36,992,972 (95% certified taxable value)</u>
MSTU Law Enforcement Budget:	\$49,097,730

TOTAL COUNTY PROPOSED BUDGET: \$948,951,542

The Budget in Brief provides a high-level overview of the County Manager's Proposed Budget, highlighting major policy decisions, revenue assumptions, tax rates, and funding priorities. Additional detail is provided throughout the remainder of the budget document.



MILLAGE RATES, ASSESSED VALUES, AND ESTIMATED TAX RECEIPTS

Millage rates, taxable assessed values, and estimated tax receipts are the foundation of property tax revenue projections. The millage rate determines the tax levied for every \$1,000 of taxable property value, while assessed values are established annually by the Property Appraiser. Together, these factors determine the property tax revenue available to fund County services. Since FY17, the Board of County Commissioners has reduced the General County Millage Rate each year, lowering the County's tax rate for property owners.

TRIM PROCESS AND NOTICE

The Truth in Millage (TRIM) process is a state-mandated procedure that promotes transparency in local government property tax decisions. Each year, taxing authorities establish proposed millage rates, and property owners are notified of these proposed rates, estimated taxes, and public hearing dates before final adoption.

The TRIM Notice is mailed by the Property Appraiser to property owners and provides important information about property assessments, exemptions, proposed tax rates, and estimated taxes for the upcoming year. The notice also includes dates, times, and locations of public budget hearings, giving taxpayers an opportunity to review the proposed taxes and provide input before tax rates are finalized.

It is important to remember that the proposed property taxes shown on your TRIM (Truth in Millage) Notice include taxes from multiple taxing authorities, not just Alachua County. Your notice may also include proposed taxes from your municipality (if applicable), the School Board, water management district, and other special taxing districts, each of which sets its own budget and tax rate independently.

THE ALACHUA COUNTY BUDGET IS YOUR BUDGET GET INVOLVED

PUBLIC HEARING DATES TO REMEMBER

JULY 14, 2026

BOARD OF COUNTY COMMISSIONERS SETS MILLAGE & ASSESSMENT RATES

SEPTEMBER 8, 2026

FIRST PUBLIC HEARING ON MILLAGE RATES AND BUDGET

SEPTEMBER 22, 2026

ADOPTION OF FINAL MILLAGE RATES AND BUDGET

2025 Millage Rates

MILLAGE COMPONENTS		MILLAGE RATE	
	County	7.6000	
	MSTU-Law	3.5678	
	Library	0.9374	
	Children's Trust	0.4500	
	Suwannee Water Mgt.	0.2812	
	St Johns Water Mgt.	0.1793	
	School Discretionary	3.2480	
	School Required Local	3.0030	
TOTAL BASE MILLAGE		19.2667	

JURISDICTION	2025 MILLAGE RATES	TOTAL MILLAGE IF SUWANNEE WATER MGT. INCLUDED	TOTAL MILLAGE IF ST JOHNS WATER MGT. INCLUDED
	Alachua (Unincorporated)	—	18.9855
	Alachua (City)	6.2500	—
	Archer (includes MSTU Law)	6.4322	—
	Gainesville	6.7297	22.1474
	Hawthorne (includes MSTU Law)	6.4322	25.4177
	High Springs	6.9900	—
	Lacrosse	6.5410	—
	Micanopy	5.2000	20.6177
	Newberry	5.8800	—
	Waldo (includes MSTU Law)	6.4000	25.3855

Note: Totals may not foot due to rounding.

In addition to Alachua County, other local governments and independent taxing authorities have the legal authority to levy ad valorem taxes. These include municipalities, the St. Johns River Water Management District, the Suwannee River Water Management District, the Alachua County Library District, the Children's Trust of Alachua County, and the School Board of Alachua County. Each taxing authority establishes its own millage rate, which is shown separately on the Truth in Millage (TRIM) Notice and on the annual property tax bill received by taxpayers.

AGGREGATE ROLLED-BACK RATE

Florida law requires local governments to compare proposed millage rates to the "rolled-back rate" when adopting annual property tax rates. The "rolled-back rate" is that millage rate which, when applied to the taxable value after excluding new construction, additions to structures, deletions, and property added due to geographic boundary changes, would provide the same ad valorem tax revenue as was levied during the previous year.

The "rolled-back rate" is used as a standardized point of comparison to show how millage rates are changing from one year to the next. The purpose of the "rolled-back rate" calculation is to allow local governments to identify when they are drawing more tax revenue from existing property.

For example, an increase in the assessed value of existing property draws more tax revenue for governments even when those governments keep the same millage rates as the previous year. The aggregate "rolled-back rate" varies significantly from the total millage rate because the combined ad valorem revenue from the General Fund and the MSTU–Law Enforcement Fund is divided by the countywide taxable value in calculating the "aggregate rolled-back rate" even though ad valorem revenue from the MSTU millage is generated from a much smaller tax base.

At the public hearings in September, the County is required to show how proposed millage rates compare to the "aggregate rolled-back rate" and then identify why the proposed rate differs from the "aggregate rolled-back rate".

COMPUTING PROPERTY TAXES

To compute the County portion property tax on a parcel, you need to know three factors: the assessed value as determined by the Property Appraiser; the amount of the assessed value not subject to taxation due to the application of exemptions; and the millage rate authorized by the appropriate taxing authority.

Example Calculation:

Start with the **ASSESSED PROPERTY VALUE** = \$200,000

Minus the amount of any **EXEMPTIONS**

For example, Homestead Exemption is \$25,000; additional Homestead Exemption under Constitutional Amendment 1 is another \$25,000.

This results in a **TAXABLE PROPERTY VALUE** = \$150,000

Next, divide the **TAXABLE PROPERTY VALUE** BY \$1,000 = \$150.

Multiply this answer by the levied millage.

For instance, using the FY26-27 proposed rate of 7.2107 (\$7.2107 per thousand dollars of taxable value), the countywide property tax would be: $\$150 \times 7.2107 = \$1,081.60$.

HOW ALACHUA COUNTY IS FUNDED

WHERE YOUR MONEY COMES FROM

Many residents think of the County budget as one large pool of money; yet Alachua County operates multiple funds, each created for a specific purpose and governed by state law, local ordinances, voter-approved initiatives, or financial policies.

Some revenues may be used for a broad range of County services, while others are legally restricted to specific purposes such as law enforcement, fire protection, roads, stormwater management, housing, or solid waste services.

This structure promotes accountability and transparency by ensuring that revenues collected for a specific purpose are used only for that purpose. Because many revenues are restricted by state law, voter approval, or local ordinance, money collected for one purpose generally cannot be used for another purpose.

Each fund is a separate accounting entity with its own revenues, expenditures, assets, liabilities, and legal requirements.

FUNDING SOURCE	FY26-27 AMOUNT	PURPOSE
General Fund	\$324.3 million	Core County government services
MSTU Law Enforcement	\$49.0 million	Sheriff's Office funding
Fire Assessment	\$38.0 million	Fire Rescue services
Gas Tax	\$14.9 million	Road maintenance
Infrastructure Surtax	\$121.2 million	Roads, housing, parks, conservation
Solid Waste Fees	\$46.9 million	Waste collection and disposal
Stormwater Assessment	\$5.3 million	Drainage and stormwater improvements

WHY THIS MATTERS

A reduction in the General Fund tax rate does not necessarily reduce all taxes and assessments paid by a property owner because some services are funded through separate dedicated revenue sources.

WHAT IS THE GENERAL FUND?

The General Fund functions as the County's primary operating fund, supporting general government operations which supports services that benefit all residents. General Fund revenues come primarily from property taxes, state revenue sharing, utility taxes, communications services taxes, and other general revenues.

WHAT DOES THE GENERAL FUND PAY FOR?

Examples include: County Administration, Budget and Fiscal Services, Human Resources, Environmental Protection, Community Support Services, Animal Resources, Parks and Open Space, Court Services, Constitutional Officers.

FY26-27 GENERAL FUND SNAPSHOT

CATEGORY	AMOUNT
Total Budget	\$324.3 Million
Property Tax Revenue	\$183.9 Million
Millage Rate Proposed	7.2107 Mills (Rolled-Back Rate)
FY26 County Share of Property Tax Dollar	40.03 cents

MSTU-LAW ENFORCEMENT FUND

WHY IS THERE A SEPARATE LAW ENFORCEMENT TAX?

Florida law allows counties to establish a Municipal Service Taxing Unit (MSTU) for services that require dedicated funding. In Alachua County, the MSTU Law Enforcement Fund provides dedicated funding for the Alachua County Sheriff's Office. This funding source helps ensure that public safety services remain stable and transparent.

IMPORTANT TO KNOW

MSTU Law Enforcement revenues may only be used for law enforcement purposes and cannot be redirected to parks, housing, or other County programs.

FY26-27 MSTU-LAW ENFORCEMENT SNAPSHOT

CATEGORY	AMOUNT
Total Budget	\$49.0 Million
Property Tax Revenue	\$36.9 Million
Millage Rate	3.5678 Mills
The County's General fund also supports Sheriff services	

ASSESSMENTS ARE DIFFERENT FROM TAXES

Not all charges appearing on a property tax bill are taxes. Some services are funded through special assessments, which are charges based on the benefit received by a property owner.

FUNDING TYPE	EXAMPLE	PURPOSE
Property Tax	General Fund	Broad County services
Property Tax	MSTU Law Enforcement	Public safety
Assessment	Fire Assessment	Fire protection
Assessment	Stormwater Assessment	Drainage systems
Assessment	Solid Waste Assessment	Waste collection

WHY USE ASSESSMENTS?

Assessments help ensure that the cost of a service is paid by those who receive the benefit and provide a stable funding source for essential infrastructure and public safety services.

FIRE ASSESSMENT

The Alachua County Fire Assessment is a non-ad valorem assessment that funds fire protection services and can only be used for fire-related purposes. It supports the costs of fire suppression, fire rescue operations, fire stations, firefighting equipment, fire personnel, fire training, and other fire facilities and programs necessary to provide fire protection to properties within the County's fire service area. Unlike property taxes, the revenue from the fire assessment is legally restricted to funding fire services and cannot be used for other County operations.

STORMWATER ASSESSMENT

This assessment funds the maintenance and improvement of Alachua County's stormwater system, helping reduce flooding, protect roads and drainage infrastructure, and improve water quality by managing stormwater runoff. These funds are dedicated to stormwater services and cannot be used for other County operations.

SOLID WASTE ASSESSMENT

This assessment supports County solid waste services, including waste disposal, recycling programs, household hazardous waste collection, rural collection centers, and the long-term management of solid waste facilities. These funds ensure residents have safe, reliable, and environmentally responsible waste management services.

OTHER TAXES

Several Alachua County taxes are legally dedicated to funding specific services, ensuring those revenues are used only for their intended purpose.

GAS TAX

Gas tax revenues are restricted to transportation-related purposes and support: road maintenance, road resurfacing, traffic signals, transportation infrastructure improvements.

INFRASTRUCTURE SALES SURTAX

In November 2022, voters approved a one-cent infrastructure surtax. These revenues are dedicated to: transportation improvements, affordable housing, parks and recreation, and land conservation. The County must use these revenues only for the purposes approved by voters.

WHY THE COUNTY CANNOT MOVE MONEY BETWEEN FUNDS

"WHY CAN'T THE COUNTY USE ROAD MONEY TO FUND HOUSING?"

Many County revenues are legally restricted. Examples include:

REVENUE SOURCE	RESTRICTED USE
Gas Tax	Roads and transportation
Fire Assessment	Fire Rescue services
Infrastructure Surtax	Voter-approved purposes
Impact Fees	Growth-related capital improvements
Tourist Development Tax	Tourism promotion

State law, local ordinances, voter referendums, and bond covenants often prohibit these revenues from being used for unrelated purposes. As a result, the County must maintain separate funds to ensure compliance and transparency. Because many of these revenues are restricted, the County generally cannot transfer funds from one purpose to another. For example, road maintenance revenues cannot be used to fund parks, and fire assessment revenues cannot be used for housing programs.

HOW YOUR COUNTY PROPERTY TAX DOLLAR IS USED

In FY25-26, for every \$1.00 of property tax collected, the General Fund receives approximately 40.03 cents and is allocated accordingly:

USE	AMOUNT
County Departments	22.04 cents
Sheriff	11.42 cents
Constitutional & Judicial Offices	3.25 cents
Capital Projects	1.22 cents
Community Redevelopment Area (CRA)	0.64 cents
<u>Reserves</u>	<u>1.46 cents</u>
MSTU-Law Enforcement collects	18.79 cents
The remainder of the dollar is allocated:	
Libraries	4.94 cents
Children's Trust	2.37 cents
School Board	32.93 cents
Water Management	0.94 cents

ILLUSTRATIVE EXAMPLE:

A homeowner paying \$2,000 annually in County property taxes contributes approximately:

SERVICE	AMOUNT
Sheriff Services	\$604.40
County Departments	\$440.80
Constitutional/Judicial Services	\$ 65.00
Capital Projects	\$ 24.40
Reserves	\$ 28.60
Community Redevelopment	\$ 13.00
Libraries	\$ 98.80
Children's Trust	\$ 47.40
School Board	\$658.60
Water Management	\$ 18.80

The Budget in Brief has provided a snapshot of how Alachua County invests public resources to deliver essential services, maintain infrastructure, and support a high quality of life for our community. We encourage residents to stay informed, participate in the budget process, and learn more about how their tax dollars are working to serve our community.

Section 2 provides additional information about County revenues, taxes, assessments, and other funding sources used to support County services.

ECONOMIC CONDITIONS TO CONSIDER – FY2027 BUDGET

Economic indicators are monitored throughout the year to help inform revenue projections and expenditure planning.

ECONOMIC CONDITION	POTENTIAL BUDGET IMPACT	MONITORING STRATEGY
 PROPERTY VALUES	Property values continue to increase, but growth has moderated from recent historic highs. Slower growth may reduce future ad valorem revenue growth and limit capacity for additional millage reductions.	Monitor Property Appraiser estimates, building activity, home sales, and taxable value trends throughout the budget development process.
 HOUSING MARKET	Higher interest rates and affordability challenges may slow new construction and property sales, affecting future taxable value growth.	Track residential permits, construction activity, and local housing market indicators for signs of stabilization or decline.
 INFLATION	Although inflation has moderated, costs for construction, maintenance, equipment, utilities, and contracted services remain elevated compared to historical levels.	Review expenditure trends quarterly and update cost estimates for major contracts, capital projects, and operating budgets.
 INTEREST RATES	Elevated interest rates increase borrowing costs and may affect future capital financing while generating higher investment earnings on available cash balances.	Monitor Federal Reserve actions, investment earnings, and debt market conditions when evaluating financing strategies.
 STATE REVENUE SHARING	State-shared revenues remain stable but are subject to changes in state economic conditions and legislative actions.	Monitor monthly receipts and July Revenue Estimating Conference forecasts along with legislative actions affecting local governments.
 TRANSPORTATION REVENUES (FUEL TAXES)	Raised gas prices have increased the amount paid per gallon at the pump; however, fuel tax revenues are not directly impacted by price increases. Revenues remain sensitive to changes in travel patterns, fuel efficiency, and electric vehicle adoption.	Monitor monthly collections, average gas prices, traffic trends, and long-term transportation funding forecasts.
 CONSTRUCTION & CAPITAL PROJECTS	Material costs, contractor availability, and labor shortages continue to affect project pricing and delivery schedules.	Review project estimates regularly and update capital schedules based on bid results and market conditions.
 INSURANCE COSTS	Property, liability, and health insurance costs continue to experience upward pressure, increasing operating expenditures.	Review renewal projections and claims experience during budget development and long-range forecasting.
 LABOR MARKET	Competition for qualified employees continues to place pressure on wages, recruitment, and employee retention.	Monitor vacancy rates, turnover, labor market data, compensation studies, and collective bargaining impacts.
 FEDERAL & STATE FUNDING	Grant funding and legislative appropriations may fluctuate as temporary pandemic-era funding has ended and federal priorities evolve.	Monitor grant opportunities, legislative actions, and funding announcements to evaluate potential operational impacts.



NOTE: The State Revenue Estimating Conference publishes updated revenue estimates throughout the fiscal year. The County incorporates these estimates, along with local economic indicators, during budget development to refine revenue projections and assess potential impacts on future financial planning.

ECONOMIC SNAPSHOT

AVERAGE PRICE OF GASOLINE (REGULAR UNLEADED)



\$3.59
May 2024

\$3.39
May 2025

-5.6%

Source: U.S. Energy Information Administration (EIA)

FLORIDA FUEL TAX RATE



36.0¢
per gallon
(Unchanged)

Source: Florida Department of Revenue

ALACHUA COUNTY FUEL TAX REVENUES (Monthly Collections)



Source: Alachua County Finance Department



REVENUES

REVENUES

Revenues All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 County Manager Budget
Taxes	\$ 195,506,309	\$ 210,357,832	\$ 253,549,578	\$ 271,296,994	\$ 285,595,403	\$ 286,475,456
Permits & Fees	\$ 33,297,984	\$ 36,253,726	\$ 40,329,163	\$ 41,175,915	\$ 42,444,080	\$ 108,528,258
Intergovernmental Revenue	\$ 35,757,490	\$ 35,148,425	\$ 36,006,922	\$ 59,457,749	\$ 61,489,759	\$ 62,144,103
Charges for Service	\$ 82,760,106	\$ 87,963,137	\$ 92,571,940	\$ 104,208,174	\$ 100,088,225	\$ 102,229,130
Judgment Fines & Forfeitures	\$ 520,500	\$ 503,000	\$ 458,000	\$ 405,350	\$ 402,700	\$ 382,622
Misc. Revenue	\$ 10,001,536	\$ 9,942,018	\$ 10,934,185	\$ 27,325,163	\$ 22,812,653	\$ 22,401,503
Other Sources	\$ 211,092,347	\$ 320,845,701	\$ 323,186,708	\$ 363,026,793	\$ 434,103,734	\$ 366,030,293
Total Revenues	\$ 568,936,272	\$ 701,013,839	\$ 757,036,496	\$ 866,896,138	\$ 946,936,554	\$ 948,191,365

County revenues provide the financial resources needed to deliver public services, maintain infrastructure, and support County operations. Funding comes from a variety of local, state, federal, and other sources. Because many revenues are legally restricted or dedicated to specific purposes, they cannot always be used for every County service. Understanding these revenue categories helps explain where County funding comes from and how it is used to serve the community.

31 – Taxes

Taxes include property (ad valorem) taxes, local option sales taxes, fuel taxes, tourist development taxes, communications services taxes, and other taxes authorized by state law. Some taxes support general government operations, while others are dedicated to services such as transportation, public safety, tourism, and infrastructure.

32 – Permits, Fees & Special Assessments

This category includes permits, licenses, development review and inspection fees, impact fees, and special assessments. These revenues help recover the cost of services or improvements that directly benefit specific individuals, businesses, or properties.

33 – Intergovernmental Revenue

Intergovernmental revenue includes funding received from federal, state, regional, and local governments through grants, state revenue sharing, gas taxes, and other financial assistance. These revenues support County programs, transportation, public safety, environmental initiatives, and capital projects.

34 – Charges for Services

Charges for Services are fees paid for specific County services, such as recreation programs, emergency medical services, landfill operations, facility rentals, and document copies. These user fees help offset the cost of providing services.

35 – Judgments, Fines & Forfeitures

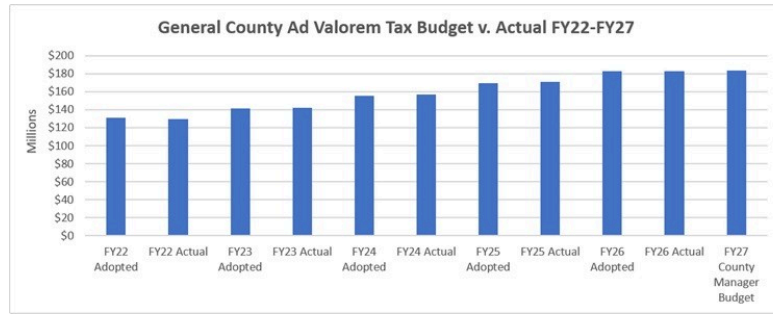
This category includes court-related fines, code enforcement penalties, forfeitures, and legal settlements. These revenues are generally established by law and may be restricted to specific uses.

36 – Miscellaneous Revenues

Miscellaneous revenues include interest earnings, rental income, donations, reimbursements, proceeds from the sale of surplus property, and other revenues that do not fit within the major revenue categories.

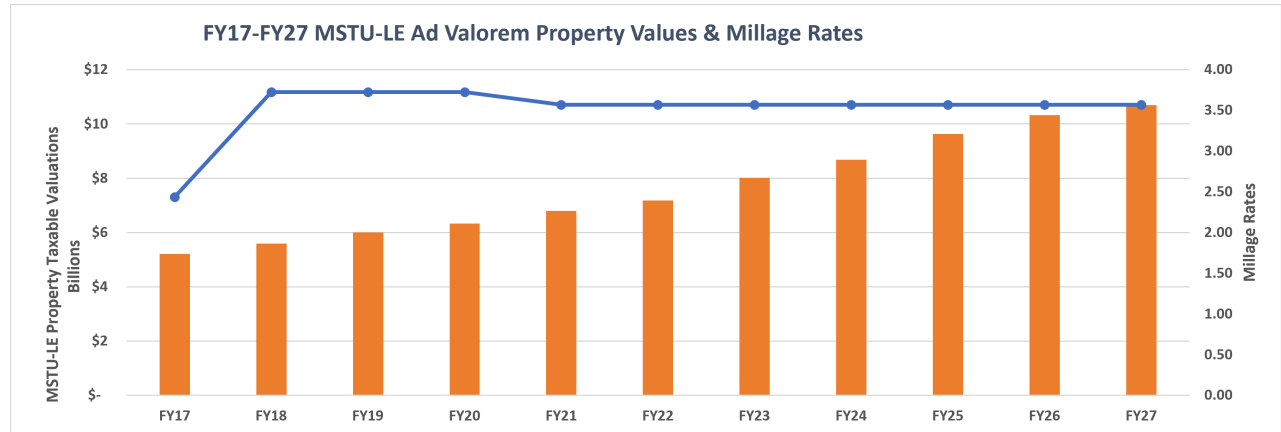
38 – Other Sources

Other Sources finance activities rather than operating revenues. They include transfers between County funds, debt proceeds, and the use of available fund balance (carryforward) from prior years.

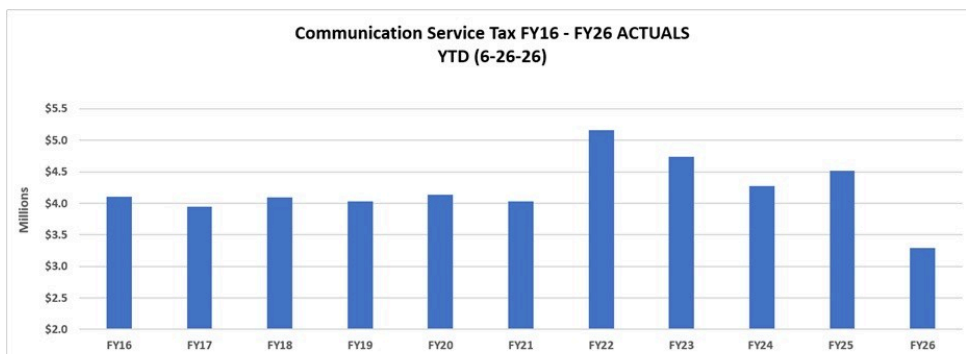


AD VALOREM TAXES

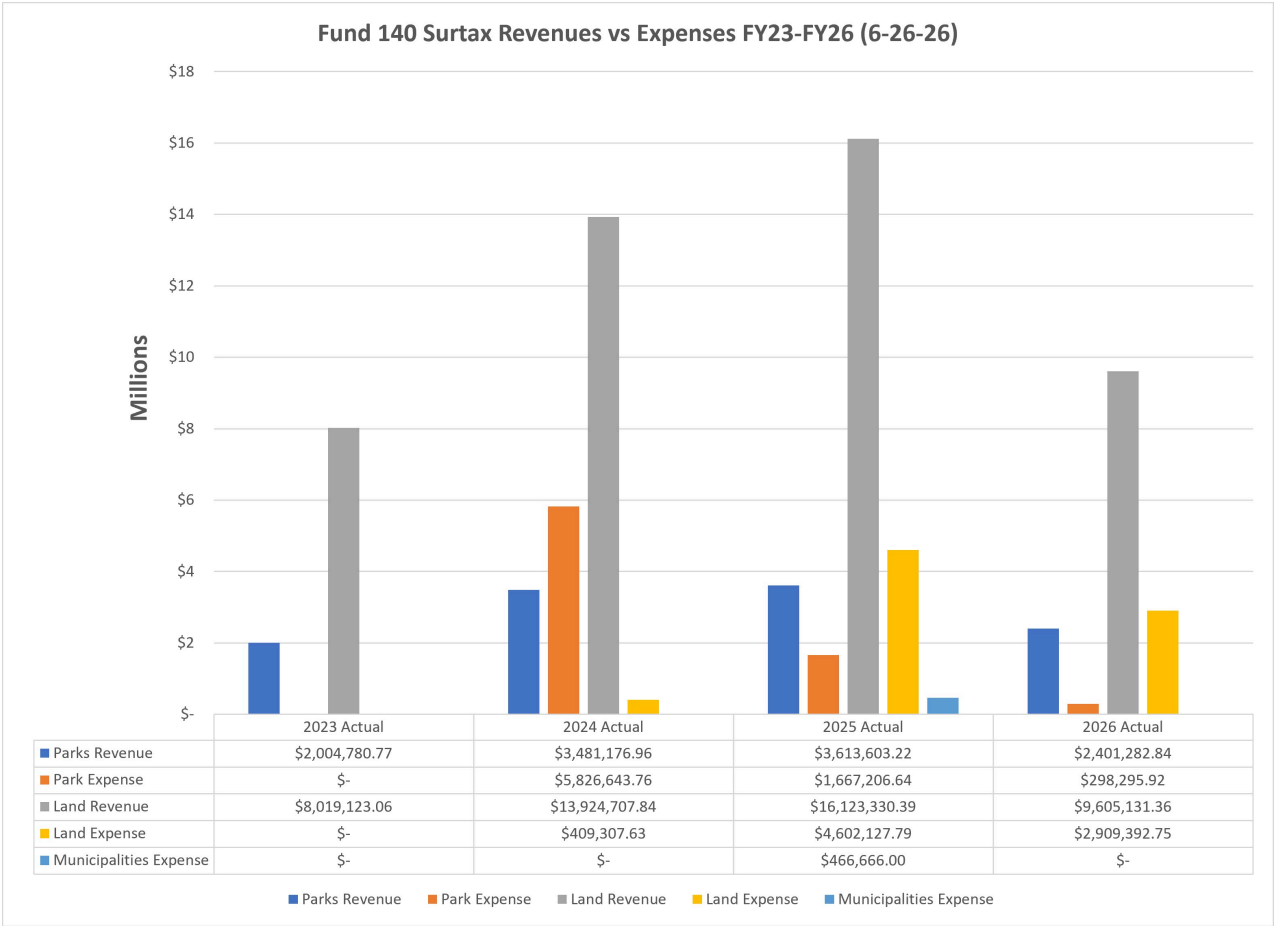
Ad valorem taxes are property taxes based on the assessed value of real property and are a primary source of funding for local government services in Alachua County. Revenue generated from ad valorem taxes supports essential services such as public safety, transportation, parks, libraries, and other county operations. Property taxes are calculated by applying the approved millage rates to the taxable value of a property after applicable exemptions are applied. Property taxes remain the County's most stable recurring local revenue source.



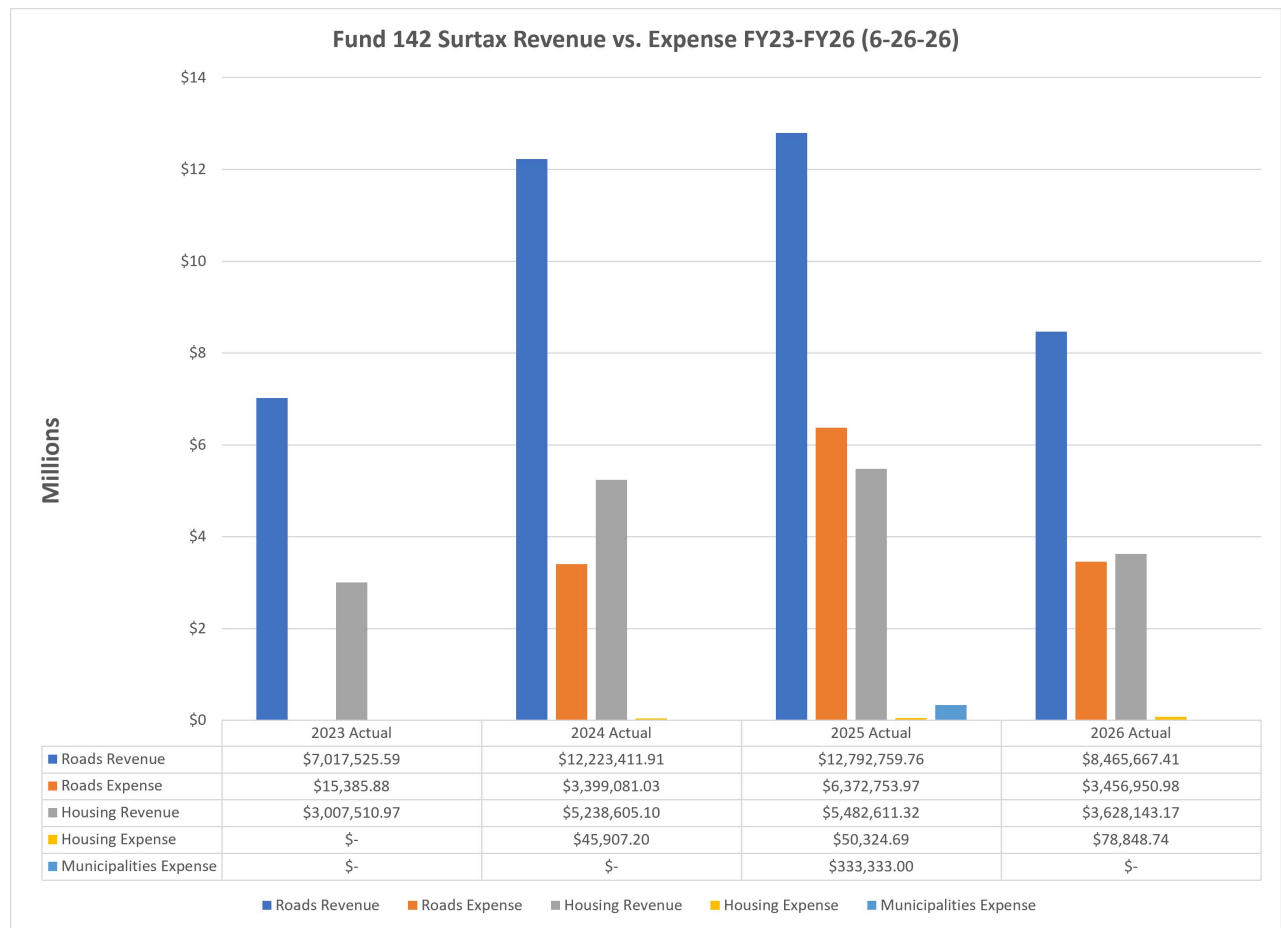
MUNICIPAL SERVICE TAXING UNIT—LAW ENFORCEMENT - Only properties within the Municipal Service Taxing Unit (MSTU) service area, including participating municipalities, pay this dedicated millage. Revenue generated through the MSTU supports operations of the Alachua County Sheriff's Office, including patrol services, public safety programs, and crime prevention efforts, helping ensure consistent and effective law enforcement services for residents and businesses throughout the service area. Each year since FY18 the MSTU-Law Enforcement millage rate has remained constant at 3.5678 mills.



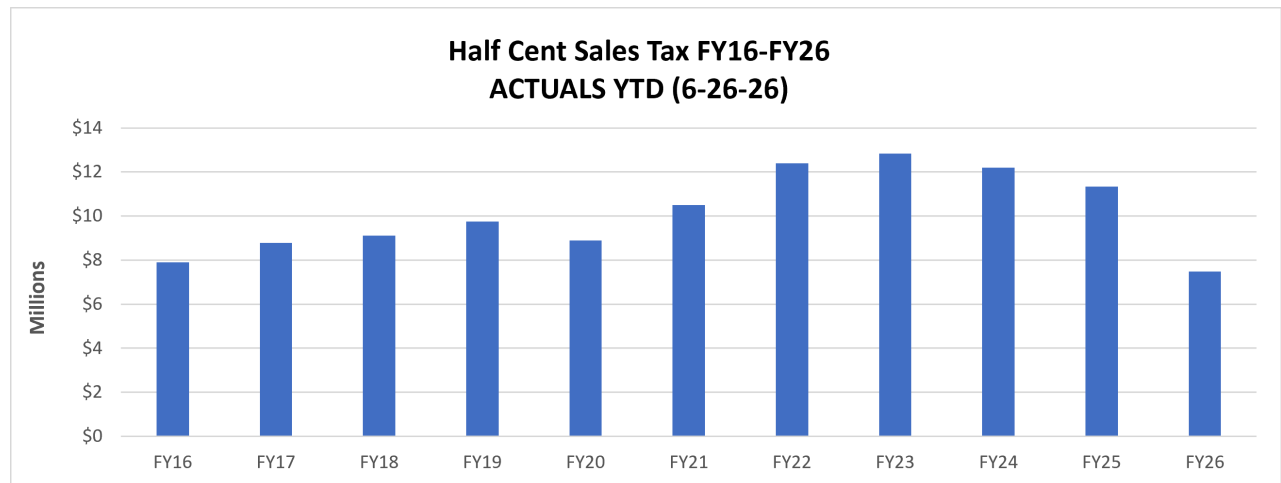
COMMUNICATION SERVICE TAX: The County receives a portion of taxes levied on communication services such as cable television and cell phone services. Revenues have generally declined over time as consumers shift from traditional communications services to newer technologies that generate less taxable revenue.



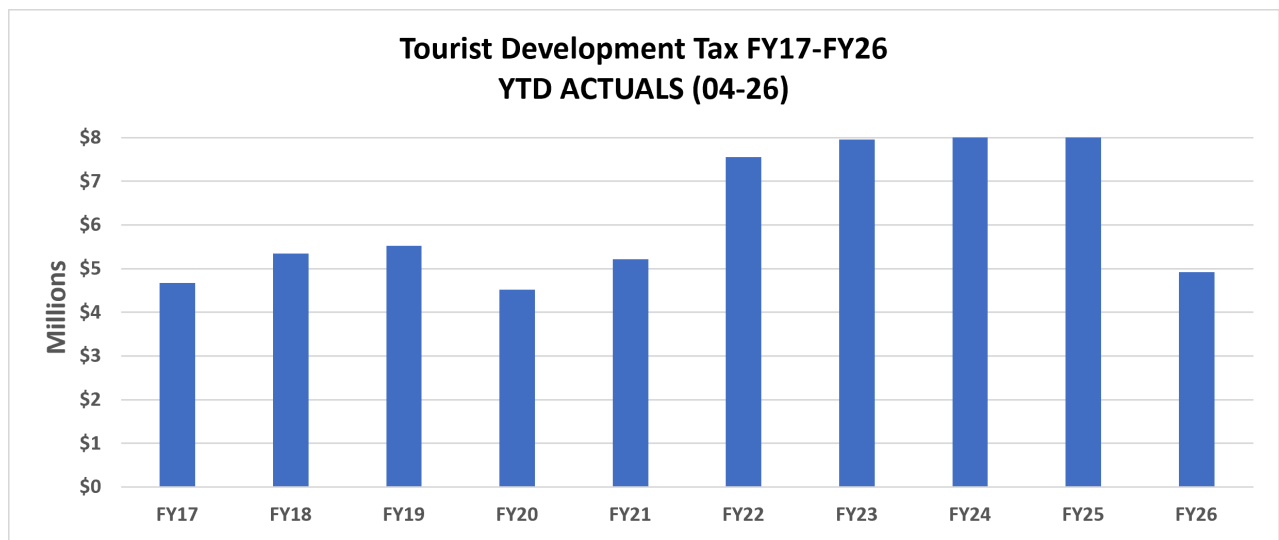
FUND 140 ONE-CENT SURTAX - one-half of the one-cent surtax used for Lands (80%) and Parks (20%)



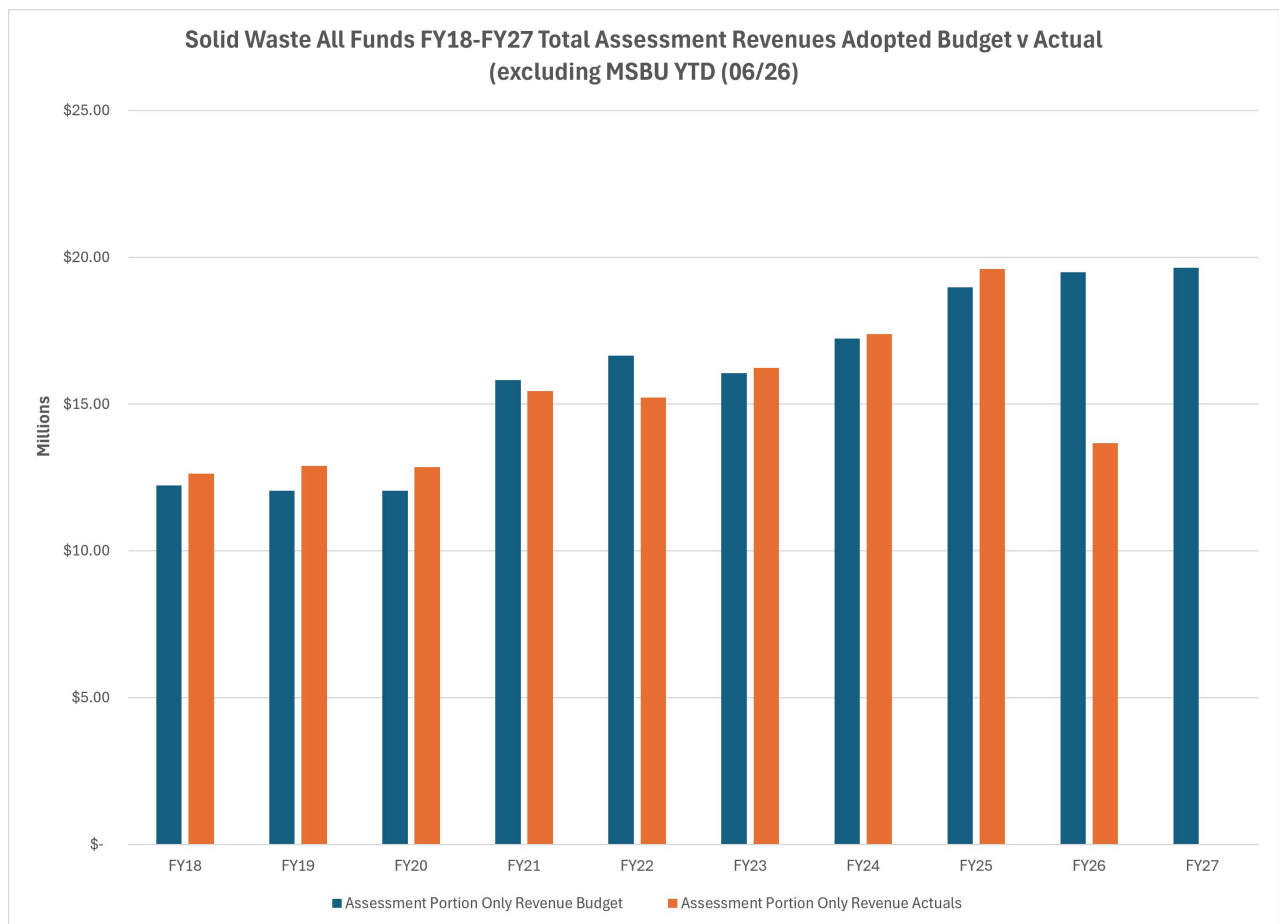
FUND 142 ONE-CENT SURTAX - one-half of the one-cent surtax used for Roads (70%) and Housing (30%)



LOCAL GOVERNMENT HALF-CENT SALES TAX - The Half-Cent Sales Tax is a statewide 0.5% sales tax collected by the State of Florida and distributed to counties to help fund general government operations. The tax is applied to the purchase price of taxable goods and services and is paid by consumers at the time of purchase. Alachua County receives its share of the revenue based on the State's distribution formula. Revenue generally follows economic activity and consumer spending.



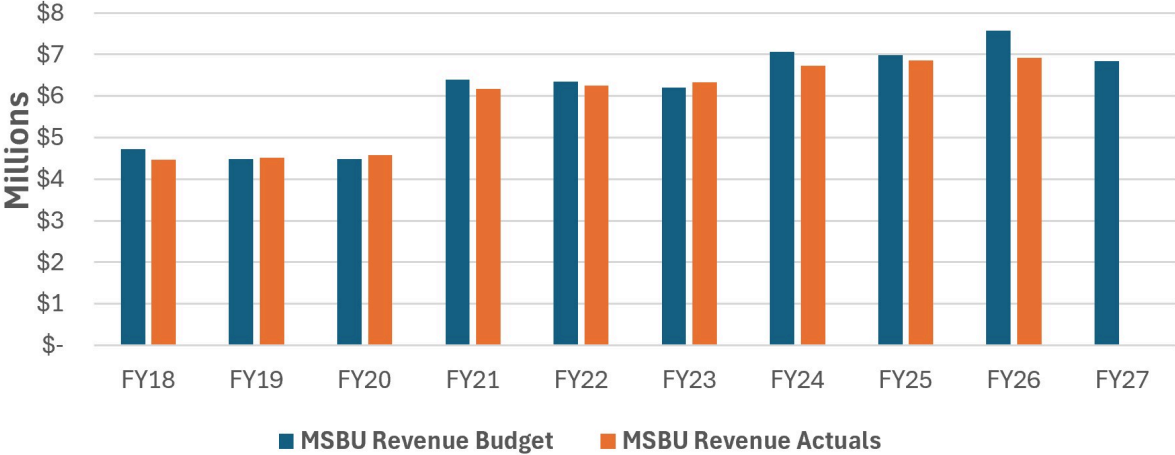
TOURIST DEVELOPMENT TAX - The Tourist Development Tax is collected on short-term lodging, including hotels, motels, and other rental accommodations rented for six months or less. Revenue from this tax is restricted and must be used to promote tourism in Alachua County. Collections fluctuate based on tourism activity and overnight lodging demand.



SOLID WASTE ASSESSMENT

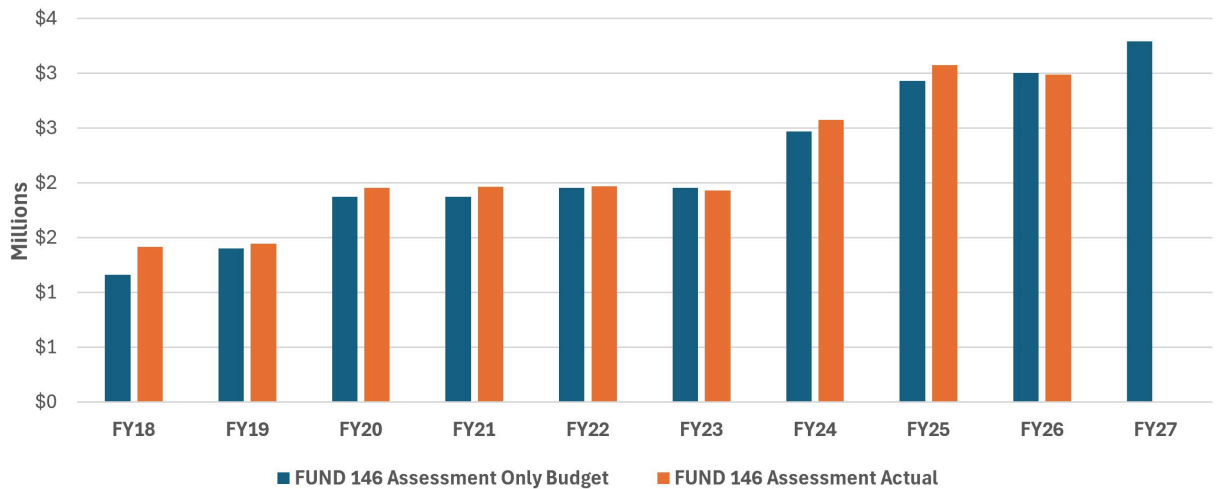
The Solid Waste Assessment is a non-ad valorem assessment lawfully imposed by the County against every residential property to provide solid waste management and the provision of collection and disposal services and facilities including the generation of revenues necessary to pay all or any portion of the solid waste costs.

**Fund 148 MSBU Assessment Only Fund Refuse Collection
Revenues FY18-FY27**



SOLID WASTE RATES			
Universal Collection Assessment			
	Code	FY26 Rates	FY27 Proposed
Residential Mandatory Collection Area			
appx. 20 gal cart	0120	\$203.89	\$203.89
35 gal cart	0135	\$227.08	\$227.08
64 gal cart	0164	\$276.86	\$276.86
96 gal cart	0196	\$330.00	\$330.00
Multi-Family Residential			
appx. 20 gal cart	0220	\$203.89	\$203.89
35 gal cart	0235	\$227.08	\$227.08
64 gal cart	0264	\$276.86	\$276.86
96 gal cart	0296	\$330.00	\$330.00
Condo - Residential			
appx. 20 gal cart	0320	\$203.89	\$203.89
35 gal cart	0335	\$227.08	\$227.08
64 gal cart	0364	\$276.86	\$276.86
96 gal cart	0396	\$330.00	\$330.00
Rural Collection Assessment			
	Code	FY26 Rates	FY27 Proposed
Rural Collection Area	501	\$132.01	\$132.01
Solid Waste Management Assessment			
	Code	FY26 Rates	FY27 Proposed
Residential			
Residential (Mandatory and Municipal)	710	\$25.27	\$25.27
Commercially Collected Residential	720	\$25.27	\$25.27
Non-Mandatory Residential	730	\$15.81	\$15.81
Commercial			
0-4.9 tons	801	\$23.61	\$23.61
5-9.9 tons	802	\$71.78	\$71.78
10-19.9 tons	803	\$144.05	\$144.05
20-29.9 tons	804	\$240.40	\$240.40
30-39.9 tons	805	\$336.76	\$336.76
40-49.9 tons	806	\$433.11	\$433.11
50-74.9 tons	807	\$601.73	\$601.73
75-99.9 tons	808	\$842.61	\$842.61
100-149.9 tons	809	\$1,203.94	\$1,203.94
150-199.9 tons	810	\$1,685.71	\$1,685.71
200-499.9 tons	811	\$3,371.90	\$3,371.90
500-999.9 tons	812	\$7,226.05	\$7,226.05
1000-1899.9 tons	813	\$13,970.82	\$13,970.82
1900 < tons	814	\$21,197.84	\$21,197.84

Stormwater Assessment Revenues Budget vs. Actual FY18-FY26 YTD 06-26



STORMWATER ASSESSMENT

The Stormwater Assessment is a non-ad valorem assessment authorized under Florida law. Florida requires local governments, including Alachua County, to develop and maintain stormwater management programs that comply with the requirements of the Florida Department of Environmental Protection, applicable water management districts, and other local regulations.

The stormwater charges provide an equitable method of funding the capital cost of stormwater improvements and the storm water service cost, by fairly and reasonably allocating such costs to specially benefited property classified based on the stormwater burden expected to be generated by the physical characteristics and use of such property. Stormwater Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions thereof. Florida law provides certain exemptions that may affect properties subject to stormwater assessments.

Stormwater assessments ensure that properties contributing more runoff pay a proportionate share of maintaining the County's stormwater system.

Proposed Stormwater Assessment Rate

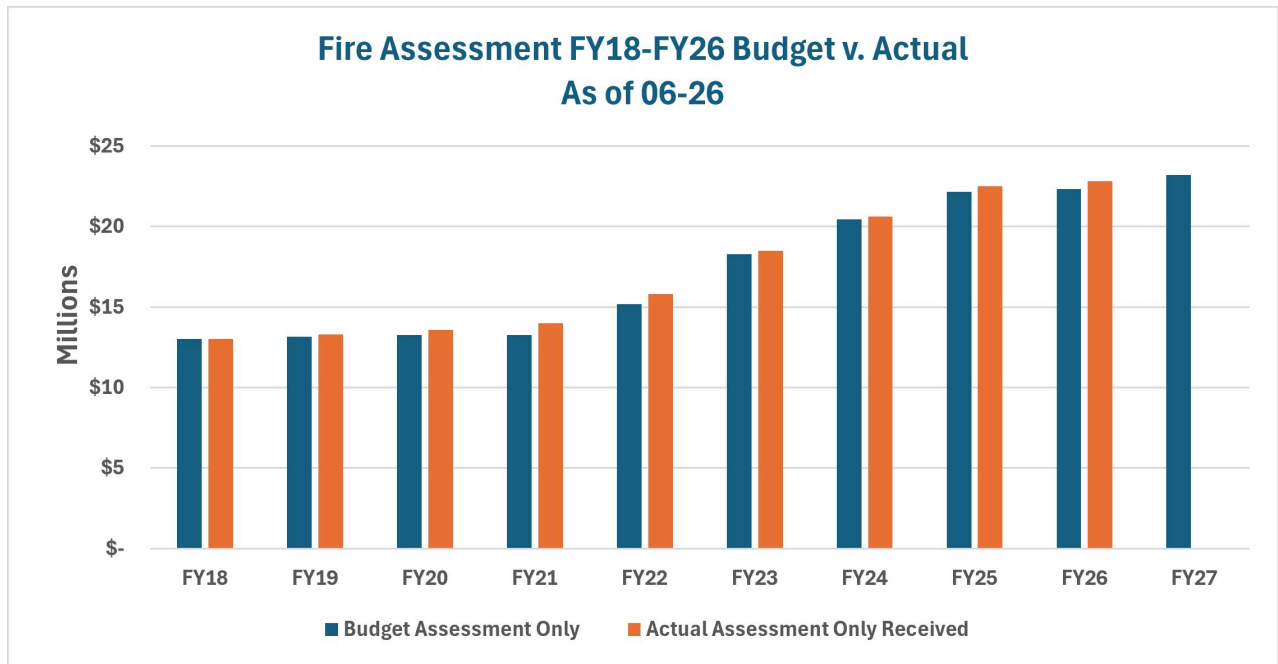
Stormwater Assessment			
		FY26 Assessment (Per Unit)	FY27 Proposed Assessment (Per Unit)
	Unit Type		
Equivalent Residential Unit (ERU)	ERU	\$60.00	\$60.00

Stormwater Rate – Stormwater fees are based on **Equivalent Residential Units (ERUs)**, with one ERU representing the average impervious surface area of a typical single-family home. Non-residential properties are charged based on the number of ERUs their impervious area represents.

Proposed Fire Assessment Rates

Fire Protection Assessment			
		FY26 Assessment (Per Unit)	FY27 Proposed Assessment (Per Unit)
	Unit Type		
Tier 1 - Response Readiness	Per Parcel	\$132.47	\$132.47
Tier 2 - Structure Loss Protection	Per EBU	\$7.28	\$7.28

Fire Assessment – Fire Rescue assessments include a **per-parcel charge** plus an **Equivalent Benefit Unit (EBU)** charge. EBU tiers reflect the relative fire protection benefit and service demand associated with different property types, with higher-tier properties paying a proportionally higher assessment.



MUNICIPAL SERVICE BENEFIT UNIT (MSBU) – FIRE ASSESSMENT

The Alachua County Municipal Service Benefit Unit for Fire Services was created to include all the unincorporated area of the County and the incorporated areas of the Cities of Alachua, Archer, Hawthorne and Waldo, the governing bodies of which have consented by ordinance to inclusion in the MSBU as required by section 125.01 (1)(q), Florida Statutes. The MSBU-Fire Assessment is utilized to fund the provision of fire protection services, facilities, and programs to all Assessed Property therein.

Fire Assessments shall be imposed against property located within the MSBU, the annual amount of which shall be computed for each Tax Parcel. When imposed, the Fire Assessment for each Fiscal Year shall constitute a lien upon assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments until paid, as provided in the Assessment Ordinance.

Revenue		
\$948,951,542 in FY27 Revenue		
Several factors can change revenue, including: taxable property values, county-wide population, mandates, inflation, and real disposable income (after-tax buying power adjusted for inflation)		
Non Operating Sources	\$ 306,824,511	32.33%
Ad Valorem	\$ 230,182,830	24.26%
Permits, Fees & Special Assessments	\$ 108,528,258	11.44%
Charges for Services	\$ 102,229,130	10.77%
Other Taxes	\$ 56,353,450	5.94%
Intergovernmental Revenue	\$ 62,144,103	6.55%
Operating Transfers In	\$ 50,107,221	5.28%
Miscellaneous Revenue	\$ 22,401,503	2.36%
Debt Proceeds	\$ 7,800,000	0.82%
Transfer from Constitutionals	\$ 1,997,914	0.21%
Judgments, Fines & Forfeitures	\$ 382,622	0.04%

The largest source of County revenue is **Non-Operating Revenue (\$307m – 32.29%)**. Revenues that are not directly generated by providing a service or selling a good. This is mainly composed of available fund balance.

Ad Valorem Tax (\$221m – 23.32%) and Other Taxes (\$65m – 6.89%). The former is also known as Property Tax, while the latter is composed of General Sales & Uses Tax, Utility Service Taxes, and Communications Service Tax. Ad Valorem taxes are the greatest source of revenue for the County. The tax is levied per \$1,000 value of taxable real and tangible personal property. It is based on a millage rate adopted annually by the Board of County Commissioners. 1 “mill” represents \$1 for every \$1,000 of taxable value.

Charges for Services (\$102m – 10.78%), include: waste management, animal services, and emergency medical services. To supplement this group, the County collects

Permits, Fees, & Special Assessments (\$108m– 11.45%). These fees are assessed to items such as permits, impact fees, and special assessments on property.

Intergovernmental Revenue (\$62m – 6.55%) is a source of revenue derived from other government entities. It usually comes in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Other Revenue Sources (\$32.5m – 3.43%) - Other revenues collected for items such as court fees, interest, sale of assets, donations, Debt Proceeds, Fines & Forfeitures, Miscellaneous Revenue, Transfers from Constitutionals.

Operating Transfers In (\$50m – 5.28%) For accounting purposes, Operating Transfers In are budgeted as revenue sources for fund accounting purposes; they serve the purpose of acting as intermediaries for fund appropriation.

FY27 REVENUE AT A GLANCE



\$948.9 MILLION

Total Proposed Budget



23%

PROPERTY TAXES (AD VALOREM)

Largest recurring local revenue source. Based on an annual millage rate applied to the taxable value of real and tangible personal property.



32%

NON-OPERATING REVENUE

Revenues not generated by providing a service or selling a good. Primarily composed of available fund balance.



22%

USER FEES & ASSESSMENTS

Charges for Services, Permits, Fees, and Special Assessments, including waste management, animal services, and emergency medical services.



14%

SHARED REVENUES

Intergovernmental Revenue and Other Taxes, including grants, entitlements, shared revenues, utility taxes, sales & use tax, and communications service tax.



3%

OTHER REVENUE SOURCES

Court fees, interest, sale of assets, donations, debt proceeds, fines & forfeitures, miscellaneous revenue, and transfers from constitutional officers.



5%

OPERATING TRANSFERS IN

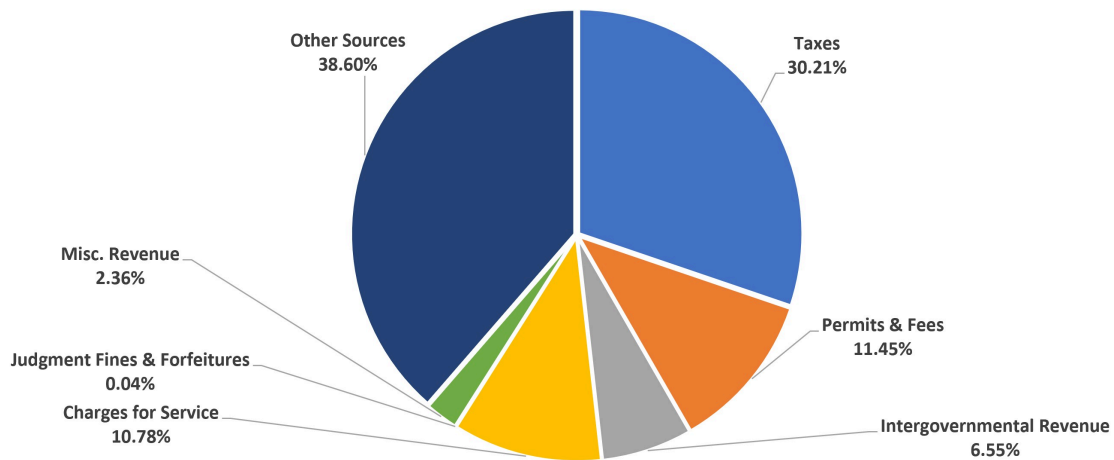
Transfers between funds recorded as revenues for accounting purposes to facilitate fund appropriations and operations.

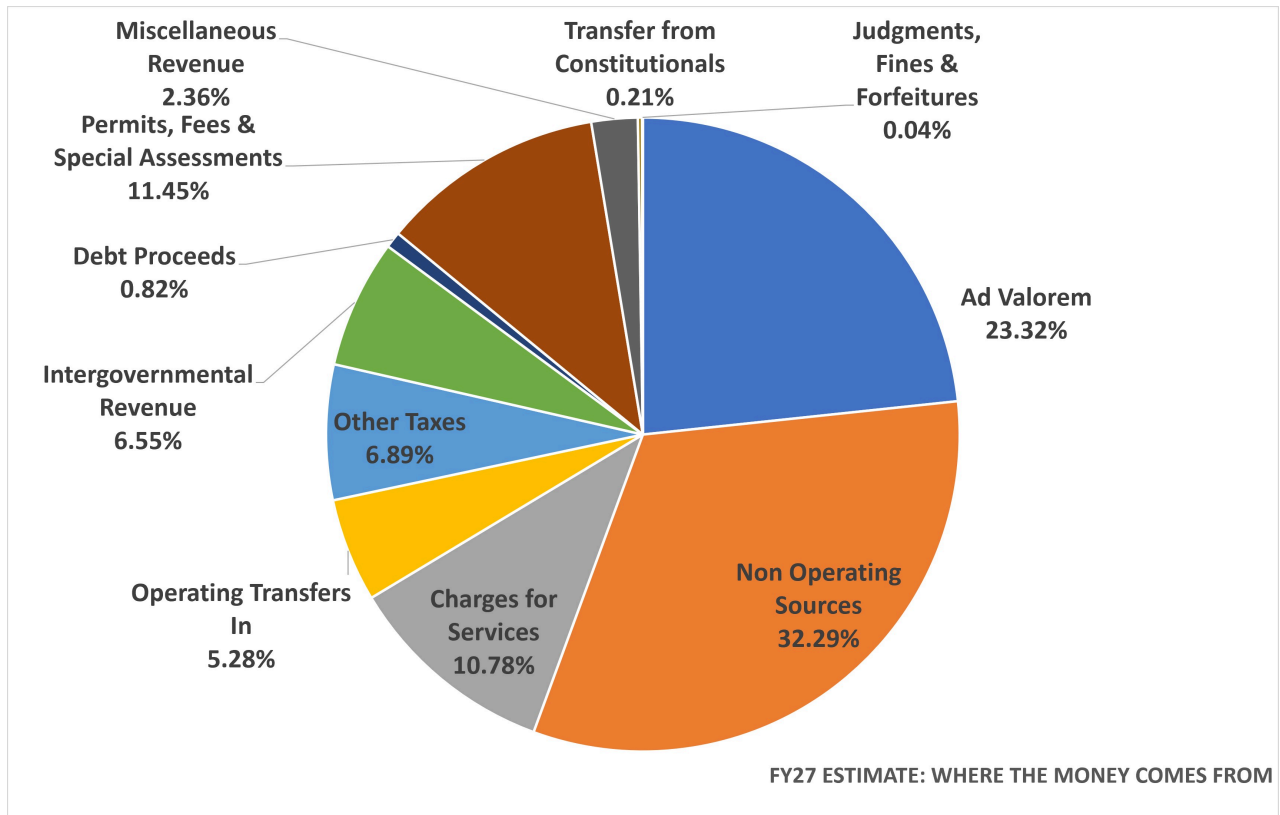


DIVERSIFIED REVENUE STRUCTURE

County operations are funded through a combination of local taxes, user fees, intergovernmental revenues, dedicated assessments, and one-time funding sources, reducing reliance on any single revenue source.

FY27 Proposed All Funds Revenue by Source







EXPENDITURES

County expenditures represent the financial resources invested to provide essential services, infrastructure, and programs that support the quality of life for Alachua County residents. The budget organizes expenditures into six major categories that reflect how public funds are used—from employing the workforce that delivers daily services to investing in roads, parks, public safety, facilities, and other long-term community assets. Understanding these expenditure categories helps readers see how County resources are allocated to meet current needs while planning responsibly for the future.

10 – Personal Services

Personal Services includes the costs of employing the people who provide County services every day. This category includes employee salaries and wages, overtime, health insurance, retirement contributions, payroll taxes, workers' compensation, and other employee benefits. These costs support the workforce that delivers public safety, road maintenance, parks, governance, permitting, and many other County services.

20 – Operating Expenditures

Operating Expenditures are the day-to-day costs of running County government. This includes items such as utilities, fuel, office supplies, maintenance, professional services, software, communications, insurance, travel, training, and contractual services. These expenditures ensure County facilities, equipment, and programs continue to operate efficiently and effectively.

30 – Capital Outlay

Capital Outlay represents investments in long-term assets that provide benefits for many years. This includes the purchase or construction of buildings, roads, bridges, parks, major equipment, vehicles, and technology infrastructure, as well as significant renovations and improvements. Many capital projects span multiple years and may be funded through accumulated reserves, grants, dedicated taxes, or debt.

40 – Debt Service

Debt Service includes the repayment of principal and interest on bonds, loans, and other financing used to construct or acquire major public facilities and infrastructure. Financing allows the County to spread the cost of large capital projects over their useful life, ensuring that both current and future residents who benefit from these assets share in their cost.

50 – Grants and Aids

Grants and Aids represent funding provided by the County to support other governmental agencies, nonprofit organizations, and community partners, as authorized by the Board of County Commissioners. This category may also include required payments to other governmental entities and programs that deliver services benefiting Alachua County residents.

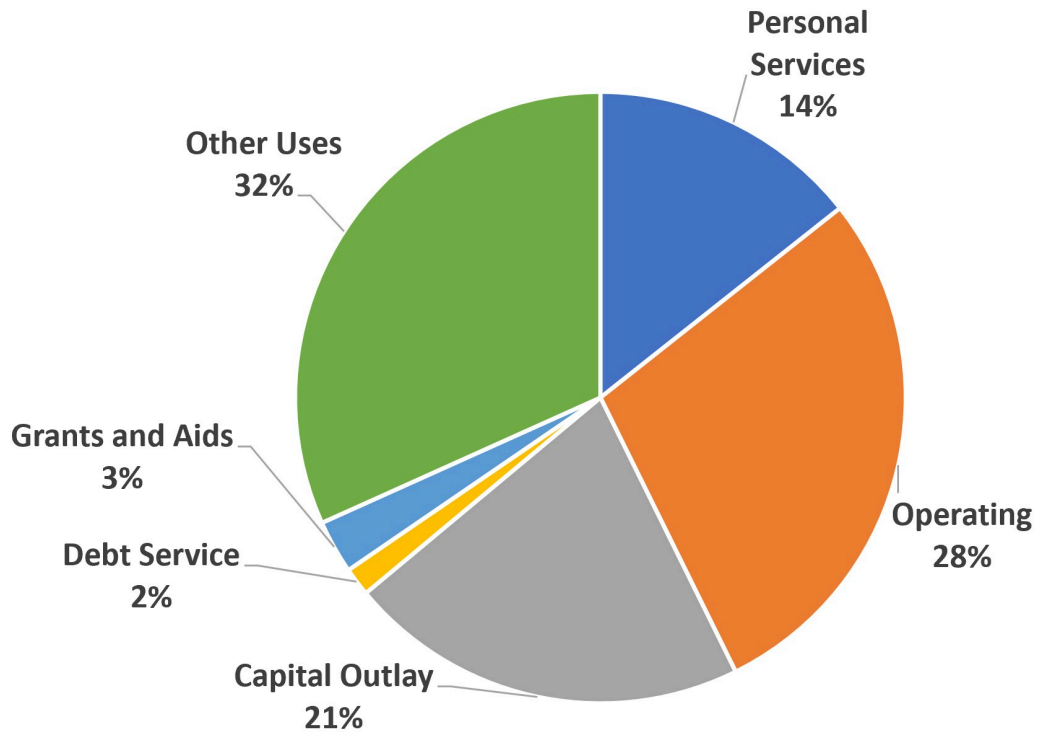
60 – Other Uses

Other Uses includes financial activities that do not fit within the traditional operating categories. This primarily consists of transfers between County funds, contributions to reserves, and other financing uses that help maintain financial stability and fund future needs. These transactions help ensure financial stability, support future capital needs, and maintain compliance with legal and accounting requirements.

- **Transfers** to other funds to support operations or capital projects.
- **Reserves**, including contingency and emergency reserves, as well as reserves for future capital needs, debt obligations, and other Board-designated purposes.

Expenses All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 County Manager Budget
Personal Services	\$ 89,483,848	\$ 100,273,952	\$ 115,444,882	\$ 129,467,618	\$ 132,106,022	\$ 136,156,302
Operating	\$ 146,504,217	\$ 158,777,158	\$ 190,403,406	\$ 209,132,552	\$ 200,854,512	\$ 268,695,917
Capital Outlay	\$ 74,467,048	\$ 150,742,230	\$ 120,716,573	\$ 170,198,940	\$ 266,211,785	\$ 201,544,721
Debt	\$ 12,476,475	\$ 12,480,207	\$ 11,210,315	\$ 13,276,822	\$ 12,963,141	\$ 14,262,392
Grants & Aid	\$ 13,382,203	\$ 14,530,814	\$ 25,348,592	\$ 47,418,883	\$ 40,222,980	\$ 26,790,717
Other Uses	\$ 232,622,481	\$ 264,209,478	\$ 293,912,728	\$ 297,401,323	\$ 294,578,114	\$ 301,501,493
Total Expenses	\$ 568,936,272	\$ 701,013,839	\$ 757,036,496	\$ 866,896,138	\$ 946,936,554	\$ 948,951,542

FY27 County Manager Budget Where the Money Goes by Classification



FY26-27 EXPENDITURE ESTIMATES

Alachua County acts to protect citizens, serve the community, and improve the community's way of life. The following monetary values are by department and rounded to the nearest whole number. The next few pages provide a snapshot of how expenditures are allocated.

Expenditures

\$948,951,542 in FY27 Expenditures

Beyond services previously listed, non-departmental costs, such as transfers out, debt service, reserves, replacement funds, special expenses and indirect costs are recognized by the County.

Sheriff- LE and Jail	\$	158,597,997	16.71%
Public Works	\$	121,120,699	12.76%
Fire Rescue	\$	96,017,203	10.12%
Environmental Protection	\$	77,286,078	8.14%
County Wide Special Expense & Indirect Costs	\$	75,710,734	7.98%
Hospital Special Assessment	\$	65,242,081	6.88%
Reserves	\$	64,124,428	6.76%
Community Support Services	\$	62,283,259	6.56%
Solid Waste & Resource Recovery	\$	31,482,830	3.32%
Constitutionals (Excluding Sheriff)	\$	27,389,813	2.89%
Debt Service	\$	25,189,298	2.65%
Tourism & Economic Development	\$	21,827,569	2.30%
Budget & Fiscal Services	\$	20,113,430	2.12%
Facilities Management	\$	16,060,917	1.69%
Court Services	\$	14,777,000	1.56%
Parks and Open Space	\$	14,471,884	1.53%
Information & Telecommunications Services	\$	11,347,327	1.20%
Capital Projects	\$	10,363,500	1.09%
Growth Management	\$	8,085,119	0.85%
General Government	\$	7,838,459	0.83%
Animal Resources	\$	5,176,475	0.55%
Career Source	\$	4,575,672	0.48%
Judicial	\$	4,199,802	0.44%
Human Resources	\$	2,230,396	0.24%
Code Administration	\$	1,144,085	0.12%
Equal Opportunity	\$	931,057	0.10%
Community & Administrative Services	\$	801,769	0.08%
MTPO Billing	\$	562,661	0.06%

PROTECTING THE COMMUNITY

Sheriff/Law Enforcement \$158.5m – 16.71% of FY27 Budget

The Sheriff's Office is 1 of 5 Constitutional Offices that receive funds from the County. The Sheriff employs over 850 people and is tasked with protecting the county jurisdiction of approximately 977 square miles. The Office, beyond providing comprehensive law enforcement and support services, has several functions:

- Receiving and processing calls for public safety assistance or information
- Dispatching law enforcement, fire, or emergency medical resources
- Operating County Jail facility of 314,000 sq. ft. with a capacity of 975 inmates
- Maintaining Court Security

Fire Rescue \$96m – 10.12% of FY27 Budget

Fire Rescue is a department of the BoCC. It exists to provide a broad range of public safety services to the County:

- Fire protection, suppression, and prevention services
- Primary & secondary emergency medical response
- Planning, outreach, training, disaster response & recovery operations

SERVING THE COMMUNITY

Community Support Services \$62.2m – 6.56% of FY27 Budget

Community Support Services exist to provide health and human services to the County. Beyond providing these services, it also plays a role in community revitalization, as well as poverty reduction. The department alleviates critical needs for citizens:

- Suicide & Crisis Intervention
- Assistance to Veterans & their dependents
- Response to sexual assault victims & other victims of crime
- Court Program Services are being incorporated

Constitutional Offices (excluding Sheriff) \$27.3m – 2.89% of FY27 Budget

Includes: Property Appraiser, Supervisor of Elections, Tax Collector, and Clerk of Courts.

Court Services \$14.7m – 1.56% of FY27 Budget

Court Services aims to reduce the need for incarceration, provide community-based supervision, and preserve public safety. The department also oversees: Pretrial Services; Probation; and Jail Population Management

Judicial Offices \$4.1m – 0.44% of FY27 Budget

Composed of: Court Administration, Office of the State Attorney, Office of the Public Defender, Guardian ad Litem, and Regional Conflict Counsel.

Community & Administrative Services - \$801,769 – .08% of FY27 Budget Composed of: Florida Art Tags, IFAS AG Extension.

Code Administration - \$1.1m – 0.12% of FY27 Budget

To work with the community through education, outreach, and compliance with County codes to improve the health, safety, and welfare of our community.

Animal Resources - \$5.1m – 0.55% of FY27 Budget

To promote public safety for the welfare of citizens and animals. We accomplish this through education, adoption, sheltering, enforcement, and the rescue of animals that may be stray, injured, unwanted, neglected, or abused.

Parks and Open Space - \$14.4m – 1.53% of FY27 Budget

To provide safe, well-maintained parks and open space creating fun, memorable experiences that enhance quality of life, healthy minds, and bodies for all.

Tourism and Economic Development - \$21.8m – 2.30% of FY27 Budget

Promotes the County as a premier destination while supporting initiatives that strengthen the local economy and enhance community prosperity.

IMPROVING THE COMMUNITY

Capital Projects - \$10.3m – 1.09% of FY27 Budget

Capital Projects are non-recurring capital outlays, rather than ongoing expenses for facilities, parks, technology, & economic development.

Public Works - \$121.1m – 12.77% of FY27 Budget

Public Works is tasked with developing and maintaining County infrastructure and equipment. Its core function, to support growth within the County, is achieved by balancing environmental, social, and County development needs. Public Works is responsible for maintaining 916 miles of roads and rights-of-way and managing the County's fleet of over 835 vehicles & equipment.

Environmental Protection - \$77.2m – 8.14% of FY27 Budget

To provide natural resource support and rejuvenation for the County, including Water Resources Protection, Natural Reserves Protection, Land Conservation.

Growth Management - \$8m – 0.85% of FY27 Budget

To prepare, maintain, and implement the County's Comprehensive Plan.

Solid Waste & Resource Recovery - \$31.4m – 3.32% of FY27 Budget

Solid Waste & Resource Recovery provides clean, efficient, economical, and environmentally sound management and solid waste resources in Alachua County.

FY27 EXPENDITURES AT A GLANCE



\$948.9 MILLION

Total Proposed Budget



27%

PUBLIC SAFETY

Funding law enforcement, fire rescue, emergency medical services, and related public safety operations that protect our community.



21%

CAPITAL INVESTMENTS

Investing in roads, parks, facilities, equipment, and technology for the future.



28%

OPERATING SERVICES

Funding day-to-day services, programs, and support that meet the needs of residents and our community.



24%

OTHER USES

Includes debt service, grants and aids, transfers between funds, and reserves for future needs and financial stability.



STRATEGIC INVESTMENT IN OUR COMMUNITY

County resources are allocated to provide essential services today while building a stronger, more sustainable community for tomorrow.

KEY FY26-27 BUDGET DRIVERS

Several key factors influence the FY26-27 County Manager Proposed Budget and explain the major revenue and expenditure trends reflected throughout this section.

CONTINUED GROWTH IN PROPERTY TAX REVENUES

Property taxes remain the County's largest recurring revenue source. Growth in taxable property values continues to provide additional resources that support core governmental services, public safety operations, and infrastructure investments while maintaining financial stability.

GROWTH IN PERMITS, FEES AND SPECIAL ASSESSMENTS

FY26-27 reflects significant revenue generated from permits, fees, and special assessments. These revenues support a variety of dedicated programs and services and reflect continued development activity, service demand, and special assessment collections throughout the County.

STRATEGIC INVESTMENT IN COUNTY PERSONNEL

The budget continues the County's commitment to attracting and retaining a qualified workforce while addressing competitive labor market conditions, benefit costs, and the operational needs of County departments.

RISING OPERATIONAL AND SERVICE DELIVERY COSTS

Operating expenditures increased significantly in FY26-27. Rising costs for contractual services, utilities, technology, maintenance, insurance, and other operating requirements continue to impact the cost of delivering County services and maintaining public infrastructure.

CAPITAL INVESTMENT AND INFRASTRUCTURE IMPROVEMENTS

Capital investments remain a significant component of the FY26-27 budget. While capital spending decreases from the unusually high levels budgeted in FY25-26, the County continues to invest in facilities, transportation infrastructure, equipment replacement, technology improvements, and other long-term community assets.

CONTINUED INVESTMENT IN PUBLIC SAFETY

The FY26-27 budget continues to prioritize public safety, emergency response, fire services, law enforcement, and other essential governmental services. Dedicated taxing funds and General Fund resources support these programs and ensure continued service delivery to County residents.

LONG-TERM FINANCIAL PLANNING AND FISCAL SUSTAINABILITY

The County continues to balance current operational needs with long-term financial planning objectives. Debt service obligations, capital planning efforts, reserve requirements, and strategic use of fund balance are incorporated into the budget to maintain fiscal stability and support future service demands.

ENTERPRISE AND INTERNAL SERVICE OPERATIONS

Enterprise and Internal Service Funds continue to support essential County operations, including solid waste services, health insurance programs, self-insurance activities, fleet operations, and other internal support functions. These funds help ensure that critical services remain financially sustainable while supporting County departments and residents.

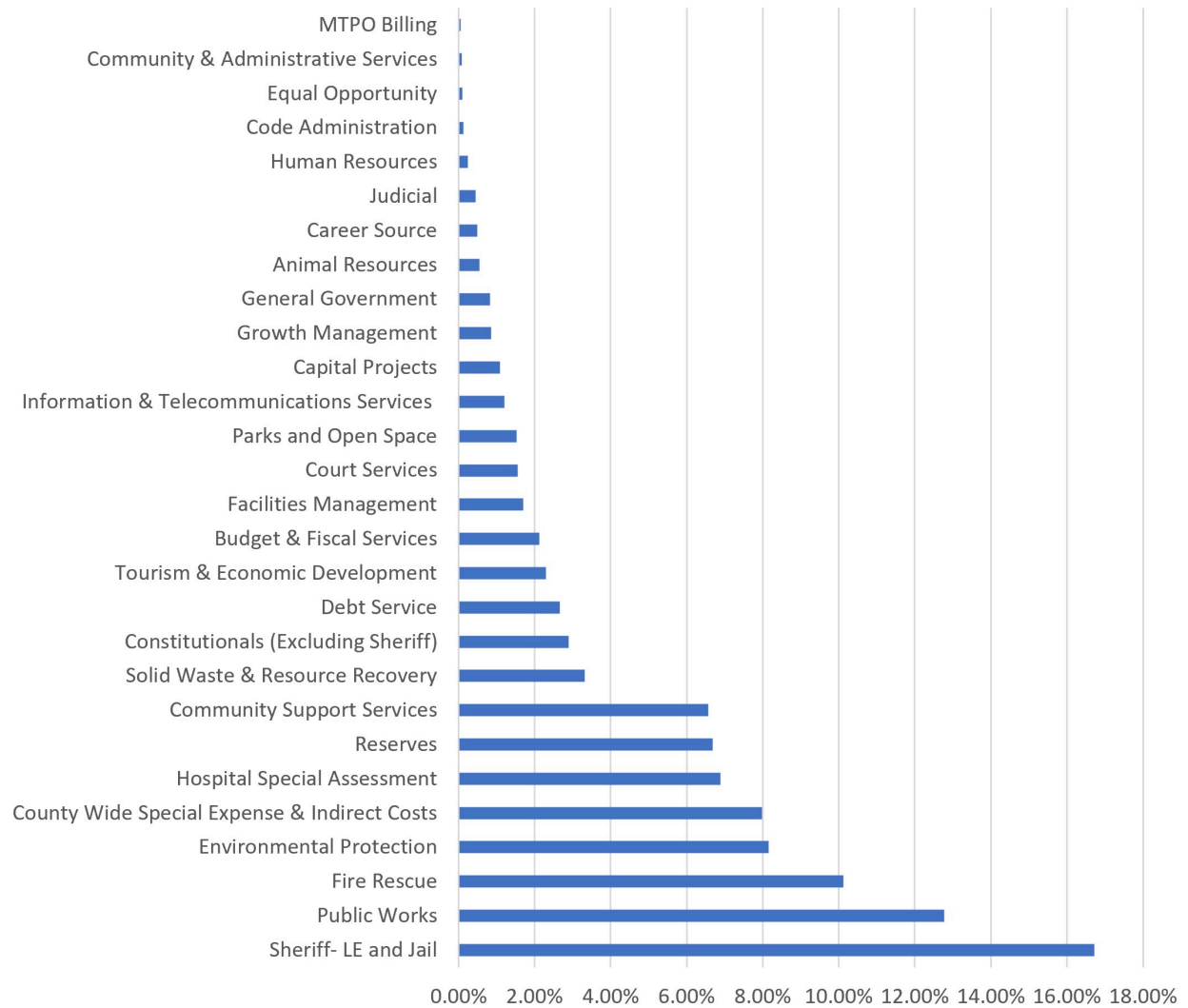
MAINTAINING FINANCIAL RESILIENCE

The FY26-27 budget maintains reserves and fund balance levels consistent with County policy and recognized financial best practices. These resources provide flexibility to address economic uncertainty, emergency events, cash flow requirements, and future operational needs while supporting the County's strong financial position.

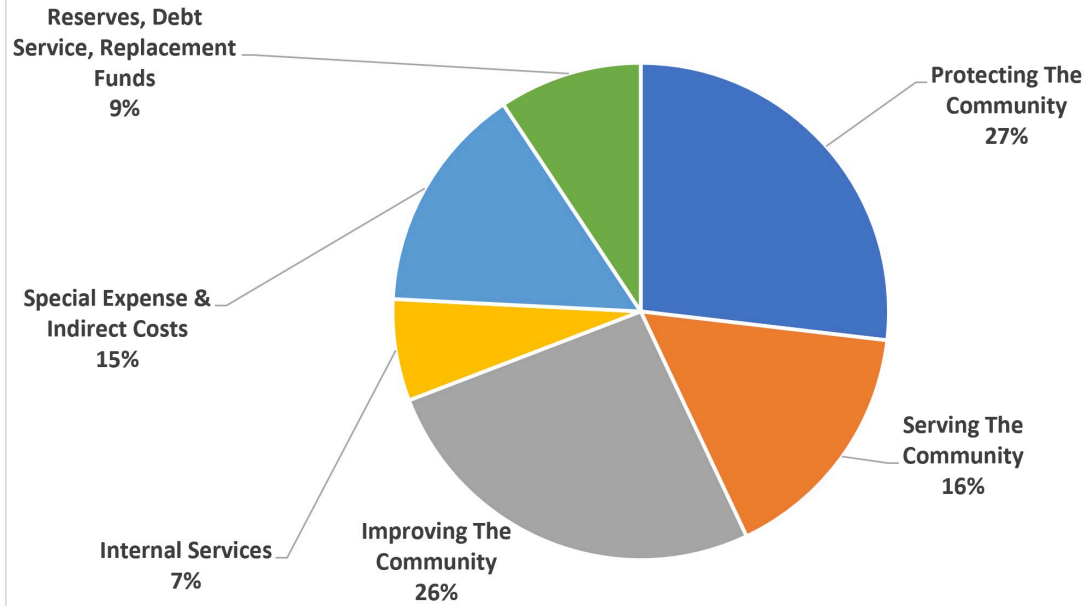
FY26-27 BUDGET SUMMARY

The FY26-27 County Manager Proposed Budget reflects a balanced approach that supports core governmental services, public safety, infrastructure improvements, employee investments, and long-term financial sustainability. Together, these financial resources demonstrate how the County aligns available funding with strategic priorities while maintaining long-term fiscal stability.

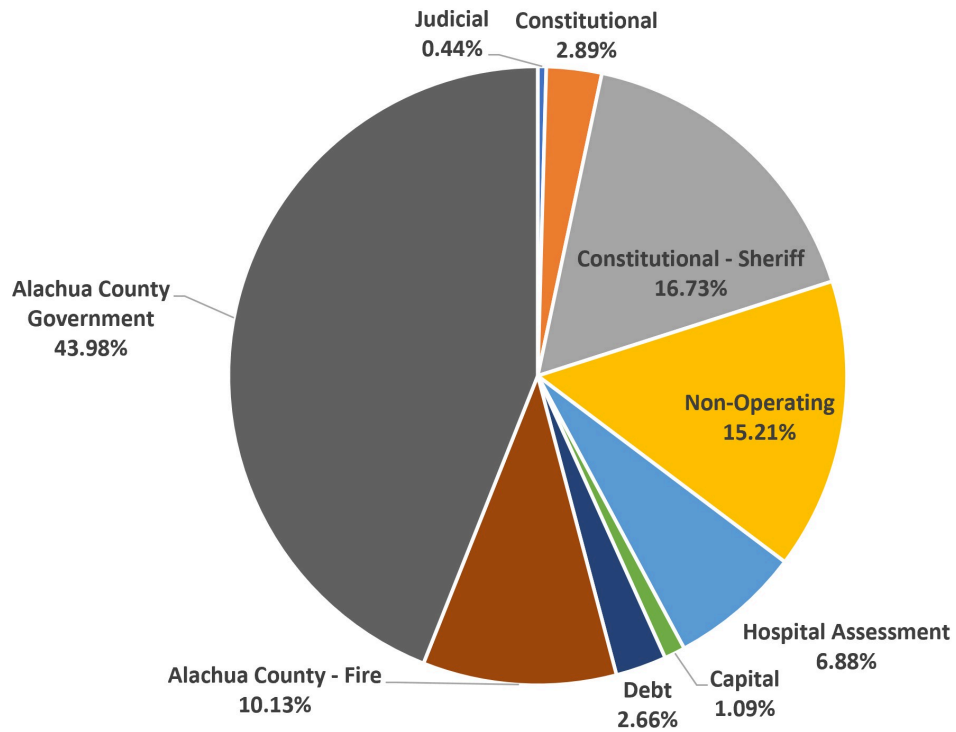
FY27 County Manager Budget By Expense



FY27 County Manager Budget Where the Money Goes by Function



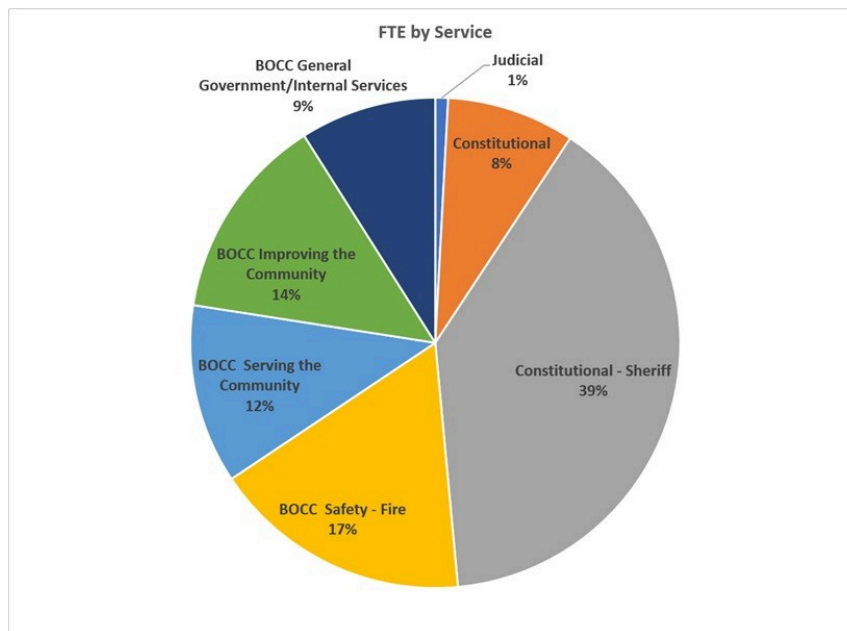
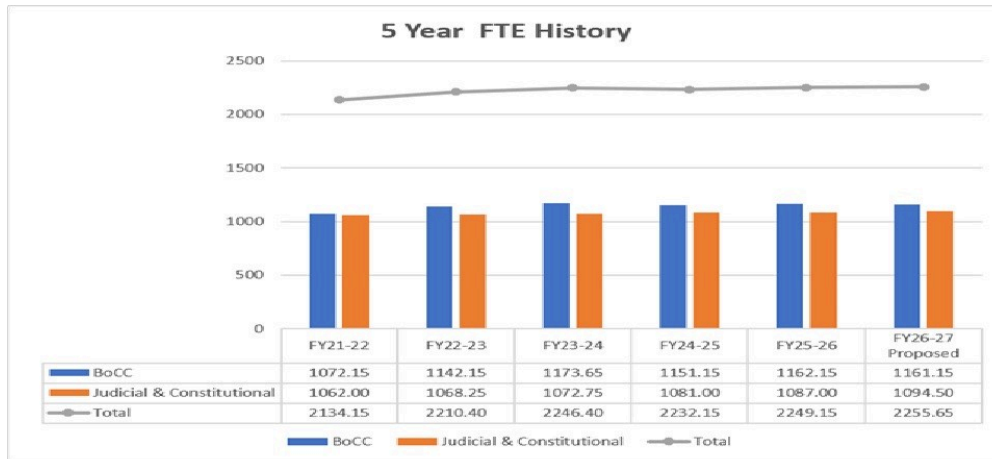
FY27 County Manager Budget By Program



POSITION CHANGES AND FULL-TIME EQUIVALENT (FTE) SUMMARY

Personnel costs represent one of the County's largest operating expenditures and are carefully evaluated during the annual budget development process. Each requested position is reviewed to ensure it supports the Board of County Commissioners' strategic priorities, maintains essential service levels, addresses operational or regulatory requirements, or improves organizational efficiency. Position requests are evaluated in conjunction with existing staffing resources, workload demands, and available funding before being recommended for inclusion in the budget.

The following table summarizes authorized Full-Time Equivalent (FTE) positions by department and identifies changes from the prior fiscal year. Position additions, eliminations, transfers, and reclassifications are reflected in the department budgets and are described within the applicable departmental sections. This summary provides transparency regarding workforce changes and demonstrates how staffing resources are aligned with the County's service commitments and long-term financial plan.



FY 26 POSITION ADJUSTMENTS Action Since 10-01-25		
BFS	Budget & Fiscal Services Director #5290-11001	1.00
BFS	ERP System Specialist #5250-19005	1.00
Facilities	Assistant Director of Facilities Management #3150-19005	1.00
Fire	Battalion Chief #0000-01439	1.00
Fire	Battalion Chief #0000-01440	1.00
HR	HR Specialist #0000-01431	1.00
Fire	Board recommendation Grant Positions Community Healthcare Workers (Board Meeting March 24, 2026)	3.00
County Manager	Chief of Staff	1.00
Animal Resources	Animal Resources Animal Care Tech (1 FTE)	1.00
Animal Resources	Animal Resources Vet Tech (2 FTE)	2.00
Subtotal Additions		13.00
BFS	Sr Fiscal Supervisor #5290-11001 (eliminated to create BFS Director)	(1.00)
BFS	Fiscal Assistant #5090-79001 (eliminated to create BFS Director)	(1.00)
Facilities	Sr Staff Assistant #5250-19005 (eliminated to create ERP Specialist)	(1.00)
Facilities	FAC Preservation Projects Coordinator #3150-19005 (eliminated to create Assistant Director)	(1.00)
CSS	MRT Specialist #0000-01176	(1.00)
CSS	ERAP Case Manager 1 #0000-01069	(1.00)
CSS	ERAP Sr. Accounting Clerk #0000-01097	(1.00)
CSS	Victim Services Program Manager #0000-01175	(1.00)
EPD	Sr Environmental Specialist Petroleum#2062-55022 Grant position	(1.00)
Road and Bridge	Sr Office Assistant #6182-79001 eliminated to obtain upgrade of 3 positions to Maintenance Supervisor 3	(1.00)
Animal Resources	Position Moved to Sheriff Supervisor 3060-25001	(1.00)
Animal Resources	Position Moved to Sheriff Inv. Officer 4021-25001	(1.00)
Animal Resources	Position Moved to Sheriff Inv. Officer 4021-25002	(1.00)
Animal Resources	Position Moved to Sheriff Inv. Officer 4021-25003	(1.00)
Growth/Building	Programmer #3080-65001 (eliminated to utilize for Revenue Recovery GIS position)	(1.00)
Radio	Radio Manager is now contractual	(1.00)
Subtotal Eliminations		(16.00)
Net Totals		(3.00)
Internal Movement		
CSS	Housing Strategic Development Coordinator #0000-01339 Unfunded to utilize a contract for services	
Growth/Building	Reclass Planning Assistant #6224-65003 to GIS Specialist	
Commission Services	Reclass Executive Manager #2920-02001 to Assistant to Board of County Commissioners/County Manager	
FY27 PROPOSED & CHANGES TO POSITIONS		
Sports Event Center	Booking and Sales Coordinator	1.00
Sports Event Center	Event Services Associate	1.00
Sheriff	Information Security Specialist	1.00
Sheriff	Building Access CJIS	1.00
Court Law Library 0000-01279	Combine PT with PT 0000-01340 to be one FTE	
Court Law Library 0000-01340	Combine PT with PT 0000-01279 to be one FTE	
TOTAL PROPOSED FY27		4.00

	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY26 Mid Year	FY26 Current	FY27 Proposed	FY27 CM
<u>BOCC STAFF</u>								
Animal Resources	39.00	39.00	42.00	42.00	-1.00	41.00		41.00
Budget & Fiscal Services	59.00	54.00	56.00	58.00		58.00		58.00
Code Administration	-	11.00	10.00	10.00		10.00		10.00
Community & Administrative Services	64.75	62.75	26.75	15.75	-5.75	10.00		10.00
Community & Strategic Initiatives	22.00	7.00	5.00	0.00		0.00		0.00
Community Support Services	82.00	87.00	88.00	100.00	-4.00	96.00		96.00
Court Services	85.00	72.00	79.00	66.00		66.00		66.00
Equal Opportunity					5.75	5.75		5.75
Environmental Protection	53.60	56.60	59.60	60.60	-1.00	59.60		59.60
Facilities Management	42.30	56.30	56.30	56.30	-1.00	55.30		55.30
Critical Facilities	15.00					0.00		0.00
Fire/Rescue	342.00	366.00	374.50	382.00	4.00	386.00		386.00
General Government	27.00	31.00	31.00	34.50	1.00	35.50		35.50
Growth Management	46.00	47.00	48.00	49.00	-1.00	48.00		48.00
Human Resources	15.00	15.00	16.00	15.00	1.00	16.00		16.00
Information & Telecommunication Services	38.00	38.00	38.00	38.00		38.00		38.00
Parks & Open Spaces	19.50	20.00	22.00	22.00		22.00		22.00
Public Works	128.00	149.00	135.00	135.00	-1.00	134.00		134.00
Solid Waste	64.00	62.00	64.00	64.00		64.00		64.00
Tourism & Economic Development	0.00	0.00	0.00	14.00		14.00	2.00	16.00
TOTAL BOCC STAFF	1142.15	1173.65	1151.15	1162.15	-3.00	1159.15	2.00	1161.15
<u>JUDICIAL & CONSTITUTIONAL STAFF</u>								
Supervisor of Elections	15.50	19.50	20.50	20.50	1.00	21.50		21.50
Court Administration	14.50	15.00	16.00	16.00		16.00		16.00
Public Defender	1.00	1.00	1.00	1.00		1.00		1.00
Guardian Ad Litem	2.00	2.00	2.00	2.00		2.00		2.00
Sheriff	868.25	868.25	874.50	879.50	3.50	883.00	2.00	885.00
Clerk of Court	26.00	26.00	26.00	26.00	1.00	27.00		27.00
Property Appraiser	60.00	60.00	60.00	61.00		61.00		61.00
Tax Collector	81.00	81.00	81.00	81.00		81.00		81.00
JUDICIAL & CONSTITUTIONAL STAFF TOTAL	1068.25	1072.75	1081.00	1087.00	5.50	1092.50	2.00	1094.50
GRAND TOTAL	2210.40	2246.40	2232.15	2249.15	2.50	2251.65	4.00	2255.65

FY27 BUDGET PROCESS CALENDAR		
Dates and Time	Activity	Participants
October 2025 – March 2026	Departmental Budget and Capital Improvement Plan Preparation	County Manager, Departments, Office of Management and Budget (OMB)
Tuesday, October 28, 2025 11:30 AM	Adopt FY27 Budget Calendar	BoCC, County Manager, County Attorney, OMB
Thursday, February 26, 2026 5:00 PM	Internal Service Estimates Due to OMB Fee Schedule Updates	Departments, Office of Management and Budget (OMB)
Thursday, April 2, 2026 5:00 PM	Departmental Budgets & Requests Submitted to OMB	Departments, Office of Management and Budget (OMB)
Tuesday, April 7, 2026 1:30 PM	<u>BoCC Special Budget Meeting</u> Calendar Update Historical Trends Fund Balance Review of Budget Guidelines	BoCC, County Manager, County Attorney, OMB
Friday, May 1, 2026 5:00 PM	Judicial and Constitutional Officers submit budget requests to Board of County Commissioners	
Tuesday, May 5, 2026 1:30 PM	Strategic Guide Update with Commission	BoCC, County Manager, County Attorney, OMB
Tuesday, May 19, 2026 1:30 PM	<u>BoCC Special Budget Meeting</u> Judicial Offices - Court Administration - Guardian Ad Litem - Public Defender - State's Attorney - Regional Conflict Council Constitutional Officers - Tax Collector - Property Appraiser - Clerk of Courts - Supervisor of Elections - Sheriff	BoCC, County Manager, County Attorney, OMB
Wednesday, May 20, 2026 9:00 AM	Capital Improvement Plan Review	Financial Oversight Workgroup
Monday, June 1, 2026	Preliminary Property Value Estimates are delivered	Property Appraiser
Tuesday, June 2, 2026 10:00 AM	<u>BoCC Special Budget Meeting</u> Capital Budget & Financial Plan and Preservation Alachua County Sports Event Center Operational Plan	BoCC, County Manager, County Attorney, OMB
Tuesday, June 2, 2026 1:30 PM	Revenues & Fee Schedule FY27 Adoption of Budget & Financial Policies	BoCC, County Manager, County Attorney, OMB

FY27 BUDGET PROCESS CALENDAR		
Dates and Time	Activity	Participants
By Wednesday July 1, 2026	Tax Roll is Certified	Property Appraiser
Tuesday, July 7, 2026 10:00 AM	BoCC Special Meeting County Manager Budget Presentation	BoCC, County Manager, County Attorney, OMB
Tuesday, July 7, 2026 1:30 PM	Strategic Guide Update with Commission	BoCC, County Manager, County Attorney, OMB
Tuesday, July 14, 2026 5:01 PM	BoCC Regular Meeting Action Items: Set Proposed Millage Rates Set Initial Assessment Rates Hospitals Fire Stormwater Solid Waste Sugarfoot	BoCC, County Manager, County Attorney, OMB
Friday, July 17, 2026	County Manager advises Alachua County Property Appraiser of proposed millage and assessment rates	
Tuesday, August 4, 2026 11:00 AM	BoCC Special Budget Meeting Assistant County Manager Public Services & Community Development Growth Management Solid Waste Public Works Office of Code Administration Community Support Services	BoCC, County Manager, County Attorney, Assistant County Manager - OMB
	Assistant County Manager – Chief Transformation Officer Court Services Equal Opportunity Office Human Resources	BoCC, County Manager, County Attorney, Assistant County Manager- Chief of Staff, OMB
	Assistant County Manager – Chief of Staff Parks and Open Spaces Department Information and Telecommunications Services Department UF/IFAS/AG Extension Office Visit Gainesville, Alachua County FL Economic Development Sports Event Center Animal Resources	BoCC, County Manager, County Attorney, Assistant County Manager - OMB
	Strategic Guide Update with Commission	BoCC, County Manager, County Attorney, OMB

FY27 BUDGET PROCESS CALENDAR		
Dates and Time	Activity	Participants
Thursday, August 6, 2026 11:00 AM	BoCC Special Budget Meeting	BoCC, County Manager, County Attorney, Assistant County Manager, OMB
	Assistant County Manager, Budget and Fiscal Services	
	Budget & Fiscal Services	
	Facilities	
	Level of Service Performance Matrix	
	Breakout By Focus Area	
	Current Strategic Guide	
	Board Focus	
	BoCC Special Budget Meeting	
	County Attorney	
	County Manager	BoCC, County Manager, County Attorney, Assistant County Manager Chief of Staff OMB
	Community and Administrative Services Department	
	Accreditation and Agenda Office	
	Commission Services	
	County Manager's Office	
	Communications Office	
	Environmental Protection Department & Lands & Climate	
	Fire Rescue	
Thursday, August 13, 2026 1:30 PM	<u>Review & Finalize:</u>	BoCC, County Manager, County Attorney, Assistant County Managers, OMB
	County Wide Impacts	
	Revenue Projections	
	Fee Schedule Review	
	Personnel-FTE Review	
	Changes from Tentative Budget	
	Budget Decisions Finalized	
	Tax Rates Finalized	
	Assessments Finalized	
	Millage Chart Finalized	
	<u>Action Items:</u>	
	Adopt Fee Schedule	
	Adopt Personnel/FTE Chart	
	Adopt CIP	
	Finalize Millage Rates	
	Finalize Assessment Rates	
	Final Budget Decisions	
Wednesday, August 19, 2026	TRIM Notices mailed by this date	Property Appraiser
Thursday, August 20, 2026 1:30 PM	Placeholder Meeting if Needed	BoCC, County Manager, County Attorney, Assistant County Managers, OMB
Tuesday, September 1, 2026	Strategic Guide Update with Commission	BoCC, County Manager, County Attorney, OMB
Tuesday, September 8, 2026 5:01 PM	1st Public Budget Hearing Action Items:	BoCC, County Manager, County Attorney, OMB
	Adopt FY27 Adjusted Tentative Millage Rate	
	Adopt FY27 Adjusted Tentative Budget	
	Adopt FY27 Final Assessments	
Tuesday, September 22, 2026 5:01 PM	Final Public Budget Hearing Action Items:	BoCC, County Manager, County Attorney, OMB
	Adopt FY27 Final Millage Rate	
	Adopt FY27 Final Budget	
Tuesday, October 6, 2026	Strategic Guide Update with Commission	BoCC, County Manager, County Attorney, OMB



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Alachua County
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

Executive Director

PREPARED BY:

**THE ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS'
OFFICE OF MANAGEMENT AND BUDGET STAFF**

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Credits

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Takumi Sullivan, Communications
Erika Aenlle, Budget and Fiscal Services
Brandon Pohja, Budget and Fiscal Services
Ethan Long, Budget and Fiscal Services**

THANK YOU

A very special thank you to all County employees and the staff of the Constitutional and Judicial Offices for their assistance.



The reports in this section move from a broad overview of County finances to detailed revenue, expenditure, reserve, and assessment information. The Fund-to-Department Relationship Chart illustrates how individual County funds support specific programs and services throughout the organization.

[illegible]

FINANCIAL SUMMARIES & CONSOLIDATED REPORTS

The consolidated reports provide a comprehensive overview of the Alachua County's fiscal health, highlighting key metrics such as revenue, expenses, fund balance, and reserves.

REVENUE: This section comprehensively outlines the County's income sources, including property taxes, grants, fees, and other revenues. It analyzes revenue trends, compares actual figures to budgeted amounts, and provides insights into financial performance. This section sheds light on income generation and the County's reliance on diverse revenue streams.

EXPENSE: A breakdown of expenses delineates how financial resources are allocated across different departments and programs providing transparency of fund allocation. Stakeholders evaluate spending priorities and efficiency.

RESERVES: The report evaluates the adequacy of reserves in meeting short-term and long-term financial obligations. It assesses reserve levels against established policy thresholds, providing assurance of the County's ability to address contingencies and maintain fiscal sustainability. Reserve analysis also helps inform strategic decisions regarding reserve allocation and replenishment.

FUND BALANCE: The Alachua County Budget Management Policy aligns with best financial practices by setting fund balance levels to address cash flow and emergencies. This is vital due to the delay in property tax revenues received two months after the fiscal year starts. Adequate fund balances prevent short-term borrowing needs in October and November, covering critical expenses like payroll and budget transfers without disruption.

Additionally, robust fund balances not only ensure operational stability but also signal fiscal health, acknowledged by bond rating agencies such as Moody's. A healthy fund balance can improve bond ratings, demonstrating the County's dedication to financial prudence and facilitating better borrowing terms. This clarity emphasizes the significance of fund balances, promotes transparency in the County's financial management.

Fund balance depicts the County's fiscal position on the first day of a given fiscal year. Fund balance may also be defined as the amount of revenue remaining after all expenditures from the previous fiscal year have been paid. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditure exceeds revenues, any existing fund balance from a prior year is reduced.

WHY FUND BALANCE MATTERS

Maintaining adequate fund balance protects essential services during emergencies, supports strong bond ratings, and reduces the need for short-term borrowing before property tax revenues are received.

Ending Fund Balance	FY27	FY27	FY27	FY27	FY27 Non	FY27 Ending
	Beginning Fund Balance	Revenues	Expenses	Reserves	Operating Uses	Fund Balance
General Fund	80,772,505	271,114,501	312,766,110	11,606,750	-	27,514,146
MSTU - Law Enforcement	10,000,000	40,352,950	46,320,990	2,776,740	-	1,255,220
Special Revenue	147,714,706	203,245,597	330,244,295	16,315,594	-	4,400,414
010 - Choices	2,353,700	81,935	822,183	497,323	-	1,116,129
011 - MSBU - Fire	8,000,000	31,550,603	32,871,326	5,159,062	-	1,520,215
119 - Career Source Region 26	-	4,694,959	4,694,959	-	-	-
148 - MSBU - Refuse Collection	3,500,000	7,502,818	7,790,558	2,212,260	-	1,000,000
149 - Gas Tax	3,518,010	12,014,730	14,340,127	596,307	-	596,306
811 - Drug and Law Enforcement	1,574,346	719,651	2,293,997	-	-	-
812 - Environmental	3,492,365	6,091,605	9,433,970	150,000	-	-
813 - Court Related	546,323	1,360,117	1,658,135	80,541	-	167,764
814 - Emergency Services	7,071,437	21,129,560	21,553,422	6,647,575	-	-
815 - Housing/Land Development	3,566,589	1,485,250	5,051,839	-	-	-
816 - Community Services	1,512,707	4,700,579	6,213,286	-	-	-
817 - Tourism	3,600,000	10,794,023	13,719,144	674,879	-	-
818 - Other Special Revenues	15,744,927	68,128,238	83,873,165	-	-	-
823 - SHIP	2,871,491	1,167,070	4,038,561	-	-	-
826 - Capital Preservation	921,351	-	623,704	297,647	-	-
827 - Infrastructure Sales Surtax 1%	89,441,460	31,824,459	121,265,919	-	-	-
Debt Service	8,226,949	21,661,302	25,189,298	4,698,953	-	-
819 - Debt Service	8,226,949	21,661,302	25,189,298	4,698,953	-	-
Capital	46,497,505	25,347,401	71,844,906	-	-	-
820 - Other Capital Projects	6,301,823	9,543,870	15,845,693	-	-	-
824 - Transportation	40,195,682	15,803,531	55,999,213	-	-	-
Enterprise	21,346,032	26,706,168	27,410,095	13,321,796	-	7,320,309
410 - Codes Enforcement	2,503,461	2,258,085	3,245,212	516,334	-	1,000,000
821 - Solid Waste	18,842,571	24,448,083	24,164,883	12,805,462	-	6,320,309
Internal Service	31,831,875	53,615,510	65,777,139	19,670,246	-	-
501 - Self Insurance	5,673,715	8,039,712	12,224,332	1,489,095	-	-
503 - Fleet Management	996,337	5,908,614	6,592,176	312,775	-	-
507 - Health Insurance	25,161,823	39,667,184	46,960,631	17,868,376	-	-
Discretely Presented Non-Major	925,028	83,602	939,384	69,246	-	-
850 - Alachua County Housing Finance Authority	867,805	53,000	920,805	-	-	-
855 - Murphree Law Library	57,223	30,602	18,579	69,246	-	-
Grand Total	347,314,600	642,127,031	880,492,217	68,459,325	-	40,490,089

UNDERSTANDING THE SOURCES AND USES

The Sources and Uses information provides a high-level overview of how Alachua County generates revenue and allocates financial resources. The information is presented from two perspectives: General Fund and All-Funds. Together, these views help explain the differences in the accompanying pie charts and provide a more complete understanding of County operations.

HOW THE REPORTS RELATE

The General Fund represents specific portions of the County's financial structure. The All-Funds presentation combines these fund groups with Special Revenue Funds, Debt Service Funds, Capital Funds, Enterprise Funds, Internal Service Funds, and Component Units to provide a comprehensive countywide financial picture. While each fund group highlights a specific area of County operations, the All-Funds presentation reflects the full scope of governmental, business-type, capital, and support activities.

GENERAL FUND

The General Fund is the County's primary operating fund and supports many core services provided to residents. Revenues are primarily derived from property taxes, intergovernmental revenues, and other general revenue sources. Expenditures are largely concentrated on personnel costs, operating expenses, and essential governmental services.

ALL FUNDS

The All-Funds presentation combines all County fund types into a single consolidated financial view. In addition to General Fund and Taxing Fund activities, it includes capital projects, debt service, enterprise operations, internal service functions, and component units. This presentation provides the broadest perspective on County finances and captures the full range of financial activity across the organization.

UNDERSTANDING THE REVENUE DIFFERENCES

The General Fund relies primarily on property taxes and other general governmental revenues.

The All-Funds presentation incorporates these revenues along with grants, charges for services, enterprise revenues, debt proceeds, transfers, appropriated fund balance, and other financing sources.

UNDERSTANDING THE EXPENDITURE DIFFERENCES

General Fund expenditures are primarily associated with personnel and operating costs necessary to deliver County services. The All-Funds presentation also includes capital construction, debt service, enterprise operations, transfers, and internal service activities. Consequently, categories such as Capital Outlay, Debt Service, and Other Uses represent a larger share of expenditures in the consolidated view than they do within the General Fund alone.

CAPITAL AND LONG-TERM INVESTMENTS

The All-Funds presentation includes major capital projects, infrastructure improvements, facility construction, and debt-related activities. These investments can significantly influence annual revenue and expenditure distributions and are often funded through a combination of dedicated revenues, grants, debt proceeds, transfers, and fund balance. As a result, their impact is most visible within the All-Funds presentation.

SUMMARY

The General Fund presentation illustrates how the County finances and operates core governmental services. The All-Funds presentation combines these activities with all other County funds to provide a comprehensive view of County finances.

Differences in the Sources and Uses pie charts reflect the broader range of revenues, expenditures, capital investments, debt obligations, enterprise operations, and internal service activities included in the All-Funds presentation. Together, these reports provide stakeholders with both detailed and comprehensive insight into the County's financial operations.

SOURCES AND USES

The following table present financial information for the following periods:

- FY24 Actuals
- FY25 Adopted Budget
- FY25 Actuals
- FY26 Adopted Budget
- FY27 Proposed County Manager Budget

The data is organized into:

- **Blue Table:** Represents all County funds, categorized by revenue sources and expenditure uses.
- **Green Table:** Represents the General Fund portion only.

The accompanying charts illustrate the percentage allocation of revenues by source and expenditure by use for each respective section.

All Funds Sources & Uses	FY24 Actuals	FY25 Adopted Budget	FY25 Actuals	FY26 Adopted Budget	FY27 County Manager Budget
Revenue					
31 - Taxes	\$ 252,139,445	\$ 271,296,994	\$ 271,836,031	\$ 285,595,403	\$ 286,536,280
32 - Permits, Fees & Spec Assessment	\$ 41,270,340	\$ 41,175,915	\$ 112,066,534	\$ 42,444,080	\$ 108,528,258
33 - Intergovernmental Revenue	\$ 47,372,234	\$ 59,457,749	\$ 59,840,430	\$ 61,489,759	\$ 62,144,103
34 - Charges for Services	\$ 89,834,057	\$ 104,208,174	\$ 91,812,394	\$ 100,088,225	\$ 102,229,130
35 - Judgments, Fines & Forfeits	\$ 493,458	\$ 405,350	\$ 428,892	\$ 402,700	\$ 382,622
36 - Miscellaneous Revenues	\$ 39,868,378	\$ 27,325,163	\$ 36,166,396	\$ 22,812,653	\$ 22,401,503
38 - Other Sources	\$ 89,031,652	\$ 363,026,793	\$ 175,191,872	\$ 434,103,734	\$ 366,729,646
Revenue Totals All Funds	\$ 560,009,564	\$ 866,896,138	\$ 747,342,548	\$ 946,936,554	\$ 948,951,542
Expenses					
10 - Personal Services	\$ 105,288,774	\$ 129,467,618	\$ 115,766,701	\$ 132,106,022	\$ 136,156,302
20 - Operating Expenditures	\$ 141,428,391	\$ 209,132,552	\$ 220,319,495	\$ 200,854,512	\$ 268,695,917
30 - Capital Outlay	\$ 53,502,449	\$ 170,198,940	\$ 61,983,092	\$ 266,211,785	\$ 201,544,721
40 - Debt Service	\$ 12,917,341	\$ 13,276,822	\$ 15,885,667	\$ 12,963,141	\$ 14,262,392
50 - Grants and Aids	\$ 13,502,785	\$ 47,418,883	\$ 14,575,748	\$ 40,222,980	\$ 26,790,717
60 - Other Uses	\$ 204,296,344	\$ 297,401,323	\$ 221,561,009	\$ 294,578,114	\$ 301,501,493
Expense Totals All Funds	\$ 530,936,083	\$ 866,896,138	\$ 650,091,713	\$ 946,936,554	\$ 948,951,542

General Fund Only Sources & Uses	FY24 Actuals	FY25 Adopted Budget	FY25 Actuals	FY26 Adopted Budget	FY27 County Manager Budget
Revenue					
31 - Taxes	\$ 166,180,446	\$ 177,993,137	\$ 180,249,731	\$ 191,350,315	\$ 193,116,260
32 - Permits, Fees & Spec Assessment	\$ 239,560	\$ 386,200	\$ 261,759	\$ 255,000	\$ 250,000
33 - Intergovernmental Revenue	\$ 9,128,543	\$ 10,212,941	\$ 9,566,145	\$ 10,702,200	\$ 18,808,665
34 - Charges for Services	\$ 23,770,324	\$ 23,917,690	\$ 21,467,895	\$ 22,895,086	\$ 24,016,297
35 - Judgments, Fines & Forfeits	\$ 92,175	\$ 25,350	\$ 79,375	\$ 104,900	\$ 43,100
36 - Miscellaneous Revenues	\$ 16,873,856	\$ 10,456,758	\$ 13,907,511	\$ 12,914,835	\$ 10,873,430
38 - Other Sources	\$ 35,639,098	\$ 98,592,407	\$ 39,497,197	\$ 86,458,232	\$ 77,265,108
Revenue Totals General Fund Only	\$ 251,924,002	\$ 321,584,483	\$ 265,029,612	\$ 324,680,568	\$ 324,372,860
Expenses					
10 - Personal Services	\$ 56,552,222	\$ 71,831,739	\$ 61,326,553	\$ 73,866,058	\$ 74,700,700
20 - Operating Expenditures	\$ 47,516,385	\$ 66,077,139	\$ 50,649,009	\$ 68,038,613	\$ 67,101,615
30 - Capital Outlay	\$ 5,427,484	\$ 10,723,480	\$ 4,831,743	\$ 8,993,729	\$ 12,088,790
40 - Debt Service	\$ 861,459	\$ -	\$ 1,141,689	\$ -	\$ -
50 - Grants and Aids	\$ 9,650,499	\$ 26,473,991	\$ 9,157,083	\$ 20,731,507	\$ 7,827,793
60 - Other Uses	\$ 130,996,921	\$ 146,478,134	\$ 141,732,934	\$ 153,050,661	\$ 162,653,962
Expense Totals General Fund Only	\$ 251,004,970	\$ 321,584,483	\$ 268,839,011	\$ 324,680,568	\$ 324,372,860

KEY TAKEAWAYS



Property taxes remain the largest recurring revenue source.

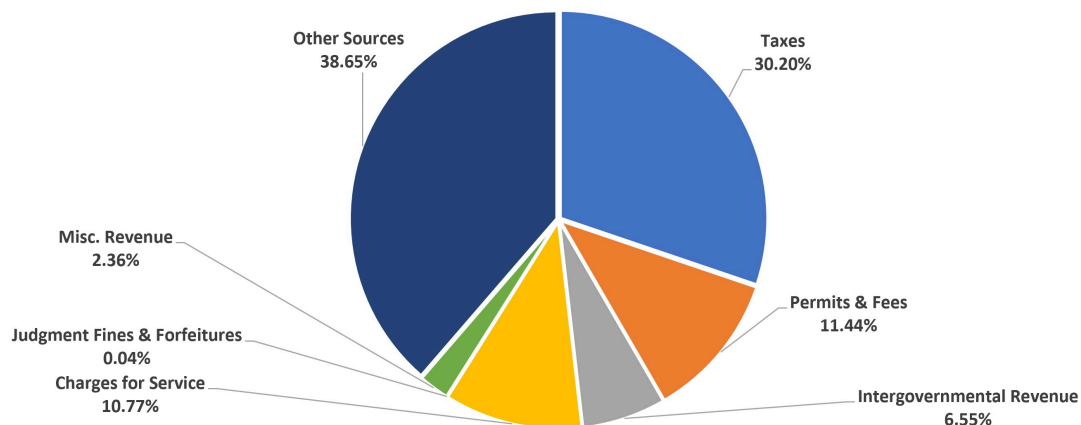


Personnel and operating expenditures comprise the majority of operating costs.

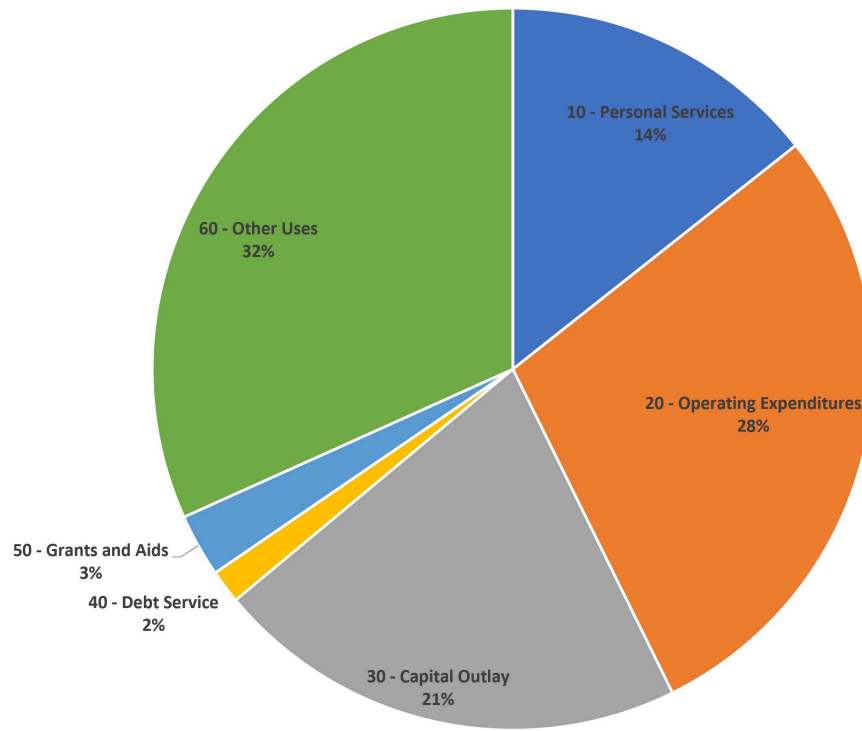


All Funds provides the most comprehensive picture of County finances by including governmental, enterprise, capital, debt service, and internal service funds.

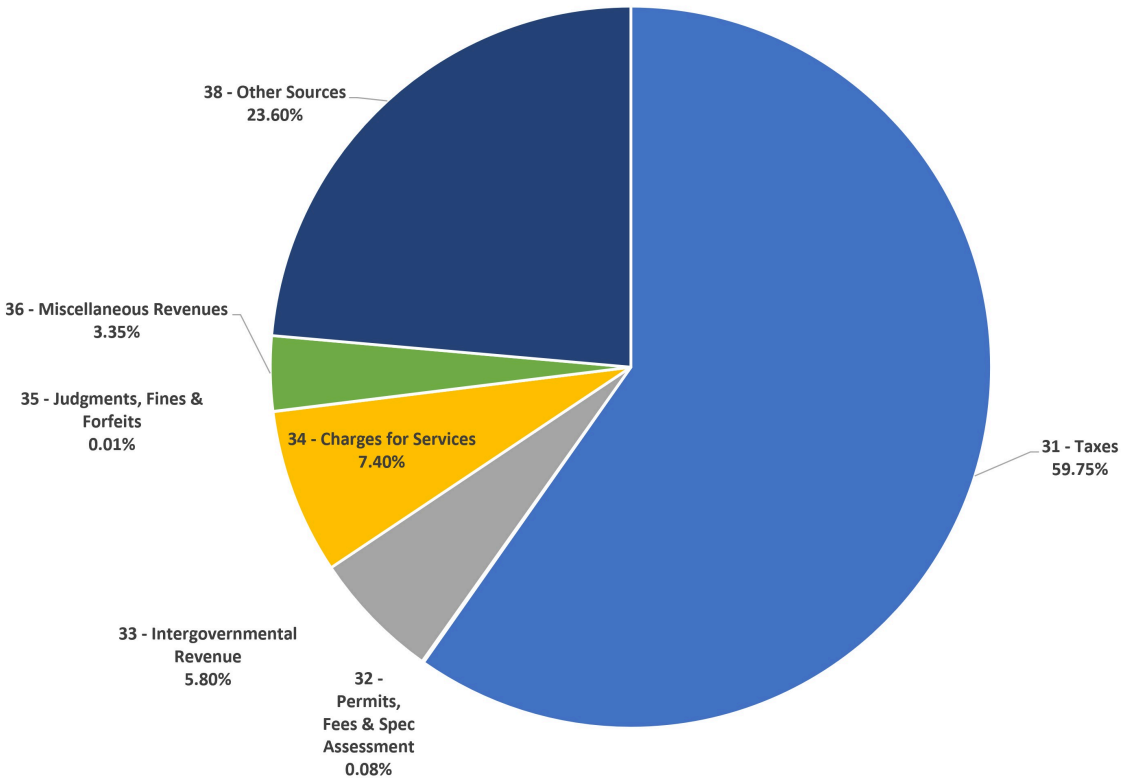
FY27 County Manager All Funds Revenue by Source



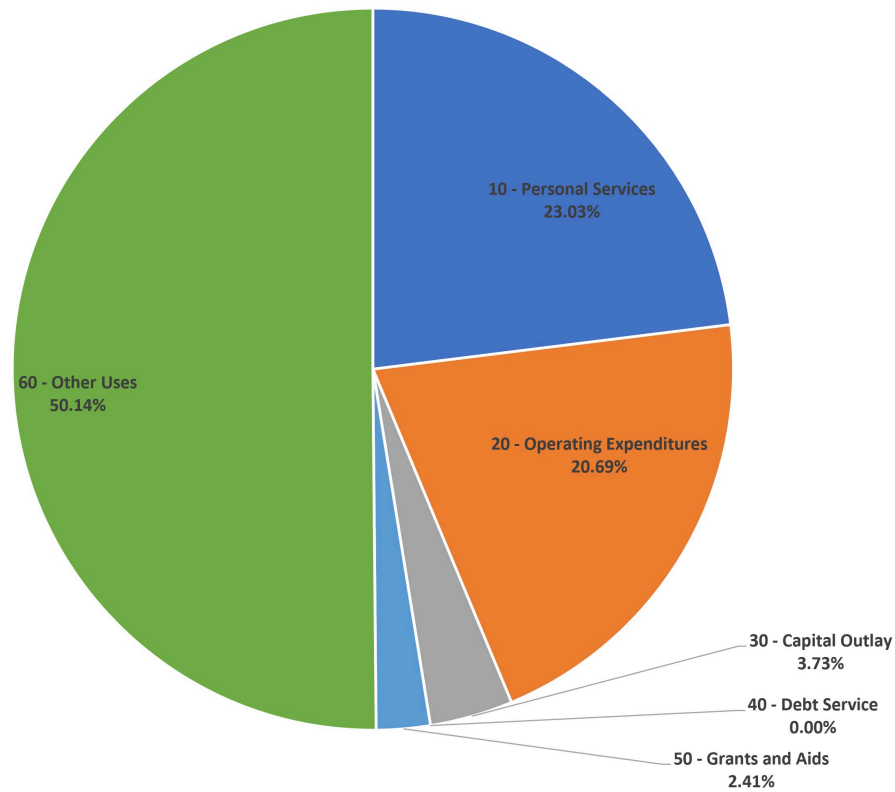
FY27 County Manager All Funds Expenses by Category



FY27 County Manager General Fund Only Revenues by Source



FY27 County Manager General Fund Only Expenses by Category



REVENUES

County revenues are derived from a diverse mix of property taxes, assessments, intergovernmental revenues, charges for services, and other local revenue sources. This diversity helps support County operations, infrastructure investments, public safety, environmental stewardship, and community services.

AD VALOREM TAXES

Ad valorem (property) taxes are levied on the taxable value of real and tangible personal property and are the County's largest source of revenue. Taxable values certified by the Alachua County Property Appraiser are used to calculate millage rates and estimate property tax revenues.

Florida law requires public notice through the Truth in Millage (TRIM) process, whenever a proposed millage rate exceeds the rolled-back rate and establishes limits on the amount of property taxes that may be levied. Alachua County levies a Countywide property tax on taxable property throughout the County to fund general government services through the General Fund. The County also levies a Municipal Service Taxing Unit (MSTU) property tax to fund law enforcement services in the unincorporated area.

Property owners also pay ad valorem taxes to other taxing authorities, including municipalities, the Alachua County School Board, the Alachua County Library District, the Children's Trust of Alachua County, and the St. Johns River and Suwannee River Water Management Districts. Each taxing authority independently establishes its own budget and tax rate.

NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are charges for specific services or improvements and are not based on property value. These assessments are included on the annual property tax bill but are separate from property taxes.

The proposed budget includes revenues from non-ad valorem assessments collected by the Alachua County Tax Collector. Final assessment rates are adopted by the Board of County Commissioners during the public budget hearings. County assessments include Fire Rescue, Stormwater Management, and Solid Waste services.

FIRE ASSESSMENT

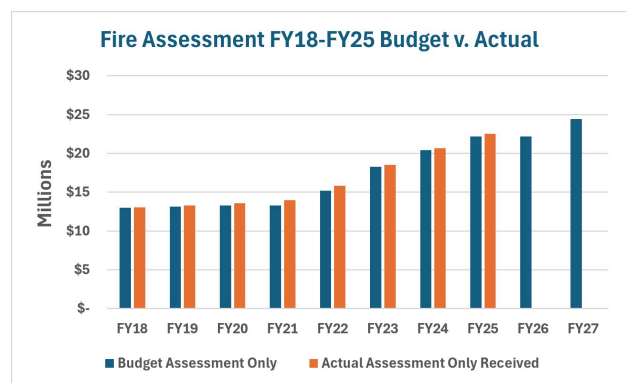
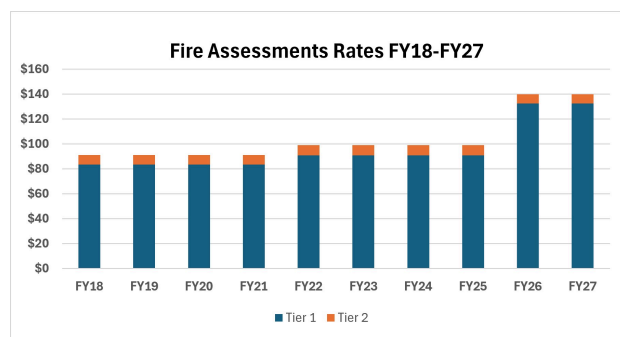
The Fire Assessment funds fire rescue readiness and emergency response services throughout the County. The assessment consists of:

Tier 1 – Based on the simple availability of Fire service which is available equally to all parcels of all types within the County by virtue of the continued state of fire protection readiness provided and maintained by the County. This tier is equal for all parcels.

Tier 2 – In order for the assessment to be fairly and reasonably apportioned among the properties that receive the special benefit, Tier 2 is based on the level of improvement related to each parcel. Thus, the higher the level of improvement, the higher the Tier 2 Assessment that would be charged. This tier is based on Equivalent Benefit Units (EBUs). Each EBU is representative of each \$5,000 of structure value. For example, a structure with a value of \$15,000 would equate to 3 EBUs.

Entities exempt from the Fire Assessment include governmental, agricultural, faith-based, and charitable properties.

Fire Assessment revenues are restricted to funding fire rescue readiness and emergency response services.



STORMWATER ASSESSMENT

The Florida Legislature has mandated that local governments in the State of Florida, including the County, have the responsibility for developing mutually compatible stormwater management programs consistent with the rules and regulations of the Florida Department of Environmental Protection, the water management districts, and the stormwater management programs established and maintained by other local governments.

The County maintains a system of stormwater and surface water management facilities, including but not limited to inlets, conduits, manholes, channels, ditches, drainage easements, retention and detention basins, infiltration facilities, and other components as well as natural waterways.

Those elements of the County stormwater and surface water management system that provide for the collection, storage, treatment, and conveyance of stormwater are of benefit and provide services to Benefitted Property within the County.

The cost of operating and maintaining the stormwater management system and the financing of existing and future repairs, replacements, improvements, and extensions thereof should, to the extent practicable, be allocated in relationship to the benefits enjoyed, services received, or burden caused therefrom.

Benefitted Property either uses or benefits from the presence and operation of the stormwater management system.

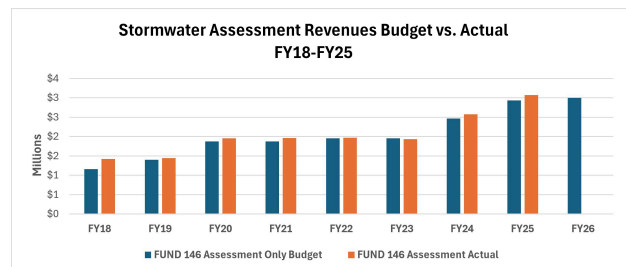
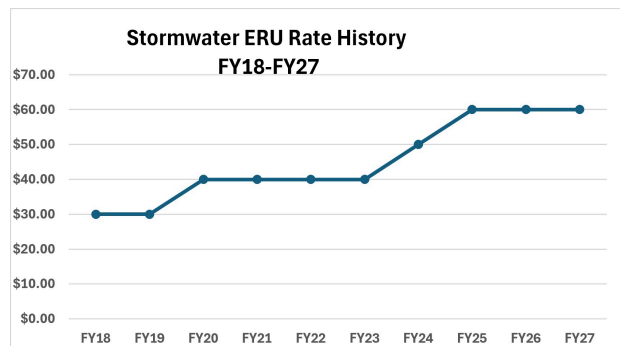
Those benefits include, by way of example and not limitation:

(1) the provision of stormwater management services and the availability and use of facilities or improvements by owners and occupants of such property to properly and safely detain, retain, convey or treat stormwater discharged from such property, (2) stabilization of or the increase of property values, (3) increased safety and better access to property, (4) improved appearance, (5) rendering property more adaptable to a current or reasonably foreseeable new and higher use, (6) alleviation of the burdens caused by storm water runoff and accumulation attendant with the present or projected use of property, and (7) fostering the enhancement of environmentally responsible use and enjoyment of the natural resources within the County.

The stormwater charges provide an equitable method of funding the capital cost of stormwater improvements and the stormwater service cost, by fairly and reasonably allocating such costs to specially benefitted property classified based on the stormwater burden expected to be generated by the physical characteristics and use of such property.

Stormwater Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions thereof.

Stormwater assessments may only be used for stormwater-related infrastructure and operations.



STORMWATER EXEMPTIONS

Florida law provides specific exemptions to reduce the value of property subject to taxation exemptions.

The Stormwater Assessment exemptions include the property taxation exemptions as well as:

Hardship Exemption – To qualify for a hardship exemption, the owner of Residential Property shall meet the following criteria: (1) the owner shall occupy the Residential Property and be entitled to a homestead exemption pursuant to Chapter 196, Florida Statutes, (2) for the twelve (12) months immediately prior to the date the application for a hardship exemption is filed, the owner and all other occupants of the Residential Property on the date of such application shall have a combined income less than the Income Exemption Standard for the number of occupants of the Residential Property or the owner shall have received Aid to Families with Dependent Children (AFDC), Supplemental Security Income or is currently certified for any service offered by the Office of Social Services, within the twelve month period preceding the adoption of the Annual Assessment resolution; and (3) the owner shall have the present intent to maintain the Residential Property as his/her permanent place of residence during the entire Fiscal Year for which the Solid Waste Assessment to be imposed is exempted.

Entities also exempt from the Stormwater Assessments include charitable and religious non-profit organizations, burial grounds, and Disabled Veterans.

SOLID WASTE ASSESSMENT

The Solid Waste Assessment is a non-ad valorem assessment that funds the collection, disposal, and management of residential solid waste in Alachua County. These services protect public health, safety, and the environment by ensuring the proper collection, transportation, recycling, and disposal of household waste.

Assessment revenues support the County's solid waste management system, including residential collection and disposal services, recycling programs, transfer station operations, and the administrative costs associated with billing and collecting the assessment through the annual property tax bill.

Residential solid waste charges vary based on where a property is located. Rates differ for properties within municipalities, the County's Mandatory Collection Area, and rural areas. Most residential customers are also charged based on the level of refuse collection service they select. In addition, licensed franchise haulers pay franchise fees, and all users of the County's transfer station pay tipping fees for waste disposal services.

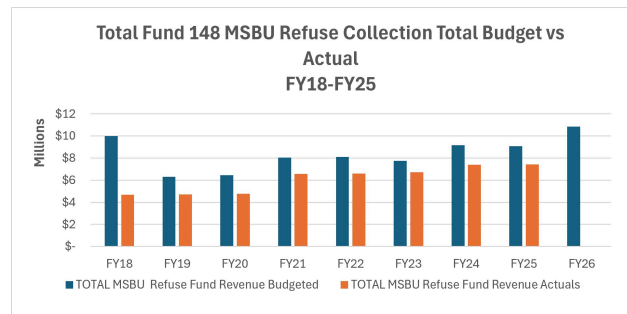
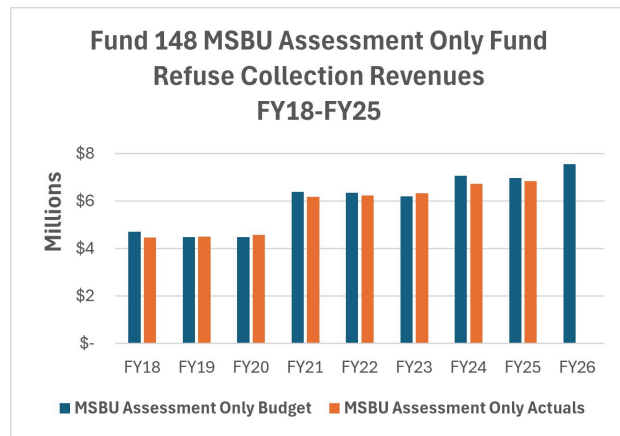
Solid Waste assessments support residential collection, disposal, recycling, and related services.

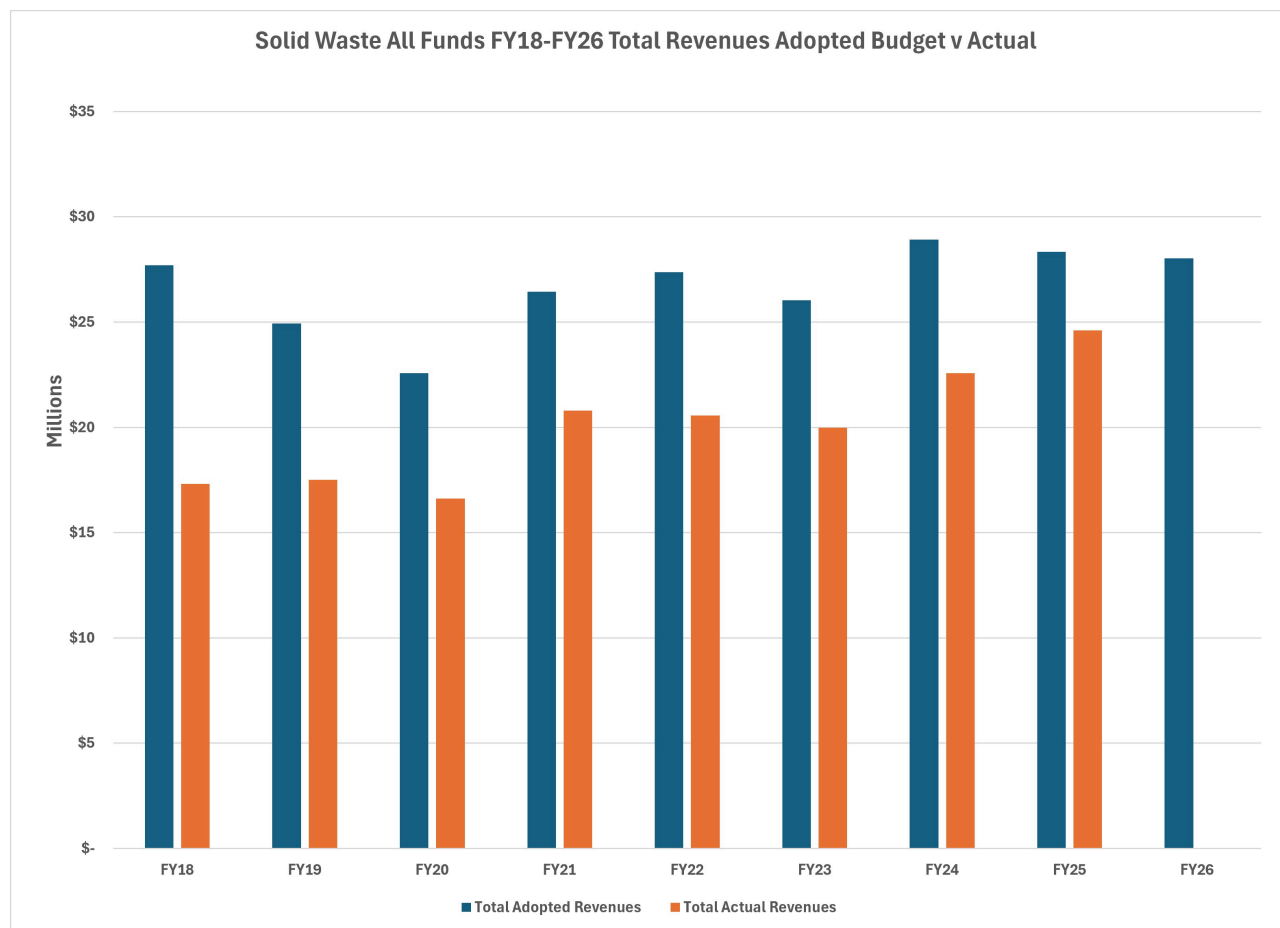
SOLID WASTE EXEMPTIONS

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Exemption for Inaccessibility - Residential property in the Mandatory Area, which is inaccessible to a contractor, may apply for a partial exemption from the Solid Waste Assessment.





OTHER TAXES

The Other Taxes category includes receipts from non-ad valorem sources such as certain types of locally imposed gasoline and sales taxes, and tourist development taxes. These revenues are generally restricted to specific purposes established by state law or local ordinance.

FUEL TAXES – Fuel taxes are an important source of funds for road network improvement, maintenance, and road resurfacing. Gasoline tax revenues have slightly decreased over the last several fiscal years. It is important to note that this tax is per gallon of gasoline and is not based on the price of the fuel. Increases to fuel prices do not increase the revenue to the County.

This revenue classification includes, the Voted (9th Cent) Gasoline Tax and two Local Option taxes: the 1-6 cent Local Option Fuel Tax and the 1-5 cent Local Option Fuel Tax which were approved by the County Commission in 2007. The 1-5 cent Local Option Fuel Tax went into effect on January 1, 2008, along with a two-cent constitutional tax and 1 cent county tax. Fuel taxes collected within Alachua County are distributed among the County and its nine municipalities.

LOCAL OPTION TOURIST DEVELOPMENT TAX – This tax is imposed primarily on tourist-related resorts and facilities and provides funding for tourist enhancement activities. Changes in this revenue are largely dependent on fluctuations in the hotel occupancy rate, which in turn depends on the performance of the state economy in general. A 1st and 2nd cent tax has been imposed and is used to fund capital projects and marketing. A 3rd cent tax funds the Tourism Grant Program. A 4th and 6th cent Tourist Development Tax was imposed during FY10; this revenue is used to fund operations of the Alachua County Visitors and Convention Bureau, known as Visit Gainesville, Alachua County, FL.

COMMUNICATION SERVICE TAX - In 2001, the State of Florida established the Communication Services Tax. The law replaced and consolidated several different state and local taxes with a single tax comprised of two parts: the Florida communications services tax and the local communications services tax. This tax is levied in the unincorporated area only. The nine municipalities levy their own communications services tax.

PUBLIC SERVICE TAX – The public service tax is a 10% surcharge on utilities including electric, water, diesel, and propane. This is tied to consumption.

WILD SPACES PUBLIC PLACES - 0.5% Infrastructure Surtax – In November 2016, Alachua County voters approved a 0.5 percent local government infrastructure surtax, to be effective for eight years, from January 1, 2017, through December 31, 2024. The total is split among the municipalities within the county and Alachua County receives 57% of the total. These funds are to be used to acquire and improve conservation lands, and create, improve, and maintain parks and recreational facilities. After a few expenses were accounted for separately, the balance of the revenue is split 90% for land conservation and 10% for parks and recreational locations.

On November 8, 2022, the ballot referendum was approved to extend and amend the surtax. This infrastructure tax ended December 31, 2022, and the County will spend the remainder of unspent funds that have been collected to that date.

INFRASTRUCTURE SURTAX – In November 2022, Alachua County voters approved a 1.0 percent local government infrastructure surtax, to be effective for ten years, from January 1, 2023, through December 31, 2032. The total is split among the municipalities within the county and Alachua County receives 57% of the total. One half of revenues from this surtax is to be used to acquire and improve conservation lands, and create, improve, and maintain parks and recreational facilities. This portion is split 80% for land conservation and 20% for parks and recreational locations. The other half of revenues is to be used for other infrastructure, including repaving, and repairing roads and acquiring or building affordable housing. This portion is split 70% for roads and 30% workforce housing.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenue includes grants and shared revenues received from federal and state governments. These funds support a wide variety of County programs and services while reducing the reliance on local property taxes.

GRANTS

The County actively pursues grant opportunities to fund projects and services that benefit the community. Grant funding may require the County to provide matching funds or in-kind contributions and must be used for the specific purposes established by the granting agency. Major grant programs support services such as housing and community development, environmental protection, public safety, victim advocacy, mental health, and programs for older adults.

Major grants received by the county include funding for Foster Grandparents, Victims of Crime Advocacy (VOCA), anti-drug and mental health programs, environmental issues, and housing grants for community development and housing rental.

STATE SHARED REVENUES – The County Revenue Sharing and Local Government Half-Cent Sales Tax Programs are important sources of funding for the County.

COUNTY REVENUE SHARING PROGRAM created through The Florida Revenue Sharing Act of 1972 was an attempt to ensure a minimum level of revenue parity across units of local government. This program is funded by net cigarette tax and sales and use tax collections.

LOCAL GOVERNMENT HALF-CENT SALES TAX was authorized in 1982, this program generates the largest amount of revenue for local governments among the state-shared revenue sources. It distributes a portion of state sales tax revenue, and a portion of communications services tax revenue. This program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing revenues for local programs.

CONSTITUTIONAL FUEL TAX

The Constitutional Fuel Tax is a state-shared 2-cent per gallon fuel tax distributed to counties. These revenues are restricted for transportation purposes, including road construction, maintenance, and eligible debt service.

COUNTY (1 Cent) FUEL TAX is considered a State-Shared Revenue since its distribution is based on a State-set formula – not based solely on total collections within the county of collection. This revenue, along with other gasoline taxes and road network impact fees, is used to finance road network improvements and maintenance.

DOCUMENTARY STAMP TAX is levied at the rate of \$0.70 per \$100 (or portion thereof) on documents that transfer interest in Florida real property, such as warranty deeds and quitclaim deeds. A portion of these revenues is distributed to local governments through the State Housing Initiatives Partnership (SHIP) Program to support affordable housing and local housing assistance programs.

CHARGES FOR SERVICES

Charges for Services include receipts from such services as ambulance transports, pet adoptions, parking fees at Poe Springs Park, internal service charges, fees for housing federal prisoners, and municipal, commercial and franchise solid waste disposal fees.

In preparing the County's annual budget, the departments whose operations are supported by these fees provide the estimates of anticipated revenue. Departments rely upon past trends and their accumulated expert knowledge to construct these estimates.

Enhanced 911 Fee is a fee paid by landline telephone subscribers within Alachua County to fund the 911 emergency service programs. The monthly rate is 40 cents per access line. There is a similar fee imposed by the State of Florida on cellular telephone subscribers to fund the electronic 911 system. Part of this levy is shared with the Counties.

Ambulance Fees are charges assessed for the use of ambulance services provided by emergency medical service (EMS) providers. These fees are typically billed to individuals, insurance companies or government programs and are intended to cover the costs associated with responding to and transporting patients in need of emergency medical care.

Building Permits are revenues dedicated to funding the operating costs of the County's Building Department.

Fleet Services has fees that are charged to offset the costs incurred by the department for the provision of vehicle maintenance and fuel consumption and are charged to the user cost center.

OTHER REVENUE SOURCES

MISCELLANEOUS REVENUES account for interest earnings, special assessments, and impact fees account for the majority of revenues in this category. In addition to the revenues detailed below, this category also includes rental income, sale of surplus equipment, property and land, and contributions and donations. The County does not currently budget for unrealized changes in the value of its investments, but they are reflected in its financial statements, and they impact future years' budgets through changes in the fund balance brought forward.

FINES & FORFEITURES consist mainly of court and local ordinance violation fines.

INTEREST EARNINGS are revenues earned from the County's investments. The majority of the County's investments are with the State Board of Administration. All interest earned is remitted to the County.

IMPACT FEES on new construction were implemented to finance capital facilities needed to maintain service levels in areas of growth, including roads, parks, and fire.

The following table represents revenue summaries which are organized by fund and provide a summary of the forecasted revenue in the major object categories. The actuals for the last audited fiscal year are provided in the first column. The adopted budget for the most recently completed fiscal year is provided in column two and the presented budget for the new fiscal year is shown in the last column. The presentation allows the reader to see the actual historical performance and anticipated changes of major funding sources.

Revenues	FY25 Actuals	FY26 Adopted Budget	FY27 County Manager Budget
General Fund	265,029,612	324,680,568	324,372,860
MSTU - Law Enforcement	37,579,719	43,528,502	49,097,730
Special Revenue	233,880,780	255,040,993	346,559,889
010 - Choices	225,102	1,403,551	1,319,506
011 - MSBU - Fire	33,335,100	39,881,918	38,030,388
148 - MSBU - Refuse Collection	7,437,963	10,851,577	10,002,818
149 - Gas Tax	12,603,247	18,365,073	14,936,434
154 - COVID 19 Relief	6,826,922	1,000,000	-
171 - Constitutional Officer - Supr of Elections	4,476,279	-	-
811 - Drug and Law Enforcement	1,218,855	2,358,043	2,293,997
812 - Environmental	5,857,122	10,589,912	9,583,970
813 - Court Related	1,243,948	1,590,347	1,738,676
814 - Emergency Services	27,152,366	25,909,300	28,200,997
815 - Housing/Land Development	3,197,857	6,085,662	5,051,839
816 - Community Services	4,433,887	4,379,266	6,213,286
817 - Tourism	7,598,228	13,634,255	14,394,023
818 - Other Special Revenues	74,849,099	15,728,766	83,873,165
823 - SHIP	1,299,532	4,047,435	4,038,561
826 - Capital Preservation	69,474	428,705	921,351
827 - Infrastructure Sales Surtax 1%	38,012,305	94,435,236	121,265,919
119 - Career Source Region 26	4,043,495	4,351,947	4,694,959
Debt Service	32,340,751.02	46,297,041	29,888,251
Capital	102,047,815	162,479,455	71,844,906
820 - Other Capital Projects	86,975,594	116,730,196	15,845,693
824 - Transportation	15,072,221	45,749,259	55,999,213
Enterprise	27,048,902	33,307,313	40,731,891
410 - Codes Enforcement	2,344,133	4,040,695	3,761,546
821 - Solid Waste	24,704,770	29,266,618	36,970,345
Internal Service	51,113,294	80,819,043	85,447,385
501 - Self Insurance	7,967,316	14,537,118	13,713,427
503 - Fleet Management	6,892,873	7,273,180	6,904,951
506 - Vehicle Replacement	178,507	-	-
507 - Health Insurance	36,074,598	59,008,745	64,829,007
Discretely Presented Non-Major	271,592	783,639	1,008,630
850 - Alachua County Housing Finance Authority	238,147	697,225	920,805
855 - Murphree Law Library	33,444	86,414	87,825



EXPENDITURES

PERSONAL SERVICES

Alachua County Staff provide direct service to the County as well as manage the County's grants and programs. Annually, staffing levels are reviewed and evaluated based upon departmental hours of operation and service delivery during the budget process and are incorporated as part of the adopted budget. Any additions or deletions that may result in post budget adoption are listed below and these positions are brought for approval to the Board of County Commissioners. Personal services include the wages, employer paid benefit contributions to FICA, Medicare, the Florida Retirement System, health insurance, life insurance, disability and workers' compensation and Other Post Employment Benefits (OPEB).

OPERATING

The operating expenses include the routine operational costs such as professional services, utilities, fuel, training, office supplies, and insurance premiums.

CAPITAL

Capital expenditures are grouped into three categories:

- **Operating Capital:** Operating capital includes machinery, equipment, and facility or infrastructure improvements with estimated costs above \$15,000. These expenditures typically include vehicles and minor capital improvements, are budgeted within departmental cost centers, and are generally recurring in nature.
- **Capital Improvement Projects (CIP):** Capital Improvement Projects consist of major facilities, infrastructure, and construction.
- **Transportation Improvement Program (TIP):** The Transportation Improvement Program includes road, bridge, and transportation-related projects that are not funded by the Infrastructure Surtax.

High-level summaries of these capital programs are provided in the Capital Budget and Financial Plan Section of this book.

DEBT

Debt Service expenditures represent principal and interest payments on the County's outstanding debt obligations. These payments support the financing of major capital projects and infrastructure investments that provide long-term benefits to residents. Debt Service reflects the County's commitment to maintaining strong financial stewardship while funding critical community needs.

GRANT AND AID

Grant and Aid expenditures provide financial assistance to community organizations, governmental partners, and other eligible entities that deliver services benefiting County residents. These investments support a variety of programs and initiatives that advance the County's strategic goals and enhance the quality of life within the community.

OTHER USES include transfers between funds and reserves established to support future financial needs and unforeseen circumstances. Reserves play a critical role in maintaining fiscal stability, managing cash flow, addressing emergencies, and ensuring the County's long-term financial sustainability.

The next table shows expenditure summaries organized by funds and provides a summary of the forecasted revenue in the major object categories. The actuals for the last audited fiscal year are provided in the first column. The adopted budget for the most recently completed fiscal year are provided in column two and the presented budget for the new fiscal year is shown in the last column. Expenditure summaries provide an overview of the major cost drivers for county government within each fund.

TRANSFERS

Interfund or Operating Transfers are transactions between funds of a government (including legally separate blended component units). An example of an interfund transfer is the legally authorized transfer from a fund receiving revenues to a fund through which disbursements will be or have already been made.

Interfund Reimbursements are a repayment from the fund responsible for a particular expenditure or expense to a fund that initially paid for them. Reimbursement situations can result because of errors, or routine administrative transactions or may occur when a government is not able to determine proper fund allocation of an expenditure at the time it is incurred. An example includes reimbursements to allocate payments for pooled activities such as distribution of telephone bills among the departments and funds after one department has paid the bill.

Residual Equity Transfers are nonrecurring or nonroutine transfers of equity between funds (e.g., contribution) of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

Interfund Loans (Advances) are between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.

Expenses	FY25 Actuals	FY26 Adopted Budget	FY27 County Manager Budget
General Fund	268,839,011	324,680,568	324,372,860
MSTU - Law Enforcement	34,282,935	43,528,502	48,337,553
Special Revenue	199,209,833	255,040,993	346,559,889
010 - Choices	719,241	1,403,551	1,319,506
011 - MSBU - Fire	31,835,098	39,881,918	38,030,388
120 - Career Source Region 9	5,425	-	-
148 - MSBU - Refuse Collection	7,319,005	10,851,577	10,002,818
149 - Gas Tax	11,967,834	18,365,073	14,936,434
154 - COVID 19 Relief	6,839,257	1,000,000	-
171 - Constitutional Officer - Supr of Elections	4,476,279	-	-
811 - Drug and Law Enforcement	1,234,724	2,358,043	2,293,997
812 - Environmental	4,507,498	10,589,912	9,583,970
813 - Court Related	1,218,575	1,590,347	1,738,676
814 - Emergency Services	27,715,031	25,909,300	28,200,997
815 - Housing/Land Development	2,253,902	6,085,662	5,051,839
816 - Community Services	3,951,201	4,379,266	6,213,286
817 - Tourism	8,485,208	13,634,255	14,394,023
818 - Other Special Revenues	68,382,230	15,728,766	83,873,165
823 - SHIP	611,336	4,047,435	4,038,561
826 - Capital Preservation	157,743	428,705	921,351
827 - Infrastructure Sales Surtax 1%	13,492,412	94,435,236	121,265,919
119 - Career Source Region 26	4,037,835	4,351,947	4,694,959
Debt Service	36,027,973	46,297,041	29,888,251
Capital	39,330,623	162,479,455	71,844,906
820 - Other Capital Projects	26,700,942	116,730,196	15,845,693
824 - Transportation	12,629,681	45,749,259	55,999,213
Enterprise	24,120,870	33,307,313	40,731,891
410 - Codes Enforcement	2,655,640	4,040,695	3,761,546
821 - Solid Waste	21,465,230	29,266,618	36,970,345
Internal Service	52,415,036	80,819,043	85,447,385
500 - Computer Replacement	-	-	-
501 - Self Insurance	7,716,935	14,537,118	13,713,427
503 - Fleet Management	5,615,349	7,273,180	6,904,951
504 - Telephone Service	-	-	-
506 - Vehicle Replacement	5,602,416	-	-
507 - Health Insurance	33,480,336	59,008,745	64,829,007
Discretely Presented Non-Major	35,198	783,639	1,008,630
850 - Alachua County Housing Finance Authority	3,240	697,225	920,805
855 - Murphree Law Library	31,958	86,414	87,825
Grand Total	654,261,479	946,936,554	948,191,365

RESERVES

Reserves are funds set aside to address unforeseen events, emergencies, revenue fluctuations, and other financial risks while ensuring the continued delivery of County services. Reserve levels are established in accordance with County policy and financial best practices to maintain fiscal stability, support cash flow needs, and provide resources for unexpected expenditures.

Reserve levels are established in accordance with the County's board-adopted Budget Management Policy.

Maintaining adequate reserves helps protect the County's financial position, reduces the need for short-term borrowing, supports favorable bond ratings, and ensures the County can respond effectively to changing economic conditions and community needs.

Reserves	FY25 Actuals	FY26 Adopted Budget	FY27 Adopted Budget
General Fund	-	11,638,955	11,606,750
MSTU - Law Enforcement	-	1,896,004	2,016,563
Special Revenue	-	22,463,923	16,653,093
010 - Choices	-	561,142	497,323
011 - MSBU - Fire	-	7,195,399	5,159,062
148 - MSBU - Refuse Collection	-	2,724,159	2,212,260
149 - Gas Tax	-	596,307	596,307
154 - COVID 19 Relief	-	-	-
811 - Drug and Law Enforcement	-	-	-
812 - Environmental	-	530,070	487,499
813 - Court Related	-	53,084	80,541
814 - Emergency Services	-	5,292,986	6,647,575
815 - Housing/Land Development	-	-	-
816 - Community Services	-	3,476	-
817 - Tourism	-	5,507,299	674,879
818 - Other Special Revenues	-	-	-
826 - Capital Preservation	-	1	297,647
827 - Infrastructure Sales Surtax 1%	-	-	-
Debt Service	-	19,027,648	4,698,953
Capital	-	-	-
820 - Other Capital Projects	-	-	-
824 - Transportation	-	-	-
Enterprise	-	5,193,734	13,321,796
410 - Codes Enforcement	-	1,042,375	516,334
821 - Solid Waste	-	4,151,359	12,805,462
Internal Service	-	18,268,584	19,670,246
500 - Computer Replacement	-	-	-
501 - Self Insurance	-	2,827,246	1,489,095
503 - Fleet Management	-	262,925	312,775
504 - Telephone Service	-	-	-
506 - Vehicle Replacement	-	-	-
507 - Health Insurance	-	15,178,413	17,868,376
Discretely Presented Non-Major	-	38,538	69,246
850 - Alachua County Housing Finance Authority	-	-	-
855 - Murphree Law Library	-	38,538	69,246
Grand Total	-	78,527,386	68,036,647



SUPPLEMENTAL REPORTS

SUPPLEMENTAL FINANCIAL & STATUTORY REPORTS

In addition to the financial summaries presented throughout this budget book, Florida law requires local governments to provide certain supplemental reports that enhance fiscal transparency and accountability. The following schedules provide additional detail regarding debt obligations, reserves, capital planning, staffing, and other financial information to assist elected officials, residents, and stakeholders in understanding the County's financial position.

ALACHUA COUNTY CUMULATIVE DEBT SCHEDULE AS OF 10-01-2026								
PROJECT	PLEDGE FUNDING SOURCE	FUND	YEAR	AMOUNT	INTEREST	FY27 Budget	PRINCIPAL	INTEREST
8th Ave Extension, SW 61st Extension, SW 61st/SW 24th Ave Intersection	1-5 Cent Local Option Gas Tax	280	2018	\$ 13,200,000	2.98%	\$ 1,879,385	\$ 1,825,000	\$ 54,385
Refund 2007A PI Bond	Local Government 1/2 Cent Sales Tax	286	2015B	\$ 12,637,000	2.25%	\$ 1,518,898	\$ 1,502,000	\$ 16,898
2 Fire Stations	Local Government 1/2 Cent Sales Tax	289	2017	\$ 2,120,000	2.74%	\$ 126,713	\$ 125,000	\$ 1,713
Medical Examiner Building	Non Ad Valorem & Rent Revenue	295	2020A	\$ 3,750,000	1.38%	\$ 406,666	\$ 385,000	\$ 21,666
AG Equestrian Center/Auditorium/IFAS Building	Non Ad Valorem & Tourist Development Tax	294	2020C	\$ 12,500,000	1.45%	\$ 1,488,448	\$ 1,405,000	\$ 83,448
Refund 2007A (Balance and 2007B PI Bond)	Local Government 1/2 Cent Sales Tax	287	2016	\$ 24,430,000	1.89%	\$ 842,135	\$ 785,000	\$ 57,135
Sports Event Center	Tourist Development Tax	299	2021AB	\$ 30,000,000	1.75% & 2.07%	\$ 693,507	\$ 130,000	\$ 563,507
Warehouse; Fire Station 21; Fire Station 80; Court Complex Parking Garage & Mechanical Plant; Court Services Building	Non-Ad Valorem / Fire Assessment	282	2022	\$ 34,000,000	3.52%	\$ 2,078,424	\$ 1,005,000	\$ 1,073,424
Armory - Purchase & Renovate for Emergency Operations & Fire Rescue/EMS	Non-Ad Valorem	291	2023	\$ 8,000,000	4.21%	\$ 602,910	\$ 300,000	\$ 302,910
Civil Courthouse, Parking Garage, Mechanical Plant	Local Government 1/2 Cent Sales Tax	296	2025	\$ 85,500,000	3.95%	\$ 4,615,306	\$ 1,263,000	\$ 3,352,306
Fire Station, Animal Services Building								
TOTALS				\$229,937,000		\$14,252,391	\$8,725,000	\$5,527,392

			County Manager
DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	Proposed FY27
Revenue	\$ 749,292,365	\$ 946,936,554	\$ 948,191,365
0000 Non-departmental	\$ 306,079,482	\$ 410,463,548	\$ 424,343,828
0040 Disaster Preparedness	\$ 6,200,000	\$ 2,020,000	\$ 1,500,000
0053 Hurricane Idalia	\$ 333,087	\$ -	\$ -
0055 Hurricane Helene	\$ 1,836	\$ -	\$ -
0060 COVID-19	\$ 6,740,612	\$ 1,000,000	\$ -
0064 American Rescue Plan Act	\$ -	\$ 20,935,600	\$ -
0200 County Commission	\$ 2,811	\$ -	\$ -
0300 County Attorney	\$ 29,219	\$ 500	\$ 14,000
0430 Debt Service	\$ 21,810,079	\$ 25,118,270	\$ 19,566,704
0455 Ccc - Equipment Replacement	\$ (990,959)	\$ 344,310	\$ 344,310
0460 Vehicle Replacement	\$ 178,507	\$ -	\$ -
0490 Special Expense	\$ 105,350,772	\$ 60,109,360	\$ 131,179,088
0700 Clerk F&a	\$ 161,518	\$ -	\$ -
0710 Clerk Official Records	\$ 272,248	\$ 140,000	\$ 140,000
1000 Property Appraiser	\$ 205,565	\$ 50,000	\$ 50,000
1100 Fleet Mgmt	\$ 6,892,873	\$ 7,273,180	\$ 6,904,951
1200 Supervisor of Elections	\$ 5,132,236	\$ -	\$ -
1300 Tax Collector	\$ 2,518,519	\$ 930,939	\$ 863,189
1453 Risk Management Office	\$ -	\$ -	\$ 13,713,427
1500 Children's Trust of Alachua Cty	\$ 73,887	\$ 65,000	\$ 74,000
1600 Information Services	\$ 1,446,725	\$ -	\$ -
1601 Telephone Services	\$ 273,627	\$ 328,000	\$ 303,235
1700 County Administration	\$ 320	\$ 200	\$ 200
1770 Economic Development	\$ 1,977,900	\$ 700,000	\$ 800,000
1773 Sustainability	\$ -	\$ 351,433	\$ 527,188
1815 FL Arts Tag Program	\$ 9,173	\$ 47,459	\$ 52,651
1822 Arts Grants Program	\$ 26,000	\$ -	\$ -
1851 Admin. Services/human Resources	\$ 5,952	\$ -	\$ 5,550
1853 Admin. Services/risk Mgmt	\$ 7,967,317	\$ 14,537,118	\$ -
1912 Facilities Management/ Facilities	\$ 224,725	\$ 100,015,532	\$ 1,001,320
1914 Facilities Management/ Rent/leases	\$ 199,970	\$ 179,759	\$ 162,180
1916 Facilities Management/ Utilities-downtown	\$ 47,819	\$ -	\$ -
2500 Animal Services	\$ 445,312	\$ 432,220	\$ 435,925
2523 Aspcra Grant	\$ 3,176	\$ -	\$ -
2525 Maddies Grant	\$ -	\$ 2,500	\$ -
2900 Ccs Administration	\$ 268,888	\$ 959,032	\$ 1,385,652
2906 Medical Examiner	\$ 1,098,273	\$ 1,002,511	\$ 1,001,168
2920 Ag Ext	\$ 30,777	\$ 1,200	\$ 1,200
2925 Community Initiatives and Grants	\$ 192,749	\$ 790,665	\$ 770,764
2926 Choices/primary Care	\$ 5,270	\$ 612,886	\$ 542,742
2940 Crisis Center	\$ 1,675,676	\$ 1,905,107	\$ 2,045,031
2945 Partners for Productive Community	\$ -	\$ 7,089	\$ -
2946 Sugarfoot Preserve & Enh District	\$ 101,790	\$ 223,640	\$ 329,122
2956 Foster Grandparents	\$ 363,937	\$ 550,515	\$ 482,277
2959 Sunrise Inn	\$ 3,100	\$ 30,000	\$ 105,898
2960 Social Services	\$ 2,008	\$ 5,270	\$ -
2963 Alachua County Apartments	\$ 219,234	\$ 589,853	\$ 121,661
2964 Scottish Inn	\$ 3,644,629	\$ 1,130,000	\$ 105,898
2968 Surtax - Workhouse	\$ -	\$ 17,903,712	\$ 17,044,471
2970 Victim Services	\$ 383,855	\$ 312,138	\$ 310,560
2971 Voca Grant	\$ 345,093	\$ 359,116	\$ 422,331
2972 Crime Victims	\$ -	\$ 2,299	\$ -
2973 Violence Prevention Services	\$ -	\$ -	\$ 264,850
2975 Housing Rehab and State Initiatv	\$ 2,690,888	\$ 6,160,896	\$ 6,486,037
2988 Swag Comm Health Clinic	\$ -	\$ 6,867	\$ 6,867
3100 Court Related Facilities	\$ 85,500,000	\$ -	\$ -
3110 Facilities Statute 318.18	\$ 423,079	\$ -	\$ -
3120 Court Related Crime Prevention	\$ 45,250	\$ 50,000	\$ 45,250
3130 Court Related Teen Court/Juvenile Programs	\$ 30,970	\$ 30,000	\$ 31,000
3200 Sheriff Jail Admin	\$ 2,837,374	\$ 49,201	\$ 79,900
3220 Sheriff Jail Security	\$ 2,336	\$ 50,000	\$ 2,000
3300 Court Administration - Court Costs Circ & Cr	\$ 894,114	\$ 1,191,499	\$ 1,477,563
3400 State Attorney	\$ 114,404	\$ 212,987	\$ 114,000
3500 Public Defender	\$ 30,650	\$ 93,350	\$ 40,650
3550 Capital Preservation	\$ 100,000	\$ -	\$ -
3610 Metamorphosis	\$ 984,535	\$ 1,731,405	\$ 1,869,696
3612 Justice & Mental Health Coll	\$ 74,006	\$ -	\$ -
3620 Probation	\$ 174,046	\$ 158,700	\$ 169,903
3650 Slosberg Driver Education Safety Program	\$ 104,278	\$ 96,000	\$ 104,000
3651 Legal Aid Program	\$ 30,970	\$ 30,500	\$ 30,971
3670 Community Service	\$ 2,150	\$ 2,000	\$ 2,151
3680 Pretrial	\$ 669,570	\$ -	\$ -
3690 Outpatient & Aftercare Treatment Program	\$ 565	\$ -	\$ -
3700 Clerk Non F&a/or	\$ 72,447	\$ -	\$ -
4100 Recreation	\$ 331,582	\$ 1,695,057	\$ 2,656,797
4126 Cuscowilla	\$ 160,112	\$ 82,500	\$ 97,550

DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Revenue			
4130 Poe Springs Park	\$ 69,763	\$ 72,201	\$ 69,801
4132 Jonesville park - Tennis Pergola	\$ 10,580	\$ -	\$ -
4148 Cuscowilla Nature Center	\$ 1	\$ -	\$ -
4149 American Farmland Trust	\$ 25,000	\$ 29,200	\$ 29,200
4150 Tree Planting	\$ 482,174	\$ 1,416,264	\$ 1,500,000
4152 Routes to Roots	\$ 792	\$ -	\$ -
4160 Conservation Lands	\$ 3,669,918	\$ 7,000,000	\$ 39,326,377
4500 Economic Environment	\$ -	\$ -	\$ 2,286,090
4502 Fairgrounds/parks Initiative	\$ 797,099	\$ 3,536,478	\$ 1,992,732
4510 Visitors & Convention Bureau	\$ 6,735,506	\$ 11,899,515	\$ 9,326,583
4515 Alachua County Sports Complex	\$ 381,841	\$ -	\$ 2,181,350
4530 Special Events	\$ 2,655,572	\$ 3,879,880	\$ 2,755,000
4540 TPD Grant	\$ 3,443,834	\$ 3,554,860	\$ 3,395,000
4600 CSNCFL - Admin	\$ 1,790,913	\$ 4,351,947	\$ 4,694,959
4605 CSNCFL - Adult	\$ 387,451	\$ -	\$ -
4610 CSNCFL - Dislocated Worker (DW)	\$ 212,589	\$ -	\$ -
4615 CSNCFL - Youth	\$ 773,071	\$ -	\$ -
4620 CSNCFL - WTP	\$ 297,356	\$ -	\$ -
4625 CSNCFL - SNAP	\$ 96,724	\$ -	\$ -
4630 CSNCFL - WP	\$ 130,540	\$ -	\$ -
4635 CSNCFL - DVOP	\$ 30,698	\$ -	\$ -
4640 CSNCFL - LVER	\$ 28,876	\$ -	\$ -
4645 CSNCFL - WIOA Hope	\$ 31,039	\$ -	\$ -
4646 CSNCFL - WIOA - Rapid Response	\$ 48,801	\$ -	\$ -
4647 CSNCFL - WIOA-Rural Initiatives	\$ 165,060	\$ -	\$ -
4648 CSNCFL - WIOA - Misc Initiatives	\$ 6,720	\$ -	\$ -
4650 CSNCFL - TAA-Case Management	\$ 5,686	\$ -	\$ -
4655 CSNCFL - TAA-Training	\$ 3,477	\$ -	\$ -
4665 CSNCFL - RESEA	\$ 91,232	\$ -	\$ -
5400 Fire/ems Admin	\$ 923,341	\$ 9,081,689	\$ 9,112,780
5410 Radio Maintenance	\$ 103,947	\$ -	\$ -
5413 Community Health Program	\$ 1,409,015	\$ 150,000	\$ 1,258,813
5420 Comm Equipment Acquisition	\$ 312,642	\$ 200,500	\$ 219,307
5425 Trunked Radio System	\$ 2,379,163	\$ 2,191,729	\$ 2,191,729
5430 Emergency Management	\$ 193,745	\$ 108,556	\$ 194,151
5440 E911	\$ 1,461,307	\$ 3,038,220	\$ 2,935,900
5450 Ems	\$ 25,998,016	\$ 33,209,075	\$ 33,849,615

DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Revenue			
5470 Sharps	\$ 152	\$ -	\$ 150
5471 E911 Combined Communication Center	\$ 523,252	\$ -	\$ -
5480 Fire Prevention	\$ 25,343,250	\$ 24,938,361	\$ 25,044,056
5490 Fire Reserves	\$ -	\$ 2,295	\$ -
5503 Resiliency Office	\$ 50,000	\$ -	\$ 339,837
5510 Lafayette Grant	\$ 15,253	\$ 17,000	\$ 17,000
5511 Water Resources	\$ 1,998,233	\$ 4,787,277	\$ 4,298,706
5519 Npdes Public Outreach	\$ 40,241	\$ 96,000	\$ 102,800
5520 Gilchrist Grant	\$ 25,852	\$ 31,000	\$ 31,000
5521 Natural Resource Protection	\$ 51,181	\$ 156,529	\$ 166,450
5525 Putnam Grant	\$ 37,893	\$ 33,000	\$ 33,000
5530 Dixie Grant	\$ 21,900	\$ 25,000	\$ 25,000
5531 Hazardous Materials	\$ 353,187	\$ 451,282	\$ 448,165
5541 Hazardous Waste Collections	\$ 134,364	\$ 104,159	\$ 127,768
5542 Baker Grant	\$ 18,639	\$ 19,000	\$ 19,000
5543 Union Grant	\$ 19,539	\$ 20,000	\$ 20,000
5544 Nassau Grant	\$ 46,063	\$ 60,000	\$ 60,000
5545 Bradford Grant	\$ 20,946	\$ 22,500	\$ 22,500
5550 Columbia Grant	\$ 45,422	\$ 49,000	\$ 49,000
5551 Petroleum Management	\$ 1,506,416	\$ 2,172,382	\$ 2,074,660
5552 Septic Projects	\$ 25,000	\$ 235,000	\$ 225,000
5557 PRS Black Lake	\$ 9,248	\$ -	\$ 43,994
5560 Land Conservation	\$ -	\$ 896,236	\$ 1,241,522
5571 Santa Fe River	\$ -	\$ 1,449	\$ 1,449
5577 Lochloosa Creek Flatwoods	\$ -	\$ 12,861	\$ 12,861
5584 Fct Mill Creek	\$ -	\$ 292,677	\$ 292,677
5585 Fct Sweetwater Preserve	\$ -	\$ 78,782	\$ 78,484
5586 Fct Barr Hammock	\$ -	\$ 301,422	\$ 239,482
5587 Fct Turkey Creek Hammock	\$ -	\$ 164,972	\$ 200,000
5588 Fct Phifer Flatwoods Pres	\$ -	\$ 194,722	\$ 191,105

DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Revenue			
5589 Prs Lake Alto	\$ -	\$ 22,501	\$ 22,501
5590 Prs Ne Flatwoods	\$ -	\$ 34,700	\$ 34,700
5591 Prs Newnans Lake Cypress	\$ -	\$ 15,000	\$ 15,000
5592 Prs Watermelon Pond	\$ -	\$ 21,352	\$ 21,352
5594 Prs Buckbay Flatwoods	\$ -	\$ 81,368	\$ 80,129
5599 Balu Forest	\$ 18,233	\$ -	\$ 23,801
5600 Water Utility	\$ 19,140	\$ 29,870	\$ 18,078
6500 Planning & Development	\$ 438,440	\$ 371,000	\$ 834,061
6509 Capacity Planning	\$ -	\$ 262,985	\$ 203,386
6510 Codes Enforcement	\$ 106,274	\$ 96,500	\$ 66,050
6511 Building Division	\$ 2,344,133	\$ 4,040,695	\$ 3,761,546
6800 Development Review	\$ 75,644	\$ 64,302	\$ 76,400
7040 Clerk of Court Other	\$ 2	\$ -	\$ -
7100 Sheriff	\$ -	\$ 500,000	\$ 500,000
7110 Sherfff Countywide	\$ 2,025,040	\$ 900,942	\$ 940,513
7120 Sheriff Patrol	\$ 4,075,971	\$ 2,904,921	\$ 2,987,266
7130 Sherfff Law Enf Training	\$ 45,845	\$ 53,000	\$ 46,000
7131 Sherfff Law Enf Training	\$ 24,686	\$ 30,000	\$ 25,000
7150 Sheriff Communications	\$ 15,284,441	\$ 14,235,783	\$ 15,343,063
7170 Sheriff Bailiffs	\$ 172,206	\$ 3,000	\$ 1,400
7190 Sheriff Other	\$ 120,966	\$ 150,000	\$ 273,664
7600 Solid Waste	\$ 7,437,641	\$ 10,851,577	\$ 10,002,518
7610 Collection Center	\$ 2,856,829	\$ 5,886,313	\$ 6,358,058
7620 Waste Alternatives	\$ 4,274,745	\$ 5,169,456	\$ 7,680,668
7621 Waste Alternatives-tools for Schools	\$ 20	\$ 9,641	\$ -
7623 Audobon Grant	\$ -	\$ 2,958	\$ -
7630 Transfer Station	\$ 3,195	\$ 9,978	\$ 7,500
7640 Waste Management	\$ 14,629,132	\$ 14,657,914	\$ 19,779,722
7650 Closure/post Closure	\$ 103,757	\$ 158,282	\$ 312,933
7660 Material Recovery Facility	\$ 2,702,655	\$ 3,280,516	\$ 2,703,696
7900 Road & Bridge	\$ 7,103,988	\$ 12,748,225	\$ 9,295,598
7910 Tip	\$ 21,194,047	\$ 42,987,513	\$ 50,772,840
7919 Candlewood Special Assessment	\$ 2,975	\$ 3,084	\$ 2,970
7920 Stormwater	\$ 1,563,933	\$ 1,970,440	\$ 1,644,964
7923 Quail Street Special Assessment	\$ 0	\$ -	\$ 6,213
7950 Surtax - Roads	\$ -	\$ 23,428,795	\$ 21,495,016

			County Manager
DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	Proposed FY27
Expenses	\$ 654,261,479	\$ 946,936,554	\$ 948,191,365
0000 Non-departmental	\$ 17,730,729	\$ 19,199,351	\$ 20,956,428
0040 Disaster Preparedness	\$ -	\$ 2,000,000	\$ 1,500,000
0054 Hurricane Debby	\$ 4,377	\$ -	\$ -
0055 Hurricane Helene	\$ 6,367,137	\$ -	\$ -
0056 Hurricane Milton	\$ 173,440	\$ -	\$ -
0060 COVID-19	\$ 6,720,612	\$ 1,020,000	\$ -
0064 American Rescue Plan Act	\$ 3,987,736	\$ 16,250,000	\$ -
0065 Cares Act FDEM - Y2273	\$ 50,000	\$ 100,000	\$ 50,000
0200 County Commission	\$ 1,051,118	\$ 1,209,212	\$ 1,359,223
0300 County Attorney	\$ 1,998,674	\$ 2,243,292	\$ 2,475,703
0430 Debt Service	\$ 36,027,973	\$ 27,269,393	\$ 25,189,298
0440 Reserves	\$ -	\$ 75,574,767	\$ 63,364,251
0460 Vehicle Replacement	\$ 5,602,416	\$ -	\$ -
0470 Pharmacy	\$ -	\$ -	\$ 3,164,900
0490 Special Expense	\$ 99,783,034	\$ 50,571,827	\$ 115,281,487
0492 Special Expense - Debt	\$ 454,765	\$ -	\$ -
0700 Clerk F&a	\$ 3,713,119	\$ 3,924,765	\$ 4,220,583
0710 Clerk Official Records	\$ 100,000	\$ 140,000	\$ -
1000 Property Appraiser	\$ 8,552,662	\$ 9,490,928	\$ 9,585,526
1100 Fleet Mgmt	\$ 5,584,445	\$ 6,877,803	\$ 6,567,040
1200 Supervisor of Elections	\$ 8,738,663	\$ 4,594,232	\$ 4,374,198
1300 Tax Collector	\$ 7,587,314	\$ 8,622,613	\$ 8,638,642
1410 Admin	\$ -	\$ -	\$ 303,304
1420 ERP Systems Office	\$ -	\$ -	\$ 1,104,864
1452 Procurement Office	\$ -	\$ -	\$ 1,385,236
1453 Risk Management Office	\$ -	\$ -	\$ 12,998,436
1600 Information Services	\$ 8,715,478	\$ 7,780,464	\$ 9,218,458
1601 Telephone Services	\$ 984,926	\$ 1,164,703	\$ 1,355,369
1620 Technology Investment	\$ 792,115	\$ 773,500	\$ 773,500
1700 County Administration	\$ 2,285,429	\$ 2,745,631	\$ 2,928,053
1710 Communications/pio Office	\$ 887,042	\$ 1,000,440	\$ 1,075,480
1720 OMB	\$ 1,918,162	\$ 2,532,194	\$ 1,072,681
1721 Fiscal Services	\$ 1,887,423	\$ 2,309,392	\$ 2,714,508
1722 Strategic Performance	\$ -	\$ -	\$ 534,401
1770 Economic Development	\$ 6,635,412	\$ 1,405,000	\$ 1,600,000
1772 Equity & Outreach	\$ 29,526	\$ -	\$ -
1773 Sustainability	\$ 54,000	\$ 443,130	\$ 2,099,058
1811 Admin. Services/eo	\$ 604,060	\$ 830,858	\$ 931,057
1815 FL Arts Tag Program	\$ 5,180	\$ 47,459	\$ 52,651
1822 Arts Grants Program	\$ 26,000	\$ -	\$ -
1851 Admin. Services/human Resources	\$ 1,629,395	\$ 2,113,101	\$ 2,230,396
1852 Admin. Services/purchasing	\$ 1,252,525	\$ 1,286,882	\$ -
1853 Admin. Services/risk Mgmt	\$ 7,811,115	\$ 11,893,216	\$ -
1854 Admin Serv/organization Development & Tr.	\$ 966	\$ -	\$ -
1912 Facilities Management/ Facilities	\$ 26,622,331	\$ 108,588,555	\$ 10,282,170
1914 Facilities Management/ Rent/leases	\$ 224,040	\$ 227,315	\$ 213,016
1916 Facilities Management/ Utilities-downtown	\$ 4,347,522	\$ 5,498,991	\$ 5,565,731
1919 Facilities Preservation	\$ 1,126,938	\$ 6,000,000	\$ 10,363,500
2500 Animal Services	\$ 2,894,409	\$ 5,846,387	\$ 5,176,475
2523 Ascpa Grant	\$ 1,135	\$ -	\$ -
2525 Maddies Grant	\$ 7,581	\$ 2,500	\$ -
2900 Csa Administration	\$ 1,217,547	\$ 2,076,676	\$ 2,631,169
2903 Community Initiatives and Grants	\$ 1,784,688	\$ 1,810,735	\$ 2,504,753
2904 Outside Agencies Public	\$ 695,556	\$ 695,556	\$ 695,556
2905 Medicaid	\$ 3,895,923	\$ 4,700,000	\$ 4,700,000
2906 Medical Examiner	\$ 2,423,140	\$ 2,762,323	\$ 2,863,524
2907 Mtpo/mvt	\$ 189,065	\$ 190,100	\$ 500,000
2908 Public Health Unit	\$ 1,652,242	\$ 1,609,875	\$ 1,609,875
2920 Ag Ext	\$ 687,234	\$ 714,381	\$ 749,118
2925 Community Initiatives and Grants	\$ 626,421	\$ 742,409	\$ 722,183
2926 Choices/primary Care	\$ 92,820	\$ 100,000	\$ 100,000
2940 Crisis Center	\$ 2,279,441	\$ 2,643,954	\$ 2,790,383
2944 Comm Stabilization Pgrm	\$ 568,868	\$ 372,153	\$ 113,854
2945 Partners for Productive Community	\$ -	\$ 7,089	\$ -
2946 Sugarfoot Preserve & Enh District	\$ 28,642	\$ 221,655	\$ 327,124
2956 Foster Grandparents	\$ 431,739	\$ 659,078	\$ 530,696
2959 Sunrise Inn	\$ 1,684,604	\$ 2,210,000	\$ 760,532
2960 Social Services	\$ 1,291,886	\$ 1,633,842	\$ 1,554,815
2963 Alachua County Apartments	\$ 1,969,532	\$ 658,045	\$ 321,661
2964 Scottish Inn	\$ 2,090,817	\$ 1,160,000	\$ 305,898
2965 Veteran Services	\$ 211,327	\$ 361,826	\$ 326,457
2966 Rapid Rehousing	\$ 479,163	\$ 497,055	\$ 430,716
2967 Permanent Supportive Housing	\$ 1,009,509	\$ 1,006,762	\$ 1,481,740
2968 Surtax - Workhouse	\$ 50,325	\$ 23,019,904	\$ 21,824,673

			County Manager
DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	Proposed FY27
Expenses			
2970 Victim Services	\$ 981,346	\$ 957,937	\$ 1,028,931
2971 Voca Grant	\$ 407,785	\$ 397,136	\$ 460,351
2972 Crime Victims	\$ -	\$ 2,299	\$ -
2973 Violence Prevention Services	\$ 15,917	\$ -	\$ 514,850
2975 Housing Rehab and State Initiatv	\$ 2,006,287	\$ 10,462,070	\$ 10,435,923
2988 Swag Comm Health Clinic	\$ -	\$ 6,867	\$ 6,867
3100 Court Related Facilities	\$ 214,235	\$ -	\$ -
3130 Court Related Teen Court/Juvenile Programs	\$ 1,662	\$ -	\$ -
3149 Court Security Projects	\$ 14,961	\$ -	\$ 40,000
3200 Sheriff Jail Admin	\$ -	\$ 12,000	\$ 12,000
3210 Sheriff Jail Facility Support	\$ 449,948	\$ 750,000	\$ 750,000
3220 Sheriff Jail Security	\$ 53,999,481	\$ 57,906,124	\$ 61,497,442
3300 Court Administration - Court Costs Circ & Cr	\$ 1,961,840	\$ 2,101,209	\$ 2,379,690
3350 Capital Preservation	\$ 15,204	\$ -	\$ 65,000
3400 State Attorney	\$ 682,622	\$ 889,168	\$ 904,034
3450 Capital Presv	\$ 20,200	\$ -	\$ 30,000
3500 Public Defender	\$ 291,132	\$ 473,465	\$ 548,337
3550 Capital Preservation	\$ 106,858	\$ -	\$ 30,000
3552 Building Improvement and Upgrades	\$ 520	\$ -	\$ -
3600 Court Services Treatment Courts	\$ 648,760	\$ 793,770	\$ 834,618
3610 Metamorphosis	\$ 1,174,035	\$ 1,699,405	\$ 1,835,922
3612 Justice & Mental Health Coll	\$ 11,627	\$ -	\$ -
3620 Probation	\$ 997,179	\$ 1,624,853	\$ 1,680,326
3640 Day Reporting	\$ 201,082	\$ 266,965	\$ 271,891
3650 Slosberg Driver Education Safety Program	\$ 104,278	\$ 96,000	\$ 104,000
3651 Legal Aid Program	\$ 72,282	\$ 74,001	\$ 74,471
3655 Mental Health Training	\$ 340,000	\$ 350,001	\$ 410,000
3658 Juvenile Detention Center	\$ 2,419,210	\$ 3,405,233	\$ 3,405,233
3661 Inmate Medical	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
3670 Community Service	\$ 606,177	\$ 782,170	\$ 775,355
3680 Pretrial	\$ 2,029,364	\$ 2,560,922	\$ 2,855,113
3690 Outpatient & Aftercare Treatment Program	\$ 230,233	\$ 896,116	\$ 904,806
3695 Court Services Admin	\$ 1,122,868	\$ 1,599,002	\$ 1,865,993
3700 Clerk Non F&a/or	\$ 452,909	\$ 526,533	\$ 540,864
3750 Clerk Capital Preservation	\$ -	\$ -	\$ 30,000
3800 Guardian Ad Litem	\$ 190,140	\$ 220,464	\$ 182,741
3900 Regional Conflict Counsel	\$ -	\$ 20,000	\$ 20,000
4100 Recreation	\$ 4,348,687	\$ 12,320,989	\$ 13,467,136
4126 Cuscowilla	\$ 623,956	\$ 807,699	\$ 822,366
4130 Poe Springs Park	\$ 161,310	\$ 189,204	\$ 182,382
4147 Veteran's Park/Duke Energy	\$ 10,580	\$ -	\$ -
4149 American Farmland Trust	\$ 24,999	\$ 29,200	\$ 29,200
4150 Tree Planting	\$ 239,338	\$ 1,583,386	\$ 1,662,814
4160 Conservation Lands	\$ 7,220,426	\$ 28,794,235	\$ 61,190,571
4500 Economic Environment	\$ -	\$ -	\$ 2,286,090
4501 Economic Development	\$ 306,503	\$ 5,083,639	\$ 5,108,418
4502 Fairgrounds/parks Initiative	\$ 835,764	\$ 3,499,978	\$ 725,128
4510 Visitors & Convention Bureau	\$ 6,161,794	\$ 5,958,385	\$ 6,976,582
4515 Alachua County Sports Complex	\$ 95,090	\$ -	\$ 2,181,350
4530 Special Events	\$ 589,791	\$ 1,979,880	\$ 905,000
4531 World Masters	\$ -	\$ -	\$ 500,001
4540 TPD Grant	\$ 1,611,324	\$ 1,400,000	\$ 1,545,000
4600 CSNCFL - Admin	\$ 178,150	\$ 4,197,618	\$ 4,575,672
4601 CSNCFL - Indirect Program Costs	\$ 397,171	\$ -	\$ -
4605 CSNCFL - Adult	\$ 607,153	\$ -	\$ -
4610 CSNCFL - Dislocated Worker (DW)	\$ 384,567	\$ -	\$ -
4615 CSNCFL - Youth	\$ 1,074,056	\$ -	\$ -
4620 CSNCFL - WTP	\$ 464,023	\$ -	\$ -
4625 CSNCFL - SNAP	\$ 98,240	\$ -	\$ -
4630 CSNCFL - WP	\$ 129,495	\$ -	\$ -
4632 WP Hope Florida	\$ 22,275	\$ -	\$ -
4633 WP Miscellaneous Initiatives	\$ 30,102	\$ -	\$ -
4635 CSNCFL - DVOP	\$ 39,030	\$ -	\$ -
4640 CSNCFL - LVER	\$ 2,255	\$ -	\$ -
4645 CSNCFL - WIOA Hope	\$ 61,444	\$ -	\$ -
4646 CSNCFL - WIOA - Rapid Response	\$ 64,478	\$ -	\$ -
4647 CSNCFL - WIOA-Rural Initiatives	\$ 298,335	\$ -	\$ -
4648 CSNCFL - WIOA - Misc Initiatives	\$ 6,720	\$ -	\$ -
4655 CSNCFL - TAA-Training	\$ 3,477	\$ -	\$ -
4665 CSNCFL - RESEA	\$ 169,278	\$ -	\$ -
4699 CSNCFL Other Funding Sources	\$ 13,009	\$ -	\$ -

			County Manager
DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	Proposed FY27
Expenses			
5400 Fire/ems Admin	\$ 6,594,034	\$ 9,854,965	\$ 9,386,958
5410 Radio Maintenance	\$ 296,446	\$ 150,904	\$ 150,904
5413 Community Health Program	\$ 1,200,479	\$ 150,000	\$ 1,258,813
5415 Public Education	\$ 154	\$ -	\$ -
5420 Comm Equipment Acquisition	\$ 16,812	\$ 140,957	\$ 140,960
5425 Trunked Radio System	\$ 3,693,722	\$ 2,964,038	\$ 3,672,224
5430 Emergency Management	\$ 540,448	\$ 702,689	\$ 742,273
5440 E911	\$ 832,711	\$ 865,145	\$ 982,378
5450 Ems	\$ 36,477,924	\$ 45,361,162	\$ 45,353,631
5471 E911 Combined Communication Center	\$ 1,446,419	\$ 462,615	\$ 406,744
5480 Fire Prevention	\$ 31,744,123	\$ 35,628,707	\$ 33,922,318
5490 Fire Reserves	\$ 1,479	\$ 2,295	\$ -
5500 Epd	\$ 333,220	\$ 333,711	\$ 381,619
5503 Resiliency Office	\$ 242,250	\$ 337,502	\$ 631,893
5510 Lafayette Grant	\$ 15,253	\$ 17,000	\$ 17,000
5511 Water Resources	\$ 1,622,120	\$ 5,475,448	\$ 5,003,734
5519 Npdes Public Outreach	\$ 89,564	\$ 96,000	\$ 102,800
5520 Gilchrist Grant	\$ 25,852	\$ 31,000	\$ 31,000
5521 Natural Resource Protection	\$ 685,850	\$ 786,096	\$ 900,683
5525 Putnam Grant	\$ 37,893	\$ 33,000	\$ 33,000
5530 Dixie Grant	\$ 21,900	\$ 25,000	\$ 25,000
5531 Hazardous Materials	\$ 562,884	\$ 778,462	\$ 794,518
5541 Hazardous Waste Collections	\$ 903,373	\$ 1,082,351	\$ 1,155,096
5542 Baker Grant	\$ 18,639	\$ 19,000	\$ 19,000
5543 Union Grant	\$ 19,539	\$ 20,000	\$ 20,000
5544 Nassau Grant	\$ 46,063	\$ 60,000	\$ 60,000
5545 Bradford Grant	\$ 20,946	\$ 22,500	\$ 22,500
5550 Columbia Grant	\$ 45,422	\$ 49,000	\$ 49,000
5551 Petroleum Management	\$ 1,574,770	\$ 1,784,876	\$ 1,737,161
5552 Septic Projects	\$ 10,000	\$ 235,000	\$ 225,000
5557 PRS Black Lake	\$ -	\$ -	\$ 43,994
5560 Land Conservation	\$ 625	\$ 895,906	\$ 1,269,492
5571 Santa Fe River	\$ -	\$ 1,449	\$ 1,449
5577 Lochloosa Creek Flatwoods	\$ -	\$ 12,861	\$ 12,861
5584 Fct Mill Creek	\$ -	\$ 292,677	\$ 292,677
5585 Fct Sweetwater Preserve	\$ 298	\$ 78,782	\$ 78,484
5586 Fct Barr Hammock	\$ 61,940	\$ 301,422	\$ 239,482
5587 Fct Turkey Creek Hammock	\$ 3,422	\$ 165,272	\$ 200,000
5588 Fct Phifer Flatwoods Pres	\$ 2,624	\$ 194,722	\$ 191,105
5589 Prs Lake Alto	\$ -	\$ 22,501	\$ 22,501
5590 Prs Ne Flatwoods	\$ -	\$ 34,700	\$ 34,700
5591 Prs Newmans Lake Cypress	\$ -	\$ 15,000	\$ 15,000
5592 Prs Watermelon Pond	\$ -	\$ 21,352	\$ 21,352
5594 Prs Buckbay Flatwoods	\$ 625	\$ 81,368	\$ 80,129
5599 Balu Forest	\$ -	\$ -	\$ 23,801
5600 Water Utility	\$ 83,143	\$ 29,870	\$ 18,078
6500 Planning & Development	\$ 3,012,966	\$ 3,903,159	\$ 4,289,629
6509 Capacity Planning	\$ 369,388	\$ 363,720	\$ 550,278
6510 Codes Enforcement	\$ 819,212	\$ 1,060,672	\$ 1,144,085
6511 Building Division	\$ 2,609,021	\$ 2,958,576	\$ 3,245,212
6597 MTPO	\$ -	\$ -	\$ 562,661
6800 Development Review	\$ 526,854	\$ 706,230	\$ 730,030
7110 Sheriff Countywide	\$ 25,560,874	\$ 27,640,258	\$ 29,618,695
7120 Sheriff Patrol	\$ 29,975,509	\$ 35,652,069	\$ 40,215,040
7125 Animal Services Bureau	\$ -	\$ -	\$ 348,969
7130 Sheriff Law Enf Training	\$ 45,359	\$ 53,000	\$ 46,000
7131 Sheriff Law Enf Training	\$ 24,424	\$ 30,000	\$ 25,000
7150 Sheriff Communications	\$ 17,723,103	\$ 19,335,031	\$ 19,963,781
7170 Sheriff Bailiffs	\$ 4,809,237	\$ 5,378,402	\$ 5,734,369
7190 Sheriff Other	\$ 406,162	\$ 544,638	\$ 355,701
7191 Sheriff Teen Court	\$ 29,663	\$ 30,000	\$ 31,000

DIVISIONAL REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Expenses			
7600 Solid Waste	\$ 7,125,380	\$ 7,889,471	\$ 7,593,852
7605 Solid Wste Resource Recovery Prk	\$ 181,723	\$ 261,725	\$ 181,724
7606 Solid Wste Matl Rec Facility Exp	\$ 13,132	\$ 14,563	\$ 13,133
7610 Collection Center	\$ 3,285,362	\$ 4,047,137	\$ 4,064,139
7620 Waste Alternatives	\$ 777,498	\$ 1,008,378	\$ 848,649
7621 Waste Alternatives-tools for Schools	\$ 4,264	\$ 17,874	\$ 7,321
7623 Audobon Grant	\$ -	\$ 2,958	\$ -
7630 Transfer Station	\$ 8,580,477	\$ 9,623,779	\$ 8,588,487
7631 Transfer Station-hauling	\$ 2,689,528	\$ 3,056,527	\$ 3,321,594
7633 Closed Lf Compliance	\$ 291,414	\$ 396,378	\$ 572,682
7640 Waste Management	\$ 822,936	\$ 1,237,573	\$ 1,440,173
7650 Closure/post Closure	\$ 14,470	\$ 141,282	\$ 295,933
7660 Material Recovery Facility	\$ 2,936,284	\$ 3,472,948	\$ 3,123,547
7900 Road & Bridge	\$ 8,748,180	\$ 13,386,096	\$ 10,428,761
7910 Tip	\$ 22,756,677	\$ 56,836,394	\$ 66,622,802
7920 Stormwater	\$ 1,340,741	\$ 1,963,476	\$ 1,553,214
7921 Stormwater/npdes	\$ 153,669	\$ 163,175	\$ 163,175
7923 Quail Street Special Assessment	\$ 62,133	\$ -	\$ -
7940 Mtpo/rts/cts	\$ 2,045,742	\$ 2,127,943	\$ 2,385,564
7950 Surtax - Roads	\$ 6,372,754	\$ 35,366,575	\$ 32,652,035

FUND REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Revenue	\$ 749,312,465	\$ 946,936,554	\$ 948,191,365
001 General Fund	\$ 227,785,847	\$ 260,297,926	\$ 279,385,615
002 Tourist Development - Vcb	\$ 4,266	\$ 90,892	\$ -
004 Tourist Development - Sports Com	\$ 1,019,100	\$ 708,623	\$ 723,583
005 Tourist Development - Grants	\$ 321,652	\$ 929,880	\$ 905,000
006 Tourist Development - Dest Enhan	\$ 1,615,000	\$ 1,654,860	\$ 1,545,000
008 MSTU Unincorporated	\$ 7,451,754	\$ 9,541,135	\$ 10,290,970
009 Mstu Sheriff Law Enf	\$ 37,579,719	\$ 43,528,502	\$ 48,337,553
010 Choices	\$ 192,749	\$ 790,665	\$ 770,764
011 MSBU-Fire Services	\$ 33,335,100	\$ 39,881,918	\$ 38,030,388
014 EMS Trust Grant Fund	\$ 137,896	\$ -	\$ -
016 FCASV OAG Grant Fund	\$ -	\$ -	\$ 15,309
017 FCASV TFGR Grant Fund	\$ 204,945	\$ 208,835	\$ 208,574
018 VOCA Grant Fund	\$ 345,093	\$ 359,116	\$ 422,331
019 Foster Grandparents Grant Fund	\$ 363,937	\$ 542,421	\$ 482,277
021 Wild Spaces PP 1/2 Cent Sales Tx	\$ 3,042,595	\$ 10,151,083	\$ 11,675,853
023 Crisis Center - 988 Grant Fund	\$ 1,257,169	\$ 1,425,452	\$ 1,598,531
031 Choices Influenza Vaccine Trust	\$ 32,353	\$ 612,886	\$ 548,742
037 State Court Facility - Cap Pres	\$ 69,474	\$ 428,705	\$ 921,351
043 Boating Improvement Program	\$ 54,799	\$ 514,467	\$ 580,196
047 Opioid Abatement Settlement Fund	\$ 378,378	\$ 959,032	\$ 1,385,652
052 Revenue Recovery - ARPA	\$ 1,822,314	\$ 20,935,600	\$ -
056 JAG Byrne Grant Fund	\$ 45,916	\$ -	\$ -
057 Sugarfoot Preservation Sp Assess	\$ 101,790	\$ 223,113	\$ 329,122
061 Justice/MH Collaboration Program	\$ 74,006	\$ -	\$ -
066 Judicial Circuitwide Tech Billin	\$ 529,956	\$ 758,808	\$ 784,441
072 Intergovt Radio Comm. Program	\$ 2,691,842	\$ 3,344,963	\$ 4,291,036
073 Teen Court/other Juvenile Prog	\$ 30,970	\$ 30,000	\$ 31,000
075 Innovative Court Programs	\$ 36,193	\$ 107,423	\$ 101,850
076 Court Technology 28.24	\$ 437,575	\$ 567,616	\$ 686,414
080 2022 Assistance to Firefighters	\$ 537,464	\$ -	\$ -
081 2023 Assistance to Firefighters	\$ 727,875	\$ -	\$ -
083 Emergency Management Grant Fun	\$ 237,121	\$ -	\$ -
087 Npdes Stormwater Cleanup	\$ 241,881	\$ 266,000	\$ 288,850
091 Emergency Rescue Services	\$ 25,991,797	\$ 33,205,907	\$ 33,896,275
106 Dori Slosberg Driver Ed Safety	\$ 104,278	\$ 96,000	\$ 104,000
108 Environmental Protection Cty Rev	\$ -	\$ 84,748	\$ 84,748
110 Hospital Special Assessment	\$ 69,065,412	\$ -	\$ 65,242,081
116 Fdep Ambient Groundwater	\$ 15,269	\$ 38,388	\$ 29,823
118 Art in Public Places	\$ 35,023	\$ 47,774	\$ 52,651
119 Career Source - Region 26	\$ 4,043,495	\$ 4,351,947	\$ 4,694,959
121 EMS Matching Grant Fund	\$ 83,894	\$ -	\$ -
123 Water Conservation Fund	\$ 2,025	\$ 1,800	\$ 1,915
124 Solar Community Investment Fund	\$ -	\$ -	\$ 339,837
125 Fdep Tank Inspection Contract	\$ 632,735	\$ 1,033,894	\$ 1,046,870
126 Emergency Communications NG9	\$ 1,926,347	\$ 3,038,170	\$ 2,935,900
130 Ala Cnty Equestrian Center Mgmt	\$ 707,399	\$ 791,264	\$ 761,628
134 Resilient Florida Grant Fund	\$ -	\$ 297,333	\$ -
138 Mobile Integrated Health	\$ 1,122,532	\$ 100,000	\$ 758,688
139 Coordinated Opioid Recovery	\$ 176,993	\$ 50,000	\$ 500,125
140 50% of 1 cent Surtax WSPP	\$ 19,736,934	\$ 30,048,760	\$ 61,789,213
142 50% of 1 cent Surtax Other Uses	\$ 18,275,371	\$ 64,386,476	\$ 59,476,706
144 Combined Communication Center	\$ 13,720,544	\$ 14,235,783	\$ 14,839,063
146 Stormwater Management	\$ 3,335,767	\$ 6,222,142	\$ 5,371,577
147 CCC Capital Equipment	\$ 344,310	\$ 3,164,578	\$ 4,444,847
148 Msbu Refuse Collection	\$ 7,437,963	\$ 10,851,577	\$ 10,002,818
149 Gas Tax Uses	\$ 12,603,247	\$ 18,365,073	\$ 14,936,434
150 Tourist Develop -4th&6th Cent tx	\$ 3,883,305	\$ 9,200,000	\$ 6,753,000
152 TD - Capital/Debt Reserves	\$ -	\$ -	\$ 2,286,090
155 Alachua Cnty Sports Event Center	\$ 249,819	\$ -	\$ 2,181,350
157 Justice Forfeiture Fund	\$ 53,533	\$ 230,453	\$ 82,787
159 Law Enforcement Training	\$ 70,530	\$ 83,000	\$ 71,000
161 Law Enforcement Trust	\$ 17,099	\$ 150,000	\$ 227,664
164 Fema Disaster Relief	\$ 6,554,923	\$ 2,020,000	\$ 1,500,000
167 Donation Fund	\$ 104,335	\$ 204,807	\$ 123,473
168 Tourist Development Tax Fund	\$ 505,086	\$ 1,050,000	\$ -
171 Const Off - Supervisor of Elect	\$ 4,476,279	\$ -	\$ -
178 Hazardous Materials Code Env Pro	\$ 353,187	\$ 451,282	\$ 448,165
184 Treasury Forfeiture Fund	\$ 4,418	\$ 114,185	\$ -
190 Other Grants Fund	\$ 71,238	\$ -	\$ -
192 Gainesville Stepdown	\$ 1,977,900	\$ 700,000	\$ 800,000
197 MTPO - BoCC Billing/Operations	\$ -	\$ -	\$ 562,661
198 AC Apartments - Scottish Inn	\$ 1,822,314	\$ 1,130,000	\$ 105,898
199 AC Apartments - Sunrise Inn	\$ 3,100	\$ 30,000	\$ 105,898

FUND REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Revenue			
201 Fdep Petro Clean-up GC888	\$ 873,681	\$ 1,138,488	\$ 1,027,790
202 CDBG - CV (coronavirus response)	\$ 188,484	\$ 500,000	\$ -
203 CDBG Neighborhood Stabilization	\$ -	\$ 336,982	\$ 270,167
204 Community Development Blockgr	\$ -	\$ -	\$ 750,000
205 AC Apartments - Budget Inn	\$ 30,750	\$ 89,853	\$ 121,661
206 Affordable Housing Trust Fund	\$ 1,153,209	\$ 3,919,573	\$ 3,618,961
207 CDBG FY11 Neighborhood Stabiliz	\$ -	\$ 79,254	\$ 79,254
221 Alcohol and Other Drug Abuse	\$ -	\$ 21,582	\$ 26,686
221 Alcohol and Other Drug Abuse	\$ 3,076	\$ -	\$ -
230 Emergency Rental Assist2-COVID	\$ 6,720,612	\$ 1,000,000	\$ -
231 American Rescue Plan Grant Fund	\$ 106,310	\$ -	\$ -
235 Santa Fe Hills Water System	\$ 19,140	\$ 29,870	\$ 18,078
236 FDEP Hazardous Waste Coop	\$ 251,507	\$ 276,500	\$ 276,500
238 Legal Aid Program	\$ 30,970	\$ 30,500	\$ 30,971
240 Safe Streets/Roads for All Grant	\$ 167,421	\$ -	\$ -
242 Local Housing Assistance - SHIP	\$ 1,299,532	\$ 4,047,435	\$ 4,038,561
255 EMPA State Grant Fund	\$ 105,546	\$ 105,806	\$ 105,546
256 EMPG Fed Grant Fund	\$ 84,605	\$ -	\$ 84,605
257 Crime Prevention Fs 775.083(2)	\$ 45,250	\$ 50,000	\$ 45,250
258 Landscape/Irrig CostShare Grants	\$ 16,241	\$ -	\$ 184,458
260 Water Conservation Grant Fund	\$ 60,889	\$ 235,000	\$ 225,000
261 Land Conservation	\$ 142,390	\$ 2,221,571	\$ 2,643,507
263 GPD-Violence Against Women	\$ 72,320	\$ 84,797	\$ 86,177
264 Tree Mitigation	\$ 482,174	\$ 1,416,264	\$ 1,500,000
265 Metamorphosis Grant Fund	\$ 979,032	\$ 1,708,823	\$ 1,840,610
267 SW Dist Transp/Transit-Celeb Pt	\$ 910,586	\$ 750,001	\$ 612,668
268 SW Dist Mitigation - Celeb Pt	\$ 5,055	\$ 101,001	\$ 8,806
269 Santa Fe Village Trans & Transit	\$ 45,000	\$ 45,001	\$ 250,000
270 Santa Fe Village Mitigation	\$ 70,471	\$ -	\$ -
272 PREIT Mitigation	\$ -	\$ -	\$ 100,000
275 Crisis Mobile Resp Team Grant	\$ 410,731	\$ 426,500	\$ 426,500
280 2018 5 Cent Loc Option Gas Tx Ln	\$ 2,943,163	\$ 5,203,749	\$ 1,880,385
282 2022 Cap Impr Rev Note	\$ 2,141,082	\$ 3,559,116	\$ 2,079,424
285 2015a Capital Improv Rev	\$ 535,957	\$ 425,000	\$ -
286 2015 B Pub Impvr Refunding	\$ 1,577,674	\$ 3,145,260	\$ 1,519,898
287 2016 Pub Impvr Refunding	\$ 15,264,457	\$ 13,170,177	\$ 8,477,086
289 2017 Public Imprvt Revenue Note	\$ 264,242	\$ 539,848	\$ 127,713
291 2023 Cap Impr Rev Note - Armory	\$ 615,530	\$ 1,196,387	\$ 603,910
292 2020B Capital Improv Rev-TaxColl	\$ 1,269,697	\$ -	\$ -
293 2014 Public Improvement Revenue	\$ 925	\$ -	\$ -
294 2020C Cap Imp Rev Note - Eq Ctr	\$ 1,532,677	\$ 2,982,605	\$ 1,489,448
295 2020A Capital Improv Rev-Med Ex	\$ 489,268	\$ 894,447	\$ 407,666
296 2025 Pub Imp Rev Note-Court Com	\$ -	\$ 3,750,000	\$ 7,472,124
299 2021 TDT Rev Bonds - Sports Comp	\$ 5,706,078	\$ 11,430,452	\$ 5,830,597
306 Transp Mobility Fees NW District	\$ 301,722	\$ 262,591	\$ 1,131,881
307 Transp Mobility Fees SW District	\$ 226,139	\$ 241,350	\$ 857,031
308 Transp Mobility Fees East Dist	\$ 106,994	\$ 94,739	\$ 206,367
310 Fire Facilities Capital	\$ -	\$ 1,532,252	\$ 1,197,567
312 Utility Savings Reinvestment	\$ 328,956	\$ 443,130	\$ 2,099,058
314 SW 8th Ave-Debt Issue	\$ 86,293	\$ 1,891,426	\$ -
319 Campus Development Agreement	\$ 470	\$ -	\$ -
321 2022 Cap Improv - Station 21	\$ 100,988	\$ 719,209	\$ -
324 2022 Cap Impr-Court Svcs Bldg	\$ 198,392	\$ 100,000,000	\$ 1,000,000
325 2020C Cap Imp Rev-Equestrian Ctr	\$ 119,562	\$ 2,745,214	\$ 1,231,104
329 FDOT Grant Fund	\$ 4,103,662	\$ 10,912,899	\$ 5,000,000
332 Debt Issue - Station 25	\$ -	\$ 7,200,000	\$ 7,800,000
333 2021 TDT Rev Bonds - Sports Comp	\$ 132,022	\$ -	\$ -
335 2022 Cap Improv - Station 80	\$ 59,484	\$ 1,142,262	\$ -
336 Impact Fee-NW Trans District	\$ 394,361	\$ 4,247,581	\$ 1,223,495
337 Impact Fee-SW Trans District	\$ 191,907	\$ 2,959,591	\$ 2,975,159
338 Impact Fee-East Trans District	\$ 148,729	\$ 1,988,039	\$ 2,155,984
339 Impact Fee-parks	\$ 203,386	\$ 662,604	\$ 877,316
340 Impact Fee-fire	\$ 141,467	\$ 1,123,045	\$ 1,233,874
341 Transportation Trust Fund	\$ 6,627,108	\$ 6,958,420	\$ 23,267,050
346 2023 Cap Impr - Armory	\$ 191,339	\$ 1,162,480	\$ 406,774
347 2025 Public Impr - Court Complex	\$ 85,500,000	\$ -	\$ -

FUND REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Revenue			
350 5-Cent Local Option Gas Tax	\$ 1,374,495	\$ 7,122,101	\$ 9,216,240
354 Multi-Modal Transp Mit NW Dist	\$ 876,223	\$ 3,237,613	\$ 3,546,819
355 Multi-Modal Transp Mit SW Dist	\$ 621,879	\$ 5,820,989	\$ 6,406,714
356 Multi-Modal Transp Mit East Dist	\$ 12,238	\$ 11,920	\$ 12,473
400 Solid Waste System	\$ 17,334,982	\$ 17,948,408	\$ 22,490,918
403 Collection Centers	\$ 2,856,922	\$ 5,886,313	\$ 6,358,058
405 Waste Management Assessment	\$ 4,409,109	\$ 5,273,615	\$ 7,808,436
406 Landfill Closure/postclosure	\$ 103,757	\$ 158,282	\$ 312,933
410 Building Inspections/Permitting	\$ 2,344,133	\$ 4,040,695	\$ 3,761,546
501 Self Insurance	\$ 7,967,316	\$ 14,537,118	\$ 13,713,427
503 Fleet Management	\$ 6,892,873	\$ 7,273,180	\$ 6,904,951
506 Vehicle Replacement	\$ 176,007	\$ -	\$ -
507 Health Insurance	\$ 36,074,598	\$ 59,008,745	\$ 64,829,007
508 Gas Tax Vehicle Replacement	\$ 2,500	\$ -	\$ -
850 Ala Cty Housing Fin Authority	\$ 238,147	\$ 697,225	\$ 920,805
855 Murphree Law Library	\$ 33,444	\$ 86,414	\$ 87,825

FUND REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Expenses	\$ 654,261,479	\$ 946,936,554	\$ 948,191,365
001 General Fund	\$ 223,504,443	\$ 260,297,926	\$ 279,385,615
002 Tourist Development - Vcb	\$ -	\$ 90,892	\$ -
004 Tourist Development - Sports Com	\$ 1,184,880	\$ 708,623	\$ 723,583
005 Tourist Development - Grants	\$ 589,791	\$ 929,880	\$ 905,000
006 Tourist Development - Dest Enhanc	\$ 1,611,324	\$ 1,654,860	\$ 1,545,000
008 MSTU Unincorporated	\$ 7,630,470	\$ 9,541,135	\$ 10,290,970
009 Mstu Sheriff Law Enf	\$ 34,282,935	\$ 43,528,502	\$ 48,337,553
010 Choices	\$ 626,421	\$ 790,665	\$ 770,764
011 MSBU-Fire Services	\$ 31,835,098	\$ 39,881,918	\$ 38,030,388
014 EMS Trust Grant Fund	\$ 137,896	\$ -	\$ -
016 FCASV OAG Grant Fund	\$ -	\$ -	\$ 15,309
017 FCASV TFGR Grant Fund	\$ 182,038	\$ 208,835	\$ 208,574
018 VOCA Grant Fund	\$ 369,769	\$ 359,116	\$ 422,331
019 Foster Grandparents Grant Fund	\$ 382,510	\$ 542,421	\$ 482,277
021 Wild Spaces PP 1/2 Cent Sales Tx	\$ 1,519,561	\$ 10,151,083	\$ 11,675,853
023 Crisis Center - 988 Grant Fund	\$ 1,287,913	\$ 1,425,452	\$ 1,598,531
031 Choices Influenza Vaccine Trust	\$ 92,820	\$ 612,886	\$ 548,742
037 State Court Facility - Cap Pres	\$ 157,743	\$ 428,705	\$ 921,351
043 Boating Improvement Program	\$ 8,956	\$ 514,467	\$ 580,196
047 Opioid Abatement Settlement Fund	\$ -	\$ 959,032	\$ 1,385,652
052 Revenue Recovery - ARPA	\$ 7,866,538	\$ 20,935,600	\$ -
056 JAG Byrne Grant Fund	\$ 25,681	\$ -	\$ -
057 Sugarfoot Preservation Sp Assess	\$ 30,639	\$ 223,113	\$ 329,122
066 Judicial Circuitwide Tech Billin	\$ 529,956	\$ 758,808	\$ 784,441
072 Intergovt Radio Comm. Program	\$ 3,317,934	\$ 3,344,963	\$ 4,291,036
073 Teen Court/other Juvenile Prog	\$ 31,325	\$ 30,000	\$ 31,000
075 Innovative Court Programs	\$ 33,605	\$ 107,423	\$ 101,850
076 Court Technology 28.24	\$ 125,265	\$ -	\$ -
076 Court Technology 28.24	\$ 362,862	\$ 567,616	\$ 686,414
080 2022 Assistance to Firefighters	\$ 591,210	\$ -	\$ -
081 2023 Assistance to Firefighters	\$ 727,875	\$ -	\$ -
083 Emergency Management Grant Fun	\$ 227,938	\$ -	\$ -
087 Npdes Stormwater Cleanup	\$ 241,881	\$ 266,000	\$ 288,850
091 Emergency Rescue Services	\$ 29,837,560	\$ 33,205,907	\$ 33,896,275
106 Dori Slosberg Driver Ed Safety	\$ 104,278	\$ 96,000	\$ 104,000
108 Environmental Protection Cty Rev	\$ -	\$ 84,748	\$ 84,748
110 Hospital Special Assessment	\$ 65,242,081	\$ -	\$ 65,242,081
116 Fdep Ambient Groundwater	\$ 11,969	\$ 38,388	\$ 29,823
118 Art in Public Places	\$ 31,528	\$ 47,774	\$ 52,651
119 Career Source - Region 26	\$ 4,037,835	\$ 4,351,947	\$ 4,694,959
120 Career Source - Region 9	\$ 5,425	\$ -	\$ -
121 EMS Matching Grant Fund	\$ 84,000	\$ -	\$ -
123 Water Conservation Fund	\$ -	\$ 1,800	\$ 1,915
124 Solar Community Investment Fund	\$ -	\$ -	\$ 339,837
125 Fdep Tank Inspection Contract	\$ 601,368	\$ 1,033,894	\$ 1,046,870
126 Emergency Communications NG9	\$ 2,230,102	\$ 3,038,170	\$ 2,935,900
130 Ala Cnty Equestrian Center Mgmt	\$ 692,941	\$ 791,264	\$ 761,628
134 Resilient Florida Grant Fund	\$ 62,574	\$ 297,333	\$ -
138 Mobile Integrated Health	\$ 1,200,479	\$ 100,000	\$ 758,688
139 Coordinated Opioid Recovery	\$ -	\$ 50,000	\$ 500,125
140 50% of 1 cent Surtax WSPP	\$ 6,736,000	\$ 30,048,760	\$ 61,789,213
142 50% of 1 cent Surtax Other Uses	\$ 6,756,412	\$ 64,386,476	\$ 59,476,706
144 Combined Communication Center	\$ 13,344,790	\$ 14,235,783	\$ 14,839,063
146 Stormwater Management	\$ 1,818,470	\$ 6,222,142	\$ 5,371,577
147 CCC Capital Equipment	\$ 344,174	\$ 3,164,578	\$ 4,444,847
148 Msbu Refuse Collection	\$ 7,319,005	\$ 10,851,577	\$ 10,002,818
149 Gas Tax Uses	\$ 11,967,834	\$ 18,365,073	\$ 14,936,434
150 Tourist Develop -4th&6th Cent tx	\$ 5,004,123	\$ 9,200,000	\$ 6,753,000
152 TD - Capital/Debt Reserves	\$ -	\$ -	\$ 2,286,090
155 Alachua Cnty Sports Event Center	\$ 95,090	\$ -	\$ 2,181,350
157 Justice Forfeiture Fund	\$ 121,982	\$ 230,453	\$ 82,787
159 Law Enforcement Training	\$ 69,783	\$ 83,000	\$ 71,000
161 Law Enforcement Trust	\$ 93,230	\$ 150,000	\$ 227,664
164 Fema Disaster Relief	\$ 6,544,954	\$ 2,020,000	\$ 1,500,000
167 Donation Fund	\$ 68,431	\$ 204,807	\$ 123,473
168 Tourist Development Tax Fund	\$ -	\$ 1,050,000	\$ -
171 Const Off - Supervisor of Elect	\$ 4,476,279	\$ -	\$ -
178 Hazardous Materials Code Env Prc	\$ 298,172	\$ 451,282	\$ 448,165
184 Treasury Forfeiture Fund	\$ 119,936	\$ 114,185	\$ -
190 Other Grants Fund	\$ 90,341	\$ -	\$ -
192 Gainesville Stepdown	\$ -	\$ 700,000	\$ 800,000
197 MTPO - BoCC Billing/Operations	\$ -	\$ -	\$ 562,661
198 AC Apartments - Scottish Inn	\$ 268,503	\$ 1,130,000	\$ 105,898
199 AC Apartments - Sunrise Inn	\$ -	\$ 30,000	\$ 105,898

FUND REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Expenses			
201 Fdep Petro Clean-up GC888	\$ 980,481	\$ 1,138,488	\$ 1,027,790
202 CDBG - CV (coronavirus response)	\$ 1,833,800	\$ 500,000	\$ -
203 CDBG Neighborhood Stabilization	\$ 28,614	\$ 336,982	\$ 270,167
204 Community Development Blockgr	\$ -	\$ -	\$ 750,000
205 AC Apartments - Budget Inn	\$ 10,160	\$ 89,853	\$ 121,661
206 Affordable Housing Trust Fund	\$ 112,825	\$ 3,919,573	\$ 3,618,961
207 CDBG FY11 Neighborhood Stabiliz	\$ -	\$ 79,254	\$ 79,254
221 Alcohol and Other Drug Abuse	\$ -	\$ 21,582	\$ 26,686
230 Emergency Rental Assist 2-COVID	\$ 6,720,612	\$ 1,000,000	\$ -
231 American Rescue Plan Grant Fund	\$ 118,645	\$ -	\$ -
235 Santa Fe Hills Water System	\$ 28,670	\$ 29,870	\$ 18,078
236 FDEP Hazardous Waste Coop	\$ 251,507	\$ 276,500	\$ 276,500
238 Legal Aid Program	\$ 318	\$ -	\$ -
238 Legal Aid Program	\$ 30,967	\$ 30,500	\$ 30,971
240 Safe Streets/Roads for All Grant	\$ 232,063	\$ -	\$ -
242 Local Housing Assistance - SHIP	\$ 611,336	\$ 4,047,435	\$ 4,038,561
255 EMPA State Grant Fund	\$ 79,553	\$ 105,806	\$ 105,546
256 EMPG Fed Grant Fund	\$ 84,605	\$ -	\$ 84,605
257 Crime Prevention Fs 775.083(2)	\$ 45,333	\$ 50,000	\$ 45,250
258 Landscape/Irrig CostShare Grants	\$ 13,747	\$ -	\$ 184,458
260 Water Conservation Grant Fund	\$ 189,702	\$ 235,000	\$ 225,000
261 Land Conservation	\$ 69,551	\$ 2,221,571	\$ 2,643,507
263 GPD-Violence Against Women	\$ 72,320	\$ 84,797	\$ 86,177
264 Tree Mitigation	\$ 106,813	\$ 1,416,264	\$ 1,500,000
265 Metamorphosis Grant Fund	\$ 758,780	\$ 1,708,823	\$ 1,840,610
267 SW Dist Transp/Transit-Celeb Pt	\$ 317,849	\$ 750,001	\$ 612,668
268 SW Dist Mitigation - Celeb Pt	\$ 11,070	\$ 101,001	\$ 8,806
269 Santa Fe Village Trans & Transit	\$ -	\$ 45,001	\$ 250,000
272 PREIT Mitigation	\$ -	\$ -	\$ 100,000
275 Crisis Mobile Resp Team Grant	\$ 425,532	\$ 426,500	\$ 426,500
280 2018 5 Cent Loc Option Gas Tx Ln	\$ 2,953,236	\$ 5,203,749	\$ 1,880,385
282 2022 Cap Impr Rev Note	\$ 2,080,656	\$ 3,559,116	\$ 2,079,424
285 2015a Capital Improv Rev	\$ 424,040	\$ 425,000	\$ -
286 2015 B Pub Impv Refunding	\$ 1,517,003	\$ 3,145,260	\$ 1,519,898
287 2016 Pub Impv Refunding	\$ 18,076,488	\$ 13,170,177	\$ 8,477,086
289 2017 Public Imprvt Revenue Note	\$ 256,166	\$ 539,848	\$ 127,713
291 2023 Cap Impr Rev Note - Armory	\$ 601,486	\$ 1,196,387	\$ 603,910
292 2020B Capital Improv Rev-TaxColl	\$ 3,037,038	\$ -	\$ -
293 2014 Public Improvement Revenue	\$ 1,172,610	\$ -	\$ -
294 2020C Cap Imp Rev Note - Eq Ctr	\$ 1,493,395	\$ 2,982,605	\$ 1,489,448
295 2020A Capital Improv Rev-Med Ex	\$ 455,024	\$ 894,447	\$ 407,666
296 2025 Pub Imp Rev Note-Court Com	\$ -	\$ 3,750,000	\$ 7,472,124
299 2021 TDT Rev Bonds - Sports Comp	\$ 3,960,832	\$ 11,430,452	\$ 5,830,597
306 Transp Mobility Fees NW District	\$ -	\$ 262,591	\$ 1,131,881
307 Transp Mobility Fees SW District	\$ -	\$ 241,350	\$ 857,031
308 Transp Mobility Fees East Dist	\$ -	\$ 94,739	\$ 206,367
310 Fire Facilities Capital	\$ 83,620	\$ 1,532,252	\$ 1,197,567
312 Utility Savings Reinvestment	\$ 54,000	\$ 443,130	\$ 2,099,058
314 SW 8th Ave-Debt Issue	\$ 2,100,813	\$ 1,891,426	\$ -
318 Capital Projects - Parks & Rec	\$ 20,328	\$ -	\$ -
319 Campus Development Agreement	\$ 11,101	\$ -	\$ -
321 2022 Cap Improv - Station 21	\$ 3,194,766	\$ 719,209	\$ -
324 2022 Cap Impr-Court Svcs Bldg	\$ 20,508,189	\$ 100,000,000	\$ 1,000,000
325 2020C Cap Imp Rev-Equestrian Ctr	\$ 194,962	\$ 2,745,214	\$ 1,231,104
329 FDOT Grant Fund	\$ 3,427,223	\$ 10,912,899	\$ 5,000,000
332 Debt Issue - Station 25	\$ -	\$ 7,200,000	\$ 7,800,000
335 2022 Cap Improv - Station 80	\$ 112,855	\$ 1,142,262	\$ -
336 Impact Fee-NW Trans District	\$ 220,684	\$ 4,247,581	\$ 1,223,495
337 Impact Fee-SW Trans District	\$ 44,751	\$ 2,959,591	\$ 2,975,159
338 Impact Fee-East Trans District	\$ 7,573	\$ 1,988,039	\$ 2,155,984
339 Impact Fee-parks	\$ 204,129	\$ 662,604	\$ 877,316
340 Impact Fee-fire	\$ 5,154	\$ 1,123,045	\$ 1,233,874
341 Transportation Trust Fund	\$ 5,173,197	\$ 6,958,420	\$ 23,267,050
342 Economic Development Fund	\$ 6,463	\$ -	\$ -
346 2023 Cap Impr - Armory	\$ 2,102,241	\$ 1,162,480	\$ 406,774
347 2025 Public Impr - Court Complex	\$ 214,235	\$ -	\$ -

FUND REPORT	Actual Amount FY25	Adopted Budget FY26	County Manager Proposed FY27
Expenses			
350 5-Cent Local Option Gax Tax	\$ 1,072,438	\$ 7,122,101	\$ 9,216,240
354 Multi-Modal Transp Mit NW Dist	\$ 367,865	\$ 3,237,613	\$ 3,546,819
355 Multi-Modal Transp Mit SW Dist	\$ 204,035	\$ 5,820,989	\$ 6,406,714
356 Multi-Modal Transp Mit East Dist	\$ -	\$ 11,920	\$ 12,473
400 Solid Waste System	\$ 15,364,926	\$ 17,948,408	\$ 22,490,918
403 Collection Centers	\$ 2,385,626	\$ 5,886,313	\$ 6,358,058
405 Waste Management Assessment	\$ 3,688,521	\$ 5,273,615	\$ 7,808,436
406 Landfill Closure/postclosure	\$ 26,158	\$ 158,282	\$ 312,933
410 Building Inspections/Permitting	\$ 2,655,640	\$ 4,040,695	\$ 3,761,546
501 Self Insurance	\$ 7,716,935	\$ 14,537,118	\$ 13,713,427
503 Fleet Management	\$ 5,615,349	\$ 7,273,180	\$ 6,904,951
506 Vehicle Replacement	\$ 4,178,700	\$ -	\$ -
507 Health Insurance	\$ 33,480,336	\$ 59,008,745	\$ 64,829,007
508 Gas Tax Vehicle Replacement	\$ 1,423,716	\$ -	\$ -
850 Ala Cty Housing Fin Authority	\$ 3,240	\$ 697,225	\$ 920,805
855 Murphree Law Library	\$ 31,958	\$ 86,414	\$ 87,825



DEPARTMENT PROFILES, PROGRAMS, & PERFORMANCE

DEPARTMENT PROFILES, PROGRAMS & PERFORMANCE

The Department Profiles section provides a comprehensive overview of each County department and its role in delivering services to the community. Each profile explains the department's organizational structure, mission, programs, staffing, budget, and performance measures, illustrating how public resources are allocated to achieve the Board of County Commissioners' strategic priorities.

Each department profile includes:

- Organizational structure and reporting relationships
- Five-year Full-Time Equivalent (FTE) staffing history
- Department description and primary responsibilities
- Summary of programs and services provided
- Budget by division, including FY25 Actual, FY26 Adopted, and FY27 County Manager's Proposed Budget
- Significant budget changes and funding considerations
- Performance measures used to evaluate service delivery and operational effectiveness

Together, these profiles provide transparency into how County resources are invested, how services are delivered, and how performance is measured to ensure accountability and continuous improvement.

Department budgets represent the operational resources necessary to deliver services authorized by the Board of County Commissioners. While each department has unique responsibilities, all departments contribute to one or more Strategic Focus Areas adopted by the Board. Performance measures included in each profile help demonstrate the relationship between resources, services provided, and results achieved.

HOW TO READ THE DEPARTMENT PROFILES

Each department profile follows a consistent format to help readers understand how County resources support public services.



ORGANIZATION

Shows reporting relationships and departmental structure.



STAFFING

Displays five years of Full-Time Equivalent (FTE) positions to illustrate workforce trends.



DEPARTMENT DESCRIPTION

Summarizes the department's mission, responsibilities, and services.



BUDGET SUMMARY

Compares FY25 Actual, FY26 Adopted, and FY27 County Manager's Proposed Budget by division.



BUDGET VARIANCES

Highlights significant funding or staffing changes from the prior year.

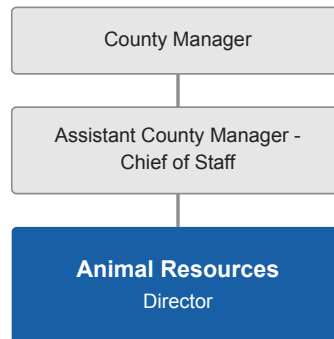


PERFORMANCE MEASURES

Reports key performance indicators used to monitor service delivery, operational efficiency, and community outcomes.



Animal Resources



FTE Count

Animal Resources	38	39	39	42	42

Description

Animal Resources is committed to CARE: Community, Adoption, Reuniting, and Education. Animal Resources is responsible for sheltering operations for up to 5,000 cats and dogs annually, conducting in-the-field operations and responding to animal-related incidents 24 hours a day, and coordinating adoption, volunteer, and foster programs and events. Staff continue to build strong working relationships with local animal welfare partners including veterinarians, the UF College of Veterinary Medicine, and community volunteers.

Summary of Services

Division/Office	Program/Service	Description
Animal Resources	Administration	Responsible for leadership, management, and oversight including areas of risk management, technology/data systems, contracts, procurement, communications, public records, and emergency management (ESF 17). Builds & maintains strong working relationships with local animal welfare partners, veterinarians, and UF College of Veterinary Medicine. Directs and monitors the delivery of animal-related services to the citizens of Alachua County in compliance with federal, state, and local statutes, County policies, procedures, and best practices.
Animal Resources	Customer Service	Provides front-line customer service to the public in person, electronically, and via telephone, processes animal reunifications, adoptions, and transfers. Responsible for administration of state rabies requirements & local animal licensing provisions.
Animal Resources	Field Operations	Responds to citizen complaints regarding cats, dogs, and wildlife. Apprehends stray animals, returns to owner, or transports them to shelter. Provides 24/7 support for first responders with calls involving cats and dogs. Coordinates with Health Department for situations that may involve rabies.
Animal Resources	Medical	Responsible for management, oversight, and implementation of medical services for the animals in County control; including sterilization program and post-operative care and pain management; as well as vaccination, anti-parasitic, and biosecurity protocols to ensure health of sheltered animals. Performs forensic exams for potential cruelty cases.

Division/Office	Program/Service	Description
Animal Resources	Outreach	Perform public education about animal safety, care, and welfare; raise awareness through community outreach, media appearances. Oversee the Department's foster, volunteer, and rescue outreach programs.
Animal Resources	Sheltering	Responsible for management, oversight, and implementation of sheltering operations. Provides humane care and treatment of stray, surrendered, abandoned, and abused animals 365 days/year. Administers volunteer and foster programs. Coordinates events that promote adoption & animal welfare.

Budget

	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Animal Resources Budget			
Revenue	\$ 448,488	\$ 434,720	\$ 435,925
2500 Animal Services	\$ 445,312	\$ 432,220	\$ 435,925
2523 Aspcas Grant	\$ 3,176	\$ -	\$ -
2525 Maddies Grant	\$ -	\$ 2,500	\$ -
Expenses	\$ 2,903,125	\$ 5,848,887	\$ 5,176,475
2500 Animal Services	\$ 2,894,409	\$ 5,846,387	\$ 5,176,475
2523 Aspcas Grant	\$ 1,135	\$ -	\$ -
2525 Maddies Grant	\$ 7,581	\$ 2,500	\$ -

Significant Budget Variances

A new animal shelter has been sited. The new shelter, once built, is envisioned to be an adoption shelter, with a suggestion to utilize the current shelter, once no longer an 'adoption shelter' to house non-adoptable animals such as those under bite quarantine, stray hold, and case animals.

Performance Measures

Focus Area: Emergency Services

Number of responses to calls/requests for field services — Reported Quarterly (Animal Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 2,000 and 4,000	N/A	N/A
3/31/2026	Maintaining between 2,000 and 4,000	Off Track	1,358
9/30/2025	Maintaining between 2,000 and 4,000	At Risk	1,142
9/30/2024	Maintaining between 2,000 and 4,000	Off Track	1,340

Focus Area: Public Health, Social, and Youth Services

Dollars received to support animal services programs through fundraising, donations and/or grant activities — Reported Quarterly (Animal Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above \$10,000.00	N/A	N/A
3/31/2026	Staying above \$10,000.00	Off Track	\$6,051.37
9/30/2025	Staying above \$10,000.00	At Risk	\$3,188.04
9/30/2024	Staying above \$10,000.00	At Risk	\$2,812.35

Number of animal licenses issued — Reported Quarterly (Animal Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5,000	N/A	N/A
3/31/2026	Staying above 5,000	Off Track	3,543
9/30/2025	Staying above 5,000	Off Track	4,708
9/30/2024	Staying above 5,000	Off Track	4,465

2026 Comment: 356 Issued in house

Number of animals received at the shelter — Reported Quarterly (Animal Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 500 and 1,500	N/A	N/A
3/31/2026	Maintaining between 500 and 1,500	On Track	687
9/30/2025	Maintaining between 500 and 1,500	On Track	1,012
9/30/2024	Maintaining between 500 and 1,500	On Track	715

Percent of live animal releases at the shelter — Reported Quarterly (Animal Resources)

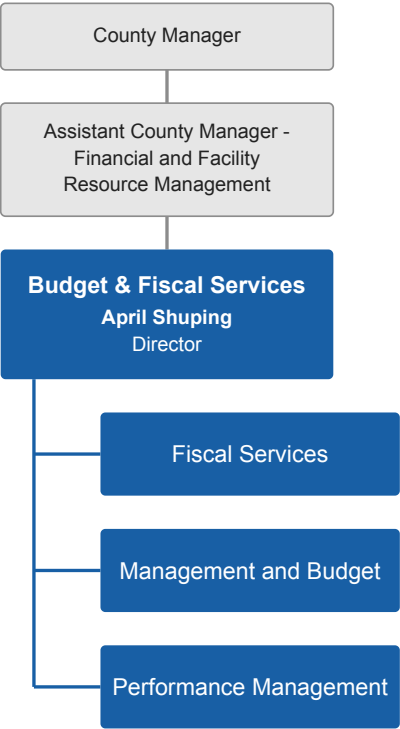
Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A

Target Date	Target	Status	Actual
3/31/2026	Staying above 90%	On Track	93.79%
9/30/2025	Staying above 90%	On Track	91.55%
9/30/2024	Staying above 90%	On Track	91.14%





BUDGET AND FISCAL SERVICES



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Budget & Fiscal Services	55	59	54	56	58

Description

Budget and Fiscal Services facilitates the optimal use of County government resources through budgeting, county-wide fiscal services, and operational performance, while also coordinating county-wide broadband contracts and Cenergistics contract administration.

Budget and Fiscal Services encourages the optimal use of County government resources, guides future operational decisions, and assists the County Manager to identify opportunities to better serve our customers and citizens.

Ultimately, the budget, as presented by the County Manager and adopted by the Board of County Commissioners, is an organizational expression of community and agency priorities. The Budget and Fiscal Services staff are committed to the County's mission of providing responsive service to citizens and responsible stewardship of County resources.

BUDGET

Budget & Fiscal Services	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ -	\$ -	\$ -
1410 Admin	\$ -	\$ -	\$ -
1720 OMB	\$ -	\$ -	\$ -
1721 Fiscal Services	\$ -	\$ -	\$ -
1722 Strategic Performance	\$ -	\$ -	\$ -
Expenses	\$ 3,805,585	\$ 4,841,586	\$ 4,624,894
1410 Admin	\$ -	\$ -	\$ 303,304
1720 OMB	\$ 1,918,162	\$ 2,532,194	\$ 1,072,681
1721 Fiscal Services	\$ 1,887,423	\$ 2,309,392	\$ 2,714,508
1722 Strategic Performance	\$ -	\$ -	\$ 534,401

Significant Budget Variances

Procurement, Risk Management, and ERP Systems have been established as separate offices and are no longer reporting under Budget & Fiscal Services.

Summary of Services

Division/Office	Program/Service	Description
Fiscal Services	Accounts Payable/ Accounts Receivable/ Timekeeping/ Payroll	Provides transactional and technical support for tasks/ activities related to procurement, p-card verification, payroll, timekeeping, budget to actuals monitoring, accounts receivable, payables, invoices, grants management, interdepartmental billings, reporting, and document collection and submission.
Fiscal Services	Countywide Fiscal Services	Manages directly and indirectly the daily activities of staff who perform fiscal services under the Board of County Commissioners.
Fiscal Services	FEMA Reimbursement Coordination	In conjunction with the Fire/Rescue and other impacted operating departments/divisions/ offices/programs, monitors, assists, and budgets for FEMA and other emergency disaster related reimbursement activities.
Fiscal Services	Utility Billing & Energy Savings	Process all utility billing countywide and helps to identify errors.
Management and Budget	Budget Management	Develops and maintains a balanced budget, monitors and analyzes ongoing fiscal activity, and produces documents and reports to assist management in financial planning and the maximization of the allocation of resources. Advises on budget/financial considerations and alternative options.
Management and Budget	Capital Improvement Program	Coordinates development of financial feasibility for the five-year Capital Improvement Program.
Management and Budget	Financial Policy and Procedures	Oversight to ensure that the County's financial policies and procedures are adhered to. The staff consult with Legal, Finance & Accounting, Constitutional Offices and the County's management team and support staff.
Management and Budget	Research and Technical Assistance	Provides informed and in-depth analysis, advice, and recommendations to the leadership, management, and the Board relating to County policy, County procedure, and Local, State, and Federal issues relating to and affecting the County.
Management and Budget	Truth in Millage (TRIM) Compliance	Compliance with requirements for Board of County Commissioners related to TRIM.
Performance Management	County-wide Legal Notices	Design and manage the process for website-based publication of required public legal notices.
Performance Management	Performance Audits	At the direction of the County Manager, oversees the independent operational performance audits of various county departments/divisions/offices/programs.
Performance Management	Strategic Planning, Operational Performance, and Transparency	Performs coordination and oversight for strategic planning processes, operational analysis, and performance management to enhance organizational effectiveness. Administers the Performance Management software system & reporting. Assists with identifying goals and objectives that align with the Board's strategic guidance.
Budget & Fiscal Services	County-wide Broadband Oversight	Oversee, monitor, and contract(s) for broadband access and affordability for unserved geographic areas of the County. The County is leveraging federal dollars with local Internet Service Providers (ISP) and other partners to increase service availability.

Performance Measures

Focus Area: Environment and Conservation

Percent cost savings recognized through Cenergistics Energy Program — Reported Quarterly (Budget & Fiscal Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 10%	N/A	N/A
3/31/2026	Staying above 10%	At Risk	5.25%
9/30/2025	Staying above 10%	On Track	14.50%
9/30/2024	Staying above 10%	On Track	16.33%

2026 Comment: Alachua County Jail water use drastically rose starting in Jan 2026 and has not slowed down. Rose by 71% from Dec '25 to Jan '26. We are working with Facilities team to find the cause.

Number of on-site energy audits completed through the Cenergistics Energy Program — Reported Quarterly (Budget & Fiscal Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 150	N/A	N/A
3/31/2026	Staying above 150	Off Track	120
9/30/2025	Staying above 150	On Track	156
9/30/2024	Staying above 150	On Track	171

2026 Comment: Staff transition and on-boarding in March 2026 caused a slight reduction in the number of energy audits completed this quarter.

Reduction in annualized energy use index trend within county owned buildings including use of electric, natural gas, propane and solar- Reported quarterly (Budget & Fiscal Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 75	N/A	N/A
3/31/2026	Staying above 75	On Track	72.9
9/30/2025	Staying above 75	Off Track	76.69
9/30/2024	Staying above 76	On Track	63.2

Focus Area: Governance

Percent unallocated fund balance — Annual Average (Management & Budget)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 15% and 25%	N/A	N/A
3/31/2026	Maintaining between 15% and 25%	Off Track	84.26%
9/30/2025	Maintaining between 15% and 25%	Off Track	39.59%
9/30/2024	Maintaining between 15% and 25%	Off Track	45.08%

2026 Comment: 92% of Ad Valorem received YTD

Percent variance of projected revenue estimates to actual revenue received — Annual Average (Management & Budget)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between -5% and 5%	N/A	N/A
3/31/2026	Maintaining between -5% and 5%	Off Track	58.76%
9/30/2025	Maintaining between -5% and 5%	Off Track	27.84%
9/30/2024	Maintaining between -5% and 5%	Off Track	27.83%

2026 Comment: 92% of Ad Valorem received YTD

Number educated on performance management & strategic planning — Cumulative Year-to-Date (Operational Performance)

Target Date	Target	Status	Actual
9/30/2026	Staying above 120	N/A	N/A
3/31/2026	Staying above 120	On Track	127
9/30/2025	Staying above 120	On Track	128
9/30/2024	Staying above 120	On Track	120

2026 Comment: Considerable training occurring in conjunction with annual budget process and the strategic guide department implementation began in January and will last through the fiscal year.

Percent of departmental operational performance measures reported as 'On Track' — Reported Quarterly (Operational Performance)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	Off Track	77%
9/30/2025	Staying above 80%	On Track	86.60%
9/30/2024	Staying above 80%	On Track	82.35%

2026 Comment: 151 out of 196 total measures this quarter met or exceeded the established target.

Number of departmental operational performance measures tracked and reported through the budget process — Reported Quarterly (Operational Performance)

Target Date	Target	Status	Actual
9/30/2026	Staying above 130	N/A	N/A
3/31/2026	Staying above 130	On Track	210
9/30/2025	Staying above 130	On Track	201
9/30/2024	Staying above 130	On Track	170

Dollar cost (12 month rolling average) of utilities per sq. foot for county facility service area — Reported Quarterly (Budget & Fiscal Services)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below \$15.50	N/A	N/A
1/1/2026	Maintaining below \$15.50	N/A	\$14.78
9/30/2025	Maintaining below \$15.50	On Track	\$11.78
9/30/2024	Maintaining below \$15.50	Off Track	\$17.17

2026 Comment: Changed measure to a annual cumulative average.

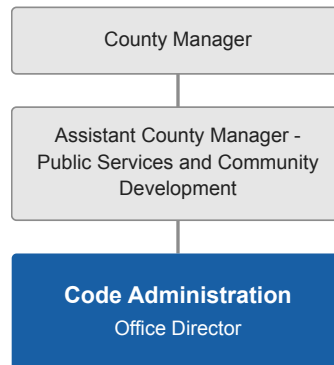
Dollar cost (12 month cumulative average) of utilities per sq. foot for county facility service area impacted by energy program — Reported Quarterly (Budget & Fiscal Services)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below \$3.88	N/A	N/A
3/31/2026	Maintaining below \$3.88	On Track	\$2.81





CODE ADMINISTRATION



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Code Administration	0	0	11	10	10

Description

Codes Administration enhances the quality of life by improving the health, safety, and welfare of the community. Codes Administration provides highly trained personnel who work closely with the citizens, as well as local governmental agencies to enforce Florida Statute 162 and other related state and local codes to achieve voluntary compliance. Fair and unbiased treatment is provided to the citizens of Alachua County by ensuring timely and professional response to promote a healthy living environment.

BUDGET

			FY27 County Manager Budget
Code Administration Budget	FY25 Actual	FY26 Adopted	
Revenue	\$ 106,274	\$ 96,500	\$ 66,050
6510 Codes Enforcement	\$ 106,274	\$ 96,500	\$ 66,050
Expenses	\$ 819,212	\$ 1,060,672	\$ 1,144,085
6510 Codes Enforcement	\$ 819,212	\$ 1,060,672	\$ 1,144,085

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Code Administration	General Code Enforcement	Investigates complaints received from the public and works with County departments/ divisions/offices/programs to resolve code violations and see code enforcement actions to completion. Administers code information within CitizenServe software. Ensure proper inspection and enforcement of code, housing, zoning and solid waste. Investigates and removes the blighted influence of adjudicated code violations such as junk and unsafe structures. Completes landfill inspections for compliance with applicable regulations.
Code Administration	Solid Waste Collections and Recycling Enforcement	Provides enforcement of Chapter 75 of the Alachua County Code of Ordinances, especially those sections related to the curbside solid waste collection, commercial solid waste removal and recycling, and volume-based collection systems.
Code Administration	Special Magistrate Administration	Prepares agendas, prepares board orders, tracks code enforcement liens, reviews notice of hearing and case file for compliance with FS:162 and related procedures, and provides general administrative support to Code Enforcement Board and Special Magistrate. Provides assistance to other County programs with Codes Enforcement Board and Special Magistrate processing and proceedings.

Performance Measures

Focus Area: Housing Security

Number of minimum housing complaints — Reported Quarterly (Code Administration)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 500	N/A	N/A
3/31/2026	Maintaining below 500	On Track	17
9/30/2025	Maintaining below 500	On Track	14

Focus Area: Public Safety and Social Justice

Number of code enforcement complaints received — Reported Quarterly (Code Administration)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 100 and 500	N/A	N/A
3/31/2026	Maintaining between 100 and 500	On Track	331
9/30/2025	Maintaining between 100 and 500	On Track	348
9/30/2024	Maintaining between 100 and 500	On Track	375

Percent of code enforcement complaints received, and actions ordered within 2 business days — Reported Quarterly (Code Administration)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	Off Track	75.65%
9/30/2025	Staying above 80%	On Track	93.26%

Number of Office of Code Administration Nuisance complaints received — Reported Quarterly (Code Administration)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 500	N/A	N/A
3/31/2026	Maintaining below 500	On Track	50
9/30/2025	Maintaining below 500	On Track	60

Number of complaint cases submitted to Special Magistrate — Reported Quarterly (Code Administration)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 75	N/A	N/A
3/31/2026	Maintaining below 75	On Track	56
9/30/2025	Maintaining below 75	On Track	45

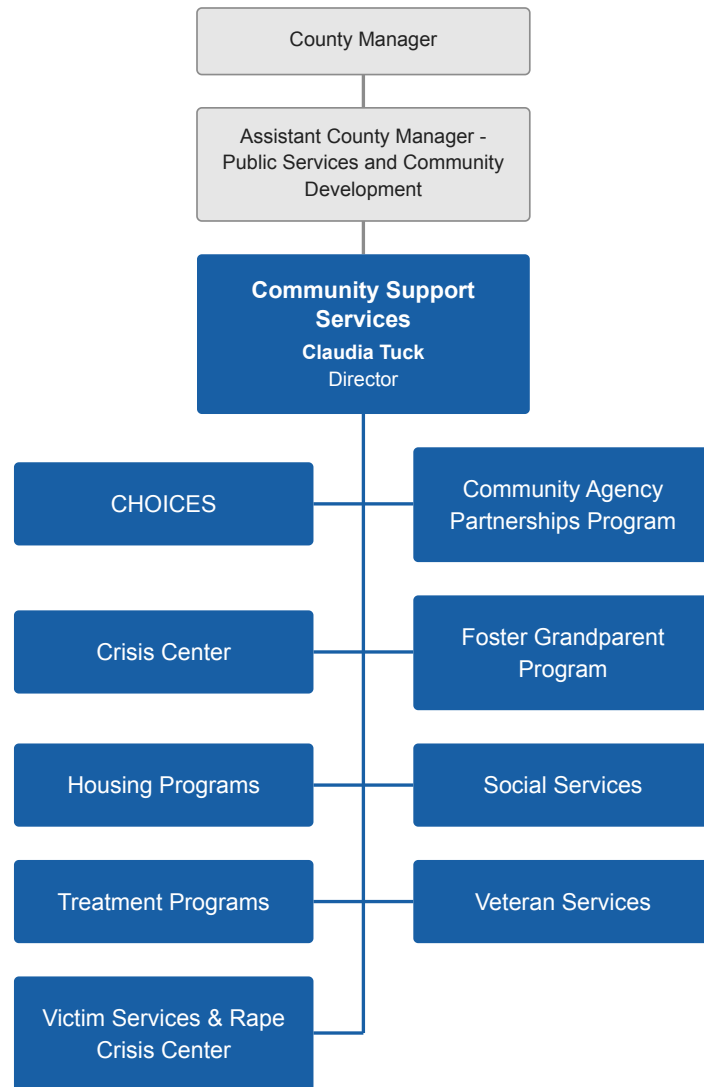
Percent of complaint cases submitted to Special Magistrate — Reported Quarterly (Code Administration)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 25%	N/A	N/A
3/31/2026	Maintaining below 25%	On Track	20.66%
9/30/2025	Maintaining below 25%	On Track	18.52%





Community Support Services



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Community Support Services	63.5	82	87	88	100

Description

Community Support Services (CSS) is funded and administered by the Board of County Commissioners (BoCC) and is responsible for addressing the health and human service needs of the residents of Alachua County. CSS is driven by its' mission to provide support and needed services to positively impact the wellbeing of individuals, families, and communities. CSS achieves this mission through its internal programs, as well as by collaborating with nongovernmental organizations, other government agencies and community partners. The Department is a significant funder, convening partner and provider of community services for families and individuals living in poverty, homeless and precariously housed individuals and families, survivors of sexual assault and other crimes, people experiencing emotional distress, children and youth in crisis, low-income seniors, and Veterans.

BUDGET

		FY26 Adopted	FY27 County Manager Budget
Community Support Services Budget	FY25 Actual		
Revenue	\$11,980,490	\$ 34,283,001	\$33,295,025
2900 Css Administration	\$ 268,888	\$ 959,032	\$ 1,385,652
2906 Medical Examiner	\$ 1,098,273	\$ 1,002,511	\$ 1,001,168
2925 Community Initiatives and Grants	\$ 192,749	\$ 790,665	\$ 770,764
2926 Choices/primary Care	\$ 5,270	\$ 612,886	\$ 542,742
2940 Crisis Center	\$ 1,675,676	\$ 1,905,107	\$ 2,045,031
2945 Partners for Productive Community	\$ -	\$ 7,089	\$ -
2946 Sugarfoot Preserve & Enh District	\$ 101,790	\$ 223,640	\$ 329,122
2956 Foster Grandparents	\$ 363,937	\$ 550,515	\$ 482,277
2959 Sunrise Inn	\$ 3,100	\$ 30,000	\$ 105,898
2960 Social Services	\$ 2,008	\$ 5,270	\$ -
2963 Alachua County Apartments	\$ 219,234	\$ 589,853	\$ 121,661
2964 Scottish Inn	\$ 3,644,629	\$ 1,130,000	\$ 105,898
2968 Surtax - Workhouse	\$ -	\$ 17,903,712	\$ 17,044,471
2970 Victim Services	\$ 383,855	\$ 312,138	\$ 310,560
2971 Voca Grant	\$ 345,093	\$ 359,116	\$ 422,331
2972 Crime Victims	\$ -	\$ 2,299	\$ -
2973 Violence Prevention Services	\$ -	\$ -	\$ 264,850
2975 Housing Rehab and State Initiatv	\$ 2,690,888	\$ 6,160,896	\$ 6,486,037
2988 Swag Comm Health Clinic	\$ -	\$ 6,867	\$ 6,867
3610 Metamorphosis	\$ 984,535	\$ 1,731,405	\$ 1,869,696
3690 Outpatient & Aftercare Treatment Program	\$ 565	\$ -	\$ -
Expenses	\$29,488,860	\$ 63,560,867	\$62,283,259
2900 Css Administration	\$ 1,217,547	\$ 2,076,676	\$ 2,631,169
2903 Community Initiatives and Grants	\$ 1,784,688	\$ 1,810,735	\$ 2,504,753
2904 Outside Agencies Public	\$ 695,556	\$ 695,556	\$ 695,556
2905 Medicaid	\$ 3,895,923	\$ 4,700,000	\$ 4,700,000
2906 Medical Examiner	\$ 2,423,140	\$ 2,762,323	\$ 2,863,524
2907 Mtpo/mvt	\$ 189,065	\$ 190,100	\$ 500,000
2908 Public Health Unit	\$ 1,652,242	\$ 1,609,875	\$ 1,609,875
2925 Community Initiatives and Grants	\$ 626,421	\$ 742,409	\$ 722,183
2926 Choices/primary Care	\$ 92,820	\$ 100,000	\$ 100,000
2940 Crisis Center	\$ 2,279,441	\$ 2,643,954	\$ 2,790,383
2944 Comm Stabilization Pgrm	\$ 568,868	\$ 372,153	\$ 113,854
2945 Partners for Productive Community	\$ -	\$ 7,089	\$ -
2946 Sugarfoot Preserve & Enh District	\$ 28,642	\$ 221,655	\$ 327,124
2956 Foster Grandparents	\$ 431,739	\$ 659,078	\$ 530,696
2959 Sunrise Inn	\$ 1,684,604	\$ 2,210,000	\$ 760,532
2960 Social Services	\$ 1,291,886	\$ 1,633,842	\$ 1,554,815
2963 Alachua County Apartments	\$ 1,969,532	\$ 658,045	\$ 321,661
2964 Scottish Inn	\$ 2,090,817	\$ 1,160,000	\$ 305,898
2965 Veteran Services	\$ 211,327	\$ 361,826	\$ 326,457
2966 Rapid Rehousing	\$ 479,163	\$ 497,055	\$ 430,716
2967 Permanent Supportive Housing	\$ 1,009,509	\$ 1,006,762	\$ 1,481,740
2968 Surtax - Workhouse	\$ 50,325	\$ 23,019,904	\$ 21,824,673
2970 Victim Services	\$ 981,346	\$ 957,937	\$ 1,028,931
2971 Voca Grant	\$ 407,785	\$ 397,136	\$ 460,351
2972 Crime Victims	\$ -	\$ 2,299	\$ -
2973 Violence Prevention Services	\$ 15,917	\$ -	\$ 514,850
2975 Housing Rehab and State Initiatv	\$ 2,006,287	\$ 10,462,070	\$ 10,435,923
2988 Swag Comm Health Clinic	\$ -	\$ 6,867	\$ 6,867
3610 Metamorphosis	\$ 1,174,035	\$ 1,699,405	\$ 1,835,922
3690 Outpatient & Aftercare Treatment Program	\$ 230,233	\$ 896,116	\$ 904,806

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Administration	Administration	Provides organizational leadership and oversight in the areas of strategic planning, data management, technology, contracts, procurement, communications, public relations, inter-governmental relations, legislative affairs and emergency management, (ESF 6, 11). Directs and monitors the delivery of services to the citizens of Alachua County. Serves as liaison to the Public Health Department and Medical Examiner's Office.
Administration	Medicaid	State mandated County cost share for inpatient hospital and nursing home care for residents of Alachua County who are Medicaid recipients.
Administration	Medical Examiner	State mandated service that conducts autopsies, investigates cause of death and approves all cremations for those who die in Alachua County.
Administration	TPO/MVT	Provides payment for transportation of disadvantaged citizens in the unincorporated area of Alachua County and participants in the Foster Grandparent Program.
CHOICES	CHOICES Trust Fund	Administer remaining surtax funds to provide health, dental, and behavioral health services to eligible residents.
Community Agency Partnerships Program (CAPP)	Community Agency Partnerships Program (CAPP)	Administers County funds to contracted nonprofits for the delivery of poverty reduction services to low-income residents. Current funding categories are: Safe, Affordable Housing; Quality Child Care and Education; Adequate Food; Reliable Transportation; Quality Health Care; Reliable Technology; Financial Education and Stability. Staff review grant applications, develop and administer contracts, process invoices, review performance data and monitor contracts.
Community Stabilization Program	Community Stabilization Program	Focuses on the revitalization of challenged neighborhoods and communities. Builds partnerships with businesses, faith-based organizations, neighborhoods, educational institutions, other County operations, and social services agencies to address issues related to poverty, health, and well-being.
Community Stabilization Program	Preservation and Enhancement District	Supports the Preservation and Enhancement District (P&E) which is a Non-Ad Valorem Special Taxing District. By assisting members of the neighborhood with special activities, lawn maintenance, and other safety and beautification efforts, citizens feel a stronger sense of attachment to their community which helps reduce vandalism, graffiti, and vacant units.
Crisis Center	988 Hotline	The Crisis Center is a part of the 988 Suicide and Crisis Lifeline network and responds to calls from the North Central Florida area. The 988 line provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.
Crisis Center	Crisis Center	Services include 24-hour telephone crisis counseling that is administered via local crisis lines and 24-hour face-to-face counseling and crisis intervention services including: (a) emergency walk-in counseling, (b) daytime counseling appointments, (c) Family Clinic counseling appointments (d) emergency crisis intervention mobile outreach (Care Team), (e) community trauma response services, and (f) Survivors of Suicide Support Group. The ACCC has approximately 120 highly trained volunteers who support staff in providing many of these services. The ACCC coordinates the Crisis Intervention Team (CIT) Training for local law enforcement agencies.
Crisis Center	Mobile Response Team	The Crisis Center's Mobile Response Team (MRT) provides 24/7 mobile outreach. Mobile outreach services are requested by schools, law enforcement, community agencies, families and other concerned parties. Services include crisis intervention, risk assessment, referral/warm hand-off, and follow up/service coordination.
Foster Grandparent Program (FGP)	Foster Grandparent Program (FGP)	Recruits and places volunteers aged 55 and older in public schools and private non-profit and proprietary childcare organizations serving children with special or exceptional needs. FGP provides a stipend to low-income senior volunteers who fall below 200% of the Federal Poverty Line.
Housing Programs	1.0% Infrastructure Surtax - Affordable Housing portion	On November 8, 2022, the electors of Alachua County passed the 1.0% Infrastructure Surtax (IST), a 10-year, full-cent sales tax commencing January 1, 2023, and ending December 31, 2032. Fifteen percent of the full-cent IST may be used for land acquisition in support of affordable/workforce housing and economic development relating to housing in Alachua County.

Division/Office	Program/Service	Description
Housing Programs	Affordable Housing Trust Fund	On May 25, 2021, the BoCC adopted Ordinance 2021-06 establishing the Affordable Housing Trust Fund and creating a new Section 39.5.10 of the Alachua County Code. The Trust authorizes use of funds for the development and preservation of affordable community housing within Alachua County; and the provision of direct financial and technical assistance to qualified housing projects or eligible individuals.
Housing Programs	Alachua County Housing Finance Authority	Provides staff support to the Alachua County Housing Finance Authority (ACHFA). As part of the liaison responsibilities, Housing Staff manage the invoicing and collection of annual administration fees earned by the ACHFA from developers who have participated in Multi-family Mortgage Revenue Bond Issues. ACHFA partners with Affordable Housing Advisory Committee (AHAC) to review all affordable housing projects recommended for development.
Housing Programs	Community Development Block Grant (CDBG) Funded Housing Programs & Neighborhood Stabilization Program (NSP)	Alachua County applies for Federal CDBG funds from the State of Florida's Department of Commerce on a competitive basis. CDBG funding for Housing Rehabilitation is used to make substantial home repairs, and in some cases, to replace substandard housing stock in Alachua County. Neighborhood Stabilization Program (NSP) - Three partner organizations provide NSP rental housing.
Housing Programs	State Housing Initiatives Partnership	State Housing Initiatives Partnership (SHIP) is a state-funded affordable housing program designed to create and preserve affordable housing. SHIP funds are used to assist income-eligible households with home repairs and down payment assistance.
Public Health Unit	Health Dept., Influenza Vaccine, WeCare	Provides funding for the following: Primary Care, After Hours Primary Care, WeCare (specialty care) and the annual influenza vaccine program.
Public Partnerships	Meridian	Provides funding to Meridian Behavioral Health Services for behavioral healthcare services. County dollars provide local match to draw down Federal and State funds. Meridian has agreed additional funding will be used to eliminate the waiting list for Alachua County residents seeking detoxification and residential treatment services and can be used as matching funds required for the Central Receiving Facility.
Social Services	Health Care Responsibility Act (HCRA)	State mandated payment for eligible indigent county residents receiving emergency services at out-of-county Florida hospitals.
Social Services	Homeless Prevention	Provides rent, mortgage and utilities assistance to eligible low-income residents living at or below 150% of the Federal Poverty Level Guidelines to prevent eviction and utility cut off. This program helps to prevent homelessness by keeping families in their homes.
Social Services	Homeless Services - Permanent Supportive Housing	This program provides direct services to some of the County's most vulnerable unhoused residents. Implemented a "Housing First" model to address homelessness through Permanent Supportive Housing. All referrals come through the local Homeless Continuum of Care Coordinated Entry.
Social Services	Homeless Services - Rapid Rehousing	This program provides direct services to some of the County's vulnerable unhoused residents in need of up to 2 years of support in housing through Rapid Rehousing programs. All referrals come through the local Homeless Continuum of Care Coordinated Entry.
Social Services	Indigent Burial and Cremation	State mandated disposal (cremation preferred) of unclaimed and indigent human remains. Eligible deceased are those low-income individuals who die in Alachua County and whose household income was at or below 150% of the Federal Poverty Level Guidelines.
Social Services	Prescription Assistance	Provides financial assistance to obtain prescribed medication, medical supplies and equipment for low-income residents living at or below 150% of the Federal Poverty Level Guidelines.
Social Services	Primary Care	Provides financial assistance to access primary care and outpatient diagnostic services for low-income residents living at or below 150% of the Federal Poverty Level Guidelines.
Social Services	Social Security Benefits Coordination	Oversee and coordinates all the activities/efforts relating to SSI/SSDI Benefit for people with disabilities who are homeless in the community, in the Alachua County Jail, or recently released from the jail. Assists with submitting applications, benefit reinstatement, benefit appeal process, and the general benefit application follow-up with SSA, DDS and ODAR offices.

Division/Office	Program/Service	Description
Treatment Programs	Metamorphosis	A residential treatment program licensed by the Dept. of Children and Families for adult, chronic substance dependence clients or clients with co-occurring disorders, (both mental health and substance abuse). As an alternative to jail, this program is historically supported by judiciary system and serves residential and aftercare and is part of the continuum of care. Two transitional housing units allow people to have a slow, stable and structured transition back into the community. Intensive Aftercare treatment is available following the successful completion of residential treatment.
Treatment Programs	OPUS Outpatient Treatment	An onsite Outpatient & Aftercare Treatment Program licensed by the Department of Children and Families that provides treatment for adults with substance use disorders/ co-occurring mental health disorders: Provides individual & group treatment using Evidence-Based Practices. Coordinates with Treatment Court diversion programs and collaborates with other community providers for continuity of care. To reduce recidivism, provides aftercare treatment to participants upon successful completion.
Veteran Services	Veteran Services	Assist Veterans and their families to apply for benefits and link them with services.
Victim Services and Rape Crisis Center	Child Protection Team	Tasked with funding medical exams conducted on children abandoned, abused and/or neglected. Counties are mandated to pay for those exams.
Victim Services and Rape Crisis Center	Victim Services and Rape Crisis Center	Provides confidential support to victims and survivors of crime through 24-hour crisis intervention services. This includes counseling, accompaniment during a sexual assault medical exam or a legal hearing, information about victims' rights, assistance with the Victim's Compensation Program, and advocacy services. The Center is also a certified rape crisis center and provides specialized services to sexual violence survivors in Alachua, Bradford and Union Counties. While services are provided in collaboration with area law enforcement agencies and the judicial system, crime victims are not required to report the crime to access services, unless mandatory reporting laws apply.

Performance Measures

Focus Area: Housing Security

Number of households who became homeowners through SHIP or HFA — Cumulative Year-to-Date (Housing)

Target Date	Target	Status	Actual
9/30/2026	Staying above 6	N/A	N/A
3/31/2026	Staying above 6	On Track	7
9/30/2025	Staying above 6	On Track	11
9/30/2024	Staying above 6	On Track	6

Percent of Permanent Supportive Housing (PSH) participants maintaining housing stability — Cumulative Year-to-Date (Social Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 60%	N/A	N/A
3/31/2026	Staying above 60%	On Track	100%
9/30/2025	Staying above 60%	On Track	94%

Percent of Rapid Rehousing (RRH) participants maintaining housing stability — Cumulative Year-to-Date (Social Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 75%	N/A	N/A
3/31/2026	Staying above 75%	On Track	93%
9/30/2025	Staying above 75%	On Track	83%

Number of residents impacted by rent and/or utility assistance — Reported Quarterly (Social Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 125	N/A	N/A
3/31/2026	Staying above 125	On Track	663
9/30/2025	Staying above 125	At Risk	10
9/30/2024	Staying above 125	On Track	525

Percent of clients maintaining housing 90 days after receiving support — Reported Quarterly (Social Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 70%	N/A	N/A
3/31/2026	Staying above 70%	On Track	100%
9/30/2025	Staying above 70%	On Track	91.89%
9/30/2024	Staying above 70%	On Track	100%

Number of substandard homes repaired — Cumulative Year-to-Date (Housing)

Target Date	Target	Status	Actual
9/30/2026	Staying above 25	N/A	N/A
3/31/2026	Staying above 25	At Risk	6
9/30/2025	Staying above 25	At Risk	6
9/30/2024	Staying above 25	At Risk	19

Focus Area: Public Health, Social, and Youth Services

Number of presentations delivered to professional and community groups — Cumulative Year-to-Date (Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Staying above 52	N/A	N/A
3/31/2026	Staying above 52	Off Track	20
9/30/2025	Staying above 52	On Track	114

Number of service hours provided by trained volunteers and interns — Reported Quarterly (Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Staying above 3,200	N/A	N/A
3/31/2026	Staying above 3,200	Off Track	3,123
9/30/2025	Staying above 3,200	On Track	4,127

Number of citizens contacted — Reported Quarterly (Victim Services & Rape Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Staying above 1,500	N/A	N/A
3/31/2026	Staying above 1,500	Off Track	1,470
9/30/2025	Staying above 1,500	Off Track	1,041
9/30/2024	Staying above 1,500	Off Track	1,191

Number of citizens assisted through County sponsored poverty reduction activities — Cumulative Year-to-Date (Community Stabilization)

Target Date	Target	Status	Actual
9/30/2026	Staying above 75	N/A	N/A
3/31/2026	Staying above 75	On Track	88
9/30/2025	Staying above 75	On Track	943
9/30/2024	Staying above 75	On Track	1,094

Number of Veterans and Veteran Dependents served — Reported Quarterly (Veteran Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 600	N/A	N/A
3/31/2026	Staying above 600	On Track	822
9/30/2025	Staying above 600	On Track	735
9/30/2024	Staying above 600	On Track	1,884

Number of patient encounters for communicable disease services — Reported Quarterly (Public Health)

Target Date	Target	Status	Actual
9/30/2026	Staying above 10,000	N/A	N/A
9/30/2025	Staying above 10,000	Off Track	8,452
9/30/2024	Staying above 10,000	On Track	31,490
9/30/2023	Staying above 10,000	Off Track	8,654

Percent of Metamorphosis residential program capacity utilized — Reported Quarterly (Metamorphosis)

Target Date	Target	Status	Actual
9/30/2026	Staying above 70%	N/A	N/A
3/31/2026	Staying above 70%	Off Track	67%
9/30/2025	Staying above 70%	Off Track	52.38%
9/30/2024	Staying above 80%	Off Track	69%

2026 Comment: During the second quarter, Metamorphosis demonstrated significant operational and programmatic improvement compared to Q1. Residential capacity increased from 57% to 67%, reflecting stronger referral activity and enhanced outreach efforts. The number of therapeutic hours more than doubled this quarter, rising from 7,656 hours to 16,070 hours, due in part to increased client engagement and more consistent staffing coverage. Although the program did not reach the 70% residential capacity benchmark, progress is evident and is expected to continue as new staff stabilize caseloads and outreach expands.

Number of minutes for average response time, from call to on-site, for face-to-face crisis intervention requests — Reported Quarterly (Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 60	N/A	N/A
3/31/2026	Maintaining below 60	On Track	19
9/30/2025	Maintaining below 60	On Track	17

Number of hours providing face-to-face crisis intervention and counseling services — Cumulative Year-to-Date (Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Staying above 1,400	N/A	N/A
3/31/2026	Staying above 1,400	On Track	1,692
9/30/2025	Staying above 1,400	On Track	3,028

Number of Crisis Line and 988 Lifeline calls answered — Reported Quarterly (Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Staying above 4,500	N/A	N/A
3/31/2026	Staying above 4,500	On Track	6,761
9/30/2025	Staying above 4,500	On Track	7,302

Percent of crisis calls stabilized by phone without the use of emergency services intervention — Reported Quarterly (Crisis Center)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	99.80%
9/30/2025	Staying above 90%	On Track	99.70%

Number of therapeutic hours completed towards successful graduation — Reported Quarterly (Metamorphosis)

Target Date	Target	Status	Actual
9/30/2026	Staying above 7,000	N/A	N/A
3/31/2026	Staying above 7,000	On Track	16,069.5
9/30/2025	Staying above 7,000	On Track	13,360
9/30/2024	Staying above 7,000	On Track	11,904

Number of direct client contact hours (CCH) provided by counselors to assigned caseloads — Reported Quarterly (OPUS)

Target Date	Target	Status	Actual
9/30/2026	Staying above 468	N/A	N/A
3/31/2026	Staying above 468	Off Track	388
9/30/2025	Staying above 468	At Risk	280

2026 Comment: With the recent hire of the Clinical Supervisor, OPUS is now fully staffed and taking referrals from additional sources. CCH production is 23% higher. In addition, CCH for one staff member was lower than in previous quarters because efforts were directed toward the parenting group that was scheduled to begin at the end of March, which received zero referrals despite the time and effort spent generating interest.

Percent of Metamorphosis clients enrolling in Aftercare Program — Reported Quarterly (Metamorphosis)

Target Date	Target	Status	Actual
9/30/2026	Staying above 95%	N/A	N/A
3/31/2026	Staying above 95%	At Risk	25%
9/30/2025	Staying above 95%	Off Track	66.67%
9/30/2024	Staying above 95%	Off Track	0%

2026 Comment: There were four (4) residents who completed the residential program; one (1) enrolled in the Aftercare Program.

Number of volunteer hours — Reported Quarterly (Foster Grandparents)

Target Date	Target	Status	Actual
9/30/2026	Staying above 7,605	N/A	N/A
3/31/2026	Staying above 7,605	Off Track	7,267.5
9/30/2025	Staying above 7,605	Off Track	5,016.5
9/30/2024	Staying above 7,605	Off Track	7,013.25

Number of children with improved academic performance — Cumulative Year-to-Date (Foster Grandparent)

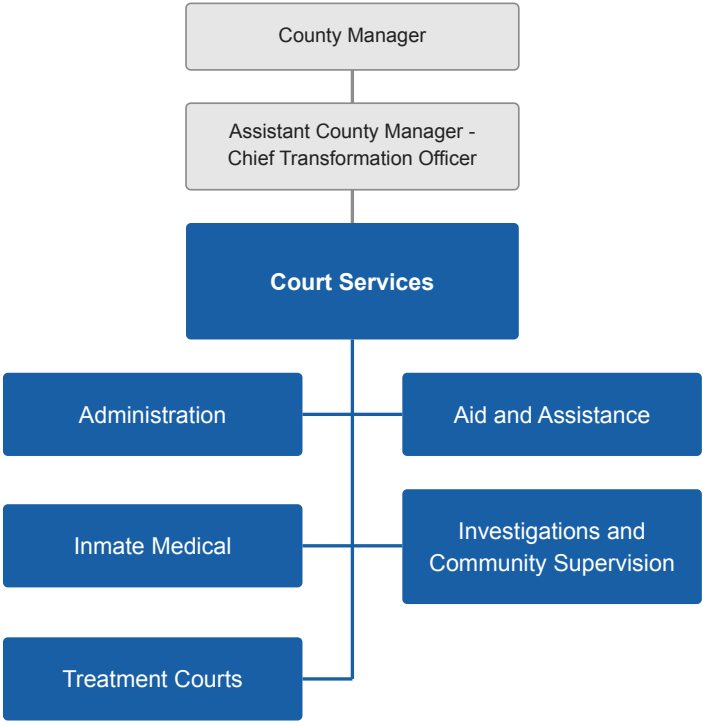
Target Date	Target	Status	Actual
9/30/2026	Staying above 108	N/A	N/A
3/31/2026	Staying above 108	On Track	0
9/30/2025	Staying above 108	On Track	329
9/30/2024	Staying above 108	On Track	151

2026 Comment: Impact forms to identify improved academic performance are collected in Q3.





COURT SERVICES



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Court Services	85.25	85	72	79	66

Description

Court Services reduces the need for incarceration by rendering timely and accurate information to the Courts while also providing a continuum of cost-effective, community-based services to the citizens of Alachua County with emphasis on accountability and preserving public safety. Court Services provides an array of screening, supervision, and treatment services for people under the jurisdiction of County and Circuit courts of Alachua County.

BUDGET

Court Services Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 1,055,019	\$ 287,200	\$ 307,025
3612 Justice & Mental Health Coll	\$ 74,006	\$ -	\$ -
3620 Probation	\$ 174,046	\$ 158,700	\$ 169,903
3650 Slosberg Driver Education Safety Program	\$ 104,278	\$ 96,000	\$ 104,000
3651 Legal Aid Program	\$ 30,970	\$ 30,500	\$ 30,971
3670 Community Service	\$ 2,150	\$ 2,000	\$ 2,151
3680 Pretrial	\$ 669,570	\$ -	\$ -
Expenses	\$11,052,828	\$14,052,917	\$14,777,000
3600 Court Services Treatment Courts	\$ 648,760	\$ 793,770	\$ 834,618
3612 Justice & Mental Health Coll	\$ 11,627	\$ -	\$ -
3620 Probation	\$ 997,179	\$ 1,624,853	\$ 1,680,326
3630 Work Release	\$ -	\$ -	\$ -
3640 Day Reporting	\$ 201,082	\$ 266,965	\$ 271,891
3650 Slosberg Driver Education Safety Program	\$ 104,278	\$ 96,000	\$ 104,000
3651 Legal Aid Program	\$ 72,282	\$ 74,001	\$ 74,471
3655 Mental Health Training	\$ 340,000	\$ 350,001	\$ 410,000
3658 Juvenile Detention Center	\$ 2,419,210	\$ 3,405,233	\$ 3,405,233
3661 Inmate Medical	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
3670 Community Service	\$ 606,177	\$ 782,170	\$ 775,355
3680 Pretrial	\$ 2,029,364	\$ 2,560,922	\$ 2,855,113
3695 Court Services Admin	\$ 1,122,868	\$ 1,599,002	\$ 1,865,993

Significant Budget Variances

No significant budget enhancement/variance is anticipated in order to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Administration	Administration	Leadership and administrative support such as compiling and verifying statistical reports, providing criminal history records for pretrial screening, initiating and completing intake process of new probation and community service clients, completing data entry, processes Expunge/Seal Orders, preparing program documentation such as violation reports, affidavits, arrest warrants, Failures to Appear, and Citizens Right to Know reporting. Coordinates access to the criminal justice information network systems and equipment including connectivity, security, recertifications and proper operation as required by the FDLE.
Aid and Assistance	Dori Slosberg Driver's Ed, Legal Aid, and Juvenile Det. Center	Monitors budget and fee collections for special funds and processes remittance payments to the appropriate entity. Reviews supporting documentation provided by agencies to ensure timely and accurate payments.
Inmate Medical	Inmate Medical	Manages the payments of medical care, treatment, hospitalization and transportation for any person ill, wounded, or injured during or at the time of arrest.
Investigations and Community Supervision	Centralized Screening Team (CST)	Screens eligible detainees who remain in custody within four working business days after their First Appearance Hearing to evaluate release options to manage and supervise offenders ordered to participate in community-based supervision programs. Referrals for program screenings can be made by defense attorneys

Division/Office	Program/Service	Description
		and community partners for defendants in pretrial status who remain in custody and are appropriate for supervision programs.
Investigations and Community Supervision	Community Service	Recruits and coordinates governmental and nonprofit agencies as worksites so that individuals can complete community service hours as ordered by the Court. Staff monitor the completion of hours/days of community service provided. Compliance is reported back to the Court and other appropriate entities. Supervises Level 1 Probation cases and oversee Work Crews at community service worksites, including government buildings.
Investigations and Community Supervision	Day Reporting	Community supervision designed for pretrial defendants and sentenced offenders who pose high risks with accompanying high needs. As such, participants have regular contact with staff to allow for effective oversight and supervision of their cases in a community-based program versus being incarcerated in jail. Individuals are required to participate in treatment, educational, and rehabilitative activities according to structured schedules.
Investigations and Community Supervision	Electronic Monitoring/Global Positioning Satellite (EM/GPS/TAD)	Provides technological community supervision such as Electronic Monitoring (EM), Global Positioning Satellite (GPS) and EM monitors compliance with curfew conditions. GPS monitors a defendant's whereabouts 24/7 and monitors compliance with inclusion and exclusion zones. Participants are allowed to maintain employment, stay or enroll in school, attend treatment and medical appointments. This program may be an acceptable alternative to jail for inmates with significant medical issues. Thermal Alcohol Detection (TAD) may be offered to pretrial defendants and sentenced misdemeanor offenders needing the most intensive level of community supervision to monitor compliance with abstaining from alcohol use.
Investigations and Community Supervision	Jail Population Manager	Research jail population management strategies and programs; determines best practice methodology and implements effective program policies. Identifies, triages, and coordinates the expeditious and safe release of in-custody inmates presenting special needs and considerations and those who may qualify for jail alternative programs.
Investigations and Community Supervision	Pretrial Investigations/First Appearance	Completes investigations on arrestees for First Appearance Hearings 365 days a year. Interviews defendants and verifies information via phone contact with relatives, friends, and employers and reviews local, State and National criminal history information. Completes a pretrial risk and needs assessments. Presents Pretrial Investigative Summaries to the Court that include a criminal history review, preliminary risk / needs assessments, information related to whether the persons are designated a violent felony offender of special concern (AMA/JLA), and if there might be a concern regarding domestic violence incidents. The Judiciary uses the investigation information to make informed release or detention decisions, including orders for treatment and/or other special release conditions.
Investigations and Community Supervision	Pretrial Supervision	Defendants supervised in the community pending case disposition have the opportunity to work and take care of their family while freeing up jail space for high-risk defendants. The defendant's supervision/case management can be customized to address risks and needs while addressing concerns the Court may have about a release. Defendants are referred to local community treatment providers for services as ordered by the court.
Investigations and Community Supervision	Probation	Provides probationers with community supervision by staff who monitor compliance with conditions ordered by the court. Conditions of supervision may include monthly reporting, participating in treatment, maintaining employment, completing community service work, paying court assessed fines/court cost, restitution and cost of supervision and to incur no new law violations. Probation officers are required to visit probationers at their place of residence and/or their place of employment.
Investigations and Community Supervision	Probation - Domestic Violence	Specialized caseloads are designated for offenders charged for domestic incidents. These cases require specialized training and experience dealing with probationers who exert abusive power and control issues over their victims. Caseloads may involve a high level of victim contact and rapid response when victims may be endangered by probationers who violate court orders. Supervising officers operate with public safety of victims as their primary concern.
Treatment Courts	Drug Court	Offers an intensive community supervision and treatment program with routine judicial oversight for felony defendants with substance use or co-occurring disorders. Reduces criminogenic risk through substance abuse and mental

Division/Office	Program/Service	Description
		health treatment, education and employment referral and assistance, and other necessary service referrals. Integrates operations with Treatment Courts.
Treatment Courts	Mental Health Court	Offers intensive community supervision and treatment with routine judicial oversight for misdemeanor and felony defendants with mental health or co-occurring disorders. Reduces criminogenic risk through mental health treatment, substance abuse treatment, medication management, and other appropriate service referrals. Integrates services with Meridian Healthcare for Medication Management and Treatment, OPUS (Outpatient), Creative Counseling Services for Intensive Outpatient treatment services, and Metamorphosis (residential treatment) substance abuse programming.
Treatment Courts	Veterans Treatment Court	Offers intensive community supervision and treatment programming with routine judicial oversight for qualified military veteran misdemeanor and felony defendants with substance use, mental health, or co-occurring disorders. Reduces criminogenic risk through substance abuse and mental health treatment, education and employment referral and assistance, and other necessary service referrals. Integrates operations with U.S. Veterans Administration treatment and medical services, and Metamorphosis (residential treatment) program.

Performance Measures

Focus Area: Public Safety and Social Justice

Percent of Drug Court clients with positive outcomes, including total graduates and clients retained in the program — Reported Quarterly (Drug Court)

Target Date	Target	Status	Actual
9/30/2026	Staying above 70%	N/A	N/A
3/31/2026	Staying above 70%	On Track	94%
9/30/2025	Staying above 70%	On Track	82%
9/30/2024	Staying above 70%	On Track	91%

2026 Comment: 91% have been retained in the program. Items that influenced this value are: 2 clients being violated (1 receiving a new law violation, and 1 violated for cheating on a drug test), and 1 client graduating the program.

Percent of Community Service cases successfully completing conditions ordered — Reported Quarterly (Community Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 70%	N/A	N/A
3/31/2026	Staying above 70%	On Track	80.50%
9/30/2025	Staying above 70%	On Track	87.40%
9/30/2024	Staying above 70%	On Track	76.90%

2026 Comment: 231 cases were closed during this period. There were 186 successful and 45 unsuccessful closures.

Number of Community Service hours performed at County-owned properties and departments — Reported Quarterly (Community Service)

Target Date	Target	Status	Actual
9/30/2026	Staying above 400	N/A	N/A
3/31/2026	Staying above 400	On Track	1,274
9/30/2025	Staying above 400	On Track	561.5
9/30/2024	Staying above 150	On Track	668

2026 Comment: 953.75 of these hours were performed by clients on the Work Crew. 320.25 hours were performed by individual clients at Alachua County Animal Services, Hazardous Waste, and the Alachua County Arborist.

Number of new clients released to Pretrial Supervision — Reported Quarterly (Pretrial)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50	N/A	N/A
3/31/2026	Staying above 50	On Track	162
9/30/2025	Staying above 50	On Track	169
9/30/2024	Staying above 50	On Track	147

2026 Comment: Pretrial Supervision continues to receive releases from Bond Reduction and Special Hearings. 139 new clients were released to pretrial supervision and 23 to GPS.

Number of new clients in the Day Reporting program — Reported Quarterly (Day Reporting)

Target Date	Target	Status	Actual
9/30/2026	Staying above 25	N/A	N/A
3/31/2026	Staying above 25	On Track	61
9/30/2025	Staying above 25	On Track	54
9/30/2024	Staying above 25	On Track	44

2026 Comment: Day Reporting numbers are steady due to the continued use of the TAD (Transdermal Alcohol Device) & SL (remote alcohol device) Monitoring Program by the Judiciary.

Percent of pretrial risk assessments completed on detainees — Reported Quarterly (Pretrial)

Target Date	Target	Status	Actual
9/30/2026	Staying above 95%	N/A	N/A
3/31/2026	Staying above 95%	On Track	100%
9/30/2025	Staying above 95%	On Track	100%
9/30/2024	Staying above 95%	On Track	100%

2026 Comment: Risk Assessments are completed using the validated Florida Pretrial Risk Assessment Instrument on inmates scheduled to attend First Appearance.

Percent of Drug Court clients employed, in school, serving as primary support provider, or on disability, excluding clients in residential treatment — Reported Quarterly (Drug Court)

Target Date	Target	Status	Actual
9/30/2026	Staying above 70%	N/A	N/A
3/31/2026	Staying above 70%	On Track	79%
9/30/2025	Staying above 70%	On Track	89%
9/30/2024	Staying above 70%	On Track	85%

2026 Comment: The employment rate is 79%.

Percent of Pretrial defendants who successfully complete supervision — Reported Quarterly (Pretrial)

Target Date	Target	Status	Actual
9/30/2026	Staying above 75%	N/A	N/A
3/31/2026	Staying above 75%	On Track	99%
9/30/2025	Staying above 75%	On Track	100%
9/30/2024	Staying above 75%	On Track	93%

Percent of probationers who successfully complete probation — Reported Quarterly (Probation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	53.50%
9/30/2025	Staying above 50%	Off Track	44.20%
9/30/2024	Staying above 50%	On Track	55.30%

2026 Comment: Total probation closed: 142; Successful: 76 (53.5%); Unsuccessful: 64 (45.1%) — this number includes reinstating clients to the Day Reporting program; Other: 1 (1.4%) — this number reflects cases closed deceased. One client died while on probation, which explains why the case was closed as Other. This has been a difficult quarter for probation; we have ongoing staff shortages, bringing staff levels to the lowest in 5 years. Current staff are working in all 3 different court divisions with increased caseload numbers. Even with this increase in caseload numbers, and with only 3 staff working to supervise probation clients, the success rate increased by 9.5% since Q1.

Percent of pretrial investigations completed prior to First Appearance — Reported Quarterly (Pretrial)

Target Date	Target	Status	Actual
9/30/2026	Staying above 95%	N/A	N/A
3/31/2026	Staying above 95%	On Track	100%
9/30/2025	Staying above 95%	On Track	100%
9/30/2024	Staying above 95%	On Track	100%

2026 Comment: Investigations for First Appearance continue to be conducted daily for everyone who appears before the judiciary during court. Information is provided to the judiciary to enable informed release decisions.

Number of Community Service Work Crew service hours performed for the community — Reported Quarterly (Community Service)

Target Date	Target	Status	Actual
9/30/2026	Staying above 1,000	N/A	N/A
3/31/2026	Staying above 1,000	On Track	3,188.25
9/30/2025	Staying above 1,000	On Track	2,330.75
9/30/2024	Staying above 1,000	On Track	1,975.75

2026 Comment: Work Crew exceeded the target goal by performing 101 projects in the community this quarter.

Number of Community Service hours performed at all work sites — Reported Quarterly (Community Service)

Target Date	Target	Status	Actual
9/30/2026	Staying above 4,500	N/A	N/A
3/31/2026	Staying above 4,500	On Track	10,953.25
9/30/2025	Staying above 4,500	On Track	8,795.25
9/30/2024	Staying above 3,500	On Track	6,579.75

2026 Comment: Calculated at a rate of \$14 per hour, that's a savings of approximately \$153K to the community!

Percent of supervised pre-trial defendants not arrested for new law violations while under supervision — Reported Quarterly (Pretrial)

Target Date	Target	Status	Actual
9/30/2026	Staying above 75%	N/A	N/A
3/31/2026	Staying above 75%	On Track	100%
9/30/2025	Staying above 75%	On Track	100%

2026 Comment: The number of Pretrial defendants who have successfully completed the program with no new arrests has remained consistent.

Number of community service hours performed by indigent clients in lieu of paying court costs and fees — Reported Quarterly (Community Service)

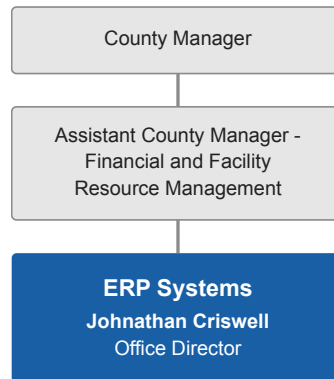
Target Date	Target	Status	Actual
9/30/2026	Staying above 200	N/A	N/A
3/31/2026	Staying above 200	On Track	4,152
9/30/2025	Staying above 200	On Track	2,884

2026 Comment: Calculated at a rate of \$14 per hour, that's a savings of approximately \$58K to clients.





ENTERPRISE RESOURCE PLANNING SYSTEMS



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
ERP Systems counts are included in Budget & Fiscal Services	—	—	—	—	—

Description

The ERP Office provides enterprise-wide support and governance for Financial and Human Capital Management (HCM) systems, ensuring the effective delivery, integration, and stewardship of critical business applications across the organization. The ERP office is responsible for defining and managing system architecture, business processes, and data integration from source systems to downstream platforms, enabling accurate, secure, and efficient information exchange.

In addition to overseeing system implementation and optimization, the office performs traditional system administration functions, including user account management, role-based access provisioning, security administration, and ongoing system maintenance. The office also monitors internal controls, compliance requirements, and security protocols to safeguard organizational data, support audit readiness, and ensure adherence to regulatory and organizational standards.

BUDGET

ERP Systems	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ -	\$ -	\$ -
Expenses	\$ -	\$ -	\$ 1,104,864
1420 ERP Systems Office	\$ -	\$ -	\$ 1,104,864

Summary of Services

Division/Office	Program/Service	Description
ERP Systems	Business Systems Administration	Provides oversight and administration services for enterprise-wide business and financial systems, including upgrades, security, end user training, and documentation of processes and procedures.

Significant Budget Variances

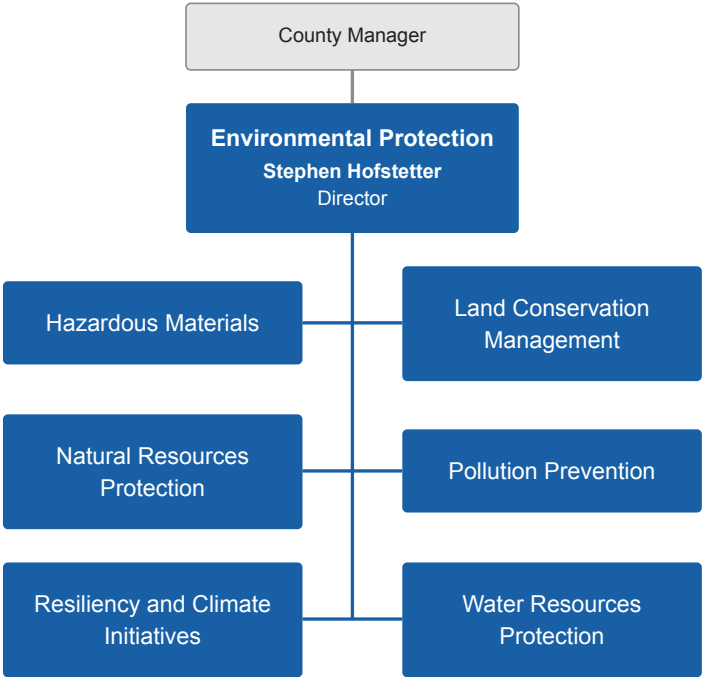
This business unit was previously organized under Budget & Fiscal Services. No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Performance Measures

No performance measures available at this time.



ENVIRONMENTAL PROTECTION



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Environmental Protection	52.35	53.6	56.6	59.6	60.6

Description

Alachua County is known for clean water, air, green space, and abundant wildlife. Our citizens share strong community values to enjoy and protect these precious natural resources for current and future generations. Alachua County's long-standing support for local environmental protection programming is an affirmation of these community values. Environmental Protection supports a community ethic of environmental resiliency and responsible environmental stewardship of the water, air, land, and living resources in Alachua County.

Environmental Protection programming continues to be focused on strengthening local capacity for environmental resiliency. Alachua County's best return on investment for adapting to climate change, extreme weather, and protecting diminishing water supplies continues to be protecting wetlands, floodplains, and natural areas through a combination of conservation land acquisition, investing in green infrastructure, and environmental regulation.

BUDGET

Environmental Protection & Lands	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 8,228,830	\$ 18,813,409	\$ 51,537,440
1773 Sustainability	\$ -	\$ 351,433	\$ 527,188
4149 American Farmland Trust	\$ 25,000	\$ 29,200	\$ 29,200
4150 Tree Planting	\$ 482,174	\$ 1,416,264	\$ 1,500,000
4160 Conservation Lands	\$ 3,669,918	\$ 7,000,000	\$ 39,326,377
5503 Resiliency Office	\$ 50,000	\$ -	\$ 339,837
5511 Water Resources	\$ 1,998,233	\$ 4,787,277	\$ 4,298,706
5519 Npdes Public Outreach	\$ 40,241	\$ 96,000	\$ 102,800
5521 Natural Resource Protection	\$ 51,181	\$ 156,529	\$ 166,450
5531 Hazardous Materials	\$ 353,187	\$ 451,282	\$ 448,165
5551 Petroleum Management	\$ 1,506,416	\$ 2,172,382	\$ 2,074,660
5552 Septic Projects	\$ 25,000	\$ 235,000	\$ 225,000
5557 PRS Black Lake	\$ 9,248	\$ -	\$ 43,994
5560 Land Conservation	\$ -	\$ 896,236	\$ 1,241,522
5571 Santa Fe River	\$ -	\$ 1,449	\$ 1,449
5577 Lochloosa Creek Flatwoods	\$ -	\$ 12,861	\$ 12,861
5584 Fct Mill Creek	\$ -	\$ 292,677	\$ 292,677
5585 Fct Sweetwater Preserve	\$ -	\$ 78,782	\$ 78,484
5586 Fct Barr Hammock	\$ -	\$ 301,422	\$ 239,482
5587 Fct Turkey Creek Hammock	\$ -	\$ 164,972	\$ 200,000
5588 Fct Phiifer Flatwoods Pres	\$ -	\$ 194,722	\$ 191,105
5589 Prs Lake Alto	\$ -	\$ 22,501	\$ 22,501
5590 Prs Ne Flatwoods	\$ -	\$ 34,700	\$ 34,700
5591 Prs Newnans Lake Cypress	\$ -	\$ 15,000	\$ 15,000
5592 Prs Watermelon Pond	\$ -	\$ 21,352	\$ 21,352
5594 Prs Buckbay Flatwoods	\$ -	\$ 81,368	\$ 80,129
5599 Balu Forest	\$ 18,233	\$ -	\$ 23,801

Expenses	\$ 12,728,952	\$ 42,795,058	\$ 77,286,078
1773 Sustainability	\$ 54,000	\$ 443,130	\$ 2,099,058
4149 American Farmland Trust	\$ 24,999	\$ 29,200	\$ 29,200
4150 Tree Planting	\$ 239,338	\$ 1,583,386	\$ 1,662,814
4160 Conservation Lands	\$ 7,220,426	\$ 28,794,235	\$ 61,190,571
5500 Epd	\$ 333,220	\$ 333,711	\$ 381,619
5503 Resiliency Office	\$ 242,250	\$ 337,502	\$ 631,893
5511 Water Resources	\$ 1,622,120	\$ 5,475,448	\$ 5,003,734
5519 Npdes Public Outreach	\$ 89,564	\$ 96,000	\$ 102,800
5521 Natural Resource Protection	\$ 685,850	\$ 786,096	\$ 900,683
5531 Hazardous Materials	\$ 562,884	\$ 778,462	\$ 794,518
5551 Petroleum Management	\$ 1,574,770	\$ 1,784,876	\$ 1,737,161
5552 Septic Projects	\$ 10,000	\$ 235,000	\$ 225,000
5557 PRS Black Lake	\$ -	\$ -	\$ 43,994
5560 Land Conservation	\$ 625	\$ 895,906	\$ 1,269,492
5571 Santa Fe River	\$ -	\$ 1,449	\$ 1,449
5577 Lochloosa Creek Flatwoods	\$ -	\$ 12,861	\$ 12,861
5584 Fct Mill Creek	\$ -	\$ 292,677	\$ 292,677
5585 Fct Sweetwater Preserve	\$ 298	\$ 78,782	\$ 78,484
5586 Fct Barr Hammock	\$ 61,940	\$ 301,422	\$ 239,482
5587 Fct Turkey Creek Hammock	\$ 3,422	\$ 165,272	\$ 200,000
5588 Fct Phiifer Flatwoods Pres	\$ 2,624	\$ 194,722	\$ 191,105
5589 Prs Lake Alto	\$ -	\$ 22,501	\$ 22,501
5590 Prs Ne Flatwoods	\$ -	\$ 34,700	\$ 34,700
5591 Prs Newnans Lake Cypress	\$ -	\$ 15,000	\$ 15,000
5592 Prs Watermelon Pond	\$ -	\$ 21,352	\$ 21,352
5594 Prs Buckbay Flatwoods	\$ 625	\$ 81,368	\$ 80,129
5599 Balu Forest	\$ -	\$ -	\$ 23,801

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Administration	Administration	Provide direction on environmental protection issues with a focus on natural and water resources protection, environmental resiliency, and climate mitigation and adaptation. General administrative support services assist in meeting financial, procurement, human resources, public records, risk, and document management needs.
Hazardous Materials	Hazardous Materials Management	Implement and enforce the Hazardous Materials Management Code (HMMC), the State of Florida Hazardous Waste Small Quantity Generator Program (SQG), State of Florida Hazardous Waste Cleanup program, and the Federal Hazardous Waste Management System. Ensure compliance with National Fire Protection Association (NFPA) regulations for Hazardous Materials and Energy Storage System (ESS) systems. Conduct compliance verification and inspections, compliance assistance and waste reduction assistance inspections at regulated hazardous materials/hazardous waste facilities. Provide Hazardous Materials education to the public. Provide 24/7 Emergency Response to all hazardous materials incidents and discharges within Alachua County. Provide technical oversight of assessment, cleanup and remediation of contaminated sites. Provide development review of all property development for hazardous materials and contaminated sites or properties impacted by contaminated sites.

Division/Office	Program/Service	Description
Land Conservation / Management	Arboriculture	Develop and implement the County's tree planting program using Tree Mitigation funds. Establish high value trees, appropriate for site conditions on County owned rights-of-way, developed County properties, and properties directly influencing the public sphere.
Land Conservation / Management	Balu Forest	Restore to old growth, uneven aged, longleaf pine-dominant forest with potential to become self-sustaining through timber revenues. Provide passive recreational access as compatible with Board direction, Land Use and Zoning.
Land Conservation / Management	Real Property	Acquire and manage environmentally and agriculturally significant lands in accordance with Res. 22-66, and Res.25-99. Evaluate nominated properties, present findings to the citizens advisory boards, and forward recommendations to the Board of County Commissioners. Negotiate protection of properties through fee simple acquisitions and conservation easements. Obtain matching funds through partnerships, donations, and grants.
Land Conservation / Management	Stewardship	Manage, monitor, and coordinate maintenance of conservation lands. Develop and implement preserve management plans, including natural and cultural resource management (prescribed burning, invasive species control, timber management, restoration, site monitoring and maintenance), outreach and education, and development and maintenance of public access and recreational amenities.
Natural Resources Protection	Environmental Planning, Review, and Compliance	Environmental planning, review and analysis, compliance, education, and enforcement to ensure compliance with the Comprehensive Plan, county codes, and state and federal laws as they relate to regulated natural resources. Provide technical assistance in response to the public, development representatives, and other governmental agencies. Conduct compliance inspections, enforcement activities, and reviews for administrative permits, development and plat reviews, Comprehensive Plan Amendment requests, and zoning applications. Oversee countywide wetland and natural resource protection codes.
Pollution Prevention	Petroleum Management	Provide site management for investigation and remediation activities at petroleum contaminated sites in Alachua County and certain neighboring counties via performance-based contracts with Florida Department of Environmental Protection (FDEP). Provide technical review of hydrogeological and engineering documents for compliance with FDEP guidelines. Conduct storage tank compliance inspections and provide enforcement assistance to FDEP for regulated storage tank facilities in Alachua County and contracted neighboring counties. Provide assistance and promote compliance with State storage tank regulations.
Resiliency and Climate Initiatives	Resiliency and Climate Initiatives	Coordinate the Alachua County Energy Efficiency Program (ACEEP), which provides up to \$15,000 per unit in funding for energy efficiency improvements for Alachua County's low-income rental properties. Staff the Citizen Climate Advisory Committee (CCAC), which guides and provides bold and innovative recommendations on the Climate Action Plan (CAP) and implementation strategies. Promote and communicate County sustainability successes and engage residents to support adoption of sustainability practices in their own lives, businesses, and communities.
Resiliency and Climate Initiatives	Resiliency and Climate Initiatives – Internal County Operations	Facilitate implementation of county Sustainability Policies and Climate Action Plan (CAP) strategies focused on county assets and operations. Collaboratively facilitate management of the Energy Conservation Investment Program (ECIP), which funds capital investment projects (on county-owned buildings/facilities) that promote energy conservation, efficiency, and/or renewable energy generation (e.g., rooftop solar). Utility savings generated from these capital projects are then reinvested to ECIP to fund future county projects.
Water Resources Protection	Stormwater	Implementation and management of the stormwater assessment program. Prioritization, design, permitting, implementation and management of stormwater water quality improvement and restoration projects to assist with meeting the State's Basin Management Action Plans. Review of stormwater and LID elements of new development projects countywide. Development and implementation of a wastewater remediation plan and a septic system remediation plan for the Santa Fe, Silver, and Orange Creek Basins as required by the Clean Waterways Act.
Water Resources Protection	Water Resources	Implementation and enforcement of Water Quality, Wastewater Treatment Facilities, Landscape Irrigation use, Landscape Irrigation Design, Homeowner Association Florida Friendly Landscaping, Stormwater, and Landscape Fertilizer codes, all of which apply countywide. Implementation and enforcement of the water quality, water conservation, and resiliency related requirements of the

Division/Office	Program/Service	Description
		ULDC. Staff Joint Water and Climate Policy Board. Monitor ambient surface water and groundwater resources. Inspect wastewater treatment plants, landscape irrigation systems, and other regulated sites. Implement the Illicit Discharge Detection Program and Public Outreach Program to reduce stormwater pollution and improve water quality. Respond to citizen complaints regarding Water Resources. Represent the county in regional water quality, water supply planning, and springs protection efforts. Implementation of springs restoration and protection projects and incentive programs.

Performance Measures

Focus Area: Emergency Services

Number of hazardous materials emergency response calls requiring environmental remediation and completed in Alachua County in compliance with the Hazardous Materials Management Code — Reported Quarterly (Hazardous Materials)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	90%
9/30/2025	Staying above 90%	On Track	90%

Focus Area: Environment and Conservation

Percent of contractual turnaround times met for change order processing — Reported Quarterly (Petroleum Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	100%
9/30/2025	Staying above 90%	On Track	100%
9/30/2024	Staying above 90%	On Track	100%

Percent of contractual turnaround times met for report reviews — Reported Quarterly (Petroleum Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	95.40%
9/30/2025	Staying above 90%	On Track	99.30%
9/30/2024	Staying above 90%	On Track	100%

Number of grants applied for annually to offset County funding for programs and projects — Cumulative Year-to-Date (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 3	N/A	N/A
3/31/2026	Staying above 3	On Track	3
9/30/2025	Staying above 3	On Track	6

2026 Comment: St. Johns River Water Management District Cost Share for Jonesville Soccer Fields, Springs Tag Grant SAV, Springs Tag Grant Nitrate Sampling

Number of views of the EPD Water Resources website — Cumulative Year-to-Date (Environmental Protection — Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 8,000	N/A	N/A

Target Date	Target	Status	Actual
3/31/2026	Staying above 8,000	On Track	13,603
9/30/2025	Staying above 8,000	On Track	47,280

2026 Comment: 6798 (Q1) + 6805 (Q2)

Percent of natural resource impacts avoided by Pre-Application Screening — Reported Quarterly (Natural Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
4/16/2026	Staying above 80%	On Track	99%
9/30/2025	Staying above 80%	On Track	99%
9/30/2024	Staying above 80%	On Track	99%

2026 Comment: N/A

Percent of enforcement actions completed to Natural Resources staff satisfaction — Reported Quarterly (Natural Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	On Track	100%
9/30/2025	Staying above 80%	On Track	100%
9/30/2024	Staying above 80%	On Track	100%

Percent of water quality code violations identified and corrected — Reported Quarterly (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	100%
9/30/2025	Staying above 90%	On Track	96%
9/30/2024	Staying above 90%	At Risk	83%

2026 Comment: 21 cases closed this quarter

Number of Wastewater Treatment Facilities Monitored — Cumulative Year-to-Date (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40	N/A	N/A
3/31/2026	Staying above 40	On Track	29
9/30/2025	Staying above 40	On Track	59
9/30/2024	Staying above 40	On Track	59

2026 Comment: 14 (Q1) + 15 (Q2)

Number of Groundwater Quality Monitoring activities completed — Cumulative Year-to-Date (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 48	N/A	N/A
3/31/2026	Staying above 48	On Track	37
9/30/2025	Staying above 48	On Track	67
9/30/2024	Staying above 48	On Track	202

2026 Comment: 8 (Q1) + 29 (Q2)

Number of Surface Water Quality Monitoring activities completed — Cumulative Year-to-Date (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 110	N/A	N/A
3/31/2026	Staying above 110	On Track	62
9/30/2025	Staying above 110	On Track	169
9/30/2024	Staying above 110	On Track	330

2026 Comment: 26 (Q1) + 36 (Q2)

Percent of self-certified irrigation design jobs randomly inspected for code compliance — Reported Quarterly (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5%	N/A	N/A
3/31/2026	Staying above 5%	On Track	32%
9/30/2025	Staying above 5%	On Track	12%

Number of acres of surface waters and wetlands authorized for impacts by the county — target goal is to have less than 1 acre of impact — Reported Quarterly (Natural Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 1	N/A	N/A
4/16/2026	Maintaining below 1	On Track	0
9/30/2025	Maintaining below 1	On Track	0
9/30/2024	Maintaining below 1	On Track	0

2026 Comment: There were no wetlands, SW's or associated buffers authorized for impact this quarter.

Percent of petroleum storage tank compliance inspections completed — Reported Quarterly (Petroleum Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 25%	N/A	N/A
3/31/2026	Staying above 25%	On Track	25%
9/30/2025	Staying above 25%	On Track	29.40%
9/30/2024	Staying above 25%	On Track	25.20%

Average Site Assessment Score for conservation lands acquired through the Alachua County Forever program — out of a possible score of 10.0 — Reported Quarterly (Land Conservation & Management)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 7 and 10	N/A	N/A
3/31/2026	Maintaining between 7 and 10	On Track	6.82
9/30/2025	Maintaining between 7 and 10	On Track	6.91
9/30/2024	Maintaining between 7 and 10	On Track	6.9

Number of conservation land acquisitions completed — Cumulative Year-to-Date (Land Conservation & Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5	N/A	N/A
3/31/2026	Staying above 5	On Track	4

Target Date	Target	Status	Actual
9/30/2025	Staying above 5	On Track	9
9/30/2024	Staying above 4	On Track	8

Percent of conservation lands monitored and treated for invasive plants — Cumulative Year-to-Date (Land Conservation & Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 20%	N/A	N/A
3/31/2026	Staying above 20%	On Track	7.60%
9/30/2025	Staying above 20%	On Track	26%
9/30/2024	Staying above 20%	On Track	20.80%

Percent of habitat restoration goals accomplished, such as prescribed fire, reforestation, and hydrology — Cumulative Year-to-Date (Land Conservation & Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	On Track	29.50%
9/30/2025	Staying above 80%	On Track	80%

Percent of annual conservation land acquisitions located within priority conservation corridors — Reported Quarterly (Land Conservation & Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	50%
9/30/2025	Staying above 50%	On Track	67%

Number of Stormwater Quality Projects Initiated — Cumulative Year-to-Date (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 1 and 3	N/A	N/A
3/31/2026	Maintaining between 1 and 3	On Track	2
9/30/2025	Maintaining between 1 and 3	On Track	2
9/30/2024	Maintaining between 1 and 3	On Track	3

Percent Comprehensive Plan and Land Development Code requirements met for upland habitat protection — i.e. up to 50% of acreage — Reported Quarterly (Natural Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	100%
9/30/2025	Staying above 50%	On Track	100%
9/30/2024	Staying above 50%	On Track	100%

2026 Comment: No new upland habitats authorized for impact.

Percent of inspections passed — Irrigation Design Code Implementation — Reported Quarterly (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 70%	N/A	N/A

Target Date	Target	Status	Actual
3/31/2026	Staying above 70%	On Track	70%
9/30/2025	Staying above 70%	On Track	78%
9/30/2024	Staying above 70%	On Track	76%

Number of petroleum contaminated sites remediated — Reported Quarterly (Petroleum Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 2	N/A	N/A
3/31/2026	Staying above 2	On Track	3
9/30/2025	Staying above 2	On Track	2
9/30/2024	Staying above 3	On Track	3

Focus Area: Land Use and Infrastructure

Number of facility inspections conducted in Alachua County in compliance with the Hazardous Materials Management Code — Reported Quarterly (Hazardous Materials)

Target Date	Target	Status	Actual
9/30/2026	Staying above 150	N/A	N/A
3/31/2026	Staying above 150	On Track	157
9/30/2025	Staying above 150	Off Track	138

Number of hazardous materials complaint investigations conducted and completed in Alachua County in compliance with the Hazardous Materials Management Code — Reported Quarterly (Hazardous Materials)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	90%
9/30/2025	Staying above 90%	Off Track	84.61%

Focus Area: Parks and Public Spaces

Percent of suitable preserves with public access within three (3) years of acquisition — Cumulative program total (Land Conservation & Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 75%	N/A	N/A
3/31/2026	Staying above 75%	Off Track	69%
9/30/2025	Staying above 75%	On Track	87%
9/30/2024	Staying above 90%	On Track	92%

2026 Comment: 2 preserve openings scheduled for FY26

Focus Area: Public Health, Social, and Youth Services

Number of public presentations, training events and short courses presented — Cumulative Year-to-Date (Water Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 120	N/A	N/A
3/31/2026	Staying above 120	On Track	84
9/30/2025	Staying above 120	On Track	133

Target Date	Target	Status	Actual
9/30/2024	Staying above 120	On Track	139

2026 Comment: 34 (Q1) + 50 (Q2)

Focus Area: Governance

Percent of Hazmat Fees collected — collection rate — Cumulative Year-to-Date (EPD Administration)

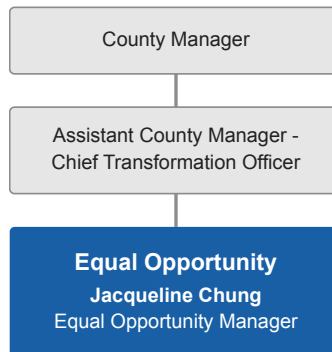
Target Date	Target	Status	Actual
9/30/2026	Staying above 85%	N/A	N/A
3/31/2026	Staying above 85%	On Track	84%
9/30/2025	Staying above 85%	On Track	84%
9/30/2024	Staying above 96%	Off Track	85%

Percent of Environmental Protection Department budget from other funding sources — not General Fund or MSTU — Cumulative Year-to-Date (EPD Administration)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	89%
9/30/2025	Staying above 50%	On Track	89%
9/30/2024	Staying above 50%	On Track	89%



EQUAL OPPORTUNITY



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Equal Opportunity	4.75	4.75	4.75	4.75	5.75

Description

Alachua County prohibits unlawful discrimination in county employment, programs, and services. The Human Rights Ordinance, Chapter 111 of County Code, prohibits unlawful discrimination in Employment, Housing, and Public Accommodations within the geographic boundaries of Alachua County.

Equal Opportunity (EO) ensures compliance with nondiscrimination laws, promotes equal opportunity/equal access to county programs and services, and works to foster an environment where everyone is treated fairly and with respect. Compliance efforts include monitoring the hiring process, conducting training, providing guidance to management and employees on equal opportunity/equal access concerns, administering a complaint resolution process, and conducting public education and outreach activities for residents of Alachua County.

BUDGET

Equal Opportunity Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ -	\$ -	\$ -
1811 Admin. Services/eo	\$ -	\$ -	\$ -
Expenses	\$ 604,060	\$ 830,858	\$ 931,057
1811 Admin. Services/eo	\$ 604,060	\$ 830,858	\$ 931,057

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Equal Opportunity	Accessibility of County Programs and Services	Ensures that county programs and services are accessible to individuals with disabilities and those with limited English language proficiency, in accordance with federal laws. This includes evaluating physical spaces, reviewing procedures, and offering recommendations to eliminate barriers and promote full participation in county programs and services.
Equal Opportunity	Complaint Investigation and Resolution	Investigates both internal complaints of discrimination involving county employment, programs, or services, as well as external complaints of discrimination filed under the Human Rights Ordinance.
Equal Opportunity	Public Education and Outreach	Conducts public education and outreach to inform the community about county programs and services, anti-discrimination laws, and complaint filing options. Efforts include workshops, community events, and educational materials designed to increase public awareness of the programs and resources available.
Equal Opportunity	Small Business Enterprise Program	The purpose of the Small Business Enterprise Assistance Program is to promote the growth and development of local small businesses by facilitating their participation in the county's purchasing and procurement process.
Equal Opportunity	Wage Theft Complaints	Administers the Wage Recovery Ordinance which prohibits the nonpayment or underpayment of wages. This involves working with both employees and employers to review wage theft claims and conciliate/resolve disputes.

Performance Measures

Focus Area: Economic Development

Percent of wage theft complaints successfully conciliated — Reported Quarterly (Equal Opportunity)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	100%
9/30/2025	Staying above 50%	On Track	100%
9/30/2024	Staying above 50%	On Track	100%

2026 Comment: 1 of 1 complaint resolved, \$590 recovered.

Percent of targeted positions filled by under-represented groups. Reported Quarterly (Equal Opportunity)

Target Date	Target	Status	Actual
9/30/2026	Staying above 25%	N/A	N/A
10/1/2025	Staying above 25%	N/A	87%
9/30/2025	Staying above 25%	On Track	87%
9/30/2024	Staying above 25%	On Track	62%

2025 Comment: This measure has ended.

Focus Area: Governance

Complaint Resolution Process — Percent of investigations (internal and external) closed. Reported Quarterly (Equal Opportunity)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	83%
9/30/2025	Staying above 50%	Off Track	40%
9/30/2024	Staying above 50%	On Track	50%

2026 Comment: 5 of 6 complaints investigated and closed.

Percent of non-urgent public-facing documents translated within 14 business days of the translation project request — Reported Quarterly

Target Date	Target	Status	Actual
9/30/2026	Staying above 98%	N/A	N/A
3/31/2026	Staying above 98%	On Track	100%

2026 Comment: 27 of 27 translation requests completed within 14 days.

Percent of Alachua County front line staff trained on the Language Access program — Cumulative Reported Quarterly

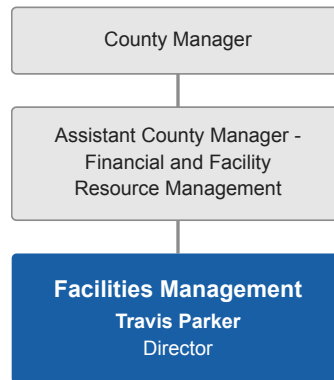
Target Date	Target	Status	Actual
9/30/2026	Staying above 85%	N/A	N/A
3/31/2026	Staying above 85%	On Track	0%

2026 Comment: Program to complete target has just started.





FACILITIES MANAGEMENT



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Facilities Management	44.3	42.3	56.3	56.3	56.3

Description

Facilities Management is responsible for maintaining both county-owned and leased properties. We strive to provide safe, clean, and environmentally sound facilities for citizens, constitutional officers, and staff, while continuously seeking ways to enhance service delivery and operational efficiency.

As we look ahead, we are committed to evolving our service and maintenance models to meet the demands of an aging building inventory. The Facilities Master Plan, approved by the Board, serves as a roadmap for constructing new facilities, as well as updating and repurposing existing structures. This approach will help reduce the county's dependence on leased spaces, ultimately resulting in long-term cost savings.

Considering rising material costs, inflation, and industry-wide labor shortages that have extended project timelines and escalated expenses, Facilities Management is proactively adopting strategic solutions to uphold our high standards of service. We are incorporating renewable energy solutions and expanding our preventative maintenance programs to extend the lifespan of county facilities and mitigate future repair costs. Through these initiatives, we aim to ensure that county operations remain efficient, cost-effective, and resilient to external challenges.

BUDGET

			FY27 County Manager Budget
Facilities Management	FY25 Actual	FY26 Adopted	
Revenue	\$ 472,514	\$ 100,195,291	\$ 1,163,500
1912 Facilities Management/ Facilities	\$ 224,725	\$ 100,015,532	\$ 1,001,320
1914 Facilities Management/ Rent/leases	\$ 199,970	\$ 179,759	\$ 162,180
1916 Facilities Management/ Utilities-downtown	\$ 47,819	\$ -	\$ -
Expenses	\$ 32,320,832	\$ 120,314,861	\$ 26,424,417
1912 Facilities Management/ Facilities	\$ 26,622,331	\$ 108,588,555	\$ 10,282,170
1914 Facilities Management/ Rent/leases	\$ 224,040	\$ 227,315	\$ 213,016
1916 Facilities Management/ Utilities-downtown	\$ 4,347,522	\$ 5,498,991	\$ 5,565,731
1919 Facilities Preservation	\$ 1,126,938	\$ 6,000,000	\$ 10,363,500

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Facilities Management	Administration	Leadership, administrative, and managerial support to provide services consistent with Board policy. Provide direction and oversight over Facilities services, contracts, lease agreements, maintenance and preservation projects, work order management system, capital projects, and the Facilities Master Plan.
Facilities Management	Building, Maintenance & Repairs	Provides services to all county buildings include, but not limited to: HVAC, plumbing, electrical, and interior/exterior repairs and maintenance.
Facilities Management	County Building Life Safety - Elevators and Fire Suppression	Performs inspections, maintenance, and contract oversight of elevators and fire suppression equipment. Coordinates and manages related vendor contracts. Ensures maintenance and operation according to building codes. Schedules and conducts inspections. Confirms up-to-date elevator licenses.
Facilities Management	Customer Service, Database, and Asset Management	Maintains and supports the Facilities work order management system and creates and maintains data reports. Assists with the tracking of service, maintenance, and lease agreements. Provides assistance to internal and external customers.
Facilities Management	Facilities Preservation and Capital Projects	Oversees capital and facilities preservation projects as assigned. Conducts assessments of all County owned or managed facilities. Evaluates conditions for deferred maintenance, preventative maintenance, and preservation projects and makes recommendations.
Facilities Management	Inventory & Warehouse Management	Oversees the Facilities supply warehouse including maintaining proper stock levels and keeping records. Receives, stores and issues equipment, materials, supplies, and tools. Maintains control of inventory.
Facilities Management	Janitorial and Grounds Maintenance	Provide cleaning and janitorial services for County owned buildings, and landscaping services for buildings as assigned.

Performance Measures

Focus Area: Land Use and Infrastructure

Number of days on average to respond to high priority work orders — Reported Quarterly (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 1	N/A	N/A
3/31/2026	Maintaining below 1	On Track	1.05
9/30/2025	Maintaining below 1	On Track	0.15

Number of days on average to respond to medium priority work orders — Reported Quarterly (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 7	N/A	N/A
3/31/2026	Maintaining below 7	On Track	3.38
9/30/2025	Maintaining below 7	On Track	1.85

Number of square feet of facilities managed — Reported Annually

Target Date	Target	Status	Actual
9/30/2026	Staying above 0	N/A	N/A
3/10/2026	Staying above 0	Not Started	1,625,112

Number of assigned work orders marked as completed in work order management system — Cumulative Year-to-Date (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Staying above 6,000	N/A	N/A
10/1/2025	Staying above 6,000	N/A	2,675
9/30/2025	Staying above 6,000	On Track	6,275
9/30/2024	Staying above 5,800	On Track	6,497

2025 Comment: Measure cancelled by the department.

Percent of emergency, high, and medium priority maintenance service requests completed within established response times — Reported Quarterly (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Staying above 72%	N/A	N/A
10/1/2025	Staying above 72%	N/A	79%
9/30/2025	Staying above 72%	On Track	79%
9/30/2024	Staying above 72%	At Risk	58%

2025 Comment: Cancelled by the department.

Number of Facilities Preservation Projects completed — Cumulative Year-to-Date (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Staying above 6	N/A	N/A
3/31/2026	Staying above 6	On Track	11
9/30/2025	Staying above 6	On Track	9
9/30/2024	Staying above 6	On Track	8

Cost of space leased by the County — Cumulative Year-to-Date (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Staying above \$150,000.00	N/A	N/A
3/31/2026	Staying above \$150,000.00	Off Track	\$156,018.00
9/30/2025	Staying above \$250,000.00	On Track	\$254,040.00
9/30/2024	Staying above \$300,000.00	On Track	\$286,662.00

2026 Comment: The Department is not expected to meet the FY goal for reducing leased space due to operational constraints tied to the construction of the new Civil Courthouse. Court Services must continue occupying leased facilities to maintain continuity of operations until the new courthouse is completed, which is currently projected for 2028. As a result, opportunities to reduce leased space in the near term are limited, and the target reduction of \$150,000 is not achievable without impacting essential services.

Percent of work orders closed out of total work orders initiated — Reported Quarterly (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Staying above 100%	N/A	N/A
3/31/2026	Staying above 100%	On Track	97.15%
9/30/2025	Staying above 100%	Off Track	91.10%

2026 Comment: The closing ratio shows strong improvement, reflecting more consistent follow-through and a better balance between incoming and completed work orders. Process adjustments and continued focus on backlog reduction have contributed to a more stable and predictable workflow. The team is maintaining momentum and is well positioned to meet performance expectations moving forward.

Number of days on average to resolve work orders — Reported Quarterly (Facilities)

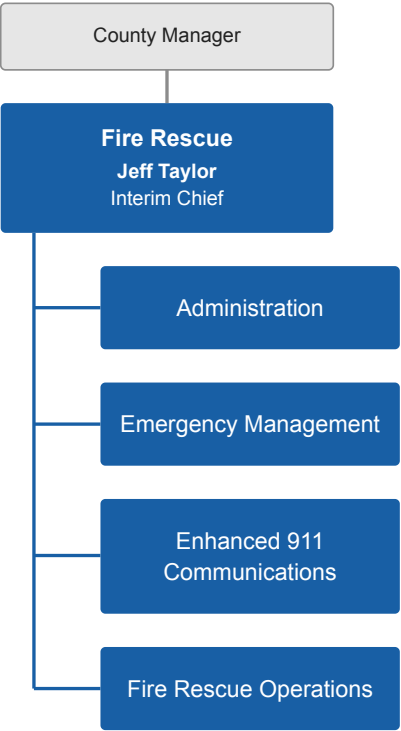
Target Date	Target	Status	Actual
9/30/2026	Maintaining below 15	N/A	N/A
3/31/2026	Maintaining below 15	On Track	8.82
9/30/2025	Maintaining below 15	Off Track	19.8

Number of hours on average to respond to emergency priority work orders — Reported Quarterly (Facilities)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 2	N/A	N/A
3/31/2026	Maintaining below 2	On Track	1.14
9/30/2025	Maintaining below 2	Off Track	0



FIRE RESCUE



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Fire Rescue	301	342	366	374.5	382

Description

Fire Rescue provides a full range of emergency and non-emergency life safety services to the citizens and visitors of Alachua County and is dedicated to enhancing and caring for the lives of those in our community through preparedness and an immediate response to all of life's emergencies.

BUDGET

FIRE/EMS/EOC	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 58,647,829	\$ 72,920,425	\$ 74,806,501
5400 Fire/ems Admin	\$ 923,341	\$ 9,081,689	\$ 9,112,780
5410 Radio Maintenance	\$ 103,947	\$ -	\$ -
5413 Community Health Program	\$ 1,409,015	\$ 150,000	\$ 1,258,813
5420 Comm Equipment Acquisition	\$ 312,642	\$ 200,500	\$ 219,307
5425 Trunked Radio System	\$ 2,379,163	\$ 2,191,729	\$ 2,191,729
5430 Emergency Management	\$ 193,745	\$ 108,556	\$ 194,151
5440 E911	\$ 1,461,307	\$ 3,038,220	\$ 2,935,900
5450 Ems	\$ 25,998,016	\$ 33,209,075	\$ 33,849,615
5470 Sharps	\$ 152	\$ -	\$ 150
5471 E911 Combined Communication Center	\$ 523,252	\$ -	\$ -
5480 Fire Prevention	\$ 25,343,250	\$ 24,938,361	\$ 25,044,056
5490 Fire Reserves	\$ -	\$ 2,295	\$ -
Expenses	\$ 82,844,752	\$ 96,283,477	\$ 96,017,203
5400 Fire/ems Admin	\$ 6,594,034	\$ 9,854,965	\$ 9,386,958
5410 Radio Maintenance	\$ 296,446	\$ 150,904	\$ 150,904
5413 Community Health Program	\$ 1,200,479	\$ 150,000	\$ 1,258,813
5415 Public Education	\$ 154	\$ -	\$ -
5420 Comm Equipment Acquisition	\$ 16,812	\$ 140,957	\$ 140,960
5425 Trunked Radio System	\$ 3,693,722	\$ 2,964,038	\$ 3,672,224
5430 Emergency Management	\$ 540,448	\$ 702,689	\$ 742,273
5440 E911	\$ 832,711	\$ 865,145	\$ 982,378
5450 Ems	\$ 36,477,924	\$ 45,361,162	\$ 45,353,631
5471 E911 Combined Communication Center	\$ 1,446,419	\$ 462,615	\$ 406,744
5480 Fire Prevention	\$ 31,744,123	\$ 35,628,707	\$ 33,922,318
5490 Fire Reserves	\$ 1,479	\$ 2,295	\$ -

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Administration	Administration	Provides direction and oversight to ensure effective Fire Rescue Operations. Services include administrative support and logistical services to field personnel. Develops and oversees budget and policy. Administers contracts and agreements related to public safety (rural fire/EMS agreements, Fire Services Assistance Agreement, medical directors, FEMA, etc.).
Administration	General Accounting	Coordinates and manages fiscal operations for Fire Rescue. Provides oversight and management of the operating budget, grant fund management and reporting, procurement of supplies and equipment, personnel management, accounts payables, payroll, expenditure monitoring and management, and compliance with all Administrative, Fiscal, and Budget policies and procedures.

Division/Office	Program/Service	Description
Administration	Information and Technology	Responsible for technical support of all hardware and software programs within Fire Rescue. Provides 24/7 technical support related to the network, specialized software programs, and reporting for all Fire Rescue computers. Supports specialized programs including the electronic EMS and Fire reporting systems, ambulance billing software, fire personnel management system, and staff scheduling server management. Coordinates the deployment of an Unmanned Ariel Vehicle (UAV) to enhance public safety capabilities.
Administration	Revenue and Collections	Records, bills, and collects the non-tax, fee-based user fees related to rescue and transport services. Maintains compliance with all federal and state laws related to insurance, Medicare, and Medicaid billing procedures and policies.
Emergency Management	Emergency Management	Develops, implements, and manages a County-wide disaster program that encompasses mitigation, preparedness, response and recovery. Develops and maintains the following documents: Comprehensive Emergency Management Plan (CEMP), Continuity of Operations Plan (COOP), Local Mitigation Strategy (LMS) and Post Disaster Redevelopment Plan (PDRP). Emergency Management is the custodial agency for the County's Emergency Operations Center (EOC). Provides planning, training and exercises for local government staff, nonprofit agencies, businesses and citizens in order to be prepared for disasters and significant incidents. Conducts annual plan reviews for Health Care Facilities in the county.
Enhanced 911 / Communications	Enhanced 911 / Communications	Coordinates compliant county-wide addressing of the unincorporated area and contracting municipalities; maintains E-911 addressing databases, operates a Geographic Information System (GIS), maintains 911 call answering equipment, upgrades 911 equipment. Investigates and resolves 911 misroutes. Manages radio and communication equipment and towers to support Operations.
Fire Rescue Operations	Central Supply and Inventory	Provides primary support to the Fire Rescue Operations including, but not limited to, medical supplies, fire suppression equipment, uniform and safety ensembles, and station supplies. Coordinates with Procurement the annual bid/RFP process under the procurement policies of the County and the annual inventory of fixed assets per Finance and Accounting. All items that are procured are tracked for accountability purposes.
Fire Rescue Operations	Emergency Medical Services	Provides pre-hospital Advance Life Support emergency medical care and transport services twenty-four hours a day, seven days a week through the deployment of both 24-hour rescue units and Critical Care Peak-Load units. Provides EMS coverage at all large-scale community events (Ben Hill Griffin Stadium, O'Connell Center, Gator Nationals, etc.), technical and specialized rescue service, and EMS/Rescue training for all personnel. Provides community paramedicine throughout the defined jurisdiction which includes programs addressing medical, social, and opioid addictions. The Medical Director provides direction to all participants of the Fire Services Network on all medical procedures, acts as a liaison between physicians and hospitals, and directs the Medical Quality Assurance program.
Fire Rescue Operations	Fire Prevention / Fire Marshall	Oversees Fire Prevention, Arson/Fire Related Death Investigations, and Internal Affairs. Conducts annual fire safety inspections for all public, private and charter schools, day care centers, assisted living facilities, nursing homes, County facilities, and medical facilities as required for the renewal of their state license. Plans Inspection/Review, which is mandated, provides for the review of all architectural drawings for new commercial construction in Alachua County, including fire alarm, sprinkler, and pre-engineered suppression systems. Conducts arson investigations in the unincorporated area and the cities of Alachua, Archer, Hawthorne, and Waldo. Completes internal investigations and reports recommendations.
Fire Rescue Operations	Fire Protection	Provides fire suppression and first response Advanced Life Support (ALS) in the unincorporated area and the cities of Alachua, Archer, Hawthorne, Micanopy, and Waldo. The County also contracts with the cities of Gainesville, LaCrosse, Newberry, High Springs, and the Windsor, Cross Creek, and Melrose VFDs to provide varying levels of fire suppression and first response EMS services. Fire Rescue maintains the ability to deploy water tankers. All rural fire service providers, by agreement are members of the County's "Fire Services Network" and work to comply with the "Fire Service Delivery Core Principles" which incorporate the Level of Service Guidelines identified in the Comprehensive Plan and Fire/EMS Services Master Plan. The Automatic Aid Agreement (AAA) with the City of Gainesville ensures the closest unit response to critical incident types regardless of the political jurisdiction of the responder.

Division/Office	Program/Service	Description
Fire Rescue Operations	Training and Professional Standards	Provides comprehensive continuing education along with instruction for remedial and new techniques in emergency medical procedures, rescue practices, and fire prevention and suppression practices. Responsible for testing and promotional processes and orientation of all new and promoted employees. Training maintains employee files as required by State Statute and employee records concerning exposures, immunizations, physicals, and the fit testing of respiratory equipment. Investigates Fire Rescue accidents and makes recommendations to prevent further occurrences. Coordinates Fire Rescue Safety Committee as required by Florida Statute. Maintains personal accountability system and compliance requirements for protective air standards for on-scene emergency operations.
Public Safety Radio System	Public Safety Radio System	In 2023, Alachua County acquired the Trunked Radio System, also known as the Public Safety Radio System (PSRS), from Gainesville Regional Utilities. The PSRS is a six-site, 13-channel trunked simulcast system utilizing Motorola Solutions' G-Series equipment. It serves all fire rescue and law enforcement in Alachua County, along with other municipal and county operations that are not directly related to public safety.

Performance Measures

Focus Area: Emergency Services

Number of medical emergency and non-emergency transports — Cumulative Year-to-Date (Rescue Medical)

Target Date	Target	Status	Actual
9/30/2026	Staying above 34,008	N/A	N/A
3/31/2026	Staying above 34,008	On Track	16,424
9/30/2025	Staying above 33,341	On Track	33,630
9/30/2024	Staying above 32,687	On Track	33,615

Number of fire responses — Cumulative Year-to-Date (Fire Protection)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 14,000 and 15,000	N/A	N/A
3/31/2026	Maintaining between 14,000 and 15,000	On Track	9,470
9/30/2025	Maintaining between 14,000 and 15,000	On Track	17,221
9/30/2024	Maintaining between 14,000 and 15,000	On Track	16,735

Number of medical emergency and non-emergency responses — Cumulative Year-to-Date (Rescue Medical)

Target Date	Target	Status	Actual
9/30/2026	Staying above 61,971	N/A	N/A
3/31/2026	Staying above 61,971	Off Track	24,107
9/30/2025	Staying above 59,587	Off Track	48,825
9/30/2024	Staying above 57,296	Off Track	49,636

Number of fire and life safety inspections completed — Cumulative Year-to-Date (Fire Protection)

Target Date	Target	Status	Actual
9/30/2026	Staying above 500	N/A	N/A
3/31/2026	Staying above 500	On Track	964
9/30/2025	Staying above 500	On Track	2,512
9/30/2024	Staying above 500	On Track	1,274

2026 Comment: 2nd Qtr 435**Percent of new roadway designations fulfilled within nine (9) days of request acceptance by addressing staff — Reported Quarterly (E911)**

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	100%
9/30/2025	Staying above 90%	On Track	100%
9/30/2024	Staying above 90%	On Track	100%

Percent of new address requests fulfilled within four (4) days of request acceptance by addressing staff — Reported Quarterly (E911)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	100%
9/30/2025	Staying above 90%	On Track	98%
9/30/2024	Staying above 90%	On Track	99%

Percent of new subdivision address requests containing no more than three (3) roadways fulfilled within seven (7) days of request acceptance by addressing staff — Reported Quarterly (E911)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	0%
9/30/2025	Staying above 90%	On Track	100%
9/30/2024	Staying above 90%	On Track	100%

2026 Comment: There were no requests this quarter**Percent of new subdivision address requests containing more than three (3) roadways fulfilled within ten (10) days of request acceptance by addressing staff — Reported Quarterly (E911)**

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	100%
9/30/2025	Staying above 90%	On Track	100%
9/30/2024	Staying above 90%	On Track	100%

Number of new construction fire inspections completed — Cumulative Year-to-Date (Fire Protection)

Target Date	Target	Status	Actual
9/30/2026	Staying above 250	N/A	N/A
3/31/2026	Staying above 250	On Track	190
9/30/2025	Staying above 250	On Track	407

2026 Comment: 2nd Qtr 83

Number of new construction plan reviews completed — Cumulative Year-to-Date (Fire Protection)

Target Date	Target	Status	Actual
9/30/2026	Staying above 250	N/A	N/A
3/31/2026	Staying above 250	On Track	251
9/30/2025	Staying above 250	On Track	433

2026 Comment: 2nd Qtr 113

Percent of non-traumatic cardiac arrest patients with ROSC (Return of Spontaneous Circulation) both pre-hospital and upon arrival to Hospital Emergency Department — Reported Quarterly (Rescue Medical)

Target Date	Target	Status	Actual
9/30/2026	Staying above 20%	N/A	N/A
3/31/2026	Staying above 20%	On Track	24%
9/30/2025	Staying above 20%	On Track	21%
9/30/2024	Staying above 20%	On Track	27%

Rescue Unit Response Times: En-route to arrival — Urban (6 minutes or less) — Reported Annually (Rescue Medical)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
9/30/2025	Staying above 80%	At Risk	37.91%
9/30/2024	Staying above 80%	At Risk	39.04%
9/30/2023	Staying above 80%	At Risk	36.78%

Rescue Unit Response Times: En-route to arrival — Urban Cluster (8 minutes or less) — Reported Annually (Rescue Medical)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
9/30/2025	Staying above 80%	Off Track	55.24%
9/30/2024	Staying above 80%	Off Track	55.35%
9/30/2023	Staying above 80%	Off Track	54.13%

Rescue Unit Response Times: En-route to arrival — Rural (12 minutes or less) — Reported Annually (Rescue Medical)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
9/30/2025	Staying above 80%	Off Track	52.69%
9/30/2024	Staying above 80%	Off Track	49.94%
9/30/2023	Staying above 80%	Off Track	51.30%

Fire Unit Response Times: En-route to arrival — Urban Cluster (8 minutes or less) — Reported Annually (Fire Protection)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
9/30/2025	Staying above 80%	Off Track	71.45%
9/30/2024	Staying above 80%	Off Track	74.17%
9/30/2023	Staying above 80%	Off Track	72.16%

Fire Unit Response Times: En-route to arrival — Rural (12 minutes or less) — Reported Annually (Fire Protection)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
9/30/2025	Staying above 80%	Off Track	74.10%
9/30/2024	Staying above 80%	On Track	77.21%
9/30/2023	Staying above 80%	On Track	76.61%

Number of trainings held within the Emergency Operations Center — Cumulative Year-to-Date (Emergency Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5	N/A	N/A
3/31/2026	Staying above 5	On Track	32
9/30/2025	Staying above 5	On Track	34
9/30/2024	Staying above 5	On Track	51

Number of incidents/exercises completed — Cumulative Year-to-Date (Emergency Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 2	N/A	N/A
3/31/2026	Staying above 2	On Track	7
9/30/2025	Staying above 2	On Track	11
9/30/2024	Staying above 2	On Track	7

Number of community outreach presentations — Cumulative Year-to-Date (Emergency Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5	N/A	N/A
3/31/2026	Staying above 5	On Track	4
9/30/2025	Staying above 5	On Track	18
9/30/2024	Staying above 5	On Track	12

Focus Area: Governance

Percent of net revenue to billable charges for Fire/Rescue — Reported Annually after the Annual Comprehensive Financial Report Audit (Fire Rescue Administration)

Target Date	Target	Status	Actual
3/31/2027	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	Off Track	78.20%
3/31/2025	Staying above 80%	Off Track	78.83%
3/31/2024	Staying above 80%	On Track	80.83%

Number of special events attended — Cumulative Year-to-Date (Fire Rescue Administration)

Target Date	Target	Status	Actual
9/30/2026	Staying above 200	N/A	N/A
3/31/2026	Staying above 200	On Track	120
9/30/2025	Staying above 200	On Track	197
9/30/2024	Staying above 200	Off Track	153

2026 Comment: 2nd Qtr 73





GENERAL GOVERNMENT

Sylvia Torres
County Attorney

Michele Lieberman
County Manager

General Government

Administration

Commission Services

Communications

Description

General Government is comprised of the Commissioners, County Manager and direct reports, County Attorney, Communications, Commission and County Manager's Administrative Services staff, Accreditation, and Agenda Coordination, as well as oversight of the Executive Liaison – Public Safety and Community Relations position.

BUDGET

General Government	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 32,351	\$ 700	\$ 14,200
0200 County Commission	\$ 2,811	\$ -	\$ -
0300 County Attorney	\$ 29,219	\$ 500	\$ 14,000
1700 County Administration	\$ 320	\$ 200	\$ 200
Expenses	\$ 6,251,788	\$ 7,198,575	\$ 7,838,459
0200 County Commission	\$ 1,051,118	\$ 1,209,212	\$ 1,359,223
0300 County Attorney	\$ 1,998,674	\$ 2,243,292	\$ 2,475,703
1700 County Administration	\$ 2,285,429	\$ 2,745,631	\$ 2,928,053
1710 Communications/pio Office	\$ 887,042	\$ 1,000,440	\$ 1,075,480
1772 Equity & Outreach	\$ 29,526	\$ -	\$ -

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Communications	Audio/Visual broadcasts, production, and technical support	Broadcasts public county meetings. Produces informational programming for the county including the County Manager's Annual Report, Alachua County Talks, public service announcements, and Channel 12 Bulletin Board information. Provides technical support for meeting rooms with public audio/visual broadcast capabilities and a variety of other projects and presentations.
Communications	External/ Internal Communications	Official spokesperson for the Board and is the lead communicator in the event of an emergency. Coordinates and communicates with the media. Produces and distributes press releases, the Community Update newsletter, and many other publications. Manages the County's website homepage, Video on Demand pages, and other countywide public facing web pages. Manages the County's social media presence. Provides design, copy writing, editorial, and public and media relations services.
County Attorney	County Attorney	Provides legal representation in litigation involving the County; reviews and prepares contracts; advises and supports County operations; and drafts legal memoranda for the Board of County Commissioners (BoCC), County Manager, Constitutional Officers, County departments, divisions, offices, programs, and various advisory boards and committees. Areas of practice include general litigation; contracts, procurement, and commercial matters; financial and transactional matters; environmental and land use law; and representation of the BoCC boards and advisory committees.
County Manager	Accreditation	Oversees the accreditation process and identifies potential grants. Offers guidance, training, and support to review and provide recommendations for compliance with established accreditation standards. Supports county operations in grant sourcing and application processes.
County Manager	Administration/ Chief of Staff	Executive staff who oversee, manage, and coordinate daily functions and special projects of the County Manager's Office.
County Manager	Agenda Coordination	Develops the County Commission's meeting agendas for regular meetings, special meetings, public hearings, and other publicly noticed Commission meetings. Manages the agenda and advisory board software, trains end users, and assists agenda liaisons.
County Manager	Citizens Academy, Advanced Citizens Academy, and Youth Academy	Coordinates and oversees the County's Citizens Academy, Advanced Citizens Academy, and Youth Academy programs to provide education and outreach to interested stakeholders on local county government programs and services.

Performance Measures

Focus Area: Governance

Percent of media stories generated as compared to press releases issued — Reported Quarterly (Communications)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50%	N/A	N/A
3/31/2026	Staying above 50%	On Track	147%
9/30/2025	Staying above 50%	On Track	113%
9/30/2024	Staying above 50%	On Track	101.50%

2026 Comment: 134 media stories were generated by 91 press releases this quarter.

Percent of customers satisfied with internal graphic design services — Reported Quarterly (Communications)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	100%
9/30/2025	Staying above 90%	On Track	100%
9/30/2024	Staying above 90%	On Track	100%

Number of video productions generated by the Communications Office — Reported Quarterly (Communications)

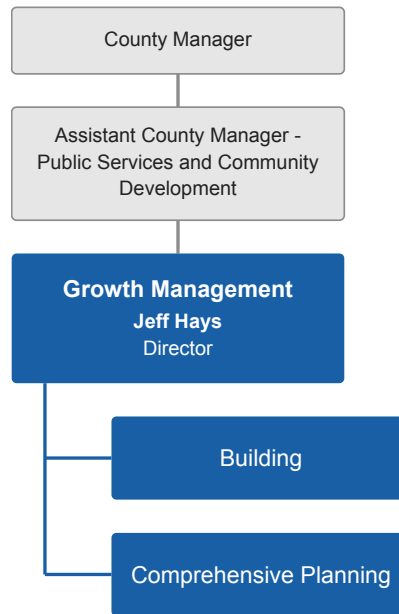
Target Date	Target	Status	Actual
9/30/2026	Staying above 6	N/A	N/A
3/31/2026	Staying above 6	On Track	7
9/30/2025	Staying above 6	On Track	8
9/30/2024	Staying above 6	On Track	7

Number of Facebook subscribers to the Alachua County Facebook page — Cumulative Total (Communications)

Target Date	Target	Status	Actual
9/30/2026	Staying above 95,000	N/A	N/A
3/31/2026	Staying above 95,000	On Track	101,091
9/30/2025	Staying above 90,000	On Track	100,654
9/30/2024	Staying above 90,000	On Track	100,978



GROWTH MANAGEMENT



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Growth Management	45.5	46	47	48	49

Description

Growth Management guides growth and development through policy development, public participation, and coordination with municipalities and other government agencies, and provides for the health and safety of the citizens of unincorporated Alachua County by ensuring compliance with building codes, land use, zoning, development regulations, and other applicable laws.

Growth Management facilitates a built environment that makes efficient use of land, promotes multi-modal transportation, protects natural resources, promotes economic prosperity, and provides for safe and affordable housing. This is carried out through the County's comprehensive plan, land development regulations, development review and application of codes governing safe building construction and minimum housing, economic and community development initiatives, and Geographic Information System (GIS) services.

BUDGET

Growth Management	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 2,782,573	\$ 4,674,680	\$ 4,798,993
6500 Planning & Development	\$ 438,440	\$ 371,000	\$ 834,061
6509 Capacity Planning	\$ -	\$ 262,985	\$ 203,386
6511 Building Division	\$ 2,344,133	\$ 4,040,695	\$ 3,761,546
Expenses	\$ 5,991,374	\$ 7,225,455	\$ 8,085,119
6500 Planning & Development	\$ 3,012,966	\$ 3,903,159	\$ 4,289,629
6509 Capacity Planning	\$ 369,388	\$ 363,720	\$ 550,278
6511 Building Division	\$ 2,609,021	\$ 2,958,576	\$ 3,245,212

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Building	Administration	Manages records relating to building and zoning issues. Liaison support for various boards and committees. Provides Structural Damage Assessment Management required during/after disasters.
Building	Building Inspections	Enforces Florida Building Code requirements through construction inspections. Provides permitting, plan review, and inspections on building renovation and construction within unincorporated areas and within the municipalities under inter-local agreement. Provides initial damage assessment field teams, during catastrophic events.
Comprehensive Planning	Administration	Provides leadership, management, supervision, training, and oversight. Manages and maintains related records. Liaison support for various boards and committees, including the Board of County Commissioners, Planning Commission, and Development Review Committee.
Comprehensive Planning	Comprehensive Planning	Development, update, maintenance, administration, and implementation of the Comprehensive Plan and related databases. This includes County initiated comprehensive plan amendments, annual review and update as needed of the Capital Improvements Program, joint planning and annexation-related strategies, including possible Interlocal Service Boundary Agreements, and special area plans. Other activities related to the Comprehensive Plan include intergovernmental coordination activities such as review of comprehensive plan amendments proposed by municipalities and adjoining counties relative to impacts on the County Comprehensive Plan, coordination with the University of Florida on the update of the UF Campus Master Plan and Campus Development Agreement, and coordination with the School Board in accordance with the Public School Facilities Comp Plan Element and the Interlocal Agreement for Public School Facilities Planning. Program staff support several advisory committees. Liaison to Historic Commission, including review and preparation of tax exemptions for improvements to qualified historic properties.
Comprehensive Planning	Development Review	Administers Development Review and Site Plan Approval Processes. Provides information to the public. Supports the Development Review Committee. Reviews privately initiated site plan applications.
Comprehensive Planning	Development Services	Administers the Zoning Application and Comprehensive Plan Amendment Review and Development Plan Review Processes. Provides information to the public. Supports the Planning Commission. Reviews privately initiated Comprehensive Plan amendments. Updates, maintains and implements the Unified Land Development Code.
Comprehensive Planning	GIS	Oversees County-wide GIS software and infrastructure, coordinates data storage and delivery techniques, and reviews software licensing. Develops, maintains, and distributes geographic data while creating and maintaining online tools for

Division/Office	Program/Service	Description
		building permits, inspections, code enforcement, and other functions. Responsible for developing and maintaining online GIS applications.
Comprehensive Planning	Transportation Planning/ Concurrency/ Impact Fees	Develops and administers the County's Impact Fee Ordinance, Multimodal Transportation Mitigation Program, and the concurrency management program. Reviews of Comprehensive Plan amendments, zoning applications and development plans for transportation impacts and required transportation facilities. Represents Board's policies and priorities during the development of the TPO's Long Range Transportation Plan and Transportation Improvements Program. Represents County on the Bicycle/Pedestrian Advisory Board and TPO Technical Advisory Committee. Contributes to the County's Capital Improvement Plan project information.

Performance Measures

Focus Area: Housing Security

Number of new affordable housing units made available as a result of Alachua County programs and initiatives — Cumulative Year-to-Date (Comprehensive Planning)

Target Date	Target	Status	Actual
9/30/2026	Staying above 300	N/A	N/A
3/31/2026	Staying above 300	Off Track	67
9/30/2025	Staying above 300	Off Track	243

2026 Comment: This value includes the County's Budget Inn (31 units) and Scottish Inn (36 units) motel conversion projects.

Focus Area: Land Use and Infrastructure

Number of Development Review Applications reviewed — Cumulative Year-to-Date (Comprehensive Planning)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80	N/A	N/A
3/31/2026	Staying above 80	On Track	57
9/30/2025	Staying above 80	On Track	94
9/30/2024	Staying above 80	On Track	126

Number of calendar days on average to process Development Review Applications — Statutorily required time frame is 180 calendar days or less — Reported Quarterly (Comprehensive Planning)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 180	N/A	N/A
3/31/2026	Maintaining below 180	On Track	15.75
9/30/2025	Maintaining below 180	On Track	79.4
9/30/2024	Maintaining below 180	On Track	117.88

Number of Development Review Applications reviewed — Reported Quarterly (Comprehensive Planning)

Target Date	Target	Status	Actual
9/30/2026	Staying above 20	N/A	N/A
3/31/2026	Staying above 20	On Track	23
9/30/2025	Staying above 20	On Track	23
9/30/2024	Staying above 20	On Track	33

Number of days, on average, to review building permits — Reported Quarterly (Building)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 15	N/A	N/A
3/31/2026	Maintaining below 15	On Track	6
9/30/2025	Maintaining below 15	On Track	5
9/30/2024	Maintaining below 15	On Track	9

Percent of building inspections completed within 24 hours — Reported Quarterly (Building)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	92%
9/30/2025	Staying above 90%	On Track	96.30%
9/30/2024	Staying above 90%	On Track	94.90%

Number of building inspections performed — Reported Quarterly (Building)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 4,500 and 6,500	N/A	N/A
3/31/2026	Maintaining between 4,500 and 6,500	Off Track	6,557
9/30/2025	Maintaining between 4,500 and 6,500	On Track	6,289
9/30/2024	Maintaining between 4,500 and 6,500	Off Track	6,770

Number of units per acre average in approved residential developments in Urban Cluster, or zero if no developments approved — Reported Quarterly (Comprehensive Planning)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5	N/A	N/A
3/31/2026	Staying above 5	Off Track	1.7
9/30/2025	Staying above 5	On Track	0
9/30/2024	Staying above 5	On Track	0

2026 Comment: There was one new residential development within the Urban Cluster that received final development plan approval this quarter. It contained 29 units on 17.2 acres.

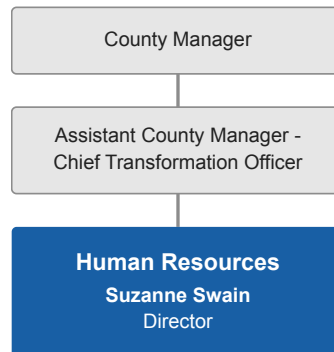
Percent of final residential development plan dwelling units that are located within the Urban Cluster — 3-Year rolling average — Reported Quarterly (Comprehensive Planning)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A
3/31/2026	Staying above 90%	On Track	97.10%
9/30/2025	Staying above 90%	On Track	97%
9/30/2024	Staying above 90%	On Track	98.30%

2026 Comment: There were 31 new residential units within new developments that received final plan approval this quarter, and 29 of those were located within the Urban Cluster. This resulted in a slight decrease in the 3-year rolling average from 97.4% to 97.1%.



HUMAN RESOURCES



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Human Resources	12	15	15	16	15

Description

Human Resources is responsible for recruitment, on-boarding, retention, maintaining personnel records, evaluation process, recognition programs, organizational training, coordinating classification and compensation efforts, Family Medical Leave Act (FMLA), and employee and labor relations. We promote a "customer first" attitude by demonstrating a spirit of cooperation and being a trusted source of Human Resources expertise. Human Resources fosters a work culture free from discrimination and harassment based on race, age, creed, color, religion, national origin or ancestry, sex, gender, disability, veteran status, genetic information, sexual orientation, or pregnancy.

The Human Resources Team works closely with departments and employees to provide responsive guidance and support to strengthen recruitment and retention, employee engagement, and employee performance. Within Human Resources, Organizational Development & Training supports employees by ensuring compliance and by developing training opportunities for individuals, departments, and all employees as needed. Equity and Outreach staff provide enhanced quality of life, generate diverse economic growth, create vital partner projects with marginalized community members and leaders, and create equitable access to resources and services for all Alachua County residents

BUDGET

			FY27 County Manager Budget
Human Resources	FY25 Actual	FY26 Adopted	
Revenue	\$ 5,952	\$ -	\$ 5,550
1851 Admin. Services/Human Resources	\$ 5,952	\$ -	\$ 5,550
Expenses	\$ 1,630,361	\$ 2,113,101	\$ 2,230,396
1851 Admin. Services/Human Resources	\$ 1,629,395	\$ 2,113,101	\$ 2,230,396
1854 Admin Serv/organization Development & Training	\$ 966	\$ -	\$ -

Significant Budget Variances

Summary of Services

Division/Office	Program/Service	Description
Human Resources	Classification & Pay	Conduct position audits and salary surveys to verify accurate job classifications, ensure job descriptions reflect current responsibilities, and confirm that all positions are aligned with the appropriate pay ranges.
Human Resources	Compliance Training	Through the use of live instructor-led and online learning courses, deliver compliance courses for current and new employees to support the Board's commitment to ensuring that all employees comply with federal, state and local rules, regulations, policies and procedures.
Human Resources	Employee and Labor Relations	Assist supervisors in resolving employee and organizational issues and concerns. Negotiate collective bargaining agreements. Coordinate and conduct grievance and administrative hearings.
Human Resources	Employee Programs/ Employee Evaluations	Oversight of county-wide employee and Human Resources programs. Coordinate annual employee evaluations, employee incentives, educational reimbursements, and employee goal setting.
Human Resources	Employee Skills Development	Develop, build and/or launch online and instructor-led professional competency and leadership development programs that build the capabilities of operational leaders, front-line leaders, high potential employees and other critical talent employees. Develop and launch non-leadership related learning that builds the capabilities of existing and new County employees.
Human Resources	FMLA Administration	The County is required to ensure that all employees who meet the eligibility requirements are offered and afforded their rights under the Family Medical Leave Act. Notify employees of their rights, verifying/ confirming information from medical providers, and monitoring and tracking the use of FMLA leave.
Human Resources	Leadership Development	Provide new and existing managers and supervisors with the tools, skills, knowledge and job aids/resources they need to effectively lead their work group in the most cost-efficient, highly productive manner, and with a focus on developing staff to advance within the County structure.
Human Resources	New Hire processing	Prepare and administer new hire paperwork and required employment documents. Coordinate employment verifications and E-Verify processing.
Human Resources	Organizational Development Services & Consulting	Organizational development (OD) services focus on developing work units and teams. Utilizing tools such as managerial coaching, retreat facilitation, leadership training, E-Learning content to enhance team efforts, functions, services, and activities to support a healthy work environment and enhanced customer service delivery.
Human Resources	Policy Development/ Implementation	Creating and revising policies is essential to ensure the county has adequate and innovative mechanisms in place to deal with a myriad of employee issues. Guidance is provided to supervisors and employees who request clarification of the meaning, intent, or application of a policy or union contract article.
Human Resources	Record Keeping	Maintain employee personnel records in accordance with Florida Statutes and Federal guidelines.
Human Resources	Recruitment	Provide recruitment services for all county departments by posting jobs, placing ads, listing positions on the internet and social media, staffing job fairs, screening applications, communicating with applicants, coordinating pre-employment tests, and assisting with the interview process.

Performance Measures

Focus Area: Governance

Percent of employees, for the courses measured, who report they will use what they learned in professional development training on the job — Reported Quarterly (Organizational Development and Training)

Target Date	Target	Status	Actual
9/30/2026	Staying above 90%	N/A	N/A

Target Date	Target	Status	Actual
3/31/2026	Staying above 90%	On Track	97.50%
9/30/2025	Staying above 90%	On Track	97.60%
9/30/2024	Staying above 90%	On Track	97.50%

Number of total online training hours completed by learners accessing online training system — Reported Quarterly (Organizational Development and Training)

Target Date	Target	Status	Actual
9/30/2026	Staying above 500	N/A	N/A
3/31/2026	Staying above 500	On Track	649.1
9/30/2025	Staying above 500	On Track	1,210
9/30/2024	Staying above 500	On Track	1,024

Turnover rate — Percent of new hires, as compared to active filled positions, who leave employment within the first 12 months of start date. Reported Quarterly (Human Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 1%	N/A	N/A
3/31/2026	Maintaining below 1%	Off Track	1.26%
9/30/2025	Maintaining below 1%	Off Track	1.56%
9/30/2024	Maintaining below 1%	Off Track	1.77%

2026 Comment: Mostly resignations and a few probation/involuntary terminations

Turnover rate — Percent of new hires, as compared to active filled positions, who leave employment within 13 to 36 months of start date. Reported Quarterly (Human Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 1.50%	N/A	N/A
3/31/2026	Maintaining below 1.50%	On Track	1.36%
9/30/2025	Maintaining below 1.50%	On Track	1.04%
9/30/2024	Maintaining below 1.50%	On Track	1.14%

Number of days to fill a position — from referral of applicants to date Alachua County receives back the background and drug screen results (Offer Date) — Reported Quarterly (Human Resources)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 30	N/A	N/A
3/31/2026	Maintaining below 30	Off Track	32.19
9/30/2025	Maintaining below 30	On Track	25.98
9/30/2024	Maintaining below 30	On Track	28

2026 Comment: There were 6 vacancies that took more than 45 days from candidate referral to the department until job offer.

Percent of positions filled by internal promotional opportunity — Reported Quarterly (Human Resources)

Target Date	Target	Status	Actual
9/30/2026	Staying above 20%	N/A	N/A
3/31/2026	Staying above 20%	On Track	32.08%
9/30/2025	Staying above 20%	Off Track	18.75%
9/30/2024	Staying above 20%	On Track	21.57%

Number of in-person training courses newly developed or revised and implemented — Cumulative Year-to-Date (Organizational Development and Training)

Target Date	Target	Status	Actual
9/30/2026	Staying above 3	N/A	N/A
3/31/2026	Staying above 3	On Track	7
9/30/2025	Staying above 3	On Track	3
9/30/2024	Staying above 3	On Track	4

Number of self-directed professional development courses completed — Reported Quarterly (Organizational Development and Training)

Target Date	Target	Status	Actual
9/30/2026	Staying above 100	N/A	N/A
3/31/2026	Staying above 100	On Track	584
9/30/2025	Staying above 100	On Track	465

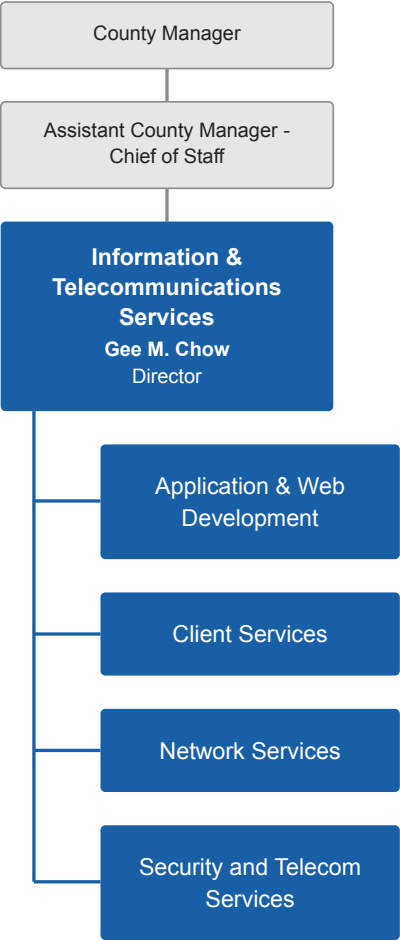
Number of hours of organizational development time spent within departments to develop employee skills — Cumulative Year-to-Date (Organizational Development and Training)

Target Date	Target	Status	Actual
9/30/2026	Staying above 15	N/A	N/A
3/31/2026	Staying above 15	On Track	19
9/30/2025	Staying above 15	On Track	32





INFORMATION AND TELECOMMUNICATIONS SERVICES



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Information & Telecommunications Services	38	38	38	38	38

Description

Information & Telecommunications Services designs and maintains a connected community environment where information can flow seamlessly between government, citizens, and organizations by providing high quality customer service and expansion of the County's use of technology. This is accomplished by continuously upgrading technology infrastructure to meet the growing demands for new services and improve work efficiency.

BUDGET

Information and Telecommunication Services Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 1,720,352	\$ 328,000	\$ 303,235
1600 Information Services	\$ 1,446,725	\$ -	\$ -
1601 Telephone Services	\$ 273,627	\$ 328,000	\$ 303,235
Expenses	\$ 10,492,519	\$ 9,718,667	\$ 11,347,327
1600 Information Services	\$ 8,715,478	\$ 7,780,464	\$ 9,218,458
1601 Telephone Services	\$ 984,926	\$ 1,164,703	\$ 1,355,369
1620 Technology Investment	\$ 792,115	\$ 773,500	\$ 773,500

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Application & Web Development	3rd Party Software Implementation & Support	Provides direct assistance with the analysis, maintenance and implementation of 3rd Party Software Applications. Provides technical assistance and works with vendors to resolve issues. This team reviews requirements and provides software analysis to bring projects to completion.
Application & Web Development	Database Development and Support	Creates, modifies, maintains and supports Alachua County's database and data backups. Aids in the development of software specific database code, system integrations, and data normalization. Verifies database backups are up-to-date and the latest security patches are applied.
Application & Web Development	In-house Software Development & Maintenance (including Web Development)	Creates, modifies, maintains and supports software applications for County business processes and web-based applications. Provides software analysis support, develops integrations between various systems, software implementation, and software user testing, for both in-house and third-party solutions. Responsible for the management of software releases, software version control, and patch management for Web Servers.
Application & Web Development	Web Support Services	Provides support and maintenance of Alachua County websites including website content updates and creation.
Client Services	Field & Elevated Support	Handles onsite break/fix, configuration issues, troubleshooting, software installations, hardware repair (including in-house repair or coordinating external repair services). Configures network printers/copiers. Manages Active Directory user and equipment accounts. Image and deploy new computers, laptops and tablet devices.
Client Services	Help Desk Support	Handles customer support calls regarding hardware and software support issues. Responds to customer service requests pertaining to all computer and telephone matters throughout County government. Provides remote support and troubleshooting.
Network Services	Backup and Disaster Recovery	Installs and maintains the backup and media servers to manage, create and configure backup schedules for servers, files and databases. Creates and maintains backup schedules and verifies backups are completed successfully. Installs and configures client software, as necessary, in servers to be backed up. Restores data from back-up sources, as needed, and ensure data restores are tested periodically.
Network Services	Data Storage Management	Provides maintenance and support services, including installation and configuration of storage hardware and software used to operate the storage area network (SAN) and network area storage devices (NAS). Manages storage volumes snapshots and recovery methods, volume replication and duplication.

Division/Office	Program/Service	Description
		Provides storage infrastructure design as well as performance recommendations, to the application development team, to ensure optimal storage utilization.
Network Services	Email Admin	Day to day administration of the County's Exchange Email System. These duties may include handling user support requests, email server maintenance (security patches and updates), data migrations, backups, and deployments. Provide email records as required by public records requests. Administrate ListServer list to publish Commissionersâ€™ email on the County web page. Provide text archive capabilities for county owned smartphones.
Network Services	Enterprise Server Support and Maintenance	Ensures that servers (physical and virtual) are running efficiently by performing the necessary upgrades to the systems, and maintenance tasks on hardware and software; resolves technical problems, oversees server activity levels, and ensures server security. Â Continuously monitors server health status (Performance, disk utilization, server availability, CPU load, security patches updates) for all physical and virtual servers.Â Monitor server availability and establish methods for virtual serversâ€™ replication and backups. Works closely with Storage Area Network (SAN) and Network Area Storage (NAS) administrators to assign disk resources to virtual servers.
Network Services	Infrastructure Admin	Maintains the Alachua County Active Directory. Oversees the creation of users, security groups, and group policy (GPO). Administers access rights to files, directories and objects in the Active Directory structure. Â Administer and maintain the Domain Naming Services (DNS), domain controllers; maintain and administer all the Dynamic Host Control Protocol (DHCP) entries, defined among various servers, for the assignment of IP addresses to devices connected to the network; support and maintain Active Directory Federation Services (ADFS) as the Single Sign-On solution to access multiple applications in use by county employees. Â Issues and manages the secure certificates used by multiple applications installed on county servers.
Security and Telecom Services	Security Infrastructure	Responsible for the configuration and maintenance of the hardware firewalls that provide perimeter security for the county network. Monitors the live traffic and firewall logs for suspicious or unwanted traffic. Administers the county fileshare system used to securely share large files externally. Manages county VPN access used to remotely access internal resources by authorized users.
Security and Telecom Services	Security Monitoring	Configures, maintains and monitors the anti-SPAM and anti-virus appliances. Responsible for distribution of the latest security patches and virus protections. Monitors internet traffic and bandwidth utilization. Provides security awareness training and reinforces that training through simulated phishing attacks. Stays up to date with changing threats and security vulnerabilities.
Security and Telecom Services	Telecom Data	Maintains county data network comprised of data switches and routers throughout the County. Responsible for county wireless infrastructure that provides connectivity for county staff and guests. Designs solutions to install or improve connectivity between county locations. Monitors bandwidth usage of connections between county sites and to the internet.
Security and Telecom Services	Telecom Voice	Provides maintenance and support for the County's telecommunication services network. Responsible for maintenance and repair of the county copper and fiber infrastructure. Performs locates for underground, county owned, cabling,

Performance Measures

Focus Area: Governance

Percent of internet uptime — Reported Quarterly (Telecommunications Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 98%	N/A	N/A
3/31/2026	Staying above 98%	On Track	100%
9/30/2025	Staying above 98%	On Track	99%
9/30/2024	Staying above 98%	On Track	99%

Percent of website uptime — Reported Quarterly (Information Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 98%	N/A	N/A
3/31/2026	Staying above 98%	On Track	99.85%
9/30/2025	Staying above 98%	On Track	99.10%
9/30/2024	Staying above 98%	On Track	99%

Percent of email uptime — Reported Quarterly (Information Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 98%	N/A	N/A
3/31/2026	Staying above 98%	On Track	100%
9/30/2025	Staying above 98%	On Track	100%
9/30/2024	Staying above 98%	On Track	99%

Percent of Help Desk calls answered — Reported Quarterly (Information Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 95%	N/A	N/A
3/31/2026	Staying above 95%	Off Track	93.60%
9/30/2025	Staying above 95%	On Track	98%
9/30/2024	Staying above 95%	On Track	99%

2026 Comment: Personnel shortage effecting Help Desk performance.

Percent of SAN (Storage Area Network) availability — Reported Quarterly (Information Services)

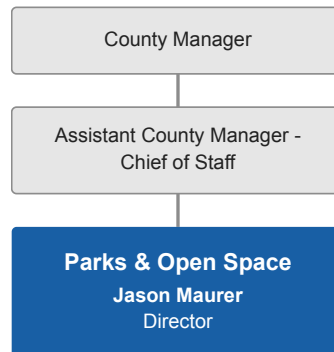
Target Date	Target	Status	Actual
9/30/2026	Staying above 98%	N/A	N/A
3/31/2026	Staying above 98%	On Track	100%
9/30/2025	Staying above 98%	On Track	100%
9/30/2024	Staying above 98%	On Track	99%

Percent of virtual server farm availability — Reported Quarterly (Information Services)

Target Date	Target	Status	Actual
9/30/2026	Staying above 98%	N/A	N/A
3/31/2026	Staying above 98%	On Track	100%
9/30/2025	Staying above 98%	On Track	100%
9/30/2024	Staying above 98%	On Track	100%



PARKS AND OPEN SPACE



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Parks & Open Space	16.5	19.5	20	22	22

Description

Parks and Open Space provides safe, well-maintained parks and open spaces to create fun, memorable experiences that enhance the quality of life, as well as healthy minds and bodies, for all people. Parks and Open Space manages and maintains over 1,400 acres of land which is used for recreational activities.

Parks and Open Space finalized and presented to the Board of County Commissioners the 'Parks & Open Space 10 Year Master Plan'. The Parks and Open Space Master Plan provides a roadmap to develop parks, recreation, and open spaces throughout Alachua County by utilizing the identified portion of the 1.0% Infrastructure Surtax dedicated to parks and public spaces.

BUDGET

Parks and Open Space	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 572,037	\$ 1,849,758	\$ 2,824,148
4100 Recreation	\$ 331,582	\$ 1,695,057	\$ 2,656,797
4126 Cuscowilla	\$ 160,112	\$ 82,500	\$ 97,550
4130 Poe Springs Park	\$ 69,763	\$ 72,201	\$ 69,801
4132 Jonesville Park - Tennis Pergola	\$ 10,580	\$ -	\$ -
4148 Cuscowilla Nature Center	\$ 1	\$ -	\$ -
Expenses	\$ 5,144,532	\$ 13,317,892	\$ 14,471,884
4100 Recreation	\$ 4,348,687	\$ 12,320,989	\$ 13,467,136
4126 Cuscowilla	\$ 623,956	\$ 807,699	\$ 822,366
4130 Poe Springs Park	\$ 161,310	\$ 189,204	\$ 182,382
4147 Veteran's Park/Duke Energy	\$ 10,580	\$ -	\$ -

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Parks & Open Space	Administration	Responsible for the design, development, and maintenance of the county's public parks and open spaces. Administers recreation, rental, security, maintenance, and construction contracts. Liaison to the Recreation and Open Space Advisory Committee (ROSCO).
Parks & Open Space	Capital Projects	Oversees contract administration for the construction or installation of improvements in County parks. Improvements include both new construction and restoration of features and facilities necessary for the enhanced operation of the parks.
Parks & Open Space	Maintenance	Constructs, maintains, and repairs parks and open space facilities and amenities. Conducts park safety inspections, maintains equipment, and procures supplies for park related maintenance. Coordinates access to public rental/meeting spaces.

Performance Measures

Focus Area: Parks and Public Spaces

Number of days Cuscowilla is utilized for community benefit, including internal County use or fee waivers — Cumulative Year-to-Date (Parks and Open Space)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 26	N/A	N/A
3/31/2026	Maintaining below 26	On Track	17
9/30/2025	Maintaining below 26	Off Track	30

Number of parks acres — activity-based recreation sites per 1,000 unincorporated residents per the Comprehensive Plan — Reported Quarterly (Parks and Open Space)

Target Date	Target	Status	Actual
9/30/2026	Staying above 0.5	N/A	N/A
3/31/2026	Staying above 0.5	On Track	1.89
9/30/2025	Staying above 0.5	On Track	1.89
9/30/2024	Staying above 0.5	On Track	1.89

Percent of residential units in unincorporated Alachua County that have access to a County-operated neighborhood park (within 1-mile for urban or 2-miles for rural) or a community park (within 3-miles for urban or 6-miles for rural) — Reported Annually (Parks and Open Space)

Target Date	Target	Status	Actual
9/30/2026	Staying above 62%	N/A	N/A
3/31/2026	Staying above 62%	On Track	65%
9/30/2025	Staying above 62%	On Track	62%

Number of Parks and Open Spaces capital projects completed — Cumulative Year-to-Date (Parks and Open Space)

Target Date	Target	Status	Actual
9/30/2026	Staying above 2	N/A	N/A
3/31/2026	Staying above 2	On Track	1
9/30/2025	Staying above 2	On Track	4
9/30/2024	Staying above 2	On Track	3

Number of days recreation fields or courts are utilized for programming by contracted partners — Cumulative Year-to-Date (Parks and Open Space)

Target Date	Target	Status	Actual
9/30/2026	Staying above 200	N/A	N/A
3/31/2026	Staying above 200	On Track	154
9/30/2025	Staying above 200	Off Track	119

Focus Area: Governance

Percent of operating expenditures recuperated through revenue at Cuscowilla — Reported Quarterly (Parks and Open Space)

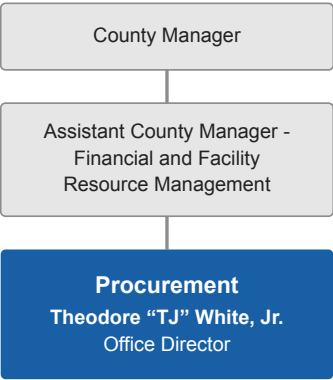
Target Date	Target	Status	Actual
9/30/2026	Staying above 60%	N/A	N/A
3/31/2026	Staying above 60%	Off Track	42.10%
9/30/2025	Staying above 60%	On Track	60%

Percent of operating expenditures recuperated through revenue at the Equestrian Center — Reported Quarterly (Parks and Open Space)

Target Date	Target	Status	Actual
9/30/2026	Staying above 100%	N/A	N/A
4/7/2026	Staying above 100%	Off Track	85.10%
9/30/2025	Staying above 100%	Off Track	49%



PROCUREMENT



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Procurement counts are included in Budget & Fiscal Services	—	—	—	—	—

Description

Procurement facilitates a fair, transparent, and competitive purchasing process that controls costs for Alachua County agencies and the citizens they serve. The office procures the materials, goods, services, construction, and equipment needed by the Board of County Commissioners and the Library District, and also supports Constitutional Officers, other governmental agencies, and the public on request.

Procurement establishes, administers, and interprets the County's procurement policies and procedures, manages the competitive bidding process from solicitation through award, and processes all procurement-related items for the Board's agenda. The office develops and reviews contracts, grants, and related documents for compliance, administers the Procurement Card (P-Card) program for small-dollar purchases, maintains vendor registration, and retains contract and grant records in accordance with Florida's records-retention statutes.

Procurement operates a web-based e-Procurement Portal that has moved competitive solicitations from paper to an online platform, expanding access and transparency for the vendor community. The office also administers a Small Business Program that supports minority- and women-owned business enterprises, advancing equitable participation in County contracting.

BUDGET

Procurement Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ -	\$ -	\$ -
1852 Admin. Services/purchasing	\$ -	\$ -	\$ -
Expenses	\$ 1,252,525	\$ 1,286,882	\$ 1,385,236
1452 Procurement Office	\$ -	\$ -	\$ 1,385,236
1852 Admin. Services/purchasing	\$ 1,252,525	\$ 1,286,882	\$ -

Significant Budget Variances

This business unit was previously organized under Budget & Fiscal Services. No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Procurement	Procurement	Procurement of materials, goods, services, construction and equipment for the BOCC, Library District, Constitutional Officers, the public and other governmental agencies as requested. Responsible for establishing, administering, interpreting and keeping current all procurement related policies and procedures; government minimum wage ordinances; the competitive bidding process; and end-to-end processing of all procurement BoCC agenda items.
Procurement	Contracts and Grants	Develops, revises, and reviews all contracts, grants, and related documents (amendments, task assignments, etc.) assuring compliance with relevant rules and regulations prior to placement on BOCC agenda or submission to the County Manager. Assists with contract and grant related questions. Maintains the sample agreements library and templates in the contracts management software.
Procurement	Procurement Card (P-Card)	The procurement card is a credit card that is assigned to individual employees. The card is used as a method of paying for small dollar items. The administrator acts as the intermediary for establishing and maintaining bank reports and for coordinating all card holder maintenance (adds, changes and closures).
Procurement	Records Retention	Processes contract and grant documents. Maintains contract and grant files in accordance with Records Retention statutes.

Performance Measures

Focus Area: Governance

Percent of vendor awards without valid protests — Reported Quarterly (Procurement)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 95% and 100%	N/A	N/A
3/31/2026	Maintaining between 95% and 100%	On Track	100%
9/30/2025	Maintaining between 95% and 100%	On Track	95.60%
9/30/2024	Maintaining between 95% and 100%	On Track	100%

Percent of purchase order requests processed within target time frame — Reported Quarterly (Procurement)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	On Track	100%
9/30/2025	Staying above 80%	On Track	98%
9/30/2024	Staying above 80%	On Track	95%

Number of P-card transactions — Cumulative Year-to-Date (Procurement)

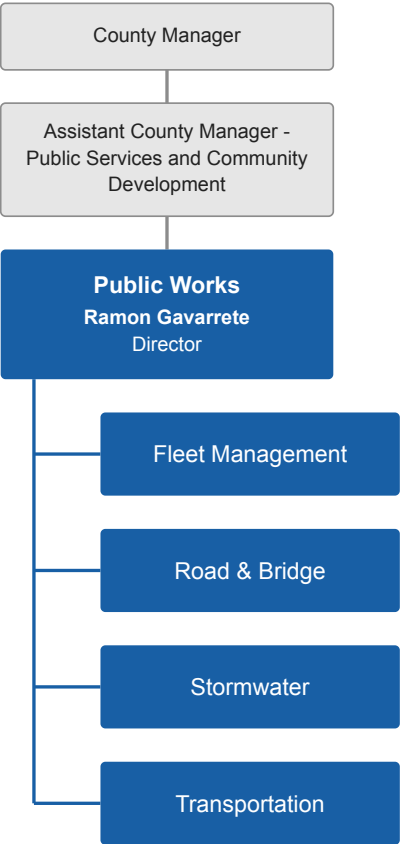
Target Date	Target	Status	Actual
9/30/2026	Staying above 5,000	N/A	N/A
3/31/2026	Staying above 5,000	On Track	4,050
9/30/2025	Staying above 5,000	On Track	8,722
9/30/2024	Staying above 5,000	On Track	8,662

Dollar volume of P-card transactions — Cumulative Year-to-Date (Procurement)

Target Date	Target	Status	Actual
9/30/2026	Staying above \$1,500,000.00	N/A	N/A
3/31/2026	Staying above \$1,500,000.00	On Track	\$1,242,600.00
9/30/2025	Staying above \$1,500,000.00	On Track	\$2,668,942.65
9/30/2024	Staying above \$1,500,000.00	On Track	\$2,634,949.19



PUBLIC WORKS



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Public Works	133	128	149	135	135

Description

Public Works provides stewardship of assigned county-owned Transportation and Drainage infrastructure and equipment and works with the community to support growth that balances environmental, social and community development needs.

Public Works collaborates with the community, county internal operations, and other agencies to plan, build, and maintain the community's infrastructure to the highest standards allowable by providing roadway construction and maintenance through traffic engineering, development review, mowing, grading, stormwater, pavement management, right-of-way maintenance, and traffic maintenance.

BUDGET

Public Works and Fleet Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 36,852,600	\$ 88,505,409	\$ 90,217,030
1100 Fleet Mgmt	\$ 6,892,873	\$ 7,273,180	\$ 6,904,951
5600 Water Utility	\$ 19,140	\$ 29,870	\$ 18,078
6800 Development Review	\$ 75,644	\$ 64,302	\$ 76,400
7900 Road & Bridge	\$ 7,103,988	\$ 12,748,225	\$ 9,295,598
7910 Tip	\$ 21,194,047	\$ 42,987,513	\$ 50,772,840
7919 Candlewood Special Assessment	\$ 2,975	\$ 3,084	\$ 2,970
7920 Stormwater	\$ 1,563,933	\$ 1,970,440	\$ 1,644,964
7923 Quail Street Special Assessment	\$ 0	\$ -	\$ 6,213
7950 Surtax - Roads	\$ -	\$ 23,428,795	\$ 21,495,016
Expenses	\$ 47,674,338	\$ 117,457,562	\$ 121,120,699
1100 Fleet Mgmt	\$ 5,584,445	\$ 6,877,803	\$ 6,567,040
5600 Water Utility	\$ 83,143	\$ 29,870	\$ 18,078
6800 Development Review	\$ 526,854	\$ 706,230	\$ 730,030
7900 Road & Bridge	\$ 8,748,180	\$ 13,386,096	\$ 10,428,761
7910 Tip	\$ 22,756,677	\$ 56,836,394	\$ 66,622,802
7920 Stormwater	\$ 1,340,741	\$ 1,963,476	\$ 1,553,214
7921 Stormwater/npdes	\$ 153,669	\$ 163,175	\$ 163,175
7940 Mtpo/rts/cts	\$ 2,045,742	\$ 2,127,943	\$ 2,385,564
7950 Surtax - Roads	\$ 6,372,754	\$ 35,366,575	\$ 32,652,035

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Fleet Management	Fuel	Provides fuel (gasoline, diesel, and biodiesel) from 2 county-owned bulk stations and an on-site fuel delivery truck. Manages contracts with an outside vendor with multiple fuel sites throughout the county.
Fleet Management	Generators	Manages stationary generators at county-owned facilities, providing maintenance and repair, fuel and fuel storage management, annual load testing, periodic test runs and detailed data logging. Telematics are used to remotely monitor unit run time, fault history, availability and fuel levels.
Fleet Management	Maintenance and Repair	Provides vehicle and equipment repair and maintenance for county operations and support for emergency events.
Fleet Management	Vehicle and Equipment Replacement	Evaluates and procures new and replacement county vehicles and related fleet / motor / generator / small engine equipment.
Road & Bridge	Emergency Response	First response in disasters, event control, and debris disposal - including handling washouts and trees impeding county roadways. Management of emergency operations relating to transportation and public works. All crews and personnel are trained and ready for emergency situations and equipment and resources are loaned to other agencies as needed.
Road & Bridge	Roadway Maintenance	Performs mandated functions related to roadway safety and maintenance, including : Pavement maintenance (pot-hole, drop-off repair, rehabilitation); Localized dust control applications on unpaved roads for documented medical cases; Plantings and landscaping in medians, pedestrian facilities, and drainage areas; Right-of-way mowing; Permit and inspect all utility installations, driveway access, and private landscaping construction within County rights-of-way; Street Light and Fire Hydrant Agreement; Construct new sidewalk connections between existing sidewalks, capacity enhancement, and maintaining existing sidewalks for tripping hazards and ADA requirements; Repair, replace, and maintenance of traffic control devices (signs, markings and signals); Clear zone trimming; Unpaved roadway grading and maintenance.
Stormwater	Stormwater Maintenance	Performs mandated functions related to drainage maintenance and safety; Responds to citizen requests for drainage maintenance and safety issues; Performs stormwater basin maintenance and re-establishes drainage ways county-wide.
Transportation	Construction Inspections	Manages all major rehabilitation, capacity and safety enhancement projects related to the County's transportation infrastructure of 945 miles of roads, 352 storm water basins (different levels of maintenance), 79 signals, and 9 bridges. Duties include permitting, construction inspections, and construction.
Transportation	Development Review	Provides engineering support by performing reviews of paving and grading improvements associated with proposed developments; determines flood zone and flood hazard areas and evaluates infrastructure needs via traffic impact analysis. Administers development regulations for land subdivisions, private site development, right-of-way improvements, storm water management, access management and flood plain management. Makes recommendations to the Development Review Committee on issues regarding operational and safety impacts and storm water improvements and provides technical expertise regarding comprehensive land amendments and rezoning requests. Makes recommendations to the Board of Adjustment on zoning variances and subdivision regulations. Reviews and issues commercial access and paving and drainage improvement permits. Provides flood information and assistance to the public upon request.
Transportation	Engineering	Provides professional engineering support on County functions, including but not limited to: Transportation planning, traffic operations, roadway design, storm water system design, permitting and compliance. Coordinates the Alachua County Transportation Capital Improvement Plan. Coordinates the submittal of projects to the FDOT District 2 Work Program. TPO representative. Maintains roadway and facilities inventory and as-built files. Collects and reports on vehicle crash data. Performs traffic speed studies. Performs design, permitting and contract management for transportation projects.
Transportation	Engineering (Pavement Management Plan)	Provides professional engineering support related to the County's Pavement Management Program (PMP) within the Transportation Capital Improvement Program. Reviews and certifies that all PMP projects are compliant with technical

Division/Office	Program/Service	Description
		standards. Performs design, permitting and contract management for transportation projects.
Transportation	Engineering: Multimodal Accommodation	Establishes and maintains a safe, convenient, efficient automobile, bicycle and pedestrian transportation system. Contracts with RTS to provide services in the unincorporated area of the County. Receives & responds to citizen request for multi-modal needs.
Transportation	Engineering: Signs and Markings	In-house sign shop for the repair, replacement and maintenance of traffic signs and responds to citizens roadway safety and operational concerns.
Transportation	Pollutant Discharge and Flood Mitigation	Performs mandated functions related to requirements of the National Pollutant Discharge Elimination System (NPDES) permit: Litter and debris removal from rights-of-way; Right-of-way mowing; Ditch & basin cleaning, permitting, and erosion & sediment control; Tree trimming in drainage areas (swales, ditches and basins).
Transportation	Real Property, Right-of-Way, GIS, and Surveying	Acquires and disposes of real property, right-of-way and easements. Maintains records for all real property owned by the County. Supports county operations with surveying needs using in-house survey crews. Supports internal GIS services. Reviews and certifies that all record plats are compliant with technical standards. Performs services to acquire land and land rights for County operations. Reviews and processes all applications for plat vacations or street closings.

Performance Measures

Focus Area: Land Use and Infrastructure

Number of driveway requests received — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50	N/A	N/A
3/31/2026	Staying above 50	On Track	94
9/30/2025	Staying above 50	On Track	77
9/30/2024	Staying above 50	On Track	94

Number of driveway requests approved — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 45	N/A	N/A
3/31/2026	Staying above 45	Off Track	39
9/30/2025	Staying above 45	On Track	46
9/30/2024	Staying above 45	On Track	104

Number of stormwater basins maintained — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 50	N/A	N/A
3/31/2026	Staying above 50	At Risk	2
9/30/2025	Staying above 50	On Track	110
9/30/2024	Staying above 50	On Track	106

Focus Area: Transportation

Number of work orders initiated — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 1,500	N/A	N/A
3/31/2026	Staying above 1,500	At Risk	824
9/30/2025	Staying above 1,500	On Track	1,569
9/30/2024	Staying above 1,500	On Track	1,678

Number of work orders completed — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 1,700	N/A	N/A
3/31/2026	Staying above 1,700	At Risk	730
9/30/2025	Staying above 1,700	On Track	1,632
9/30/2024	Staying above 1,700	Off Track	1,500

Number of miles of ditches cleaned — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 8	N/A	N/A
3/31/2026	Staying above 8	At Risk	0.24
9/30/2025	Staying above 8	Off Track	6.69
9/30/2024	Staying above 8	At Risk	1.6

Number of maintenance service requests received — Cumulative Year-to-Date (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 1,500 and 2,000	N/A	N/A
3/31/2026	Maintaining between 1,500 and 2,000	On Track	968
9/30/2025	Maintaining between 1,500 and 2,000	On Track	2,177
9/30/2024	Maintaining between 1,500 and 2,000	On Track	2,262

Percent of service requests closed — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	At Risk	24.30%
9/30/2025	Staying above 80%	Off Track	70%
9/30/2024	Staying above 80%	Off Track	45%

2026 Comment: Artificially low due to the transition from Cityworks to Citywide. Total service requests (denominator) include all service requests transferred from Cityworks.

Number of miles of unimproved roads graded — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 500	N/A	N/A
3/31/2026	Staying above 500	At Risk	249.77

Target Date	Target	Status	Actual
9/30/2025	Staying above 500	Off Track	412.01
9/30/2024	Staying above 500	On Track	462.77

Pavement marking maintenance — miles completed — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 25	N/A	N/A
3/31/2026	Staying above 25	On Track	31.3
9/30/2025	Staying above 25	Off Track	20.04
9/30/2024	Staying above 25	At Risk	0

Number of miles of trees trimmed on right-of-way — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 8	N/A	N/A
3/31/2026	Staying above 8	On Track	72.19
9/30/2025	Staying above 8	On Track	136.09
9/30/2024	Staying above 8	On Track	46.77

Number of linear feet of sidewalk repaired/replaced — Reported Quarterly (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 1,500	N/A	N/A
3/31/2026	Staying above 1,500	On Track	2,290
9/30/2025	Staying above 1,500	On Track	1,463.33
9/30/2024	Staying above 1,500	On Track	7,445

Number of miles of right-of-way mowed (internal and contracted) — Cumulative Year-to-Date (Transportation)

Target Date	Target	Status	Actual
9/30/2026	Staying above 500	N/A	N/A
3/31/2026	Staying above 500	At Risk	21.35
9/30/2025	Staying above 500	On Track	833.23
9/30/2024	Staying above 500	On Track	640.59

2026 Comment: Low number due to the Citywide transition; we are currently reorganizing the way mowing work orders are tracked. A reliable metric will be reflected in the Q3 submission.

Focus Area: Governance

Percent of breakdowns resulting in unscheduled downtime not identified during preventive maintenance service — goal is to reduce preventable breakdowns — Reported Quarterly (Fleet Management)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 2%	N/A	N/A
4/1/2026	Maintaining below 2%	N/A	1%
9/30/2025	Maintaining below 2%	On Track	1%
9/30/2024	Maintaining below 2%	On Track	1%

Percent of unsatisfactory fleet repairs — Reported Quarterly (Fleet Management)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 2%	N/A	N/A
3/31/2026	Maintaining below 2%	Off Track	2.10%
9/30/2025	Maintaining below 2%	On Track	2%
9/30/2024	Maintaining below 2%	On Track	1%

Percent of time Fleet Technicians report as accountability time — Reported Quarterly (Fleet Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 95%	N/A	N/A
3/31/2026	Staying above 95%	On Track	98%
9/30/2025	Staying above 95%	On Track	96.60%
9/30/2024	Staying above 95%	On Track	97%

Percent labor rate is below market rate — Reported Quarterly (Fleet Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 16%	N/A	N/A
3/31/2026	Staying above 16%	On Track	29%
9/30/2025	Staying above 16%	On Track	50%
9/30/2024	Staying above 16%	On Track	63%

Percent of fleet technician work hours recorded on work orders (Fleet Management) — Reported Quarterly

Target Date	Target	Status	Actual
9/30/2026	Staying above 75%	N/A	N/A
3/31/2026	Staying above 75%	On Track	83%

Percent of time on-road and off-road vehicles are ready and available for use (Fleet Management) — Reported Quarterly

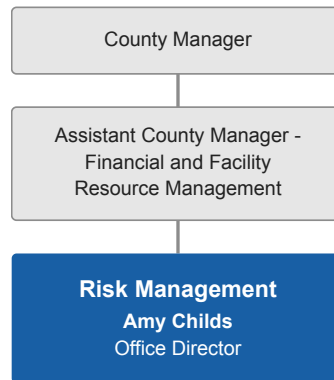
Target Date	Target	Status	Actual
9/30/2026	Staying above 75%	N/A	N/A
3/31/2026	Staying above 75%	On Track	83%

Percent of services completed within the expected labor time listed in the fleet information system (Fleet Management) — Reported Quarterly

Target Date	Target	Status	Actual
9/30/2026	Staying above 80%	N/A	N/A
3/31/2026	Staying above 80%	On Track	83%



RISK MANAGEMENT



FTE Counts

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Risk Management counts are included in Budget & Fiscal Services	—	—	—	—	—

Description

Risk Management administers the County's insurance programs, including the self-insured and commercially insured property, liability, and workers' compensation program, as well as the self-funded health insurance and employee benefits program. These programs provide coverage and services to the Board of County Commissioners, the Library District, and the Constitutional Offices, including the Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of Court.

Through its Safety and Loss Prevention Program, Risk Management conducts workplace safety inspections, accident investigations, and employee training to promote a safe and healthy work environment while reducing the County's exposure to loss. By prudently managing these programs and the County's self-insurance funds, Risk Management helps safeguard the financial stability of County operations and supports the health, safety, and well-being of its workforce.

Risk Management oversees the County's self-funded health insurance plan, employee benefits, wellness initiatives, and the Employee Health and Wellness Center, which provides primary care and wellness services to employees, retirees, and dependents enrolled in the County's health plan.

BUDGET

Risk Management Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 7,967,317	\$ 14,537,118	\$13,713,427
1453 Risk Management Office	\$ -	\$ -	\$13,713,427
1853 Admin. Services/risk Mgmt	\$ 7,967,317	\$ 14,537,118	\$ -
Expenses	\$12,869,225	\$ 18,021,684	\$20,113,430
1453 Risk Management Office	\$ -	\$ -	\$12,998,436
1853 Admin. Services/risk Mgmt	\$ 7,811,115	\$ 11,893,216	\$ -

Significant Budget Variances

This business unit was previously organized under Budget & Fiscal Services. No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Risk Management	Commercially Insured and Self-Insured Property and Casualty programs	Provides comprehensive property, liability, and workers' compensation programs designed to mitigate and protect employees, citizens and the County from financial loss.
Risk Management	Employee Benefits, Retirement and Wellness Programs	Administers and monitors the County's Self-funded health insurance program to ensure legal compliance and stable fiscal management. Risk Management also administers employee benefits, retirement and wellness programs.
Risk Management	Employee Health and Wellness Center	Provides primary care and wellness services to employees, retirees, and dependents enrolled in the County's health insurance plan.
Risk Management	Property & Casualty Claims Administration	Risk Management, along with a Third-Party Administrator, provides administration for all claims including investigations, administration, and payments for the County's self-funded insurance programs.
Risk Management	Safety and Loss Prevention	Work site safety inspections, accident investigations, safety and loss control trainings, policies and educational programs to assure employees a safe and healthy work environment.

Performance Measures

Focus Area: Governance

Percent Worker's Compensation lost time cases per 1,000 FTE — Reported Quarterly (Risk Management)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 0% and 0.15%	N/A	N/A
3/31/2026	Maintaining between 0% and 0.15%	On Track	0%
9/30/2025	Maintaining between 0% and 0.15%	Off Track	2%
9/30/2024	Maintaining between 0% and 0.15%	On Track	0%

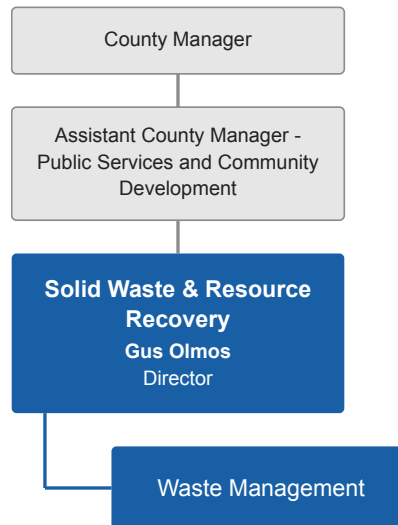
2026 Comment: 2 cases during the quarter.

Percent change in total healthcare costs — Reported Quarterly (Risk Management)

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 10%	N/A	N/A
3/31/2026	Maintaining below 10%	Off Track	16%
9/30/2025	Maintaining below 10%	Off Track	14%
9/30/2024	Maintaining below 10%	On Track	3%



SOLID WASTE AND RESOURCE RECOVERY



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Solid Waste & Resource Recovery	64	64	62	64	64

Description

Solid Waste and Resource Recovery (SWRR) provides clean, efficient, economical, and environmentally sound management of solid waste resources in Alachua County with a focus on transitioning the disposal and transfer system to a resource recovery-based system to maximize the efficient and cost-effective use of our resources and promote circular-economy principles.

Solid Waste and Resource Recovery provides a variety of solid waste and resource recovery management services, including receiving, collecting, processing, recycling, reusing and transporting solid waste.

SWRR continues to support the Climate Action Plan by evaluating and implementing circular-economy strategies while addressing infrastructure and capacity issues at the Leveda Brown Environmental Park and rural collection centers.

Solid Waste and Resource Recovery Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 32,393,845	\$ 40,407,294	\$ 47,249,363
5510 Lafayette Grant	\$ 15,253	\$ 17,000	\$ 17,000
5520 Gilchrist Grant	\$ 25,852	\$ 31,000	\$ 31,000
5525 Putnam Grant	\$ 37,893	\$ 33,000	\$ 33,000
5530 Dixie Grant	\$ 21,900	\$ 25,000	\$ 25,000
5541 Hazardous Waste Collections	\$ 134,364	\$ 104,159	\$ 127,768
5542 Baker Grant	\$ 18,639	\$ 19,000	\$ 19,000
5543 Union Grant	\$ 19,539	\$ 20,000	\$ 20,000
5544 Nassau Grant	\$ 46,063	\$ 60,000	\$ 60,000
5545 Bradford Grant	\$ 20,946	\$ 22,500	\$ 22,500
5550 Columbia Grant	\$ 45,422	\$ 49,000	\$ 49,000
7600 Solid Waste	\$ 7,437,641	\$ 10,851,577	\$ 10,002,518
7610 Collection Center	\$ 2,856,829	\$ 5,886,313	\$ 6,358,058
7620 Waste Alternatives	\$ 4,274,745	\$ 5,169,456	\$ 7,680,668
7621 Waste Alternatives-Tools for Schools	\$ 20	\$ 9,641	\$ -
7623 Audobon Grant	\$ -	\$ 2,958	\$ -
7630 Transfer Station	\$ 3,195	\$ 9,978	\$ 7,500
7640 Waste Management	\$ 14,629,132	\$ 14,657,914	\$ 19,779,722
7650 Closure/post Closure	\$ 103,757	\$ 158,282	\$ 312,933
7660 Material Recovery Facility	\$ 2,702,655	\$ 3,280,516	\$ 2,703,696
Expenses	\$ 27,877,348	\$ 32,529,444	\$ 31,482,830
5510 Lafayette Grant	\$ 15,253	\$ 17,000	\$ 17,000
5520 Gilchrist Grant	\$ 25,852	\$ 31,000	\$ 31,000
5525 Putnam Grant	\$ 37,893	\$ 33,000	\$ 33,000
5530 Dixie Grant	\$ 21,900	\$ 25,000	\$ 25,000
5541 Hazardous Waste Collections	\$ 903,373	\$ 1,082,351	\$ 1,155,096
5542 Baker Grant	\$ 18,639	\$ 19,000	\$ 19,000
5543 Union Grant	\$ 19,539	\$ 20,000	\$ 20,000
5544 Nassau Grant	\$ 46,063	\$ 60,000	\$ 60,000
5545 Bradford Grant	\$ 20,946	\$ 22,500	\$ 22,500
5550 Columbia Grant	\$ 45,422	\$ 49,000	\$ 49,000
7600 Solid Waste	\$ 7,125,380	\$ 7,889,471	\$ 7,593,852
7605 Solid Wste Resource Recovery Prk	\$ 181,723	\$ 261,725	\$ 181,724
7606 Solid Wste Matl Rec Facility Exp	\$ 13,132	\$ 14,563	\$ 13,133
7610 Collection Center	\$ 3,285,362	\$ 4,047,137	\$ 4,064,139
7620 Waste Alternatives	\$ 777,498	\$ 1,008,378	\$ 848,649
7621 Waste Alternatives-Tools for Schools	\$ 4,264	\$ 17,874	\$ 7,321
7623 Audobon Grant	\$ -	\$ 2,958	\$ -
7630 Transfer Station	\$ 8,580,477	\$ 9,623,779	\$ 8,588,487
7631 Transfer Station-hauling	\$ 2,689,528	\$ 3,056,527	\$ 3,321,594
7633 Closed Lf Compliance	\$ 291,414	\$ 396,378	\$ 572,682
7640 Waste Management	\$ 822,936	\$ 1,237,573	\$ 1,440,173
7650 Closure/post Closure	\$ 14,470	\$ 141,282	\$ 295,933
7660 Material Recovery Facility	\$ 2,936,284	\$ 3,472,948	\$ 3,123,547

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Waste Management	Engineering / Compliance	Provides permit and compliance monitoring of county-operated solid waste management facilities and closed landfills. Provides continual analysis and evaluation of solid waste systems and makes recommendations for system improvements.
Waste Management	Hazardous Waste	Provides a countywide system for the proper disposal, reuse, and recycling of hazardous materials and waste generated by households and small businesses. Manages a central hazardous waste collection and management facility and five Hazardous Waste drop-off locations throughout the county. Conducts mobile hazardous waste collection events and provides public education on the proper management of hazardous waste.
Waste Management	Materials Recovery Facility	Countywide services for the processing, marketing, and sale of recyclable materials collected in Alachua County. Provides services to residential, government and private sector customers for the recycling of materials.
Waste Management	Rural Collection Centers	Provides environmentally sound collection sites for residents to drop off solid waste, recycling, yard waste, household hazardous waste; and the reuse of lightly used household items.
Waste Management	Special Assessments	Accurately maintains the solid waste assessments within the requirements of FSS Ch. 197. Provides assessment information to Budget and Fiscal Services.
Waste Management	Transfer Station	Environmentally sound countywide solid waste collection and disposal through transfer operations and hauling to an out-of-county landfill. Provides for recycling of vegetative waste, pallets, waste tires, scrap metal, and appliances.
Waste Management	Waste Alternatives	Provides educational and community outreach programs to promote waste reduction, recycling, and other efforts to meet the County's circular-economy goals. Produces the solid waste management and recycling report as required by the Florida Department of Environmental Protection (FDEP).
Waste Management	Waste Collection	Provides solid waste, recycling, yard waste, bulk, and white goods collection in the unincorporated curbside collection area.

Performance Measures

Focus Area: Waste Management

Number of total tons of recycled materials in all categories – Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 3,300	N/A	N/A
3/31/2026	Staying above 3,300	On Track	3,350
9/30/2025	Staying above 3,300	On Track	3,429

Number of total tons of solid waste hauled to the landfill – Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 49,000 and 52,000	N/A	N/A
3/31/2026	Maintaining between 49,000 and 52,000	Off Track	48,288.09
9/30/2025	Maintaining between 49,000 and 52,000	On Track	53,296

**Number of average pounds per day of residential and commercial solid waste collected per capita
— Reported Annually (Waste Management)**

Target Date	Target	Status	Actual
9/30/2026	Maintaining below 5	N/A	N/A
12/31/2025	Maintaining below 5	On Track	5.19
9/30/2025	Maintaining below 5	On Track	5.19

**Number of total tons of hazardous materials collected in all categories – Reported Quarterly
(Hazardous Waste)**

Target Date	Target	Status	Actual
9/30/2026	Staying above 130	N/A	N/A
3/31/2026	Staying above 130	On Track	139.26
9/30/2025	Staying above 130	On Track	132.4

Number of total outreach events — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 35	N/A	N/A
4/20/2026	Staying above 35	On Track	56
9/30/2025	Staying above 35	On Track	54

Number of tons of mixed paper recycled — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 200	N/A	N/A
3/31/2026	Staying above 200	On Track	275
9/30/2025	Staying above 200	On Track	217

Number of tons of cardboard recycled — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 2,200	N/A	N/A
3/31/2026	Staying above 2,200	On Track	2,211
9/30/2025	Staying above 2,200	On Track	2,397

Number of tons of aluminum cans recycled — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40	N/A	N/A
3/31/2026	Staying above 40	On Track	43
9/30/2025	Staying above 40	On Track	43

Number of tons of metal cans recycled — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40	N/A	N/A
3/31/2026	Staying above 40	On Track	65
9/30/2025	Staying above 40	On Track	44

Number of tons of glass recycled — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 400	N/A	N/A

Target Date	Target	Status	Actual
3/31/2026	Staying above 400	On Track	529
9/30/2025	Staying above 400	On Track	489

Number of tons of plastic containers recycled — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 230	N/A	N/A
3/31/2026	Staying above 230	On Track	227
9/30/2025	Staying above 230	On Track	239

Number of tons of oil recycled — Reported Quarterly (Hazardous Waste)

Target Date	Target	Status	Actual
9/30/2026	Staying above 45	N/A	N/A
3/31/2026	Staying above 45	Off Track	34.23
9/30/2025	Staying above 45	On Track	44.56

Number of tons of paint recycled — Reported Quarterly (Hazardous Waste)

Target Date	Target	Status	Actual
9/30/2026	Staying above 10	N/A	N/A
3/31/2026	Staying above 10	On Track	24.04
9/30/2025	Staying above 10	On Track	18.37

Number of tons of electronic waste recycled — Reported Quarterly (Hazardous Waste)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40	N/A	N/A
3/31/2026	Staying above 40	On Track	44.13
9/30/2025	Staying above 40	On Track	45.8

Number of tons of other hazardous waste materials recycled – Reported Quarterly (Hazardous Waste)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40	N/A	N/A
3/31/2026	Staying above 40	Off Track	36.86
9/30/2025	Staying above 40	Off Track	23.67

Number of Leveda Brown Environmental Park Tours — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 5	N/A	N/A
3/31/2026	Staying above 5	On Track	9
9/30/2025	Staying above 5	On Track	8

Number of Tools For Schools Events — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 17	N/A	N/A
3/31/2026	Staying above 17	On Track	36
9/30/2025	Staying above 17	On Track	33

Number of Public Education Events — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 8	N/A	N/A
3/31/2026	Staying above 8	Off Track	7
9/30/2025	Staying above 8	Off Track	6

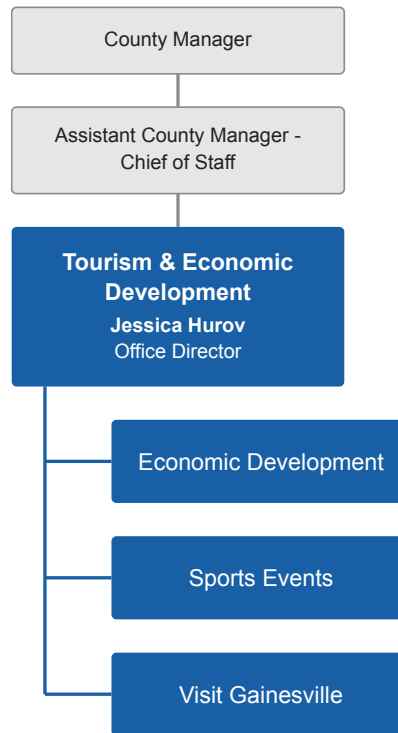
Number of Other Outreach Events — Reported Quarterly (Waste Management)

Target Date	Target	Status	Actual
9/30/2026	Staying above 10	N/A	N/A
4/20/2026	Staying above 10	Off Track	4
9/30/2025	Staying above 10	Off Track	7





TOURISM AND ECONOMIC DEVELOPMENT



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
Tourism & Economic Development	9	9	10	12	14

Description

Tourism and Economic Development (encompassing Alachua County's Destination Marketing Organization (DMO), Economic Development Organization (EDO), and Film Commission) promotes the county to visitors, supports nonprofits and local businesses through grants and sponsorships, and advances economic prosperity through targeted programs and partnerships. Tourism initiatives support events, attractions, and venues that contribute to the visitor's experience. Economic development efforts focus on business attraction, retention, expansion, workforce support, and entrepreneurial growth. Tourism and Economic Development provides resources, technical assistance, and collaborative opportunities to help businesses and communities thrive throughout Alachua County.

BUDGET

Tourism & Economic Development	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 15,991,752	\$ 23,570,733	\$ 22,736,755
1770 Economic Development	\$ 1,977,900	\$ 700,000	\$ 800,000
4500 Economic Environment	\$ -	\$ -	\$ 2,286,090
4502 Fairgrounds/parks Initiative	\$ 797,099	\$ 3,536,478	\$ 1,992,732
4510 Visitors & Convention Bureau	\$ 6,735,506	\$ 11,899,515	\$ 9,326,583
4515 Alachua County Sports Complex	\$ 381,841	\$ -	\$ 2,181,350
4530 Special Events	\$ 2,655,572	\$ 3,879,880	\$ 2,755,000
4540 TPD Grant	\$ 3,443,834	\$ 3,554,860	\$ 3,395,000
Expenses	\$ 16,235,678	\$ 19,326,882	\$ 21,827,569
1770 Economic Development	\$ 6,635,412	\$ 1,405,000	\$ 1,600,000
4500 Economic Environment	\$ -	\$ -	\$ 2,286,090
4501 Economic Development	\$ 306,503	\$ 5,083,639	\$ 5,108,418
4502 Fairgrounds/parks Initiative	\$ 835,764	\$ 3,499,978	\$ 725,128
4510 Visitors & Convention Bureau	\$ 6,161,794	\$ 5,958,385	\$ 6,976,582
4515 Alachua County Sports Complex	\$ 95,090	\$ -	\$ 2,181,350
4530 Special Events	\$ 589,791	\$ 1,979,880	\$ 905,000
4531 World Masters	\$ -	\$ -	\$ 500,001
4540 TPD Grant	\$ 1,611,324	\$ 1,400,000	\$ 1,545,000

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
Economic Development	Community Redevelopment Agency (CRA)	Administration of the Community Redevelopment Agency (CRA) and Gainesville Community Reinvestment Area (GCRA) payments.
Economic Development	Economic Development	Expands collaboration between county and other economic development stakeholders and manages specific projects with significant community visibility. Assists smaller municipalities and businesses in identifying opportunities for economic expansion and promotes county industrial areas. Coordinates efforts with economic agencies and incentives for applicants such as coordination of approval for the Industrial Revenue Bonds.
Economic Development	Strategic Initiatives & Food Systems	Coordinates county-wide strategic initiatives with a specialized focus on strengthening the local food economy and agricultural resilience. The program manages the phased development of the Alachua County Food Hub concept, including aggregation and distribution pilot projects, and administers the Small Farmer Grant program to provide direct financial support to local producers. Additional core services include the development of data-driven resources like the Foodshed Mapping Tool, conducting market research such as the Farmers Market Survey, and leading related public awareness campaigns.
Sports Events	Sports and Events Center Management	Provides management and operational oversight of the Alachua County Sports and Events Center. As a premier regional destination for indoor athletics and multi-use events, the office coordinates facility logistics, event recruitment, and stakeholder partnerships to maximize venue utilization. Core functions focus on driving sports tourism (a key economic driver) by hosting high-impact tournaments, meets, and community events that generate spending in the local economy and enhance Alachua County's reputation as a world-class sports destination.
Visit Gainesville, Alachua County FL	Destination Marketing Organization and Visitors and Convention Bureau	A full-service visitor's bureau that is completely funded by the Local Option Tourist Tax. Visit Gainesville, Alachua County is the official destination marketing and management organization that directs, facilitates, and coordinates marketing, public relations, advertising and promotions to attract tourists to Alachua County, incorporating research, stakeholder engagement and destination management best practices. Core functions include Marketing, Advertising and Public Relations, Visitor Services, Grant Management, What's Good Official Weekly Event Guide, Market Data Analysis and Reporting, Hotel RFP's and Conferences, Outreach and Event Sponsorships.

Performance Measures

Focus Area: Economic Development

Percent of Alachua County hotel room occupancy — Calendar Year-to-Date (Visit Gainesville, Alachua County, FL)

Target Date	Target	Status	Actual
9/30/2026	Staying above 65%	N/A	N/A
3/31/2026	Staying above 65%	On Track	67%
9/30/2025	Staying above 65%	On Track	70.30%
9/30/2024	Staying above 65%	On Track	71%

Dollars received through Tourist Tax collections — Reported Annually (Visit Gainesville, Alachua County, FL)

Target Date	Target	Status	Actual
9/30/2026	Maintaining between 1,000,000 and 6,000,000	N/A	N/A
9/30/2025	Maintaining between 1,000,000 and 6,000,000	On Track	9,434,495.67
9/30/2024	Maintaining between 1,000,000 and 6,000,000	On Track	8,697,607.14
9/30/2023	Maintaining between 1,000,000 and 6,000,000	On Track	8,206,660.72

Number of advertising impressions across all media — Cumulative-Year-to-Date (Visit Gainesville, Alachua County, FL)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40,000,000	N/A	N/A
3/31/2026	Staying above 40,000,000	On Track	54,562,275
9/30/2025	Staying above 40,000,000	On Track	114,610,368

Number of unique visitors to the Tourism website — Cumulative-Year-to-Date (Visit Gainesville, Alachua County, FL)

Target Date	Target	Status	Actual
9/30/2026	Staying above 800,000	N/A	N/A
3/31/2026	Staying above 800,000	Off Track	328,634
9/30/2025	Staying above 800,000	Off Track	555,828

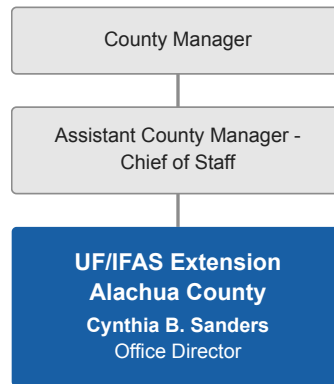
Number of unique businesses and organizations applying for tourism funding — Cumulative-Year-to-Date (Visit Gainesville, Alachua County, FL)

Target Date	Target	Status	Actual
9/30/2026	Staying above 60	N/A	N/A
3/31/2026	Staying above 60	On Track	75
9/30/2025	Staying above 60	On Track	102

2026 Comment: Cumulative fiscal year to date



UF/IFAS EXTENSION ALACHUA COUNTY



FTE Count

Business Unit	FY2022	FY2023	FY2024	FY2025	FY2026
UF/IFAS Extension Alachua County	10	10	10	10	10

Description

UF/IFAS Extension, Alachua County, is a partnership between the Alachua County Board of County Commissioners, University of Florida/IFAS, and the United States Dept. of Agriculture. UF/IFAS Extension provides scientifically based agricultural, human, and natural resource knowledge that citizens use in making informed decisions, which contribute to an improved quality of life in Alachua County.

BUDGET

			FY27 County Manager Budget
UF IFAS Budget	FY25 Actual	FY26 Adopted	
Revenue	\$ 30,777	\$ 1,200	\$ 1,200
2920 Ag Ext	\$ 30,777	\$ 1,200	\$ 1,200
Expenses	\$ 687,234	\$ 714,381	\$ 749,118
2920 Ag Ext	\$ 687,234	\$ 714,381	\$ 749,118

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.

Summary of Services

Division/Office	Program/Service	Description
UF/IFAS Extension Alachua County	4-H Youth Development	Develops youth leadership, life skills, and responsible citizenship through the Alachua County 4-H Youth Development program for youth ages 5–18. Coordinates community clubs, school enrichment, camps, and competitive events led by trained adult volunteers. Manages youth education activities for the Alachua County Youth Fair and Livestock Show, shooting sports, and countywide 4-H events.
UF/IFAS Extension Alachua County	4-H, Family and Consumer Sciences, Horticulture and Agricultural services (ORIGINAL)	Provides informal educational programs and unbiased scientific information to citizens through seminars, workshops, demonstrations, field days, newsletters, brochures, fact sheets, or individual consultations. Individual services include crop, livestock and pesticide recommendations, pest identification, soil and forage testing, financial management, food preservation and safety, youth development, etc. Currently, all 67 Florida counties have an Extension Office, with funding provided by the County and UF/IFAS.
UF/IFAS Extension Alachua County	Agriculture and Natural Resources	Supports agricultural production and natural resource stewardship for row crop and forage producers, landowners, and public employees. Conducts restricted-use pesticide certification training and continuing education for agricultural producers and public employees under FL Chapters 482 and 487. Maintains a plant diagnostic service for identification of crop diseases, insects, and other plant health issues.
UF/IFAS Extension Alachua County	Commercial Horticulture	Serves the commercial horticulture and green industry sector with production guidance, best management practices, and integrated pest management for vegetable, fruit, and ornamental producers. Conducts pesticide certification training for agricultural and green industry professionals under FL Chapters 482 and 487. Administers the Green Industries Best Management Practices (GI-BMP) certification for landscaping and green industry professionals. Supports agricultural entrepreneurship through farm business planning and beginning farmer education. Provides bilingual services and educational materials.
UF/IFAS Extension Alachua County	Environmental Horticulture	Provides residential horticulture and environmental stewardship services through the Master Gardener Volunteer program, Florida-Friendly Landscaping program, and school garden enrichment programming. Master Gardener Volunteers staff public help desks, conduct landscape evaluations, and deliver community education on sustainable gardening, water conservation, and natural resource protection.
UF/IFAS Extension Alachua County	Extension Administration	Provides overall leadership and management of the UF/IFAS Extension Alachua County office. Serves as liaison with the Alachua County Board of County Commissioners and UF/IFAS administration. Manages faculty, staff, county budget, and facility operations. Coordinates office-wide programming and compliance with federal, state, and county policies.
UF/IFAS Extension Alachua County	Family and Consumer Sciences	Promotes community health and wellness through nutrition education, chronic disease prevention, and food safety services for adult and youth audiences. Supports food entrepreneurs through Cottage Food Law education and safe food production training.
UF/IFAS Extension Alachua County	Livestock	Supports the profitability of livestock operations through research-based production services in beef cattle management, pasture and forage systems, animal nutrition, and herd health. Coordinates market animal programming for the Alachua County Youth Fair and Livestock Show.

Performance Measures

Focus Area: Economic Development

Number of Farmers Market permits requested to sell in local markets — Cumulative Year-to-Date (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 25	N/A	N/A
3/31/2026	Staying above 25	On Track	12
9/30/2025	Staying above 25	On Track	34

Number of Commercial Agriculture customer contacts — Cumulative Year-To-Date (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 40,000	N/A	N/A
3/31/2026	Staying above 40,000	On Track	9,398
9/30/2025	Staying above 40,000	On Track	138,373
9/30/2024	Staying above 40,000	On Track	42,181

Focus Area: Environment and Conservation

Number of Home Horticulture customers requesting Florida Friendly and Gardening Practices information — Cumulative-Year-To-Date (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 4,000	N/A	N/A
3/31/2026	Staying above 4,000	On Track	9,410
9/30/2025	Staying above 4,000	On Track	22,615
9/30/2024	Staying above 4,000	On Track	12,449

Focus Area: Public Health, Social, and Youth Services

Number of IFAS customers requesting pesticide safety training and exam — Reported Quarterly (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 45	N/A	N/A
3/31/2026	Staying above 45	On Track	215
9/30/2025	Staying above 45	On Track	196
9/30/2024	Staying above 30	On Track	870

Number of Family and Consumer Sciences customer contacts — Cumulative Year-To-Date (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 300	N/A	N/A
3/31/2026	Staying above 300	On Track	960
9/30/2025	Staying above 300	On Track	1,470
9/30/2024	Staying above 300	On Track	1,928

Number of youth currently enrolled in 4-H programs — Reported Quarterly (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 200	N/A	N/A
3/31/2026	Staying above 200	On Track	367
9/30/2025	Staying above 200	On Track	445
9/30/2024	Staying above 200	On Track	369

Number of current 4-H volunteers — Reported Quarterly (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 150	N/A	N/A
3/31/2026	Staying above 150	Off Track	89
9/30/2025	Staying above 150	Off Track	81
9/30/2024	Staying above 150	Off Track	88

Number of 4-H customer contacts — Cumulative Year-To-Date (UF/IFAS Extension Alachua County)

Target Date	Target	Status	Actual
9/30/2026	Staying above 2,500	N/A	N/A
3/31/2026	Staying above 2,500	On Track	5,959
9/30/2025	Staying above 2,500	On Track	11,499
9/30/2024	Staying above 2,500	On Track	4,974



NON-DEPARTMENTAL

Description

This collection of funds includes, but is not limited to: Debt Service, Reserves, Special Expense, Indirect Costs, and County-wide revenue and transfer activities. These County-wide accounts are managed in a professional and accurate manner as stipulated by Florida Statutes and Generally Accepted Accounting Principles.

County-Wide Revenue and Transfer Activities

Efficiently manages and accounts for intra-departmental transfers and transfers to the constitutional offices in addition to non-department specific revenue receipts while complying with Florida Statutes and Generally Accepted Accounting Principles.

Debt Service

Ensures that the long-term debt of Alachua County is administered in the most cost-efficient and prudent manner possible within the parameters of Generally Accepted Accounting Principles and Florida Statutes. Funds set up for Debt Service are used to record budget, liabilities, and payment of principal and interest related to the long-term debt of Alachua County.

Indirect Costs

A recognized accounting/budgeting methodology used to apportion costs incurred by the General Fund. Indirect costs include central services shared with other funds. Such costs include shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g., legal, fiscal services, human resources, facilities, maintenance, technology).

Reserves

Sufficient reserves are budgeted to provide funding for unanticipated contingencies. The Board of County Commissioners' approval is required to expend these funds.

Special Expense

The Special Expense budget accounts for expenditures which are non-departmental in nature. This budget includes such programs as unemployment compensation for Board departments, external auditor costs, the Value Adjustment Board attorneys, and the cost for TRIM mailing. The use of these funds requires specific approval from the Assistant County Manager for Budget & Fiscal Services.

NON DEPARTMENTAL BUDGET	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 445,777,303	\$ 520,056,088	\$ 577,768,107
0000 Non-departmental	\$ 306,079,482	\$ 410,463,548	\$ 425,104,005
0040 Disaster Preparedness	\$ 6,200,000	\$ 2,020,000	\$ 1,500,000
0050 Hurricane Irma	\$ -	\$ -	\$ -
0051 Hurricane Ian	\$ -	\$ -	\$ -
0052 Tropical Storm Nicole	\$ -	\$ -	\$ -
0053 Hurricane Idalia	\$ 333,087	\$ -	\$ -
0054 Hurricane Debby	\$ -	\$ -	\$ -
0055 Hurricane Helene	\$ 1,836	\$ -	\$ -
0056 Hurricane Milton	\$ -	\$ -	\$ -
0060 COVID-19	\$ 6,740,612	\$ 1,000,000	\$ -
0064 American Rescue Plan Act	\$ -	\$ 20,935,600	\$ -
0065 Cares Act FDEM - Y2273	\$ -	\$ -	\$ -
0410 Transfers	\$ -	\$ -	\$ -
0430 Debt Service	\$ 21,810,079	\$ 25,118,270	\$ 19,566,704
0440 Reserves	\$ -	\$ -	\$ -
0450 Computer Replacement	\$ -	\$ -	\$ -
0455 Ccc - Equipment Replacement	\$ (990,959)	\$ 344,310	\$ 344,310
0460 Vehicle Replacement	\$ 178,507	\$ -	\$ -
0490 Special Expense	\$ 105,350,772	\$ 60,109,360	\$ 131,179,088
0492 Special Expense - Debt	\$ -	\$ -	\$ -
1500 Children's Trust of Alachua Cty	\$ 73,887	\$ 65,000	\$ 74,000
Expenses	\$ 176,902,219	\$ 191,985,338	\$ 230,266,541
0000 Non-departmental	\$ 17,730,729	\$ 19,199,351	\$ 20,956,428
0040 Disaster Preparedness	\$ -	\$ 2,000,000	\$ 1,500,000
0050 Hurricane Irma	\$ -	\$ -	\$ -
0051 Hurricane Ian	\$ -	\$ -	\$ -
0052 Tropical Storm Nicole	\$ -	\$ -	\$ -
0053 Hurricane Idalia	\$ -	\$ -	\$ -
0054 Hurricane Debby	\$ 4,377	\$ -	\$ -
0055 Hurricane Helene	\$ 6,367,137	\$ -	\$ -
0056 Hurricane Milton	\$ 173,440	\$ -	\$ -
0060 COVID-19	\$ 6,720,612	\$ 1,020,000	\$ -
0064 American Rescue Plan Act	\$ 3,987,736	\$ 16,250,000	\$ -
0065 Cares Act FDEM - Y2273	\$ 50,000	\$ 100,000	\$ 50,000
0400 Non-departmental	\$ -	\$ -	\$ -
0410 Transfers	\$ -	\$ -	\$ -
0430 Debt Service	\$ 36,027,973	\$ 27,269,393	\$ 25,189,298
0440 Reserves	\$ -	\$ 75,574,767	\$ 64,124,428
0450 Computer Replacement	\$ -	\$ -	\$ -
0455 Ccc - Equipment Replacement	\$ -	\$ -	\$ -
0460 Vehicle Replacement	\$ 5,602,416	\$ -	\$ -
0470 Pharmacy	\$ -	\$ -	\$ 3,164,900
0490 Special Expense	\$ 99,783,034	\$ 50,571,827	\$ 115,281,487
0491 2010 Census	\$ -	\$ -	\$ -
0492 Special Expense - Debt	\$ 454,765	\$ -	\$ -
1500 Children's Trust of Alachua Cty	\$ -	\$ -	\$ -

FL ARTS Tag Program	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 9,173	\$ 47,459	\$ 52,651
1815 FL Arts Tag Program	\$ 9,173	\$ 47,459	\$ 52,651
Expenses	\$ 5,180	\$ 47,459	\$ 52,651
1815 FL Arts Tag Program	\$ 5,180	\$ 47,459	\$ 52,651

MTPO BILLING	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ -	\$ -	\$ -
6597 MTPO	\$ -	\$ -	\$ -
Expenses	\$ -	\$ -	\$ 562,661
6597 MTPO	\$ -	\$ -	\$ 562,661

CAREER SOURCE BILLING	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 4,093,512	\$ 4,351,947	\$ 4,694,959
4600 CSNCFL - Admin	\$ 1,790,913	\$ 4,351,947	\$ 4,694,959
4601 CSNCFL - Indirect Program Costs	\$ -	\$ -	\$ -
4605 CSNCFL - Adult	\$ 387,451	\$ -	\$ -
4606 CSNCFL - WIOA-Get There Faster	\$ -	\$ -	\$ -
4610 CSNCFL - Dislocated Worker (DW)	\$ 212,589	\$ -	\$ -
4615 CSNCFL - Youth	\$ 773,071	\$ -	\$ -
4620 CSNCFL - WTP	\$ 297,356	\$ -	\$ -
4625 CSNCFL - SNAP	\$ 96,724	\$ -	\$ -
4630 CSNCFL - WP	\$ 130,540	\$ -	\$ -
4635 CSNCFL - DVOP	\$ 30,698	\$ -	\$ -
4640 CSNCFL - LVER	\$ 28,876	\$ -	\$ -
4645 CSNCFL - WIOA Hope	\$ 31,039	\$ -	\$ -
4646 CSNCFL - WIOA - Rapid Response	\$ 48,801	\$ -	\$ -
4647 CSNCFL - WIOA-Rural Initiatives	\$ 165,060	\$ -	\$ -
4650 CSNCFL - TAA-Case Management	\$ 5,686	\$ -	\$ -
4655 CSNCFL - TAA-Training	\$ 3,477	\$ -	\$ -
4665 CSNCFL - RESEA	\$ 91,232	\$ -	\$ -
Expenses	\$ 4,036,540	\$ 4,197,618	\$ 4,575,672
4600 CSNCFL - Admin	\$ 178,150	\$ 4,197,618	\$ 4,575,672
4601 CSNCFL - Indirect Program Costs	\$ 397,171	\$ -	\$ -
4605 CSNCFL - Adult	\$ 607,153	\$ -	\$ -
4610 CSNCFL - Dislocated Worker (DW)	\$ 384,567	\$ -	\$ -
4615 CSNCFL - Youth	\$ 1,074,056	\$ -	\$ -
4620 CSNCFL - WTP	\$ 464,023	\$ -	\$ -
4625 CSNCFL - SNAP	\$ 98,240	\$ -	\$ -
4630 CSNCFL - WP	\$ 129,495	\$ -	\$ -
4632 WP Hope Florida	\$ 22,275	\$ -	\$ -
4633 WP Miscellaneous Initiatives	\$ 30,102	\$ -	\$ -
4635 CSNCFL - DVOP	\$ 39,030	\$ -	\$ -
4640 CSNCFL - LVER	\$ 2,255	\$ -	\$ -
4645 CSNCFL - WIOA Hope	\$ 61,444	\$ -	\$ -
4646 CSNCFL - WIOA - Rapid Response	\$ 64,478	\$ -	\$ -
4647 CSNCFL - WIOA-Rural Initiatives	\$ 298,335	\$ -	\$ -
4655 CSNCFL - TAA-Training	\$ 3,477	\$ -	\$ -
4665 CSNCFL - RESEA	\$ 169,278	\$ -	\$ -
4699 CSNCFL Other Funding Sources	\$ 13,009	\$ -	\$ -

Significant Budget Variances

No significant budget enhancement/variance is anticipated to continue the current level of service into the adopted fiscal year.



CLERK OF COURT

Description

The Florida Constitution creates the office of the Clerk of the Circuit Court. Authority for services and duties provided by the Clerk of the Circuit Court are mandated under state and local laws. The Clerk provides court functions as Clerk of the Courts and three separate non-court functions: Clerk to the Board, County Recorder and Comptroller, which includes acting as County Auditor and Accountant and Custodian of County Funds. The Clerk as Comptroller also provides financial services to the Library District. The Clerk to the County and Circuit Court services include management of court records and proceedings prescribed by law, filing and permanent maintenance of records, and collection and disbursement of all court related trust funds. As County Recorder, the Clerk maintains all official records recorded in the County, issues marriage licenses and processes the sale of county tax deeds.

Clerk of the Circuit and County Court

- Attend Court hearings and trials
- Process all civil and criminal cases
- Prepare appellate records
- Jury management
- Collect and disburse fines, court costs, forfeitures, fees, and service charges
- Conduct mortgage foreclosure sales
- Maintain custody of all evidence and exhibits entered by the court
- Assist in completing paperwork required to file a Small Claims action
- Issue process service documents
- Maintain court registry
- Audit guardianship reports
- Audit child support payments

County Recorder

- Record and index deeds, mortgages, and other documents required or authorized to be recorded
- Record court judgments, tax liens, instruments of conveyance, and maps and plats of subdivisions and surveys

County Auditor Duties

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Clerk of Court – Comptroller Duties

Accountant and Custodian of County Funds

- Provide accounting services to all departments/divisions/offices/programs under the Board of County Commissioners
- Provide an accounting system for all fiscal changes implemented by the Board
- Handle investments of available county funds
- Provide financial reporting to the Board and all federal and state agencies
- Process accounts payable
- Process the county payroll
- Provide these same services to the Library District.

Clerk to the Board

- Attend meetings of the Board of County Commissioners and committees of the board
- Produce, record, index and distribute the official minutes of these meetings
- Maintain legal custody of the Official County Seal
- Maintain custody of all county resolutions, ordinances, and contracts
- Process appeals for Value Adjustment Board
- Attestation

Other Duties of the Clerk

- Issue and record marriage license applications
- Compile and provide statistical data for state agencies and the judiciary
- Maintain records storage facilities
- Process passport applications
- Issue home solicitation permits
- Process tax deed applications and conduct sales

BUDGET

Clerk of Courts Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 506,215	\$ 140,000	\$ 140,000
0700 Clerk F&A	\$ 161,518	\$ -	\$ -
0710 Clerk Official Records	\$ 272,248	\$ 140,000	\$ 140,000
3700 Clerk Non F&A/or	\$ 72,447	\$ -	\$ -
7040 Clerk of Court Other	\$ 2	\$ -	\$ -
Expenses	\$ 4,266,028	\$ 4,591,298	\$ 4,791,447
0700 Clerk F&A	\$ 3,713,119	\$ 3,924,765	\$ 4,220,583
0710 Clerk Official Records	\$ 100,000	\$ 140,000	\$ -
3700 Clerk Non F&A/or	\$ 452,909	\$ 526,533	\$ 540,864
3750 Clerk Capital Preservation	\$ -	\$ -	\$ 30,000



PROPERTY APPRAISER

Description

Appraise all property within the borders of Alachua County, to administer Ad Valorem exemptions, and to produce and administer the tax rolls for the Alachua County Board of County Commissioners, the municipalities of the City of High Springs, the City of Newberry, the City of Archer, the Town of Micanopy, the City of Gainesville, the Town of LaCrosse, the City of Waldo, the City of Hawthorne, the City of Alachua, the School Board of Alachua County, the Suwannee River Water Management District, the St. John's River Water Management District, the Alachua County Library District, and the Children's Trust of Alachua County.

BUDGET

Property Appraiser Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 205,565	\$ 50,000	\$ 50,000
1000 Property Appraiser	\$ 205,565	\$ 50,000	\$ 50,000
Expenses	\$ 8,552,662	\$ 9,490,928	\$ 9,585,526
1000 Property Appraiser	\$ 8,552,662	\$ 9,490,928	\$ 9,585,526



SHERIFF'S OFFICE

Description

The Sheriff is a Constitutional Officer entrusted with powers and duties prescribed in Florida State Statute (FSS). We are an accredited Agency at the Excelsior level that is organized into five key areas: Operations, Support Services, Administrative Services, Jail, and Professional Standards & Technical Services. All personnel are expected to provide superior service to the community that we serve.

Operations include areas such as Patrol, Aviation Unit, Juvenile Relations to include School Resource Deputies, Special Teams, Crossing Guards, Rural Deputies, Traffic Unit, and K-9 Unit.

Support Services includes areas such as Criminal Investigations which is comprised of Major Crimes Bureau, Property and Investigative Support Bureau, Court Security, Training, Civil Warrants, Victim Advocates, and the False Alarm Reduction Unit.

Administrative Services includes areas such as Human Resources, Records, Fleet, Property, Forensics, Evidence, and Facilities.

The Alachua County Jail is an accredited facility at the Excelsior level under the purview of the Sheriff through an Interlocal Agreement with the County.

Professional Standards & Technical Services includes areas such as Information Technology, Radio Management and the Combined Communications Center which is an accredited facility that operates under an Interlocal Agreement and provides our community with effective emergency public safety communication services to safeguard life and property. It is responsible for the rapid and accurate collection, exchange and dissemination of information relating to emergencies and other vital public safety functions. Calls are entered into a Computer Aided Dispatch System and sent to Radio Operators who dispatch the appropriate law enforcement, fire, and/or emergency medical resources to the scene.

Other areas of the Sheriff's Office report directly to the Undersheriff and Sheriff to include Accounting & Budget, General Counsel, Policy & Accreditation, and the Public Information & Community Services Division which houses Teen Court and the Mental Health Co-Responder program.

Alachua County Sheriff's Office = Always Committed to Serving Others

Visit the Alachua County Sheriff's Office website at www.acso.us for more information on our Agency.

BUDGET

Sheriff Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 24,588,864	\$ 18,876,847	\$ 20,198,806
3200 Sheriff Jail Admin	\$ 2,837,374	\$ 49,201	\$ 79,900
3220 Sheriff Jail Security	\$ 2,336	\$ 50,000	\$ 2,000
7100 Sheriff	\$ -	\$ 500,000	\$ 500,000
7110 Sheriff Countywide	\$ 2,025,040	\$ 900,942	\$ 940,513
7120 Sheriff Patrol	\$ 4,075,971	\$ 2,904,921	\$ 2,987,266
7130 Sheriff Law Enf Training	\$ 45,845	\$ 53,000	\$ 46,000
7131 Sheriff Law Enf Training	\$ 24,686	\$ 30,000	\$ 25,000
7150 Sheriff Communications	\$ 15,284,441	\$ 14,235,783	\$ 15,343,063
7170 Sheriff Bailiffs	\$ 172,206	\$ 3,000	\$ 1,400
7190 Sheriff Other	\$ 120,966	\$ 150,000	\$ 273,664
Expenses	\$ 133,023,759	\$ 147,331,522	\$ 158,597,997
3200 Sheriff Jail Admin	\$ -	\$ 12,000	\$ 12,000
3210 Sheriff Jail Facility Support	\$ 449,948	\$ 750,000	\$ 750,000
3220 Sheriff Jail Security	\$ 53,999,481	\$ 57,906,124	\$ 61,497,442
7110 Sheriff Countywide	\$ 25,560,874	\$ 27,640,258	\$ 29,618,695
7120 Sheriff Patrol	\$ 29,975,509	\$ 35,652,069	\$ 40,215,040
7125 Animal Services Bureau	\$ -	\$ -	\$ 348,969
7130 Sheriff Law Enf Training	\$ 45,359	\$ 53,000	\$ 46,000
7131 Sheriff Law Enf Training	\$ 24,424	\$ 30,000	\$ 25,000
7150 Sheriff Communications	\$ 17,723,103	\$ 19,335,031	\$ 19,963,781
7170 Sheriff Bailiffs	\$ 4,809,237	\$ 5,378,402	\$ 5,734,369
7190 Sheriff Other	\$ 406,162	\$ 544,638	\$ 355,701
7191 Sheriff Teen Court	\$ 29,663	\$ 30,000	\$ 31,000



SUPERVISOR OF ELECTIONS

Description

The Supervisor of Elections conducts the most open and accessible elections possible in a courteous and professional manner, while striving to serve the public with respect and dignity, providing timely and accurate access to information, and promoting an atmosphere of trust and dedication to the constitutional duties of this office. The Supervisor of Elections is responsible for all matters pertaining to the registration of electors within the State of Florida for Alachua County; supervision of County, State, and Federal elections, which includes providing for early voting, voting by mail, and voting on Election Day; maintaining the County's voting equipment; filing of all campaign contribution and expenditure reports; candidate qualifying; providing community outreach and engagement opportunities; communicating nonpartisan elections information to Alachua County residents; financial disclosure filing by selected government officials and employees; providing poll registers and supporting the cities within Alachua County for their municipal elections; administering the City of Gainesville elections per contract; and other such requirements found in the Florida Election Code and Florida statutes and rules in order to ensure the integrity of the system of elections.

BUDGET

SUPERVISOR OF ELECTIONS BUDGET	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 4,476,279	\$ 4,332,726	\$ 4,559,899
1200 Supervisor of Elections	\$ 4,476,279	\$ 4,332,726	\$ 4,559,899
Expenses	\$ 4,476,279	\$ 4,332,726	\$ 4,559,899
1200 Supervisor of Elections	\$ 4,476,279	\$ 4,332,726	\$ 4,559,899



TAX COLLECTOR

Description

The Tax Collector's Office serves the citizens of Alachua County by collecting and dispersing property, tangible, and tourist development taxes to the appropriate taxing authorities. The Tax Collector serves the public by performing motorist services on behalf of the Department Highway Safety and Motor Vehicles through issuing and processing Florida Driver Licenses, Identification Cards, and vehicle/vessel registrations and titles. The Tax Collector partners with the Department of Agriculture and Consumer Services to process concealed weapons applications and with the Health Department to issue Florida Birth Certificates. The Tax Collector also performs hunting and fishing licensing services on behalf of the Florida Fish and Wildlife Conservation Commission. To find out more information about the Tax Collector's Office, such as service locations and office hours, please visit their website at www.AlachuaCollector.com.

BUDGET

Tax Collector Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 2,518,519	\$ 930,939	\$ 863,189
1300 Tax Collector	\$ 2,518,519	\$ 930,939	\$ 863,189
Expenses	\$ 7,587,314	\$ 8,622,613	\$ 8,638,642
1300 Tax Collector	\$ 7,587,314	\$ 8,622,613	\$ 8,638,642



JUDICIAL OFFICES

Description

While each of the Judicial Offices have distinct missions, they have in common the same goal of promoting justice for all citizens of Alachua County. See office descriptions below:

Court Administration

To provide professional management to ensure the proper operation of, and the public's access to, the court.

State Attorney

To seek Justice for Florida: Pursuant to Article V Section 17 of the Constitution of the State of Florida the State Attorney is charged with being the Chief Prosecuting Officer in all criminal trial courts in his/her respective circuit and shall perform all other duties prescribed by general law. Chapter 27 and 29 of the Florida Statutes and the Florida Rules of Criminal Procedure further elaborate upon the duties of the State Attorney. The State Attorney with the aid of appointed assistants and staff shall appear in the circuit and county courts within his/her judicial circuit and prosecute or defend on behalf of the State, all suits, applications, or motions, civil or criminal, in which the State is a party. The Eighth Judicial Circuit is comprised of Alachua, Baker, Bradford, Gilchrist, Levy, and Union counties.

Public Defender

The Public Defender is responsible for representation of people facing a loss of liberty throughout the 8th Judicial Circuit. The Public Defender represents clients charged with felony, misdemeanor, and criminal traffic offenses. The Public Defender represents children charged with criminal offenses. The Public Defender also represents clients in certain civil proceedings, such as those facing commitment under Baker Act and other mental health proceedings; and those facing civil commitment pursuant to the Jimmy Ryce Act. The Public Defender provides administration and management of its personnel and all fiscal matters relating to State and County budgeting. In addition, the Public Defender maintains an electronic case management system to assist with case processing and records management. The Office is headquartered in Gainesville, with branch offices in Macclenny, Starke, and Bronson.

Regional Conflict Counsel

To protect constitutional and statutory rights in a cost-effective manner and provide legal representation to indigent defendants when appointed by the Court primarily in those cases when the Public Defender has a conflict.

Guardian ad Litem

The Guardian ad Litem Program (GALP) is appointed by the court to advocate for the best interests of children who have been abused, neglected, or abandoned. Each child is represented by an advocacy team: Volunteer Child Advocate (VCA), Child Advocate Manager (CAM), and Program Attorney. The team provides best interest advocacy for the children in the courtroom and at other critical meetings where important decisions are being made. These meetings include but are not limited to meetings involved in permanency, placement, medical care, adoption, and independent living. Children are visited at least once each month by the VCA and/or CAM for the purpose of building a relationship with the child and gathering information that will allow the GALP to be the voice for children in the courtroom and the community.

BUDGET

Judicial Budget	FY25 Actual	FY26 Adopted	FY27 County Manager Budget
Revenue	\$ 87,138,467	\$ 1,577,836	\$ 1,708,463
3100 Court Related Facilities	\$ 85,500,000	\$ -	\$ -
3110 Facilities Statute 318.18	\$ 423,079	\$ -	\$ -
3120 Court Related Crime Prevention	\$ 45,250	\$ 50,000	\$ 45,250
3130 Court Related Teen Court/juvenile Programs	\$ 30,970	\$ 30,000	\$ 31,000
3300 Court Administration - Court Costs Circ & Cnty	\$ 894,114	\$ 1,191,499	\$ 1,477,563
3400 State Attorney	\$ 114,404	\$ 212,987	\$ 114,000
3500 Public Defender	\$ 30,650	\$ 93,350	\$ 40,650
3550 Capital Preservation	\$ 100,000	\$ -	\$ -
Expenses	\$ 2,743,640	\$ 3,704,306	\$ 4,199,802
3100 Court Related Facilities	\$ 214,235	\$ -	\$ -
3130 Court Related Teen Court/juvenile Programs	\$ 1,662	\$ -	\$ -
3149 Court Security Projects	\$ 14,961	\$ -	\$ 40,000
3300 Court Administration - Court Costs Circ & Cnty	\$ 1,205,664	\$ 2,101,209	\$ 2,379,690
3350 Capital Preservation	\$ 15,204	\$ -	\$ 65,000
3400 State Attorney	\$ 686,909	\$ 889,168	\$ 904,034
3450 Capital Presv	\$ 20,200	\$ -	\$ 30,000
3500 Public Defender	\$ 287,288	\$ 473,465	\$ 548,337
3550 Capital Preservation	\$ 106,858	\$ -	\$ 30,000
3552 Building Improvement and Upgrades	\$ 520	\$ -	\$ -
3800 Guardian Ad litem	\$ 190,140	\$ 220,464	\$ 182,741
3900 Regional Conflict Counsel	\$ -	\$ 20,000	\$ 20,000



DEBT MANAGEMENT

Like many local governments, Alachua County uses long-term financing to construct major public facilities and infrastructure without placing the full cost on a single year's taxpayers. The County carefully manages its debt through Board-adopted financial policies that promote affordability, maintain strong credit ratings, and protect long-term financial stability. This section provides an overview of the County's debt portfolio, financing strategies, and future borrowing plans.

The Constitution of the State of Florida does not impose a debt limit. However, as part of the annual budget process, the Board of County Commissioners implements a comprehensive set of Financial Policies. These policies are designed to establish and document a framework for fiscal decision-making, enhancing the County's financial management. Among these policies, Debt Management provides guidance for the County's borrowing practices through established financial targets and ratios. These measures balance the flexibility needed to finance capital improvements while maintaining long-term access to capital markets.

- **Board-Adopted Debt Policy Targets**

- ✓ Debt Service $\leq$ 35% of General Fund
- ✓ Direct Debt $\leq$ 5% of General Fund
- ✓ Direct Debt $\leq$ 10% of Operating Expenditures
- ✓ Net Direct Debt $\leq$ 3% of Taxable Value
- ✓ Net Direct Debt $\leq$ \$750 Per Capita
- ✓ Per Capita Debt $\leq$ 5% of Per Capita Income

The County consults with its financial advisors and bond counsel to explore the most cost-effective financing options for all debt issuances. This adherence to prudent fiscal management has allowed the County to make several long-term infrastructure improvements for its residents.

FUNDING MECHANISMS FOR GOVERNMENT

The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per \$1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds.

The County's primary non-ad valorem revenue sources include:

- local government half-cent sales tax,
- communications services tax,
- local option infrastructure surtax for community reinvestment,
- voted fuel tax (9th cent),
- local option fuel tax (1-6 cent),
- county fuel tax (7th cent),
- constitutional fuel tax,
- 4th cent tourist development tax,
- 5th cent tourist development tax,
- traffic surcharge revenues,

Many of the non-ad valorem revenues are legally restricted to specific purposes. For example, the county fuel tax and local option fuel tax are limited to transportation and road improvement-related costs, including debt service payments on transportation bonds; the 4th and 5th cents of the tourist development tax are limited to capital construction and maintenance of tourist-related facilities such as convention centers, sports arenas, and stadiums. The primary, unrestricted direct revenue sources available as security for a non-ad valorem/non-enterprise bond issue are the local government half-cent sales tax, the communication services tax, and the constitutional fuel tax.

The County utilizes several financing mechanisms to fund capital improvements, each with different repayment sources and legal requirements. Each financing method is selected based on the legal authority, repayment source, useful life of the asset, and overall cost to taxpayers.

CAPITAL FINANCING TIMELINE

Alachua County strategically uses long-term financing to invest in major public facilities and infrastructure that provide lasting benefits to residents while preserving financial flexibility. By matching the cost of long-lived assets with the generations that will use them, the County is able to address critical community needs without placing the full financial burden on current taxpayers.

The Capital Financing Timeline highlights significant investments made through debt financing over the past decade, including public safety facilities, transportation improvements, recreational amenities, and government infrastructure, as well as planned future investments. Each financing decision is evaluated through the County's Board-adopted financial policies, Capital Budget and Financial Plan Program, and long-term financial planning process to ensure affordability, sustainability, and compliance with established debt management guidelines.

This disciplined approach has enabled Alachua County to maintain strong credit ratings, preserve debt capacity, and continue investing in facilities that enhance public safety, support economic development, improve operational efficiency, and strengthen the quality of life for current and future residents.

BOND RATING

Alachua County's bond rating from Moody's Investors Service



MOODY'S
RATING
Aa2
★ ★ ★



STRONG CREDIT PROFILE
An Aa2 rating signifies a strong credit profile with **very low credit risk**.



INVESTMENT-GRADE
This rating places Alachua County's bonds within the **investment-grade** category.



HIGH-QUALITY INVESTMENT
Bonds with an Aa2 rating are considered high-quality investments with a relatively **low risk of default**.



A STRONG RATING. A STRONGER COMMUNITY.
Alachua County's Aa2 rating reflects prudent financial management and supports continued access to capital for critical investments in our community.



Credit ratings directly influence borrowing costs. Maintaining a strong rating reduces interest expense and allows more public dollars to be invested in County services and infrastructure.

LONG-TERM DEBT is a commonly used means of financing large capital assets such as infrastructure, buildings, and large pieces of equipment. By spreading out the debt payments over many years, local governments smooth capital expenditures over multiple fiscal years and create a more predictable cash flow.

SHORT-TERM DEBT can be used to cover a temporary cash-flow deficit or provide interim financing until long-term borrowing has been secured.

GENERAL OBLIGATION (GO) DEBT is secured by the full faith and credit of the government issuing the debt. The County pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures. If the debt is in the form of a bond, the bond owners have a legal claim against the issuer's available general revenues if a default occurs.

REVENUE DEBT relies on a pledge of specific revenue generated by the financed project or pledged revenue source.

SPECIAL ASSESSMENT DEBT is debt repaid from assessments against those who directly benefit from the project the funds have been used to finance.

DEBT LIMITATION is 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.

The County's conservative debt management practices have resulted in strong credit ratings and continued access to favorable borrowing terms.

• DEBT AT A GLANCE •

Prudent debt management today strengthens our community for tomorrow.

				
FINANCIAL POLICIES	Aa2 RATING	70% SALES TAX SUPPORTED	WITHIN POLICY LIMITS	LONG-TERM INVESTMENT
Debt is issued only for long-term capital improvements and managed under Board-adopted financial policies.	Moody's Investors Service has assigned Alachua County an Aa2 bond rating , reflecting strong financial management and very low credit risk.	Approximately 70% of the County's outstanding debt is repaid from local government half-cent sales tax revenues, reducing reliance on property taxes.	Debt is monitored to maintain affordability and ensure compliance with Board financial policies and preserve long-term fiscal sustainability.	Financing allows today's infrastructure costs to be shared by current and future users over the useful life of the assets.



Through conservative borrowing and strong financial management, Alachua County maintains strong credit ratings, preserves long-term financial flexibility, and invests strategically in projects that enhance quality of life for our residents.

SUMMARY OF RECENT AND FUTURE DEBT ISSUANCES

DEBT ISSUANCES

On August 24, 2023, the County issued an \$8,000,000 Capital Improvement Revenue Note pledging non-ad valorem revenues for the purpose of funding capital improvements for purchase and renovation of the armory for emergency operations and Fire Rescue/EMS Administration approved by the Board of County Commissioners on August 22, 2023 - Resolution Number 2023-59.

On October 20, 2022, the County issued a \$34,000,000 Capital Improvement Revenue Note pledging non-ad valorem revenues for the purpose of funding capital improvements in the amount of \$34,000,000 which constructed two Fire Stations, Court Service Buildings, and Warehouse approved by the Board of County Commissioners on October 11, 2022 - Resolution Number 2022-94.

On August 31, 2021, the County issued its Series 2021A and 2021B Tourist Development Tax Revenue Note in the amount of \$30,000,000. The 2021A and 2021B Bonds were issued in order to fund the Sports Event Center building project approved by the Board of County Commissioners on August 24, 2021 - Resolution Number 2021-99.

On August 27, 2020, the County issued its Series 2020A Bond in the amount of \$3,750,000 and 2020B Bond in the amount of \$4,400,000 in Capital Revenue Bonds to construct the Medical Examiner Building and the Tax Collector Building approved by the Board of County Commissioners on August 25, 2020 - Resolution Number 2020-89. The Tax Collector building debt was fully retired during FY25.

On September 24, 2020, the County issued its Series 2020C Bond in the amount of \$12,500,000 in Capital Revenue Bonds to construct the Agricultural and Equestrian Center approved by the Board of County Commissioners on September 22, 2020 - Resolution Number 2020-102.

On August 14, 2018, the County issued its Series 2018 Bond in the amount of \$13,200,000 in Gas Tax Revenue Bonds to fund certain improvements to the County's Transportation System approved by the Board of County Commissioners on August 14, 2018 - Resolution Number 2018-53.

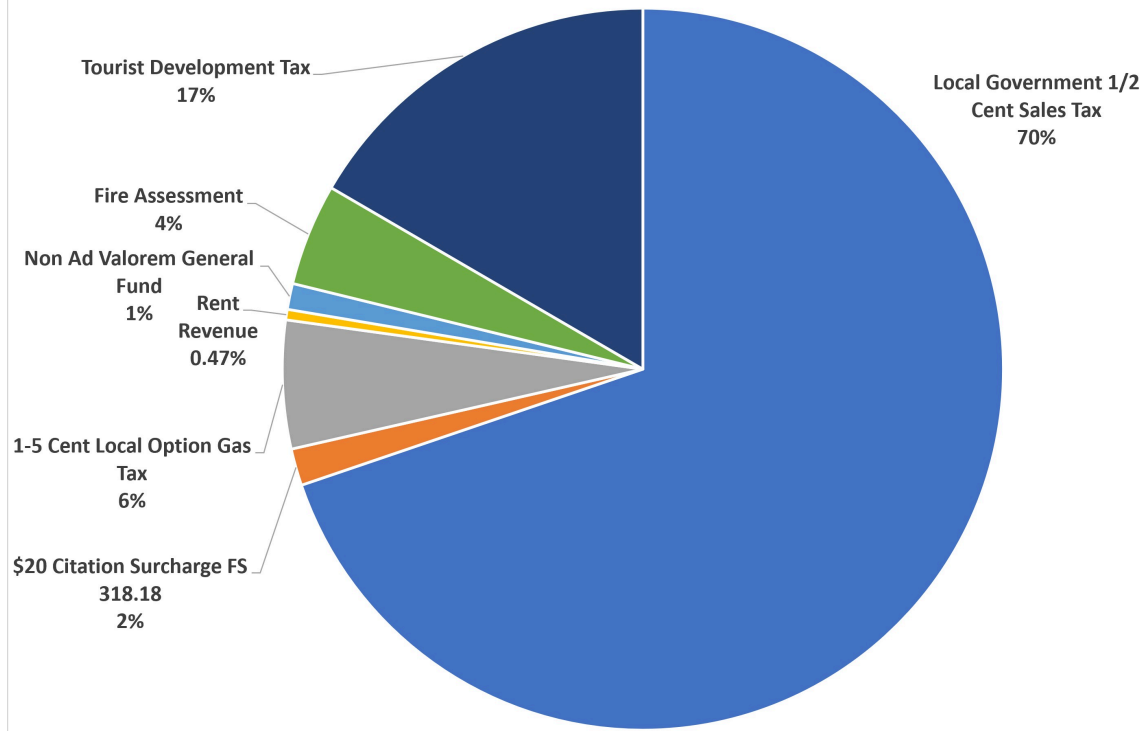
On January 12, 2017, the County issued its Series 2017 Bond in the amount of \$2,120,000 in Public Revenue Note to construct two fire stations approved by the Board of County Commissioners on January 10, 2017 - Resolution Number 17-01.

On May 4, 2016, the County issued its \$24,430,000 Series 2016 Bond Refunding of Notes Series 2007A and 2007B public improvement revenue bonds approved by the Board of County Commissioners on April 26, 2016 - Resolution Number 16-48.

On April 23, 2015, the County issued \$3,800,000, its Series 2015A Revenue Bond in order to construct the Public Defender building approved by the Board of County Commissioners on April 14, 2015 - Resolution Number 15-35.

On April 23, 2015, the County issued \$12,637,000, its Series 2015B Bond in order to refund the county's Sales Tax Revenue Bond Series 2007A approved by the Board of County Commissioners on April 14, 2015 - Resolution Number 15-36.

OUTSTANDING DEBT by REVENUE SOURCE



Approximately 70% of the County's outstanding debt is supported by local government half-cent sales tax revenues, reducing reliance on property taxes.

Issuing debt allows the County to construct major facilities today while spreading costs over the useful life of the asset so that future residents who benefit also share in the cost.

These investments support the County's strategic priorities by maintaining essential public infrastructure, protecting public safety, and providing facilities needed to serve a growing community.

PLANNED FUTURE DEBT ISSUANCES

The County intends to issue capital revenue bonds backed by pledged revenues for the purpose of the following projects:

CIVIL COURTHOUSE, PARKING GARAGE AND MECHANICAL PLANT: The project includes construction of a Central Energy Plant (CEP) with a screen wall and utility connections to both the Civil and Criminal Courthouses. The plant will meet current and future heating and cooling needs of the court complex using an ice storage thermal energy system.

A five-level parking structure will provide approximately 700 spaces, along with necessary utility and fire protection connections. The ground floor will include public restrooms, an activity space, and a street-facing art walk.

A new Civil Courthouse, approximately 80,000 square feet and two to four stories tall, will be built adjacent to the existing Criminal Courthouse to expand court services and improve operational efficiency.

ANIMAL RESOURCES BUILDING: The proposed debt financing for the new Animal Resources Building is a strategic investment aimed at enhancing the County's animal care infrastructure. This project is essential to meet the growing demand for animal services, provide better facilities for the care and shelter of animals, and ensure compliance with modern standards for animal welfare.

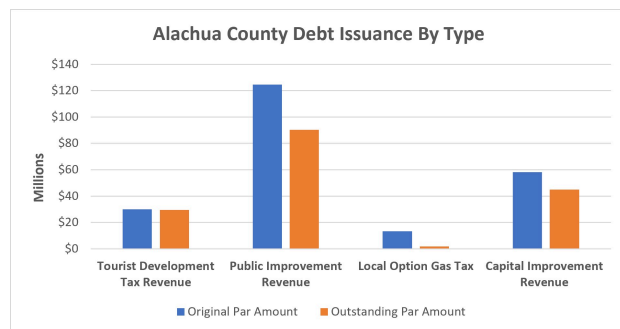
The debt issuance will fund the construction of a modern Animal Resources Building, which will include advanced veterinary facilities, increased capacity for housing animals, and dedicated spaces for community education and outreach programs. This project is designed to improve service delivery for residents and animals.

FIRE STATION #25 TECH CITY: The construction of this station will improve emergency response times in the rapidly growing Tech City corridor, while supporting future development.

CONCLUSION

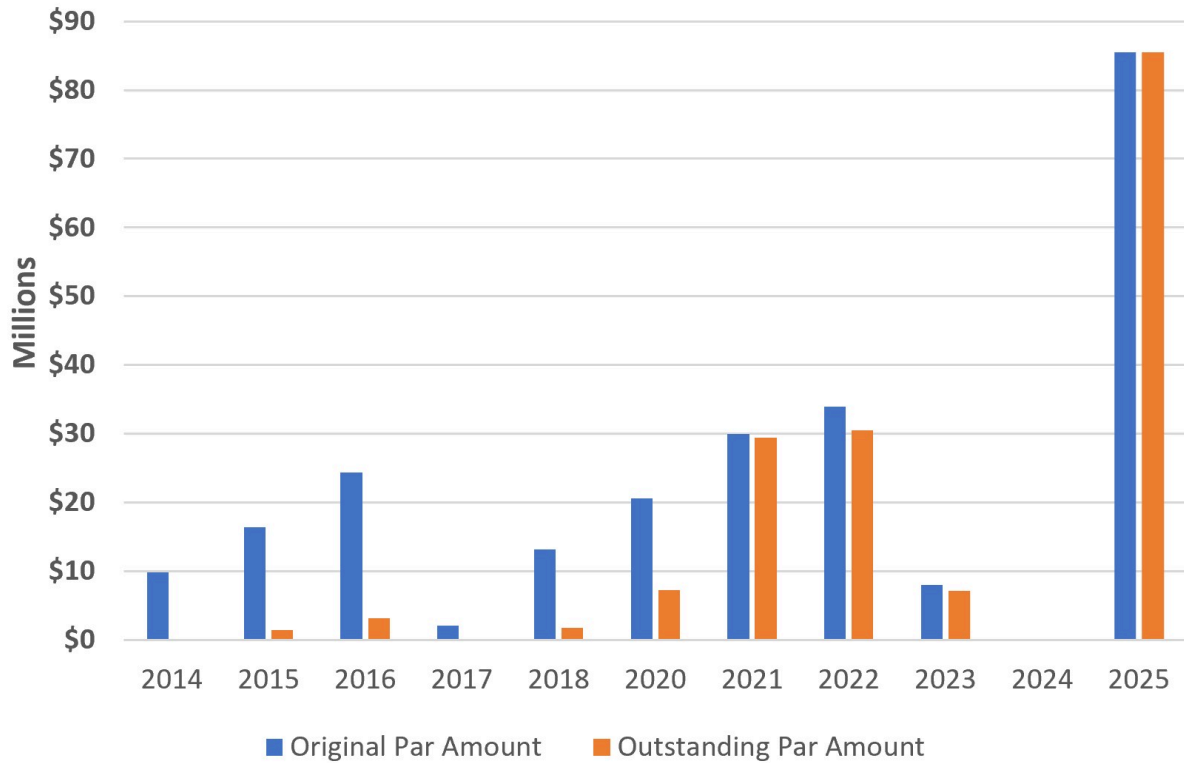
The County actively monitors market opportunities to refinance, defease, or redeem its outstanding debt to achieve lower debt service costs. When legally and economically feasible, lower-interest-rate debt or available reserves will be issued to pay off higher interest rate debt.

In summary, as confirmed by its credit ratings, the County's financial condition is characterized by strong debt service coverage from pledged revenue, a broad and varied local economy, and strong financial management.



PLEGDED SOURCES		
Local Government 1/2 Cent Sales Tax		\$ 160,474,500
\$20 Citation Surcharge FS 318.18		\$ 3,800,000
1-5 Cent Local Option Gas Tax		\$ 13,200,000
Rent Revenue		\$ 1,078,500
Non Ad Valorem General Fund		\$ 2,671,500
Fire Assessment		\$ 10,500,000
Tourist Development Tax		\$ 38,212,500
TOTAL		\$ 229,937,000

Debt Issuance By Year Compared to Outstanding Balance



The schedule on the following page provides complete debt service requirements for all outstanding obligations and planned issuances.

The schedule summarizes the County's outstanding debt portfolio, including the purpose of each borrowing, pledged revenue source, repayment schedule, and remaining obligations. Each debt issue includes:

- Project Associated with the Debt
- Pledged Funding Source
- County Fund Number Assigned to the Project
- Original Amount Borrowed
- Interest Rate Charged
- Annual Payments for Interest and Principal from FY27 to FY32
- "Thereafter" Column: Cumulative amount for payments beyond FY32
- "Total" Column: Full principal and interest for each issuance

ALACHUA COUNTY CUMULATIVE DEBT SCHEDULE AS OF 10-01-2026													
PROJECT	PLEDGE FUNDING SOURCE	FUND	YEAR	AMOUNT	INTEREST	FY27	FY28	FY29	FY30	FY31	FY32	Thereafter	TOTAL
8th Ave Extension, SW 61st Extension, SW 61st/SW 24th Ave Intersection	1-5 Cent Local Option Gas Tax	280	2018	\$ 13,200,000	2.98%	\$ 1,879,385							\$ 1,879,385
Refund 2007A PI Bond	Local Government 1/2 Cent Sales Tax	286	2015B	\$ 12,637,000	2.25%	\$ 1,518,898							\$ 1,518,898
2 Fire Stations	Local Government 1/2 Cent Sales Tax	289	2017	\$ 2,120,000	2.74%	\$ 126,713							\$ 126,713
Medical Examiner Building	Non Ad Valorem & Rent Revenue	295	2020A	\$ 3,750,000	1.38%	\$ 406,666	\$ 406,353	\$ 405,971	\$ 405,620				\$ 1,624,510
AG Equestrian Center/Auditorium/IFAS Building	Non Ad Valorem & Tourist Development Tax	294	2020C	\$ 12,500,000	1.45%	\$ 1,488,448	\$ 1,493,075	\$ 1,492,340	\$ 1,491,315				\$ 5,965,178
Refund 2007A (Balance and 2007B PI Bond)	Local Government 1/2 Cent Sales Tax	287	2016	\$ 24,430,000	1.89%	\$ 942,135	\$ 946,155	\$ 939,874	\$ 938,342				\$ 3,366,506
Sports Event Center	Tourist Development Tax	299	2021AB	\$ 30,000,000	1.75% & 2.07%	\$ 693,607	\$ 686,232	\$ 689,045	\$ 691,770	\$ 1,674,407	\$ 1,679,807	\$ 28,909,041	\$ 35,023,809
Warehouse; Fire Station 21; Fire Station 80; Court Complex Parking Garage & Mechanical Plant; Court Services Building	Non-Ad Valorem / Fire Assessment	282	2022	\$ 34,000,000	3.52%	\$ 2,078,424	\$ 2,078,048	\$ 2,081,440	\$ 2,078,424	\$ 2,079,176	\$ 2,078,620	\$ 31,179,256	\$ 43,653,288
Armory - Purchase & Renovate for Emergency Operations & Fire Rescue/EMS	Non-Ad Valorem	291	2023	\$ 8,000,000	4.21%	\$ 602,910	\$ 600,280	\$ 602,229	\$ 603,545	\$ 599,232	\$ 599,497	\$ 6,264,868	\$ 9,872,560
Civil Courthouse, Parking Garage, Mechanical Plant	Local Government 1/2 Cent Sales Tax	296	2025	\$ 85,500,000	3.95%	\$ 4,615,306	\$ 4,898,702	\$ 4,897,140	\$ 4,896,029	\$ 4,896,252	\$ 4,893,711	\$ 116,841,073	\$ 145,937,212
Fire Station, Animal Services Building													
TOTALS				\$229,937,000		\$14,262,391	\$11,008,845	\$11,008,038	\$11,004,946	\$9,248,067	\$9,251,535	\$183,194,237	\$248,968,059

DEBT POLICY COMPLIANCE

Alachua County manages debt in accordance with Board-adopted financial policies to ensure affordability and long-term financial sustainability.

FINANCIAL POLICY		POLICY TARGET	COMPLIANCE
	Debt Service Costs (excluding dedicated limited ad valorem debt service)	Shall not exceed 35% of total General Fund	 COMPLIANT
	Debt Service Costs on "Direct Debt"	Shall not exceed 5% of total General Fund	 COMPLIANT
	Debt Service Costs on "Direct Debt"	Shall not exceed 10% of total General Fund operating expenditures	 COMPLIANT
	Total Net Direct Indebtedness	Shall not exceed 3% of the full valuation of taxable property in the County	 COMPLIANT
	Total Net Direct Indebtedness	Shall not exceed \$750 per capita	 COMPLIANT
	Per Capita Debt	Shall not exceed 5% of per capita income	 COMPLIANT



The County remains well within all Board-adopted debt policy limits, demonstrating fiscal responsibility and maintaining financial strength for current and future generations.

Alachua County's conservative debt management practices have enabled the County to maintain strong credit ratings, preserve long-term financial flexibility, and invest strategically in facilities and infrastructure that benefit current and future residents. The County will continue to evaluate financing opportunities that balance affordability with responsible stewardship of public resources.



CAPITAL BUDGET AND FINANCIAL PLAN

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

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

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

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

The full Transportation Plan, including detailed reports and project documentation, is available on the County Website:

<https://alachuacounty.us/Depts/PW/engineering/Pages/CurrentReports.aspx>

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

PURPOSE OF THE CAPITAL BUDGET AND FINANCIAL PLAN

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

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

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

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

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

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

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

WHAT ARE CAPITAL IMPROVEMENTS?

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

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

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

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

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

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

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

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

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

CAPITAL BUDGET AND FINANCIAL PLAN ASSESSMENT PROCESS

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

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

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

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

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

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

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

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

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

REVENUE PROCEEDS

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

IMPACT FEES

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

SURTAX

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

AMENDING THE CAPITAL BUDGET AND FINANCIAL PLAN

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

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

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

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

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

Key points about the Capital Budget and Financial Plan:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TITLE – A descriptive name given to each project.

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

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

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

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

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

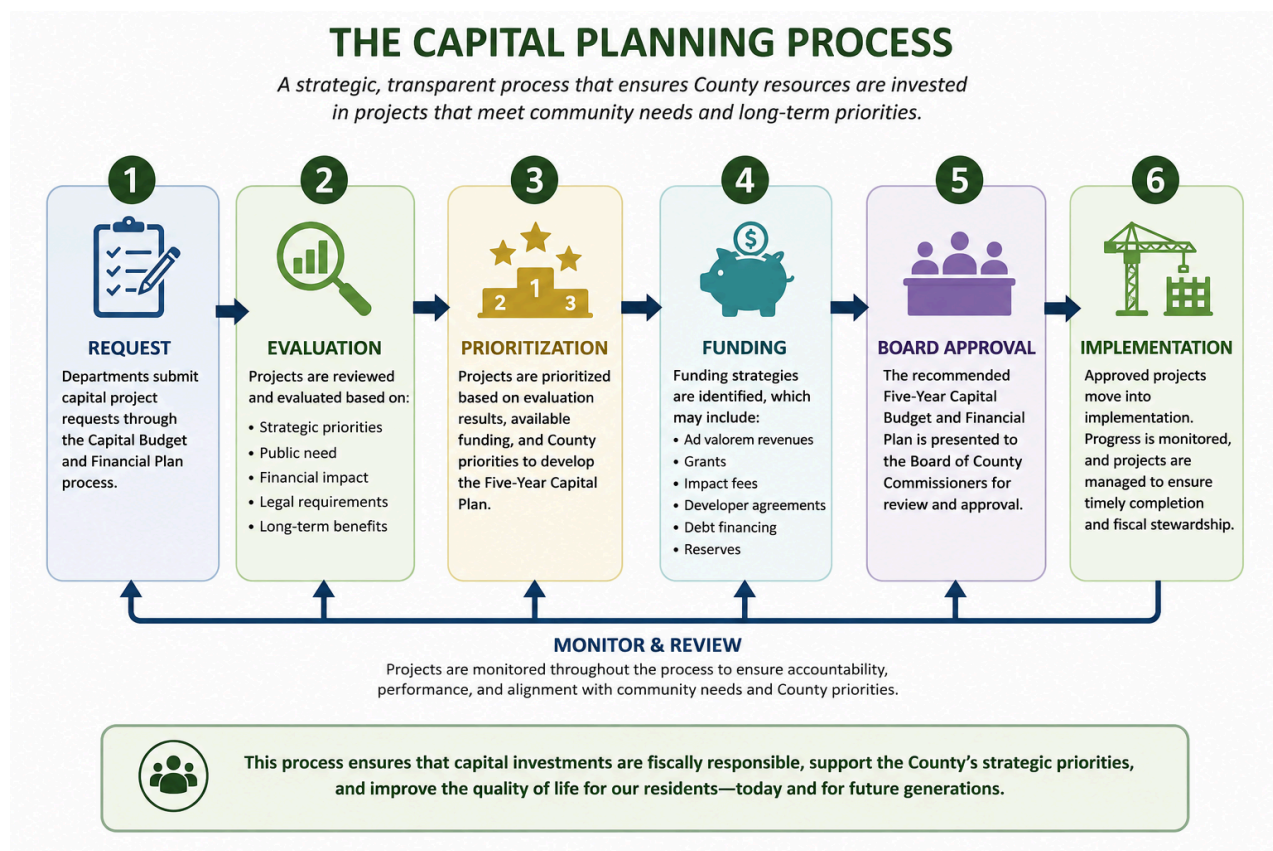
Any alteration to a capital project that affects its total cost or involves transferring funds from a reserve account necessitates a budget amendment and approval from the Board of County Commissioners (BoCC). However, changes solely related to adjusting funding timing between years do not require BoCC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

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

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

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

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



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

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

HOW CAPITAL PROJECTS ARE FUNDED

From community need to long-term asset management.



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

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

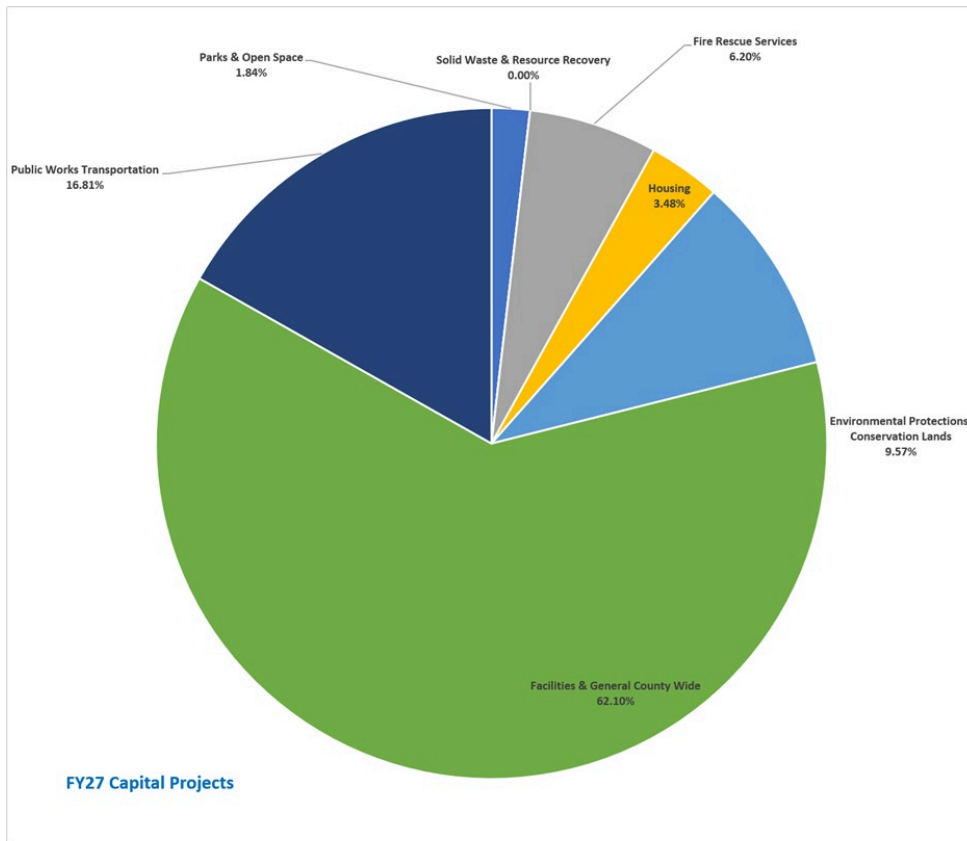
Projects are organized to show both current investment and future funding commitments, allowing readers to track project progress, understand anticipated expenditures, and identify the funding sources supporting each initiative. This format provides a consistent view of the County's long-term capital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

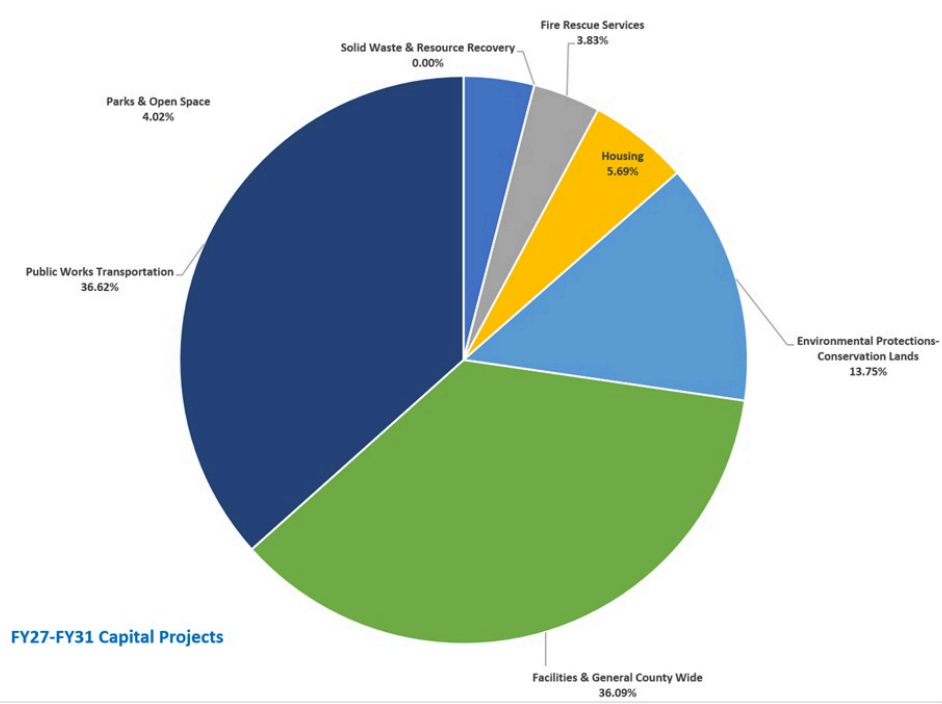
The pages that follow provide detailed information for each department's capital program, including individual project descriptions, justifications, funding sources, schedules, and estimated costs. Together, the summaries and detailed project information present a comprehensive view of the County's five-year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

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

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

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





ENVIRONMENTAL PROTECTION - CONSERVATION LANDS Financial Summary

Office and Field Support Building

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

Various Land Acquisitions and Easements

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

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

FACILITIES & GENERAL COUNTYWIDE Financial Summary											
Animal Resources - Land & New Building											
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
052	Revenue Recovery	ARP2021x006	-	1,830,600	-	-	-	-	-	-	-
001	General Fund Reserves		-	672,728	-	-	-	-	-	-	-
300	Capital Projects - General		-	-	-	2,500,000	-	-	-	-	2,500,000
325	Capital Improv Rev	8241903-Construction	-	1,231,104	34,169	23,765,568	-	-	-	-	23,765,568
Total			\$ -	\$ 3,734,432	\$ 34,169	\$ 26,265,568	\$ -	\$ -	\$ -	\$ -	\$ 26,265,568
COURT COMPLEX*											
Central Energy Plant											
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
324	2022 Cap Impr- Court Services Building	8251902	3,070,464	113,323	-	-	-	-	-	-	-
347	2025 Public Imp - Court Complex	8251902	-	1,900,000	1,869,026	2,416,213	-	-	-	-	2,416,213
Total			\$ 3,070,464	\$ 2,013,323	\$ 1,869,026	\$ 2,416,213	\$ -	\$ -	\$ -	\$ -	\$ 2,416,213
New Civil Courthouse/ Court Services Building											
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
324	2022 Cap Impr- Court Services Building	8251902	3,582,764	-	-	-	-	-	-	-	-
347	2025 Public Imp - Court Complex	8251902	-	590,192	565,797	65,927,044	-	-	-	-	65,927,044
Total			\$ 3,582,764	\$ 590,192	\$ 565,797	\$ 65,927,044	\$ -	\$ -	\$ -	\$ -	\$ 65,927,044
Court Complex Parking Garage											
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
324	2022 Cap Impr- Court Services Building	8251902	4,984,299	30,000	30,000	-	-	-	-	-	-
347	2025 Public Imp - Court Complex	8251902	-	1,390,000	1,335,205	10,595,701	-	-	-	-	10,595,701
Total			\$ 4,984,299	\$ 1,420,000	\$ 1,365,205	\$ 10,595,701	\$ -	\$ -	\$ -	\$ -	\$ 10,595,701
Sheriff Complex											
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
To Be Determined			-	-	-	-	13,500,000	-	-	-	13,500,000
Total			\$ -	\$ -	\$ -	\$ -	\$ 13,500,000	\$ -	\$ -	\$ -	\$ 13,500,000
Existing Civil to Administration Renovation											
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
TBD	To Be Determined	N/A	-	-	-	-	-	30,000,000	-	-	30,000,000
Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -	\$ 30,000,000
Totals by Fund											
Totals by Fund			Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
052	Revenue Recovery		\$ -	\$ 1,830,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001	General Fund Reserves		\$ -	\$ 672,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	Capital Projects - General		\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
325	Capital Improv Rev		\$ -	\$ 1,231,104	\$ 34,169	\$ 23,765,568	\$ -	\$ -	\$ -	\$ -	\$ 23,765,568
324	2022 Cap Impr- Court Services Building		\$ 11,637,527	\$ 143,323	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
347	2025 Public Imp - Court Complex		\$ -	\$ 3,880,192	\$ 3,770,027	\$ 78,938,958	\$ -	\$ -	\$ -	\$ -	\$ 78,938,958
	TBD		\$ -	\$ -	\$ -	\$ -	\$ 13,500,000	\$ 30,000,000	\$ -	\$ -	\$ 43,500,000
Totals			\$ 11,637,527	\$ 7,757,947	\$ 3,834,196	\$ 105,204,526	\$ 13,500,000	\$ 30,000,000	\$ -	\$ -	\$ 148,704,526

FIRE RESCUE Financial Summary
Station #25 - Tech City

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

Fire Training Facility

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

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

HOUSING											
Sunrise Inn - Renovations											
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
001	General Fund	9242901	-	454,634	-	-	-	-	-	-	-
206	Housing Trust					1,500,000					1,500,000
052	Revenue Recovery	9242901	21,257	2,324,109	75,559						-
	Total		\$ 21,257	\$ 2,778,743	\$ 75,559	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Tiny Homes and Turn Lane at the Scottish Inn											
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
198	AC Apartments - Scottish Inn	9232901	23,000	809,595	182,887	-	-	-	-	-	-
142	Infrastructure Surtax					2,000,000	-	-	-	-	2,000,000
230	Emergency Rental Assist 2-COVID	9232901	75,625	-	-	-	-	-	-	-	-
	Total		\$ 98,625	\$ 809,595	\$ 182,887	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Housing TBD											
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
142	Infrastructure Surtax					\$ 2,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 19,953,100
	Total		\$ -	\$ -	\$ -	\$ 2,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 19,953,100
Totals by Fund											
001	General Fund		\$ -	\$ 454,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206	Housing Trust		\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
052	Revenue Recovery		\$ 21,257	\$ 2,324,109	\$ 75,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
198	AC Apartments - Scottish Inn		\$ 23,000	\$ 809,595	\$ 182,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	Infrastructure Surtax		\$ -	\$ -	\$ -	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 21,953,100
230	Emergency Rental Assist 2-COVID		\$ 75,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals		\$ 119,882	\$ 3,588,338	\$ 258,446	\$ 5,890,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 4,390,620	\$ 23,453,100

PARKS & OPEN SPACES Financial Summary
West End Park (new park)

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

Santa Fe Lake Park - New Boarding Dock

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

Santa Fe Lake Park - New Pickleball Courts

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

Santa Fe Lake Park - Pavillion and Picnic Tables

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

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

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

Jonesville Park (new pickleball courts)

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

Jonesville Park (soccer stadium w/addt parking)

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

Poe Springs (boat launch improvements)

	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
043	Boating Improvement Program	6194106-Improvements-Boat	40,275	130,895	233	-	-	-	-	-	-
140	Infrastructure Surtax- WSPP	6194106-Improvements-Boat	-	175,189	-	-	-	-	-	-	-
	Total		\$ 40,275	\$ 307,084	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Poe Springs (restroom replacement)

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

Squirrel Ridge Restrooms (new restrooms)

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

Veterans Memorial Park (Soccer field renovation - South field)

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

Copeland Park (playground & site improvements)

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

Monteocha Park (playground & site improvements)

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

MKR/Kate Barnes (boarding dock & accessibility)

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

MKR/Kate Barnes Restrooms (reno)

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

Pinesville/St. Peter Park (new park)

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

Pinesville/St. Peter Park (new park)

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

High Springs Boat Ramp (Boarding Dock)

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

		Total		\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000
Chipseal portion of SE 134th Ave - Cuscowilla												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	6204104	-	-	-	200,000	-	-	-	-	200,000	
	Total		\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
GRU Wetlands/Southwest Nature Park (new park) - A&E												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	150,000	869,000	-	-	1,019,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 869,000	\$ -	\$ -	\$ 1,019,000	
Sports Field Rebuilds												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	Various	-	-	-	-	200,000	-	-	-	200,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	
Park "K" (new park) - Acquisition, A&E, Construction												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	556,000	-	735,000	2,205,000	3,496,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ 556,000	\$ -	\$ 735,000	\$ 2,205,000	\$ 3,496,000	
Chestnut Park												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	6194103	-	-	-	-	-	60,000	610,000	-	670,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 610,000	\$ -	\$ 670,000	
Holden Pond												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	60,000	410,000	-	470,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 410,000	\$ -	\$ 470,000	
Lochloosa Park												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	6224102	-	-	-	-	-	70,000	-	-	70,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000	
Hawthorne Dog Park												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	73,000	547,500	-	620,500	
339	Impact Fees -parks	N/A	-	-	-	-	-	182,500	-	-	182,500	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,000	\$ 730,000	\$ -	\$ 803,000	
Lake Alto (Pavilion & signage)												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	6194105	-	-	-	-	-	85,000	-	-	85,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ 85,000	
Walker Park (new park) Acquisition												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	-	485,000	-	485,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000	\$ -	\$ 485,000	
Poe Springs												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	6194106	-	-	-	-	-	-	75,000	750,000	825,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 750,000	\$ 825,000	
Cellon Oak Pavilion & Signage												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	-	-	-	-	-	-	60,000	60,000	
	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	
Unidentified/Inflation Factor												
	Funding Source	Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)	
140	Infrastructure Surtax- WSPP	N/A	-	139,037	-	136,144	13,369	102,369	256,869	104,369	613,120	
	Total		\$ -	\$ 139,037	\$ -	\$ 136,144	\$ 13,369	\$ 102,369	\$ 256,869	\$ 104,369	\$ 613,120	
Totals by Fund												
021	Wild Spaces Public Places		\$ 117,113	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
043	Boating Improvement Program		\$ 71,655	\$ 509,516	\$ 3,841	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000	
052	Revenue Recovery		\$ -	\$ 591,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140	Infrastructure Surtax- WSPP		\$ 658,994	\$ 6,236,822	\$ 185,524	\$ 2,836,144	\$ 3,119,369	\$ 3,119,369	\$ 3,119,369	\$ 3,119,369	\$ 15,313,620	
150	Tounst Development Taxes		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
318	Capital Projects - Parks		\$ 10,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339	Impact Fees -parks		\$ -	\$ 250,000	\$ -	\$ 250,000	\$ 500,000	\$ 250,000	\$ 182,500	\$ -	\$ 1,182,500	
	Totals		\$ 857,991	\$ 8,088,096	\$ 189,365	\$ 3,116,144	\$ 3,649,369	\$ 3,369,369	\$ 3,301,869	\$ 3,119,369	\$ 16,556,120	

PUBLIC WORKS- TRANSPORTATION Financial Summary
Includes Roadway Widening, Pavement Management, Signals, Bridge Rehabilitation and Bike/Ped Program

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

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

Adjusted Budget Under Review

SOLID WASTE & RESOURCE RECOVERY Financial Summary												
Land and Construction for Rural Collection Center												
Funding Source		Project Number	Spent Thru FY25	Adjusted Budget FY26	FY26 Spent thru 6/1		FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	5 Year Total (FY27-FY21)
403	Collection Centers	9217601	\$ 248,484	1,319,761	25,881			-	-	-	-	-
Total			\$ 248,484	\$ 1,319,761	\$ 25,881		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project	Project #	Spent Thru FY25	FY26 Adj Budget**	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY27-FY31 Total
FACILITIES MASTER PLAN									
Animal Services Complex (New)	8241903- Construction	-	3,734,432	26,265,568	-	-	-	-	26,265,568
Court Complex	8251902- New Construction- C&CEI	11,637,527	7,757,947	78,938,958	-	-	-	-	78,938,958
Sheriff Complex (Improvements)	8201913	-	-	-	13,500,000	-	-	-	13,500,000
Existing Civil to Administration Renovation	N/A	-	-	-	-	30,000,000	-	-	30,000,000
Facilities Master Plan Subtotal		\$11,637,527	\$11,492,379	\$105,204,526	\$13,500,000	\$30,000,000	\$0	\$0	\$148,704,526
PARKS & OPEN SPACES									
West End Park (new park)	6244102-CPD	29,960	742,010	2,750,000	2,700,000	2,050,000	-	-	7,500,000
Santa Fe Lake Park (new boarding dock)	6194107-Improvements-Dock	-	140,000	-	-	-	-	-	-
Santa Fe Lake Park (new pickleball courts)	6194107-Improvements-Court	-	350,000	-	-	-	-	-	-
Santa Fe Lake Park (pavilion(s) & picnic tables)	6194107-Improvements-Picnic	-	150,000	-	-	-	-	-	-
Jonesville Park (Soccer field renovation (Fields 1 &4))	6194104-Improvements-Soccer 1 and 4	-	452,501	-	-	-	-	-	-
Jonesville Park (new pickleball courts)	6194104-New Construction-Pickleball	28,506	560,844	-	-	-	-	-	-
Jonesville Park (soccer stadium w/adjst parking)	6194104-New Construction-Soccer	75,925	1,423,870	-	-	-	-	-	-
Poe Springs (boat launch improvements)	6194106-Improvements-Boat	40,275	307,084	-	-	-	-	-	-
Poe Springs (restroom replacement)	6194106-New Construction-Restroom	284,296	24,359	-	-	-	-	-	-
Squirrel Ridge Restrooms (new restrooms)	6194108-Construction-Restrooms	177,412	410,000	-	-	-	-	-	-
Veterans Memorial Park (Soccer field renovation - South field)	6194109-Improvements-Soccer South	-	139,256	-	-	-	-	-	-
Copeland Park (playground & site improvements)	6214102-Master-1	8,388	591,613	-	-	-	-	-	-
Montecocha Park (playground & site improvements)	6214103-Master-1	37,950	562,050	-	-	-	-	-	-
MKR/Kate Barnes (boarding dock & accessibility)	6224103-Construction-Dock	31,380	304,926	-	-	-	-	-	-
MKR/Kate Barnes Restrooms (reno)	6224103-Improvements-Restrooms	-	70,000	-	-	-	-	-	-
Pinesville/St. Peter Park (new park)	6254101-Development-Design	143,900	40,400	-	-	-	-	-	-
Pinesville/St. Peter Park (new park)	6254101-Development-Construction	-	1,680,145	-	-	-	-	-	-
High Springs Boat Ramp (Boarding Dock)	N/A	-	-	30,000	30,000	-	-	-	60,000
Chipseal portion of SE 134th Ave - Cuscowilla	6204104	-	-	200,000	-	-	-	-	200,000
GRU Wetlands/Southwest Nature Park (new park) - A&E	N/A	-	-	-	150,000	869,000	-	-	1,019,000
Sports Field Rebuilds	Various	-	-	-	200,000	-	-	-	200,000
Park "K" (new park) - Acquisition, A&E, Construction	N/A	-	-	-	556,000	-	735,000	2,205,000	3,496,000
Chestnut Park	6194103	-	-	-	-	60,000	610,000	-	670,000
Holden Pond	N/A	-	-	-	-	60,000	410,000	-	470,000
Lochloosa Park	6224102	-	-	-	-	70,000	-	-	70,000
Hawthorne Dog Park	N/A	-	-	-	-	73,000	730,000	-	803,000
Lake Alto (Pavilion & signage)	6194105	-	-	-	-	85,000	-	-	85,000
Walker Park (new park) Acquisition	N/A	-	-	-	-	485,000	-	-	485,000
Poe Springs	6194106	-	-	-	-	75,000	750,000	750,000	825,000
Celon Oak Pavilion & Signage	N/A	-	-	-	-	-	-	60,000	60,000
Unidentified/Inflation Factor	N/A	-	139,037	136,144	13,369	102,369	256,869	104,369	613,120
Parks & Open Spaces Subtotal		\$857,991	\$8,088,095	\$3,116,144	\$3,649,369	\$3,369,369	\$3,301,869	\$3,119,369	\$16,556,120
Housing									
Sunrise Inn (Renovations Only)	9242901	21,257	2,778,743	1,500,000	-	-	-	-	1,500,000
Tiny Homes (Construction and Turn Lane)	9232901	98,625	809,595	2,000,000	-	-	-	-	2,000,000
Infrastructure Surtax - Projects to be Determined				2,380,620	4,390,620	4,390,620	4,390,620	4,390,620	19,953,100
Housing Subtotal		\$119,882	\$3,588,338	\$5,890,620	\$4,390,620	\$4,390,620	\$4,390,620	\$4,390,620	\$23,453,100

FACILITY PRESERVATION PRIORITIES



Protect public safety and building integrity



Extend the useful life of County facilities



Reduce deferred maintenance



Improve energy efficiency and sustainability



Maintain accessibility and code compliance



Avoid more costly emergency repairs

FACILITIES PRESERVATION

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

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

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

Project	FY27 Budget	FY28 Planned	FY29 Planned	FY30 Planned	FY31 Planned	FY27-FY31 Total
FACILITY PRESERVATION*						
GENERAL GOVERNMENT - Repairs & Maintenance	680,000	-	-	-	-	680,000
33 N Main - Engineer for Sanitary System	20,000	-	-	-	-	20,000
Leveda Brown - Gutter Replacement - Hazardous Waste	25,000	-	-	-	-	25,000
ANML - Fire Alarm Replacement	50,000	-	-	-	-	50,000
Warehouse - Warehouse HVAC Repair	50,000	-	-	-	-	50,000
Health Department - HVAC System Replacement	60,000	-	-	-	-	60,000
Leveda Brown - HVAC System Replacement - Hazardous Waste	65,000	-	-	-	-	65,000
Animal Services - BAS Install	75,000	-	-	-	-	75,000
Public Works Admin - Sign Shop Renovation	85,000	-	-	-	-	85,000
Leveda Brown - HVAC System Replacement	95,000	-	-	-	-	95,000
Sports Event Center - Security Camera System Install	140,000	-	-	-	-	140,000
Undefined/Inflation Factor	15,000	-	-	-	-	15,000
GENERAL GOVERNMENT - Buildings	1,415,000	-	-	-	-	1,415,000
County Administration - Boiler Replacement	150,000	-	-	-	-	150,000
County Administration - McQuay Chiller Compressor Replacement	150,000	-	-	-	-	150,000
Sports and Events - BAS Install	150,000	-	-	-	-	150,000
County Administration - UPS Replacement	150,000	-	-	-	-	150,000
Leveda Brown - Roof Replacement/Coating - Hazardous Waste	200,000	-	-	-	-	200,000
CSDH - Fire Alarm Replacement	300,000	-	-	-	-	300,000
Public Works Admin - Admin Building HVAC AHU Replacement (1/2 Floor)	315,000	-	-	-	-	315,000
PUBLIC SAFETY FUNCTIONS- Repairs & Maintenance	768,500	-	-	-	-	768,500
FS 23 - Fire Station 23 Door Repair	15,000	-	-	-	-	15,000
FS 33 - Fire Station 33 Roof Repair	15,000	-	-	-	-	15,000
Jail - Food Processor - Hobart 84186-4 1 Speed Buffalo Chopper Food Processor w/ Side Discharge	15,000	-	-	-	-	15,000
Jail - Oven - Blodgett Zeph-100-G-ES SGL Single Full Size Oven	17,500	-	-	-	-	17,500
Sheriffs Office - CID Bathroom Renovations	20,000	-	-	-	-	20,000
Sheriffs Office - ADA Compliance for Accounting & Budget Bureau and Male/Womens Restroom	25,000	-	-	-	-	25,000
FS 62 - Fire Station 62 Roof Repair	25,000	-	-	-	-	25,000
Jail - Mixer - Robot Coupe R45T 2-Speed 49.5 Qt. / 45 Liter Vertical Cutter Mixer	25,000	-	-	-	-	25,000
Jail - Skillet - Groen BPM-40GC 40 gal. Tilt Skillet	28,000	-	-	-	-	28,000
Jail - Gas Boiler Gas Line Replacement	30,000	-	-	-	-	30,000
Fire Rescue Training Center - BAS Install	30,000	-	-	-	-	30,000
Jail - Roof Flashing and Repair	35,000	-	-	-	-	35,000
Jail - Kettle - Groen EE-80 80 Gallon Steam Kettle	35,000	-	-	-	-	35,000
ASO Fleet - Generator Relocation From Medical Examiner to ASO Fleet	40,000	-	-	-	-	40,000
ACFR#82 - Septic Tank and Drain Field Replacement	45,000	-	-	-	-	45,000
FS 20 - Fire Station 20 Roof Replacement	75,000	-	-	-	-	75,000
Jail - Water Heater Replacement	90,000	-	-	-	-	90,000
Jail - Window Glazing Repair	148,000	-	-	-	-	148,000
Undefined/Inflation Factor	55,000	-	-	-	-	55,000
PUBLIC SAFETY FUNCTIONS- Equipment	6,240,000	-	-	-	-	6,240,000
Jail - Renovations	5,000,000	-	-	-	-	5,000,000
Jail - Single Cell Sliding Devices (111)	190,000	-	-	-	-	190,000
Jail - Piping Replacement	300,000	-	-	-	-	300,000
Jail - Fire Alarm Repair and Replacement	750,000	-	-	-	-	750,000
COURT FACILITIES- Repairs and Maintenance	295,000	-	-	-	-	295,000
Criminal Courthouse - Exterior Lighting Repair	15,000	-	-	-	-	15,000
State Attorneys Office - Lobby Door Replacements	35,000	-	-	-	-	35,000
Main Street Center - Security Camera System replacement	35,000	-	-	-	-	35,000
State Attorneys Office - Security Gates for Parking Lot	50,000	-	-	-	-	50,000
State Attorneys Office - Security Camera System Replacement	60,000	-	-	-	-	60,000
Public Defenders - Lenel SUSP Renewal & Upgrade	70,000	-	-	-	-	70,000
Undefined/Inflation Factor	30,000	-	-	-	-	30,000
COURT FACILITIES- Buildings	965,000	-	-	-	-	965,000
Civil Courthouse - Civil Courthouse Window Glazing	240,000	-	-	-	-	240,000
Criminal Courthouse - Criminal Courthouse Elevator Replacement (1,2,3 in lobby)	725,000	-	-	-	-	725,000
Future Years- projects to be determined	-	5,300,000	5,300,000	5,300,000	5,300,000	21,200,000
Facility Preservation Subtotal	\$10,363,500	\$5,300,000	\$5,300,000	\$5,300,000	\$5,300,000	\$31,563,500

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



PERFORMANCE MANAGEMENT

PERFORMANCE MANAGEMENT AND STRATEGIC PLANNING

Alachua County's Performance Management Program has evolved over many years to strengthen accountability, transparency, and data-driven decision making. Building on the County's longstanding commitment to strategic planning and performance measurement, the Board of County Commissioners initiated a comprehensive strategic planning process in 2025 to establish a renewed long-term vision for the organization.

The process included individual Commissioner discussions, Board workshops, departmental collaboration, community education sessions, public surveys, and stakeholder engagement to identify the priorities most important to County residents. More than 545 residents participated through surveys and public engagement opportunities, helping shape the Board's strategic direction.

The Board adopted the new Strategic Guide on September 9, 2025, establishing ten focus areas and measurable objectives that now serve as the framework for policy decisions, resource allocation, and organizational planning.

The Strategic Guide is intended to guide County operations for the next five to ten years while providing flexibility to refine implementation strategies as community needs evolve.

County staff are continuing implementation of the Board's direction by developing an enhanced performance management framework that aligns departmental services, budget requests, and performance measures with the Strategic Guide.

During the summer of 2026, staff are working with departments to refine meaningful outcome-based measures, strengthen performance reporting, and improve transparency so that future budget documents clearly demonstrate how County programs contribute to achieving the Board's strategic priorities.

Staff anticipate returning to the Board of County Commissioners later this year with additional implementation recommendations and performance reporting enhancements.



Alachua County Strategic Guide – Summary

When implementing any board level objective, the county shall follow a good governance structure that promotes transparency, accountability, stakeholder input, balance, fairness, and positive long-term impact to ensure continued trust, quality, sustainability, and resilience.





BUDGET PROCESS AND FUND STRUCTURE

BUDGETING

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

OPERATING AND CAPITAL BUDGET PLANNING

BOARD PRIORITIES

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

BUDGET DEVELOPMENT PROCESS

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

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

BUDGET WORKBOOK

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

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

BUDGET AND FINANCIAL POLICIES SUMMARY

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

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

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

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

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

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

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

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

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

MUNICIPAL SERVICES BENEFIT UNIT CITIZEN-INITIATED PROGRAM:

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

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

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

OPERATING BUDGET DEVELOPMENT AND REVIEW

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

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

CAPITAL BUDGET AND FINANCIAL PLAN

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

BUDGET ELEMENTS

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



REVENUES

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

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

EXPENDITURES

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

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

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

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

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

DEBT

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

RESERVES

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

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

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

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

FUND BALANCES

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

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

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

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

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

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

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

SUMMARIES AND DEPARTMENTS

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

BUDGET ADOPTION AND CITIZEN INPUT

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

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

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

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

BUDGET AMENDMENTS AND MONITORING

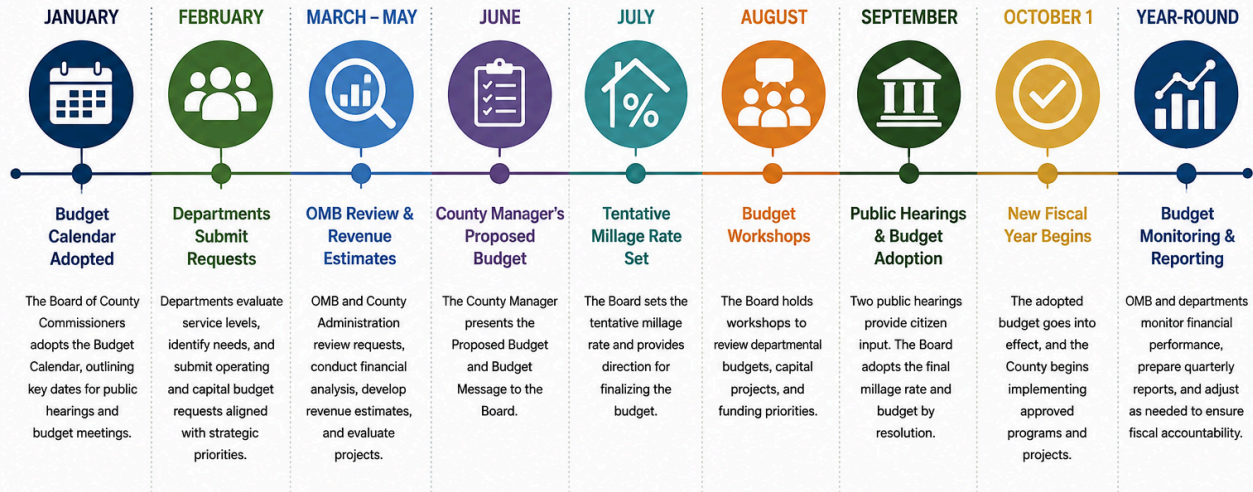
Budgetary control is maintained at the department level, with support from OMB. Departments can amend their budgets following County policy outlined in the Budget Management Policy (refer to Appendices). The County Manager has the authority to authorize budget adjustments between Functions, as defined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

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

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

ALACHUA COUNTY BUDGET DEVELOPMENT TIMELINE

A transparent process that aligns resources with community priorities.



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



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

Sound financial planning. Responsible stewardship. Stronger community.

FUND STRUCTURE - BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

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

BASIS OF BUDGETING

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

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

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

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

FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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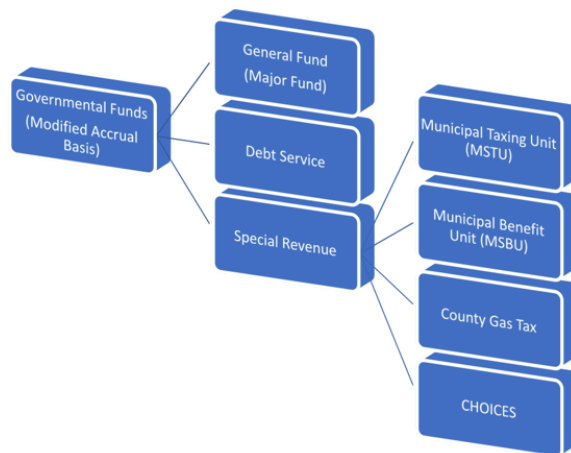
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Fund 288 - 2016 Series Gas Tax Refunding (Bond) - Finance the costs of acquisition and construction of certain road improvements within the County.

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

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



PROPRIETARY FUND TYPES

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

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

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

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

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

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

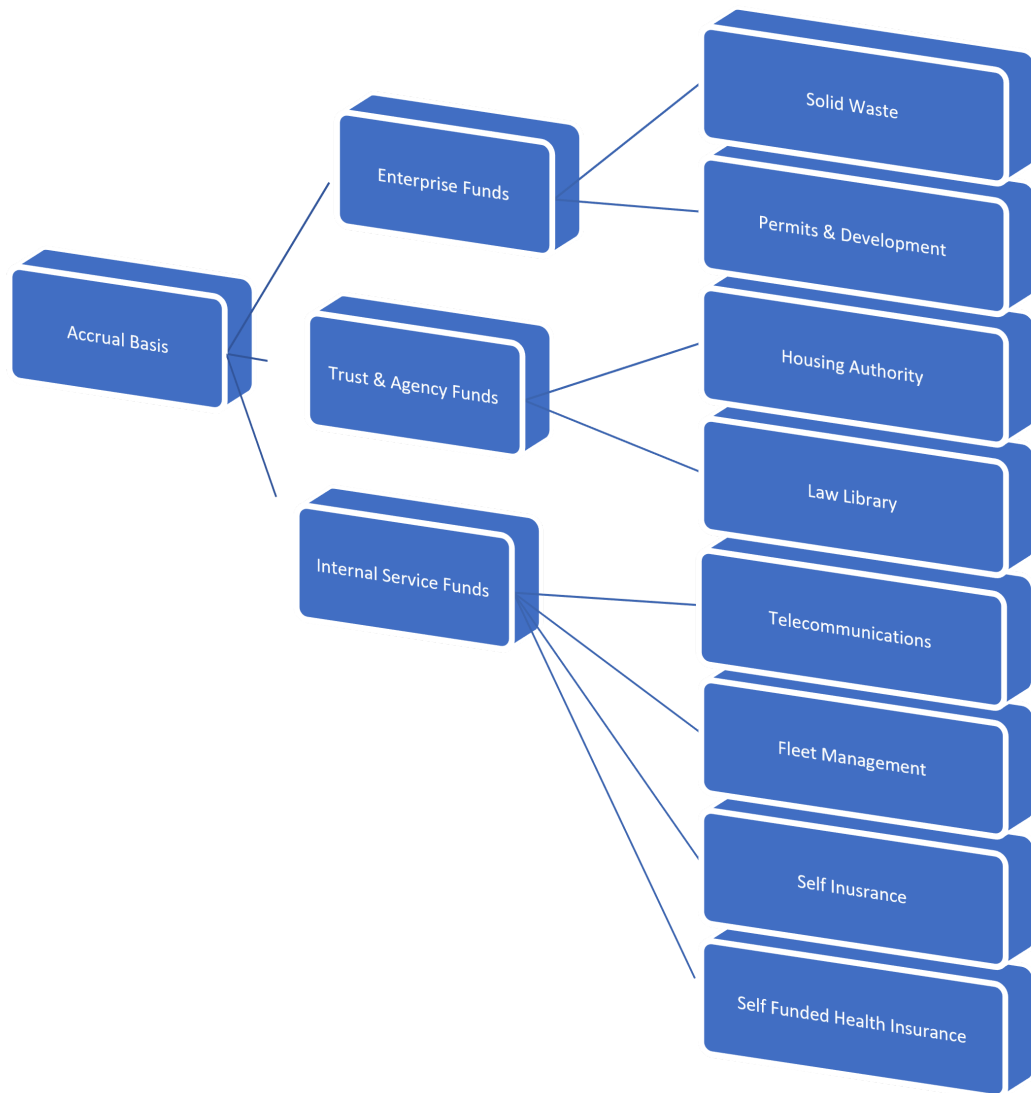
INTERNAL SERVICE FUNDS – A fund used to account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis. The County uses internal service funds to account for Computer Replacement, Vehicle Replacement, Telecommunications, Fleet Management,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

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

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

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

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





LONG-TERM FINANCIAL FORECASTING

SECTION UNDER DEVELOPMENT

Alachua County's Long-Term Financial Forecast is prepared as part of the annual budget development process after the release of updated State of Florida revenue estimates and other key economic indicators during the summer. These projections provide the most current information available regarding state-shared revenues, economic conditions, property values, inflationary trends, and other factors affecting the County's financial outlook.

The completed forecast will evaluate anticipated revenues, expenditures, capital needs, debt obligations, reserve levels, and other long-term financial commitments to assess the County's fiscal sustainability over multiple fiscal years. This analysis supports informed decision-making by identifying emerging financial opportunities and challenges before the annual budget is adopted.

The finalized Long-Term Financial Forecast will be included in the Adopted Budget and is an important component of Alachua County's commitment to sound financial planning and compliance with Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award criteria.

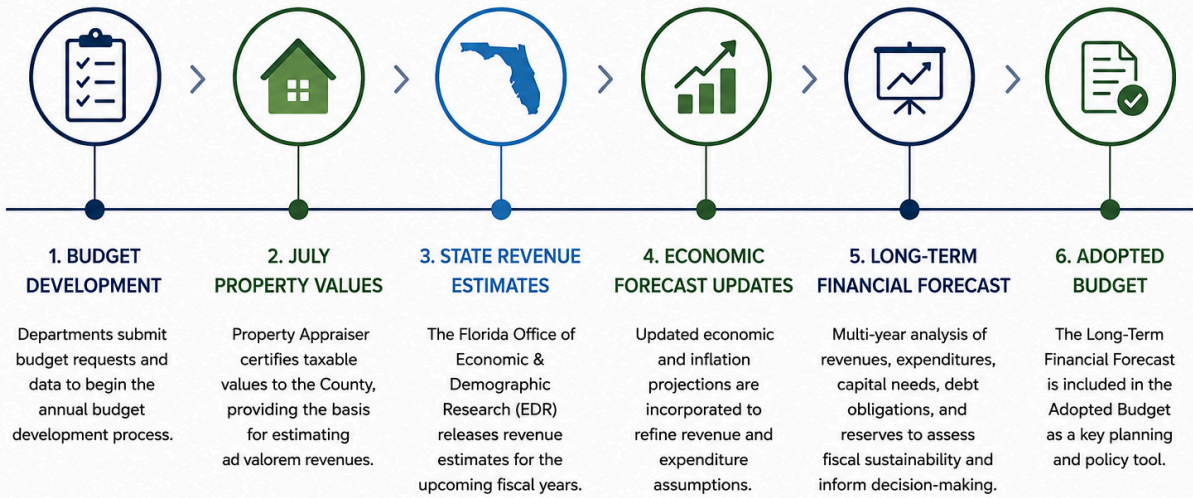
Why This Section Matters

The long-term financial forecast helps County leadership:

- Evaluate future financial sustainability
- Anticipate revenue and expenditure trends
- Assess the affordability of capital investments
- Monitor reserve levels and debt capacity
- Support strategic and policy decisions beyond the current fiscal year

LONG-TERM FINANCIAL PLANNING TIMELINE

A Strategic Process for a Stronger Financial Future



This timeline illustrates the key steps in developing Alachua County's Long-Term Financial Forecast. Each step ensures that the most current information and sound financial projections guide our planning for today and tomorrow.



APPENDICES

The appendices contain reference materials that provide additional information about Alachua County, its budget, and the financial policies that guide decision-making. These resources are intended to help readers better understand the County's finances, economic environment, budget terminology, and long-term fiscal planning.

ALACHUA COUNTY AT A GLANCE

CITIZEN GUIDE TO BUDGET TERMS

ABBREVIATIONS & ACRONYMS

BUDGET RESEARCH & ECONOMIC FACTORS

- Demographic & Population
- Employment & Labor Force
- Income & Financial Stats
- Education
- Voting Information
- Real Estate
- Property Values
- VALUE ADJUSTMENT BOARD
- EXEMPTIONS

COMPARABLE & SURROUNDING COUNTIES

BUDGET & FINANCIAL POLICIES

- Statement of Ethics
- Budget Management
- Capital Budget and Financial Plan
- Debt Management
- Energy Conservation Investment Program
- Financial Management
- Health Insurance Management
- Citizen Initiated MSBU Program
- Performance Management
- Public Purpose

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	15,982,024
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%
2025 Estimate	298,465	23,379,261
% change 2020-2025	7.2%	8.5%
Based on 2025 Estimate		
2030	314,613	24,909,028
2035	326,493	26,074,611
2040	334,675	26,967,897
2045	340,530	27,664,885
2050	345,176	28,250,130

Population Characteristics

	Alachua County	Florida
(% of total persons aged 5 and over)		
Speak only English	83.4%	69.4%
Speak a language other than English	16.6%	30.6%
Speak English "very well"	13.3%	18.1%
Place of birth		
Foreign born	11.6%	21.9%
Veteran status		
Civilian population 18 and over	6.1%	7.4%

Migration

Residence 1 Year Ago	Alachua County	Florida
Persons aged 1 and over		
Same house	77.0%	86.3%
Different house in the U.S.	21.1%	12.6%
Same county in Florida	9.9%	6.6%
Different county in Florida	7.9%	3.1%
Different county in another state	3.3%	2.9%
Abroad	1.0%	1.1%

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	13,689,099	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	14,021,366	1,072,481,562
Percent of the State	1.3%	
2021 GDP	15,026,287	1,172,665,328
Percent of the State	1.3%	
2022 GDP	15,670,816	1,245,927,559
Percent of the State	1.3%	
2023 GDP	16,110,114	1,309,392,241
Percent of the State	1.2%	
2024 GDP	16,456,777	1,352,275,106
Percent of the State	1.2%	

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

Housing

Housing Counts	Alachua County	Florida
Housing units, 2020 Census	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
2025	3,336	178,297

Population Density

Persons per square mile	Alachua County	Florida
2000	249.3	296.4
2010	262.7	350.6
2020	318.0	401.4
2025	340.9	435.8

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 occupancy may be a single family or a group of people living together, 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 by Census Bureau Quality of Residence (QOR).

Employment and Labor Force

Establishments			Establishments		
2024	Alachua County	Florida	% of All Industries	Alachua County	Florida
All industries	8,212	881,780	All industries	8,212	881,780
Natural Resource & Mining	105	5,872	Natural Resource & Mining	1.3%	0.7%
Construction	664	84,932	Construction	8.1%	9.6%
Manufacturing	213	26,842	Manufacturing	2.6%	3.0%
Trade, Transportation and Utilities	1,318	151,230	Trade, Transportation and Utilities	16.0%	17.2%
Information	198	20,233	Information	2.4%	2.3%
Financial Activities	800	95,614	Financial Activities	9.7%	10.8%
Professional & Business Services	1,870	225,541	Professional & Business Services	22.8%	25.6%
Education & Health Services	1,248	104,515	Education & Health Services	15.2%	11.9%
Leisure and Hospitality	884	68,016	Leisure and Hospitality	10.8%	7.7%
Other Services	619	60,954	Other Services	7.5%	6.9%
Government	131	5,886	Government	1.6%	0.7%
Average Annual Employment			Average Annual Wage		
% of All Industries, 2024	Alachua County	Florida	2024	Alachua County	Florida
All industries	139,034	9,837,263	All industries	\$63,825	\$69,492
Natural Resource & Mining	1.2%	0.7%	Natural Resource & Mining	\$41,075	\$49,698
Construction	4.1%	6.5%	Construction	\$61,594	\$70,271
Manufacturing	3.0%	4.3%	Manufacturing	\$72,059	\$81,956
Trade, Transportation and Utilities	15.0%	20.1%	Trade, Transportation and Utilities	\$48,486	\$61,291
Information	1.1%	1.6%	Information	\$119,153	\$121,266
Financial Activities	4.1%	6.9%	Financial Activities	\$77,717	\$108,740
Professional & Business Services	10.3%	16.5%	Professional & Business Services	\$67,103	\$87,036
Education & Health Services	22.1%	15.5%	Education & Health Services	\$64,668	\$66,009
Leisure and Hospitality	11.2%	13.4%	Leisure and Hospitality	\$25,720	\$37,261
Other Services	2.3%	3.0%	Other Services	\$44,420	\$51,306
Government	25.7%	11.3%	Government	\$83,546	\$71,045

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

Labor Force as Percent of Population			Unemployment Rate		
Aged 18 and Older	Alachua County	Florida		Alachua County	Florida
2000	67.3%	62.5%	2000	3.0%	3.7%
2010	63.4%	64.1%	2010	11.3%	8.0%
2020	68.7%	69.0%	2020	6.8%	8.0%
2021	68.7%	69.0%	2021	4.0%	4.7%
2022	68.6%	69.8%	2022	3.1%	3.0%
2023	68.9%	60.6%	2023	3.3%	2.9%
2024	68.2%	60.1%	2024	3.8%	3.4%
2025	67.5%	69.2%	2025	4.5%	3.9%

(2025 is based on 11 months -- no data for October 2025)

Income and Financial Health

Personal Income (\$000s)			Per Capita Personal Income		
	Alachua County	Florida		Alachua County	Florida
2000	\$5,481,047	\$471,588,082	2000	\$25,072	\$29,387
2010	\$8,792,539	\$730,690,145	2010	\$35,481	\$38,779
% change 2000-2010	60.4%	54.9%	% change 2000-2010	41.5%	32.0%
2020	\$13,343,396	\$1,222,053,372	2020	\$47,695	\$56,597
% change 2010-2020	51.8%	67.2%	% change 2010-2020	34.4%	45.9%
2021	\$14,588,162	\$1,367,061,863	2021	\$51,784	\$62,617
% change 2020-2021	9.3%	11.9%	% change 2020-2021	8.6%	10.6%
2022	\$15,014,010	\$1,464,251,012	2022	\$52,636	\$65,429
% change 2021-2022	2.9%	7.1%	% change 2021-2022	1.6%	4.5%
2023	\$16,315,123	\$1,604,650,325	2023	\$56,461	\$70,057
% change 2022-2023	8.7%	9.6%	% change 2022-2023	7.3%	7.1%
2024	\$17,178,223	\$1,706,305,733	2024	\$58,873	\$73,006
% change 2023-2024	5.3%	6.3%	% change 2023-2024	4.3%	4.2%
Earnings by Place of Work (\$000s)			Median Income		
	Alachua County	Florida		Alachua County	Florida
2000	\$4,473,884	\$308,751,767	Median Household Income	\$61,949	\$74,568
2010	\$6,879,255	\$439,036,383	Median Family Income	\$93,754	\$89,891
% change 2000-2010	53.8%	42.2%			
2020	\$10,052,632	\$684,772,318			
% change 2010-2020	46.1%	56.0%			
2021	\$10,924,865	\$771,994,702	Percent in Poverty, 2024		
% change 2020-2021	8.7%	12.7%	All ages in poverty	22.9%	12.1%
2022	\$11,536,832	\$845,179,676	Under age 18 in poverty	19.5%	15.7%
% change 2021-2022	5.6%	9.5%	Related children age 5-17 in families in poverty	19.8%	14.8%
2023	\$12,440,216	\$915,361,168			
% change 2022-2023	7.8%	8.3%			
2024	\$13,004,838	\$972,525,321			
% change 2023-2024	4.5%	6.2%			
Workers Aged 16 and Over			Personal Bankruptcy Filing Rate		
	Alachua County	Florida		Alachua County	Florida
Place of Work in Florida			(per 1,000 population)		
Worked outside county of residence	5.2%	17.0%	12-Month Period Ending September 30, 2024	0.58	1.46
Travel Time to Work			12-Month Period Ending September 30, 2025	0.73	1.71
Mean travel time to work (minutes)	21.8	28.0	State Rank	58	NA

NonBusiness Chapter 7 & Chapter 13

Reported County Government Revenues and Expenditures (Includes all Custodial Fund reporting)

Revenue 2022-23	Alachua County	Florida*	Expenditures 2022-23	Alachua County	Florida*
Total - All Revenue Account Codes (\$000s)	\$1,193,349.0	\$117,776,640.6	Total - All Expenditure Account Codes (\$000s)	\$1,067,803.96	\$110,894,166.90
Per Capita \$	\$4,072.31	\$5,456.77	Per Capita \$	\$3,643.88	\$5,137.89
% of Total	100.0%	100.0%	% of Total	100.0%	94.2%
General Government Taxes (\$000s)	\$227,714.0	\$48,947,738.5	General Government Services** (\$000s)	\$656,762.65	\$56,697,761.19
Per Capita \$	\$777.07	\$2,267.82	Per Capita \$	\$1,899.92	\$2,622.26
% of Total	19.1%	41.6%	% of Total	52.1%	48.1%
Permits, Fee, and Special Assessments (\$000s)	\$30,293.7	\$5,231,689.8	Public Safety (\$000s)	\$179,194.07	\$14,143,806.21
Per Capita \$	\$130.68	\$242.39	Per Capita \$	\$611.50	\$655.30
% of Total	3.2%	4.4%	% of Total	16.8%	12.0%
Intergovernmental Revenues (\$000s)	\$102,214.4	\$8,250,822.1	Physical Environment (\$000s)	\$40,441.72	\$6,602,230.32
Per Capita \$	\$348.81	\$382.27	Per Capita \$	\$138.01	\$305.89
% of Total	8.6%	7.0%	% of Total	3.8%	5.6%
Charges for Services (\$000s)	\$621,233.6	\$28,150,407.9	Transportation (\$000s)	\$17,611.66	\$6,383,904.27
Per Capita \$	\$2,119.96	\$1,304.25	Per Capita \$	\$60.10	\$295.78
% of Total	52.1%	23.9%	% of Total	1.6%	5.4%
Judgments, Fines, and Forfeits (\$000s)	\$2,295.1	\$1,880,041.8	Economic Environment (\$000s)	\$16,775.21	\$2,413,716.53
Per Capita \$	\$7.83	\$87.11	Per Capita \$	\$57.25	\$111.83
% of Total	0.2%	1.6%	% of Total	1.6%	2.0%
Miscellaneous Revenues (\$000s)	\$32,588.2	\$12,799,887.1	Human Services (\$000s)	\$19,190.41	\$5,303,244.59
Per Capita \$	\$111.21	\$593.04	Per Capita \$	\$65.49	\$245.71
% of Total	2.7%	10.9%	% of Total	1.8%	4.5%
Other Sources (\$000s)	\$169,010.0	\$12,516,053.5	Culture / Recreation (\$000s)	\$17,718.70	\$2,195,932.65
Per Capita \$	\$576.75	\$679.89	Per Capita \$	\$60.47	\$101.74
% of Total	14.2%	10.6%	% of Total	1.7%	1.9%
			Other Uses and Non-Operating (\$000s)	\$125,049.93	\$13,256,605.85
			Per Capita \$	\$426.73	\$614.20
			% of Total	11.7%	11.3%
			Court-Related Expenditures (\$000s)	\$95,089.61	\$3,996,955.30
			Per Capita \$	\$324.43	\$185.18
			% of Total	8.9%	3.4%

* 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 2024-25	663	27,171
Admissions to prison per 100,000 population FY 2024-25	222.1	116.2

Health Insurance Status

Percent Insured by Age Group	Alachua County	Florida
Under 65 years	88.9%	86.6%
Under 19 years	94.0%	92.7%
19 to 64 years	87.3%	84.5%

Education

Public Education Schools	Alachua County	Florida
Traditional Setting (2025-26)	School District	
Total (state total includes special districts)	54	3,796
Elementary	28	1,847
Middle	9	561
Senior High	13	736
Combination	4	652

Educational attainment	Alachua County	Florida
Persons aged 25 and older		
% HS graduate or higher	94.5%	89.9%
% bachelor's degree or higher	48.8%	34.1%

Other County Profiles

Criminal Justice County Profiles
School District Profiles

State and Local Taxation

2025	Alachua County
	County-Wide Not County-Wide*
County	7.6000 1.4492
School	6.2510
Municipal	
Special Districts	1.3674 3.9911

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

State Infrastructure

Transportation	Alachua County	Florida
State Highway		
Centerline Miles	297.0	12,265.7
Lane Miles	1,050.1	46,013.4
Conservation Land (CL land acres only)		
State or Regionally Owned (includes partially-owned)	75,854	5,863,289
% of Total Conservation Land (including private)	68.9%	53.6%
% of Total Area Land	13.5%	17.1%
% of Florida State or Regionally Owned CL	1.3%	

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Office of
Economic & Demographic Research

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.

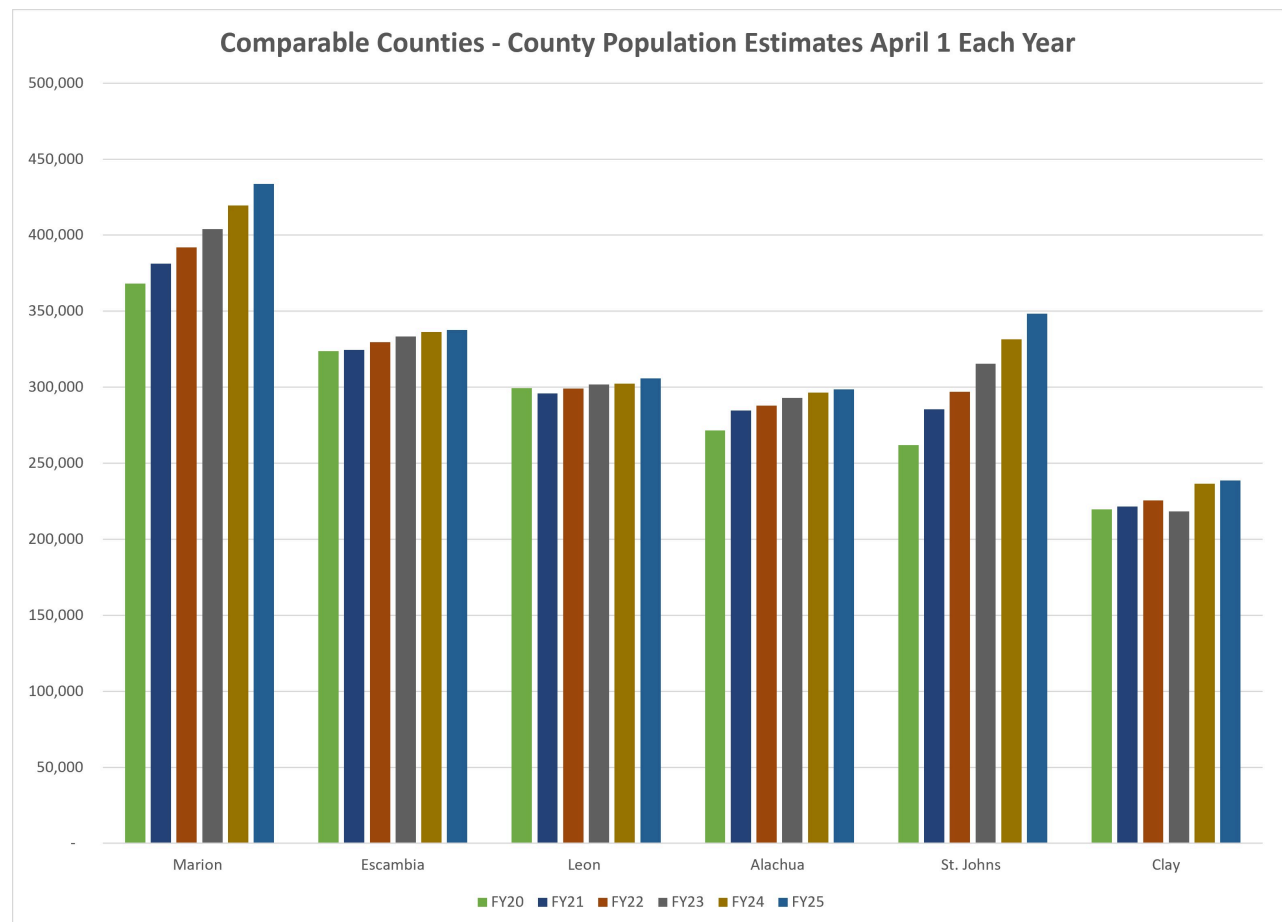
SJRWMD	St. Johns River Water Management District https://www.sjrwmd.com/
SOE	Supervisor of Elections https://www.votealachua.com/
TEFRA	Tax Equity & Fiscal Responsibility Act of 1982 - Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) is a law passed in 1982 that was designed to reduce the federal 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



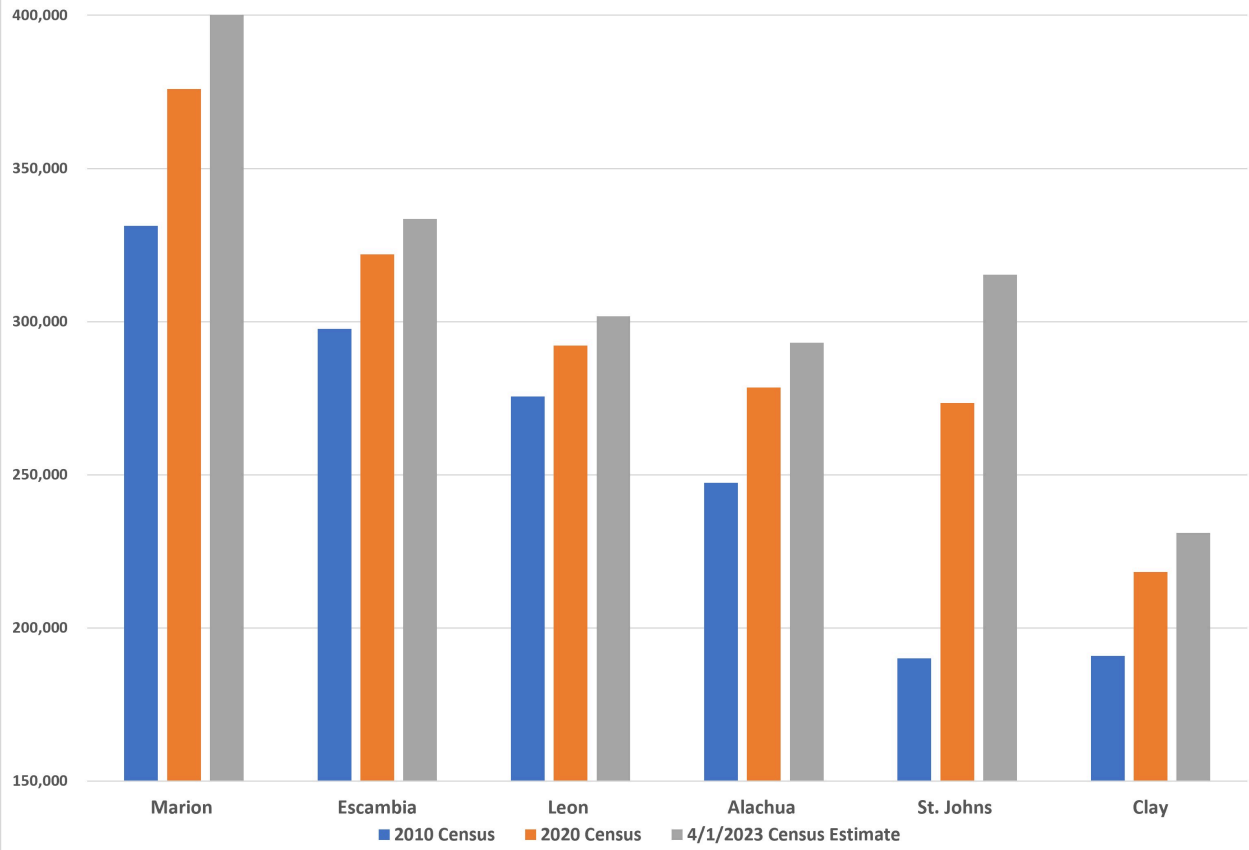
COMPARABLE & SURROUNDING COUNTIES

Comparable counties are identified to provide a meaningful benchmark for evaluating county services, financial performance, and operational efficiency. By comparing Alachua County to counties with similar population size, demographics, economic characteristics, and service responsibilities, officials can better understand how local programs and resources measure against peer communities. For citizens, these comparisons offer transparency and accountability by showing whether the County is delivering services effectively, managing taxpayer dollars responsibly, and performing at a level consistent with similar counties across the state or region.

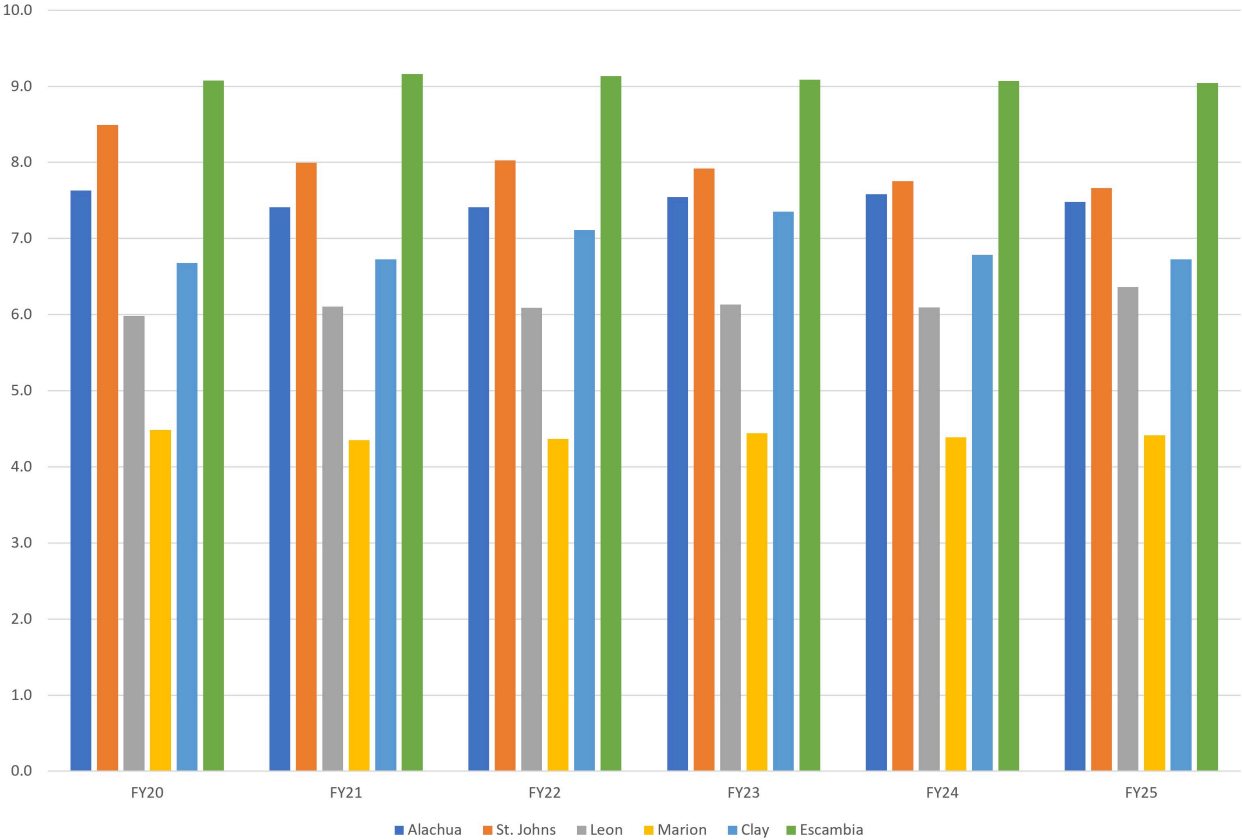
To provide comparison information, we utilize the following counties: Marion, Escambia, Leon, St. John's, and Clay.



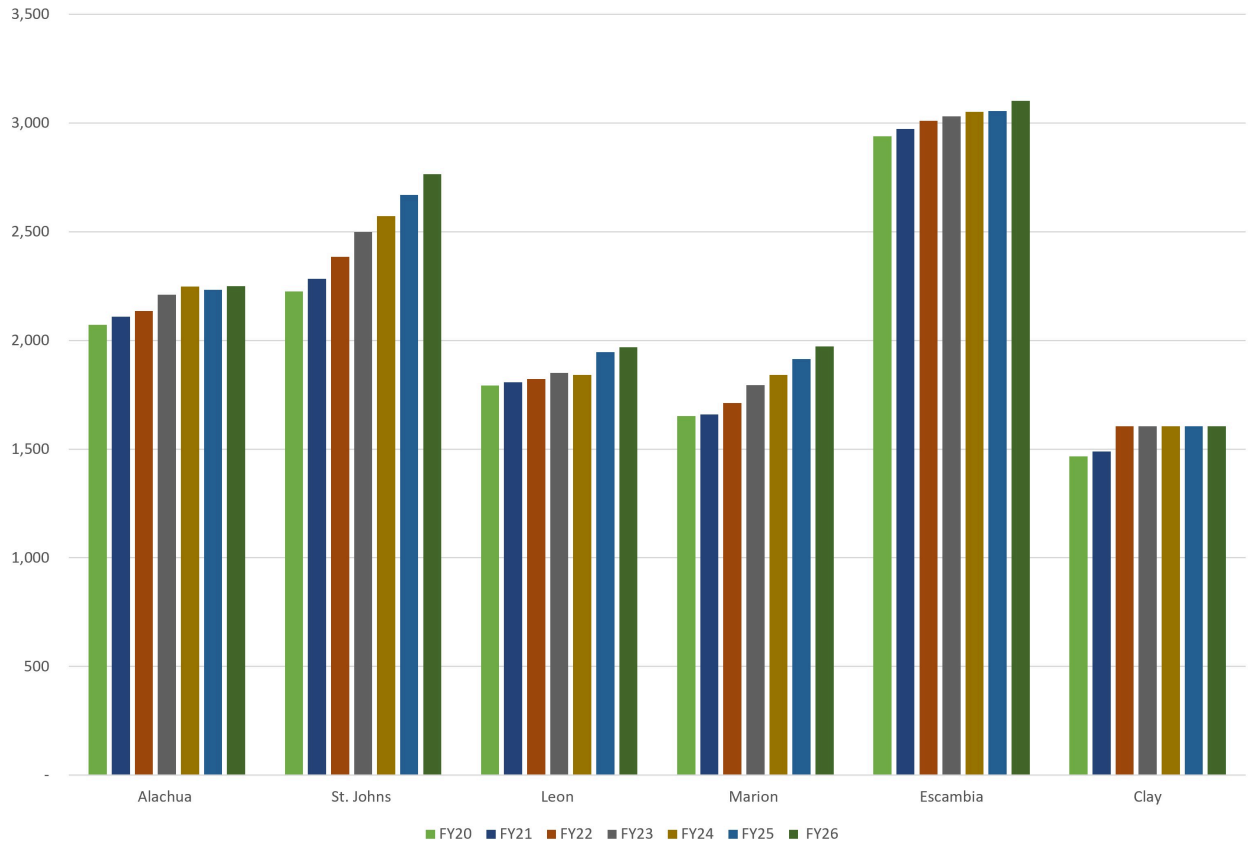
Comparative Counties - Census Population



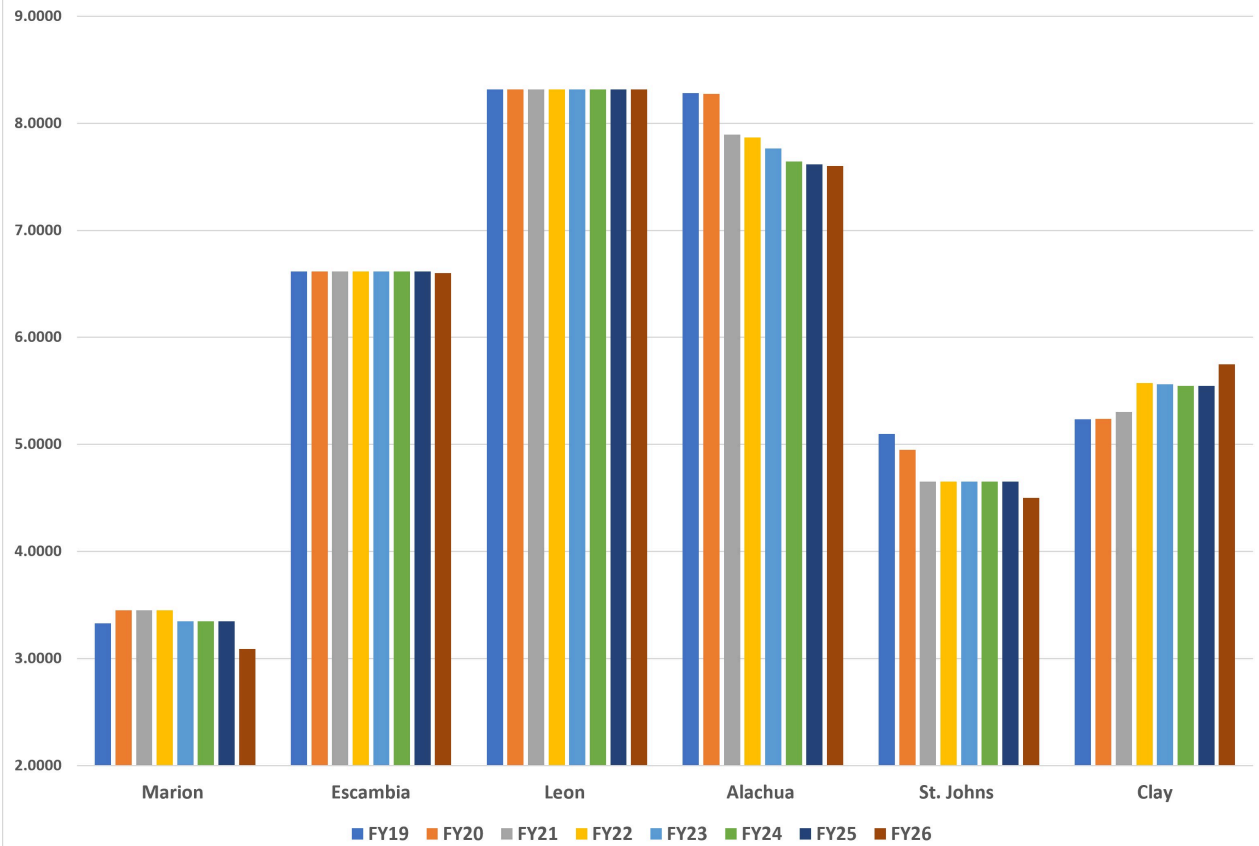
Comparable Counties - Staff per 1,000 Population



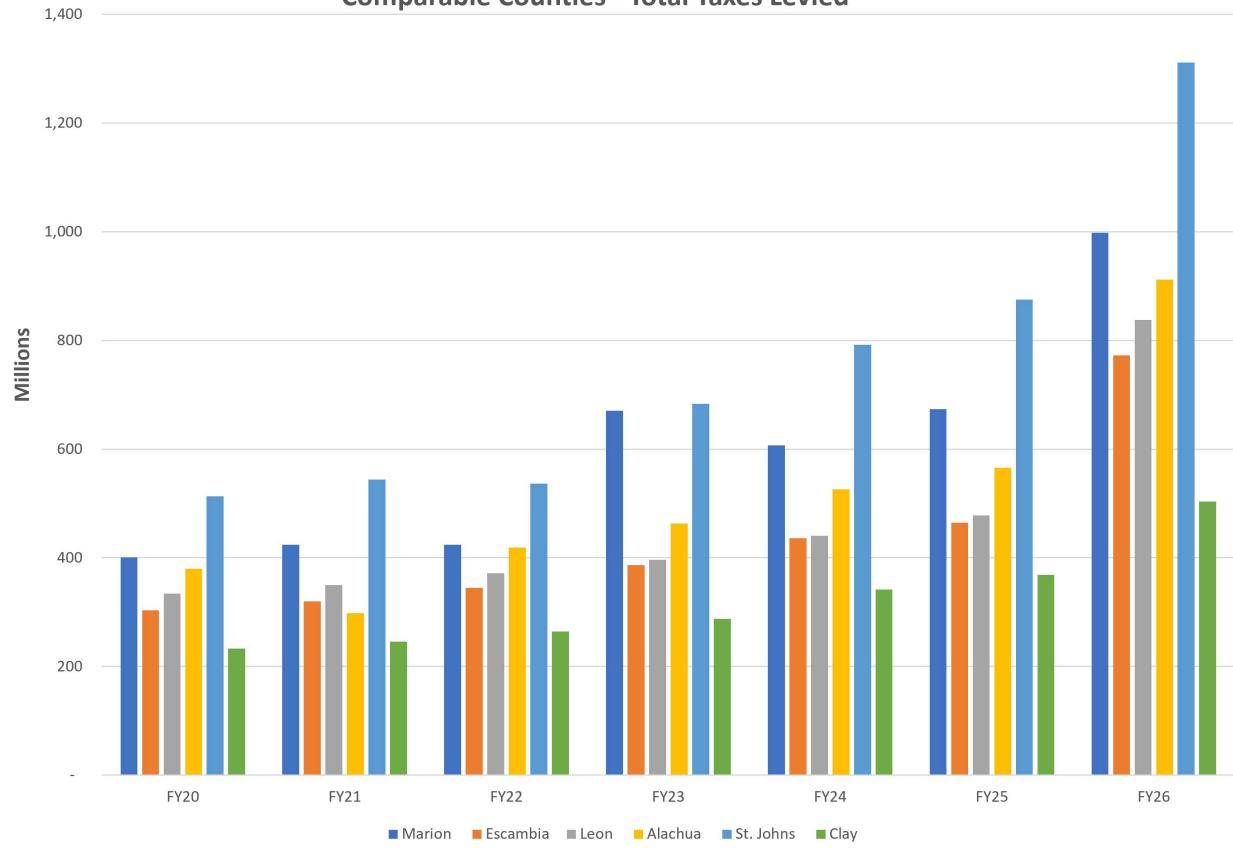
Comparable Counties - County Staffing Count



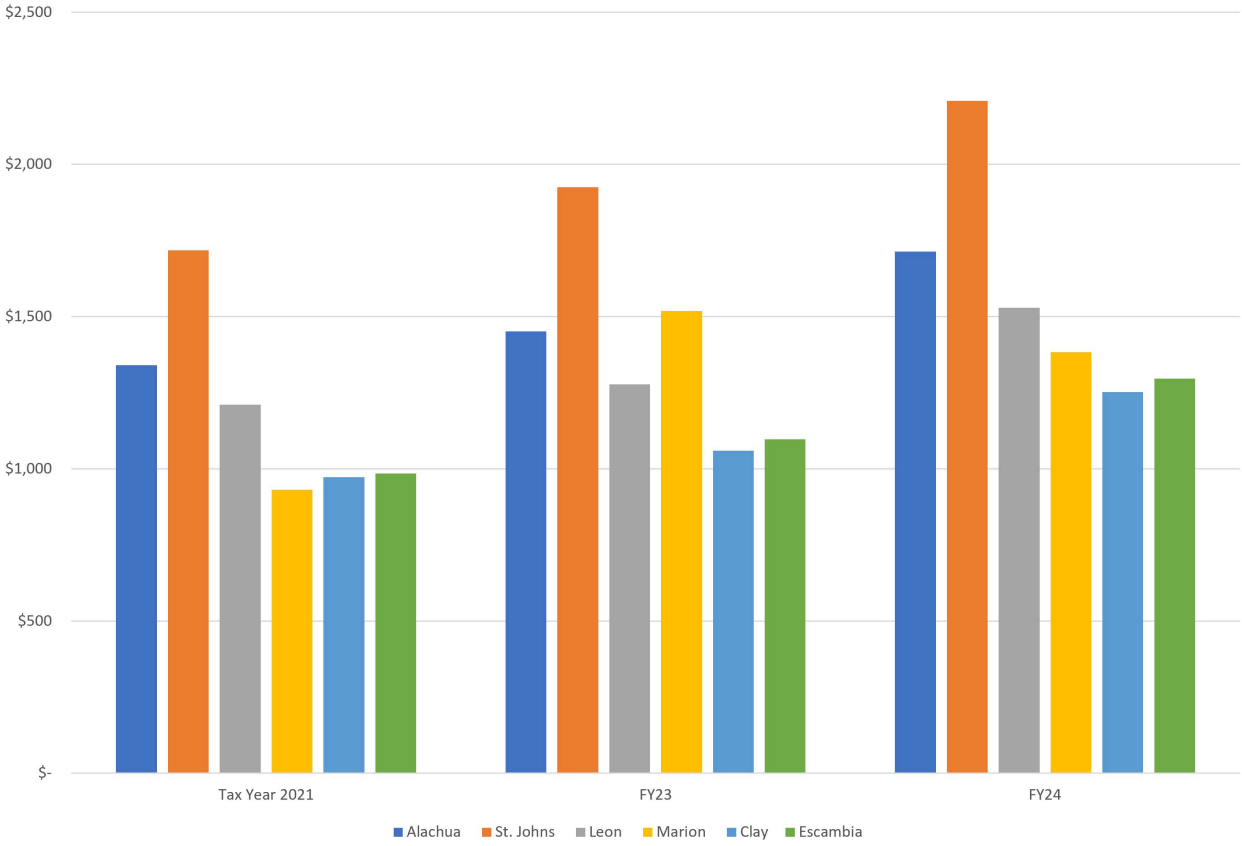
Comparable Counties - Millage Rate



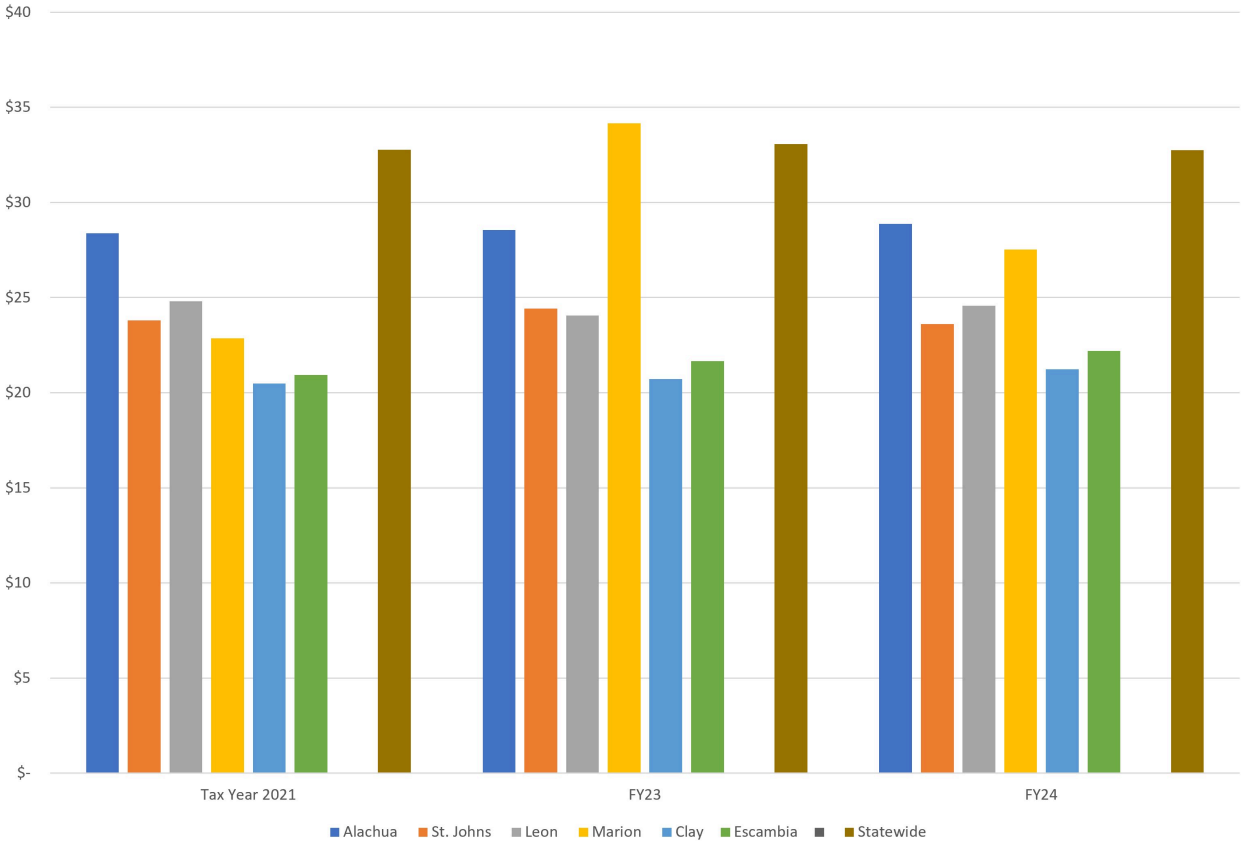
Comparable Counties - Total Taxes Levied



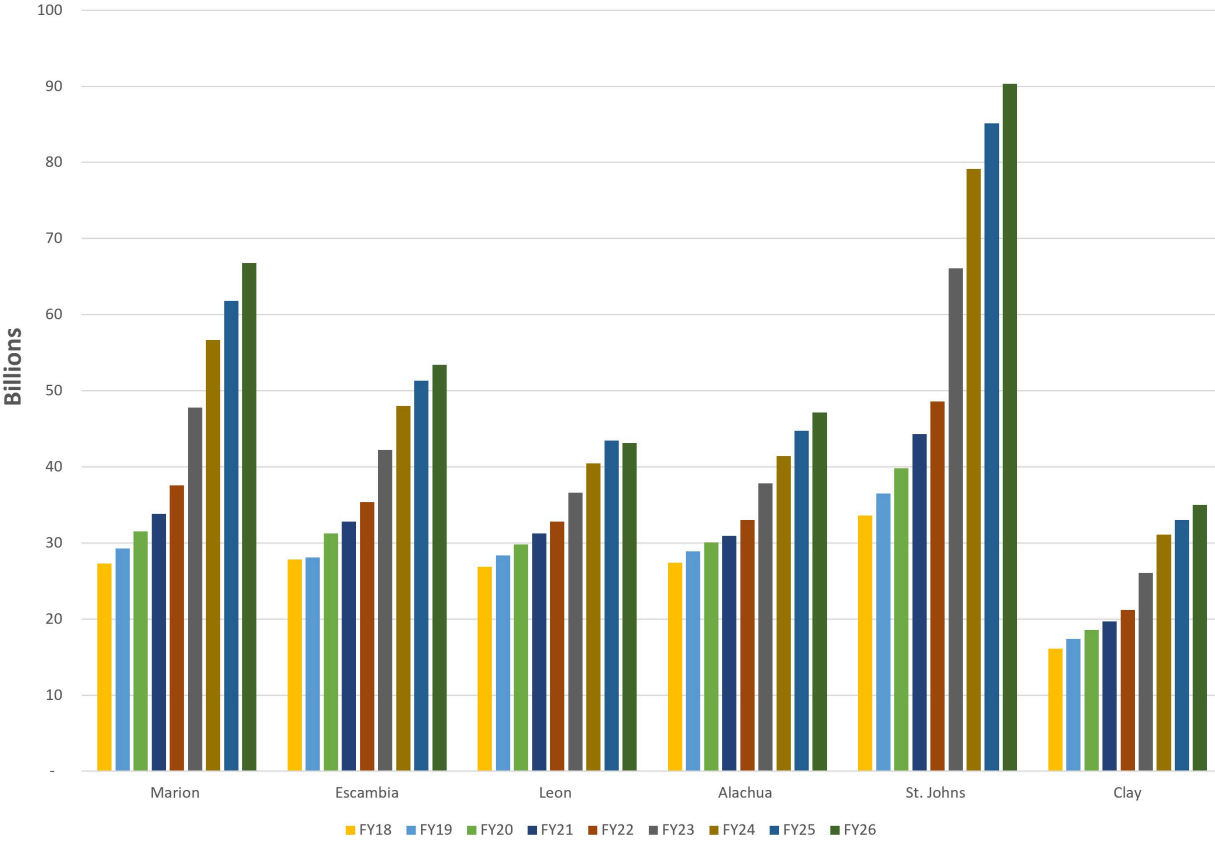
Comparable Counties Per Capita Total Property Tax Levies



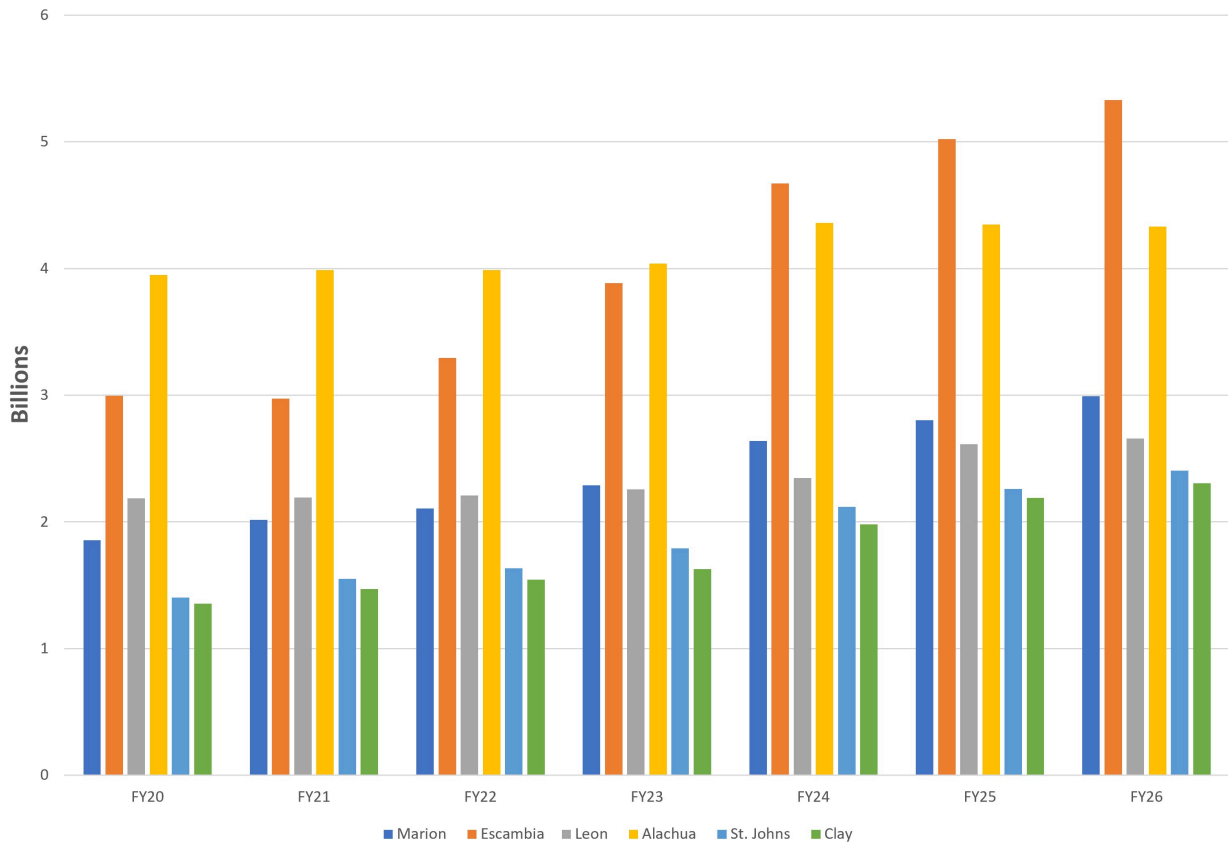
Comparable Counties Total Property Tax Levies per \$1,000 of Personal Income



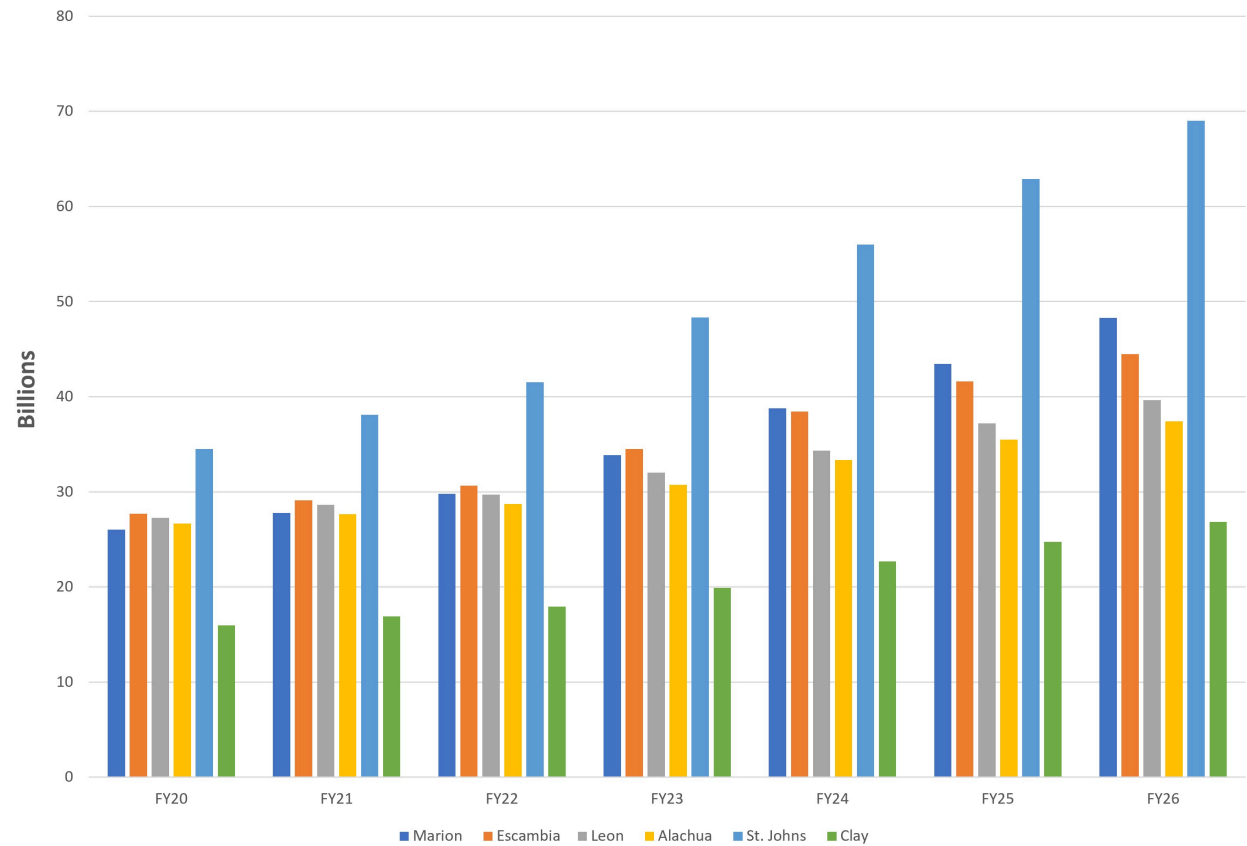
Comparable Counties - Total Just Property Values



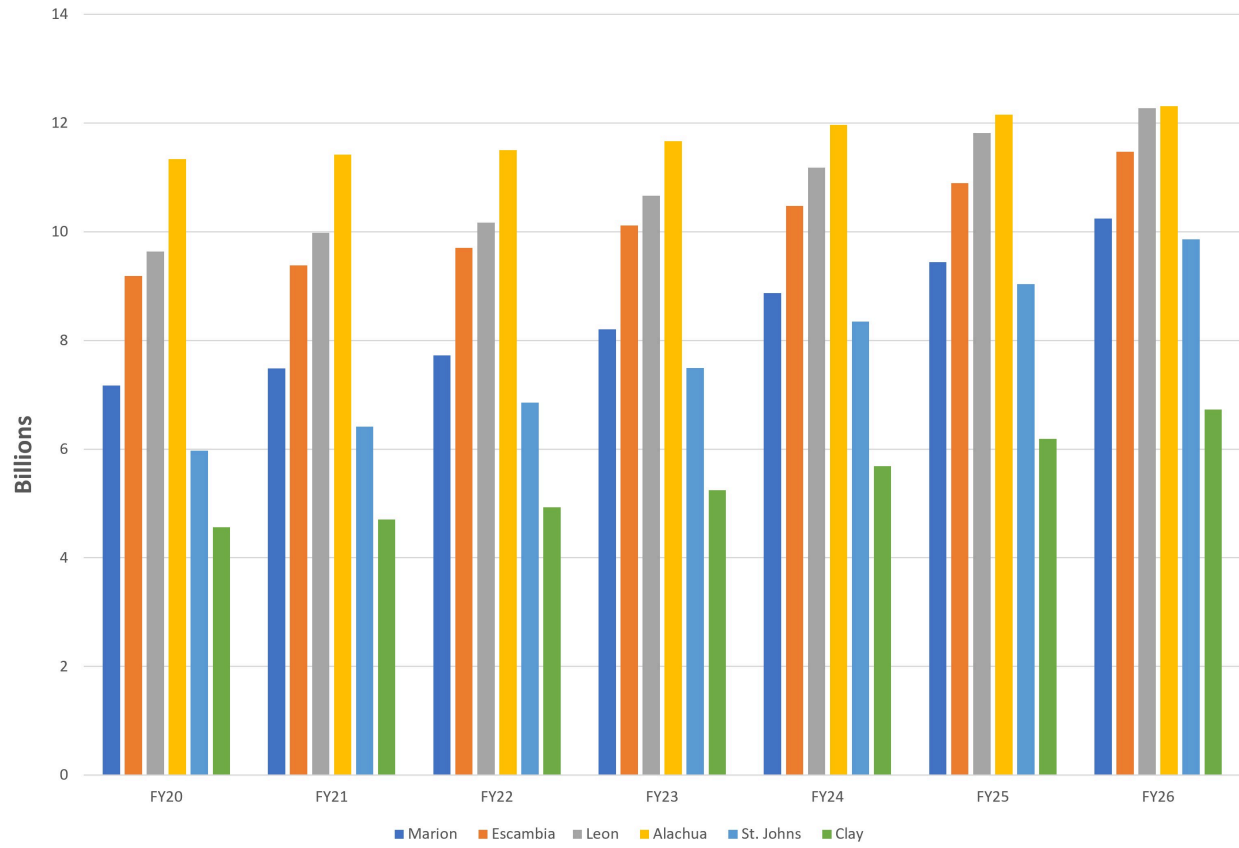
Comparable Counties Total Just Value Tangible Property Only



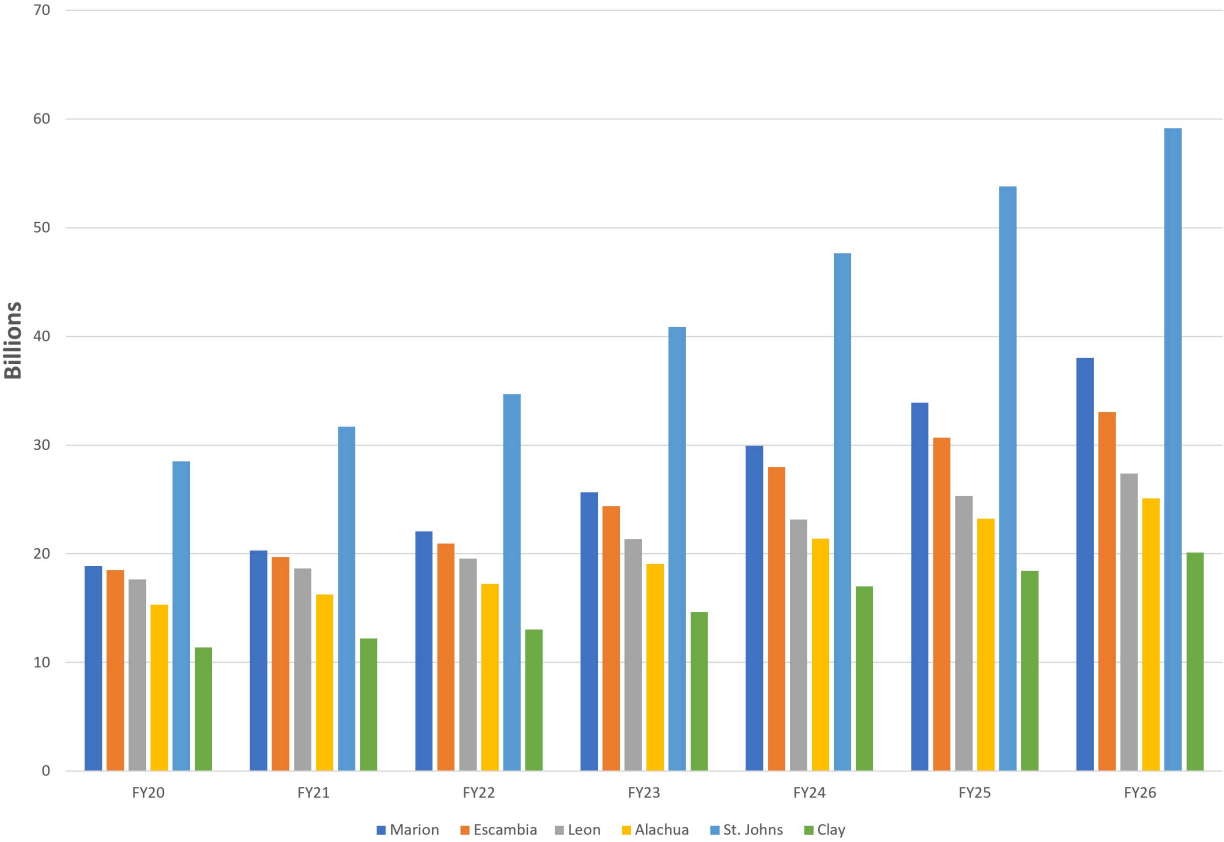
Comparable Counties - County Assessed Value



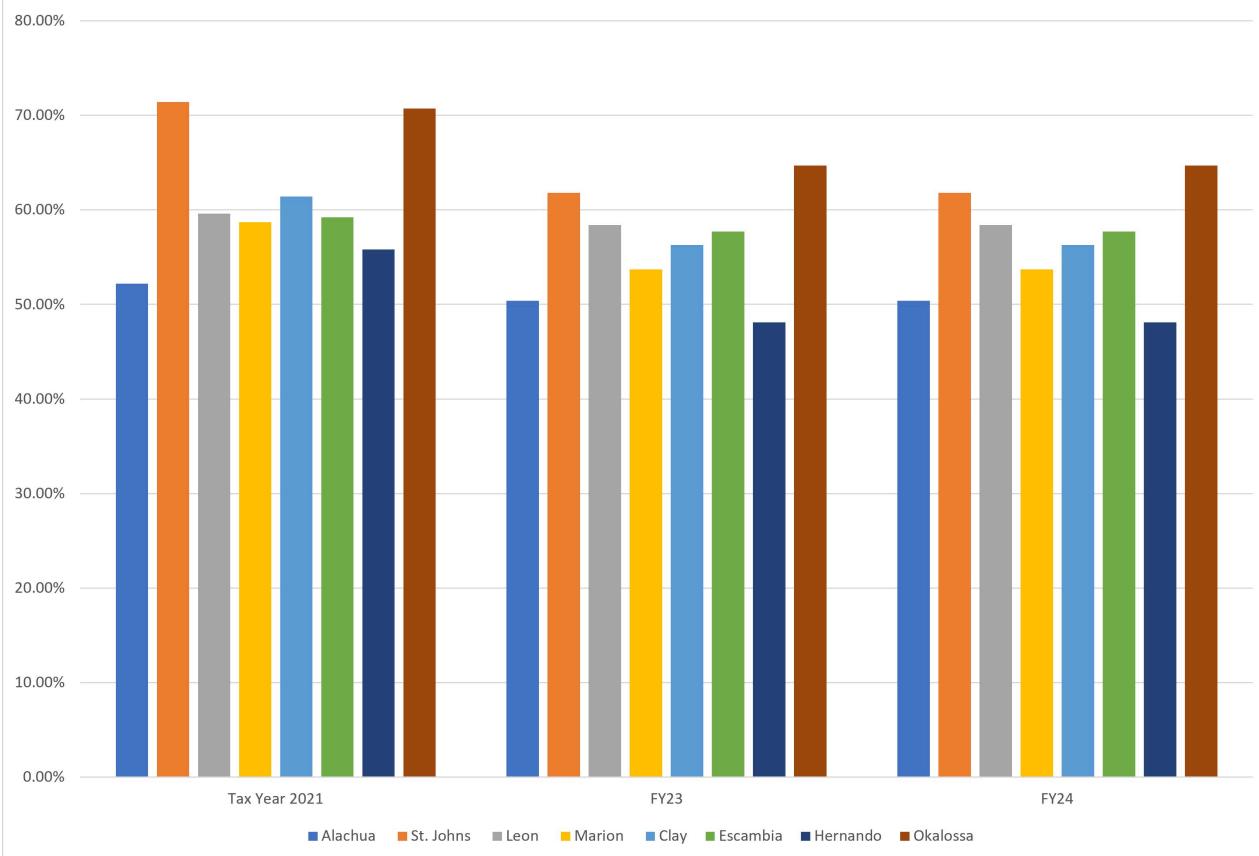
Comparable Counties - Property Exemption Values



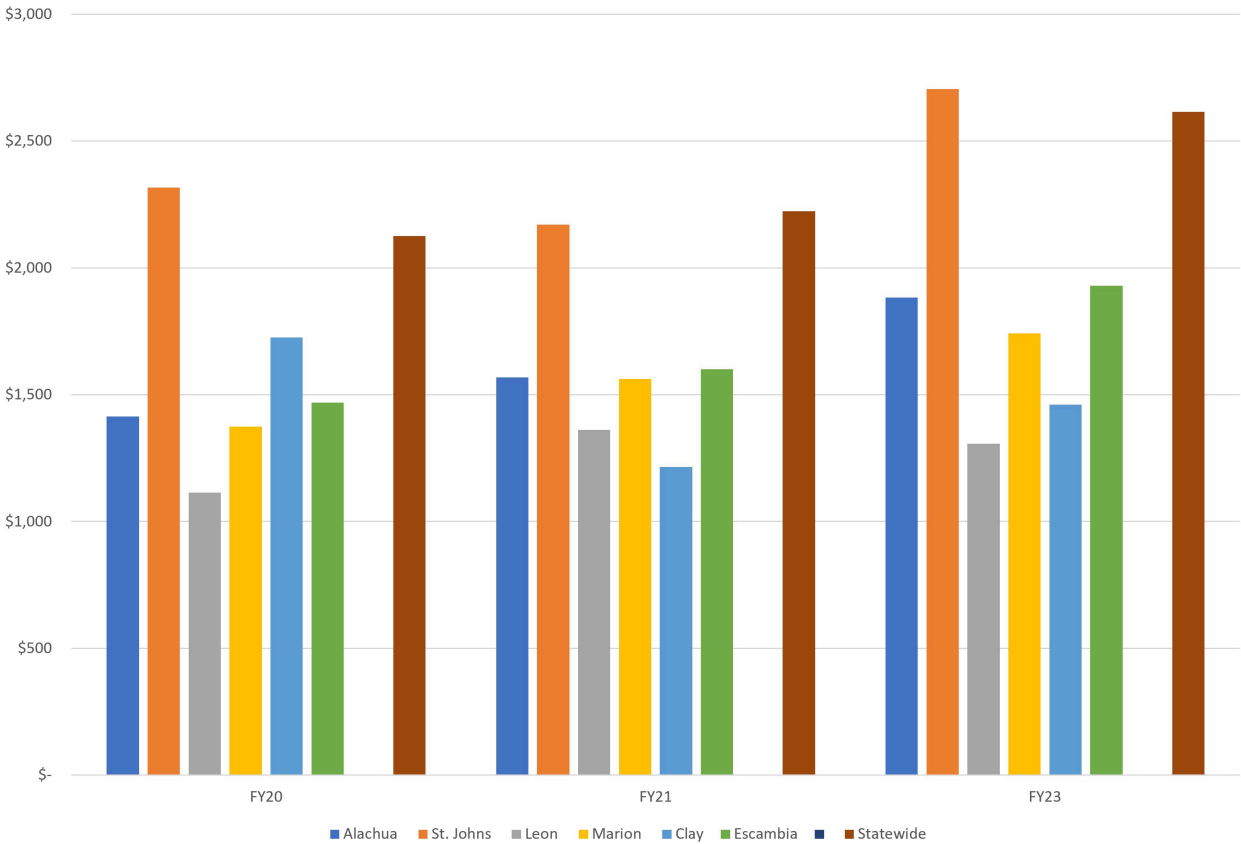
Comparable Counties Total Taxable Value



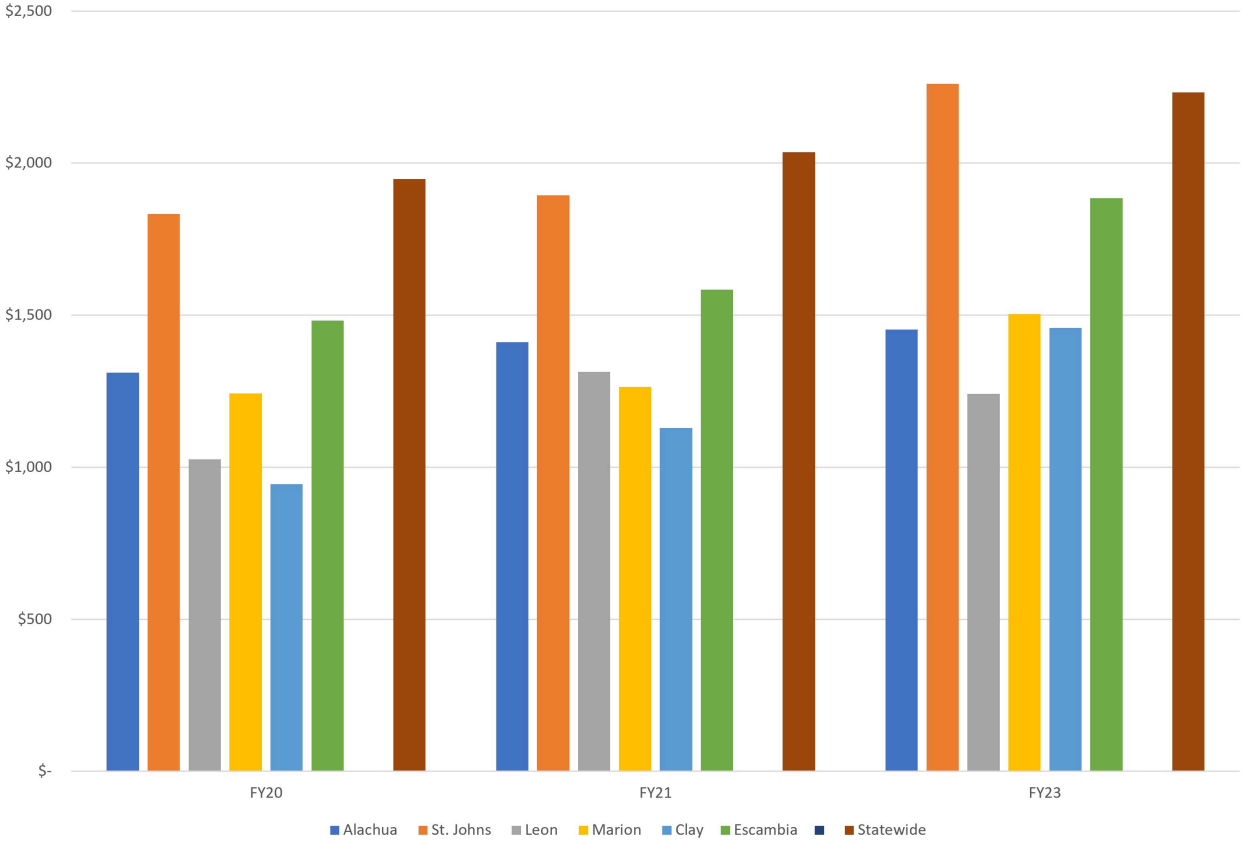
Comparable Counties Percentage of Just Value That Is Taxable



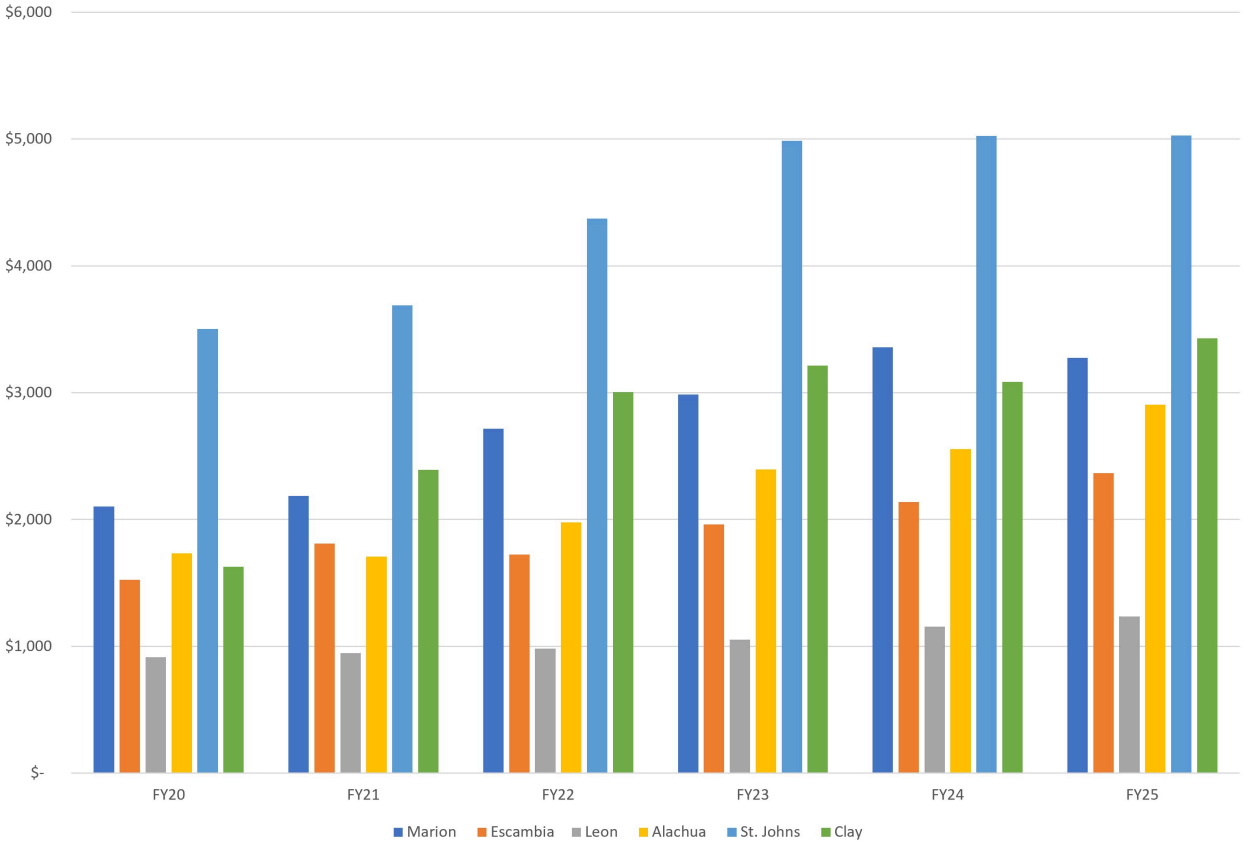
Comparable Counties - Per Capita Total Revenues

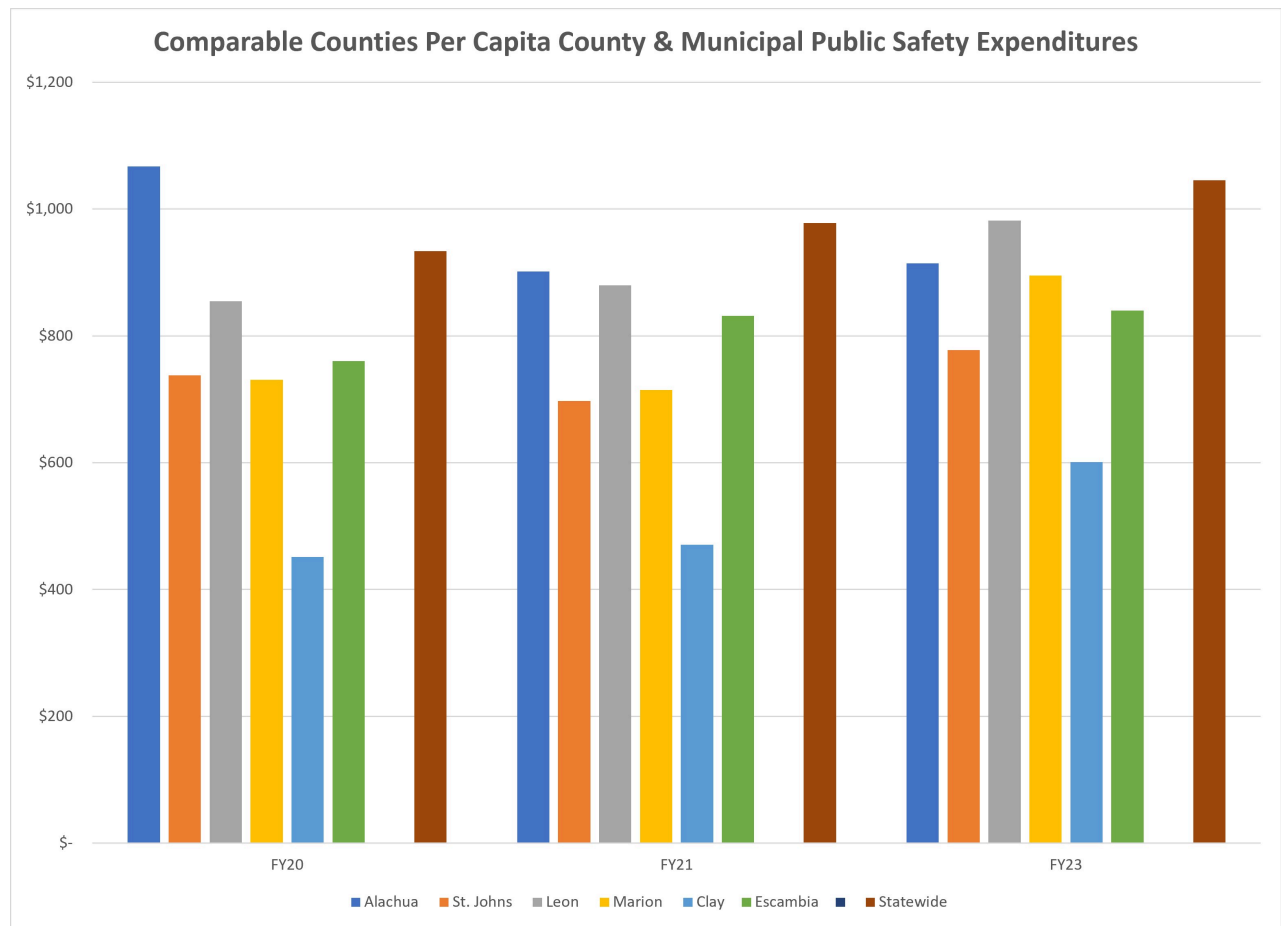


Comparable Counties Per Capita County Expenditures



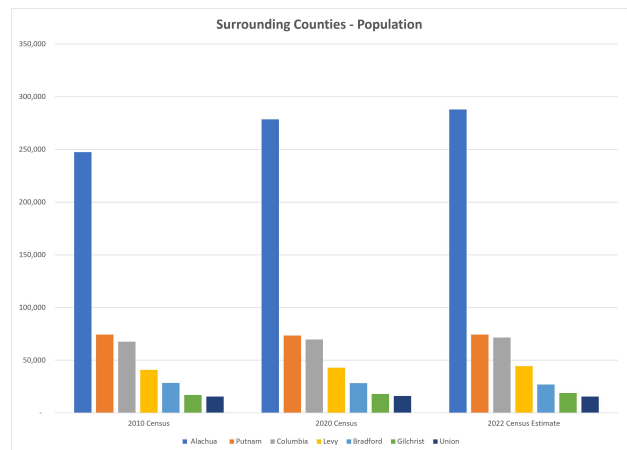
Comparable Counties Spending Per Resident





Surrounding Counties

Putnam, Columbia, Levy, Bradford, Gilchrist, Union





POLICIES

Alachua County's Board-adopted financial policies establish the framework for sound fiscal management and guide the development and administration of the annual budget. By providing consistent standards for budgeting, reserves, debt, capital planning, investments, revenue management, and long-term financial planning, these policies promote transparency, accountability, and long-term fiscal sustainability while supporting the efficient delivery of public services.

Policy	Purpose
Ethics	Establishes standards of ethical conduct and accountability to promote integrity, transparency, and public trust in County operations and decision-making.
Budget Management	Provides guidelines for developing, adopting, monitoring, and amending the annual budget while maintaining a structurally balanced financial plan.
Capital Budget & Financial Plan	Establishes a long-range framework for planning, prioritizing, financing, and maintaining the County's capital assets and infrastructure.
Debt Management	Provides policies for the prudent issuance, management, and repayment of debt while preserving the County's strong creditworthiness and minimizing borrowing costs.
Energy Conservation Investment Program	Encourages investments in energy-efficient improvements that reduce operating costs, improve sustainability, and extend the life of County facilities.
Financial Management	Establishes comprehensive financial practices governing accounting, cash management, investments, reserves, internal controls, and financial reporting.
Health Insurance	Provides guidelines for managing employee health insurance programs in a financially sustainable manner while supporting employee health and wellness.
Citizen-Initiated MSBU Program for Capital Improvements and Maintenance for Publicly Owned Roads	Establishes the process by which property owners may petition for Municipal Service Benefit Units to finance eligible roadway capital improvements and ongoing maintenance.
Performance Management	Integrates strategic planning, performance measurement, and budgeting to improve service delivery, accountability, and organizational effectiveness.
Public Purpose	Establishes criteria to ensure that the expenditure of public funds serves a valid public purpose and complies with applicable laws, policies, and fiduciary responsibilities.

Financial Policy Ethics

Resolution Number 2026- Effective for the FY26 and FY27 Budget 06/02/2026
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.

Resolution 2026-, Dated 06/02/2026.

Financial Policy Budget Management

Resolution Number 2026-
Effective for the FY26 and FY27 Budget 06/02/2026
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.** 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.
- F.** 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.
- G.** 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.

H. 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 4th 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.

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, as defined by the Uniform Chart of Accounts (also known as the Uniform Accounting System Manual for Florida Local Governments), over \$250,000 that change Function or Accounting Fund, excluding exceptions noted below, will be approved by the Board of County Commissioners. All other Budget Adjustments may be approved by the County Manager or designee. Adjustment which consists solely of transfers between expenditure categories that do not change the total budget of any Function or Accounting Fund. Transfers between expenditure categories that do not impact Function or Accounting Fund totals may be approved by the County Manager regardless of amount. Entries processed solely to correct a coding error, including the reclassification of an expenditure to the appropriate account line, require only OMB approval, provided the adjustment does not modify the total budget appropriation.

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 through a 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. Fund balance may be used for the following purposes when appropriate and approved through a budget amendment:**
- 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 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 Stormwater Fund 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 Stormwater 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. In addition to the contingency reserve, the County may establish other reserves for specific purposes. Such reserves shall be governed by their applicable legal, policy, or operational requirements and not related to the contingency reserve.

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 70 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.
 - IV.** The Self-Insurance Risk Fund shall be analyzed as part of the annual budget process.
- F.** 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, as outlined in the Health Insurance Management Policy.
 - I.** A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
 - II.** 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.
 - III.** For both Board of County Commission (BoCC) departments and non-BoCC departments (Constitutional and Legislative Offices), any excess budgetary dollars remaining in the health insurance line item of a department's budget at the end of the fiscal year

may be returned to the Health Insurance Fund, as determined by the Finance Director

IV. The Health Insurance Fund shall be analyzed as part of the annual budget process.

G. Retained Earnings in the Solid Waste Fund shall be maintained at a beginning balance of \$2,500,000. If Retained Earnings are depleted during a fiscal year, a plan will be developed and presented to the Financial Oversight Committee to restore Retained Earnings in its entirety the following year. If it is not feasible, the Department will present a plan to the Financial Oversight Committee which will be forwarded to the Board of County Commissioners for their approval during the budget process.

H. An Internal Process for Budget Adjustments and Amendments will be developed as an Administrative procedure by the Office of Management and Budget and approved by the County Manager.

ADMINISTRATION

This policy is for use in guiding financial decisions of the County, and can be interpreted by the County Manager or County Manager Designee related to budget amendments and adjustments. It is administered in conjunction with the County's 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

Resolution 2025-, Dated 08/14/2025

Resolution 2026, Dated 06/02/2026

Financial Policy Capital Budget & Financial Plan

Resolution Number 2026-

Effective for the FY26 and FY27 Budget 06/02/2026

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

Financial Policy Capital Budget & Financial Plan

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funding plan identifying the priority, scheduling, and financing of major capital projects to 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.
6. If improvements extend the useful life of the asset the improvement shall be considered and evaluated to determine inclusion.

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

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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 criteria and rating systems, developing the Capital Budget and Financial Plan 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.

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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 Capital Budget and Financial Plan.

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.

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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.

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.

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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.

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 and Financial Plan 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 Services and Community Development, Budget Manager from OMB, Fiscal Manager, 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:

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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
 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, acquisition, 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.

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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:

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.

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 as identified by staff.

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. Equity
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

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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 equity 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.

When fiscally prudent and funds are available, the County may elect to pay for goods, services, equipment, or capital purchases rather than through long-term financing or installment arrangements. Such decisions should consider overall cost savings, interest avoidance, operational needs, and the County's financial position. Upfront payments shall be made only when sufficient appropriated funds are available, and the expenditure is determined to be in the best financial interest of the County.

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 as identified below
 4. Department Directors shall be responsible for maintaining, updating, performing periodic reviews of, and reporting their department's asset inventory in accordance with established County procedures.

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

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processes.

Capital Project Adjustments and Board Reporting

Adjustments to capital projects will be managed through a structured internal procedure, with updates provided to the Board on a quarterly basis. This reporting will include progress updates, budget status, and any changes in scope or scheduling. If new capital projects are proposed during the fiscal year, they will be brought to the Board for review and approval prior to implementation to ensure transparency, alignment with strategic priorities, and proper allocation of resources.

Non-Capital Equipment

Chapter 274, Florida State Chapter 274, Florida Statutes and Florida Administrative Code 69I-73, govern processes and procedures required for Fixed Assets and Property Control in Alachua County. In addition, the Board of County Commissioners has delegated to the Clerk of the Circuit Court (Finance & Accounting) "the authority to declare property surplus to the needs of Alachua County and to dispose of this surplus property in the most cost-effective and efficient manner allowed by law" (Resolution 94-34).

Departmental Responsibilities

Office of Management and Budget will establish procedures and work with department heads to account for all property purchased with their department's funds, and for any property transferred to their department. Department heads are encouraged to assign a property custodian who will be primarily responsible for following all procedures related to the safekeeping and internal control over property assigned to that department including but not limited to conducting the annual inventory, preparing Fixed Asset Location Transfers forms and disposal of surplus.

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

Resolution 25- Dated 08/16/2025

Resolution 26- Dated 04/07/2026

Financial Policy Debt Management

Resolution Number 2026- Effective for the FY26 and FY27 Budget 6/02/2026
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.
 - D. Advance Project Development Authorization** - County staff are authorized to identify and utilize available funds to initiate architectural and engineering services, as well as preliminary construction bidding, prior to securing final project financing. This approach allows the County to advance project readiness, refine cost estimates, and address design or permitting issues early in the process. By completing these preliminary steps in advance, the County can reduce delays, improve the accuracy of funding requests, and position projects for timely implementation once financing is secured.
- 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 \$1,000 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
Resolution 25- Dated 08/14/2025
Resolution 26- Dated 06/02/2026

Financial Policy Energy Conservation

Resolution Number 2025-
Effective for the FY26 and FY27 Budget 06/02/2026
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
Resolution 26- Dated 06/02/2026

Financial Policy Financial Management

Resolution Number 2026-
Effective for the FY26 and FY27 Budget 06/02/26
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 pre debt issue expenditures, 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 \$5,000,000 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 \$5,000,000 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.** 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.

B. County Housing Apartments Capital Replacement Reserve

The County owns and operates 3 Housing Apartments, East Tumblin Creek, Forest Edge and Sunrise Apartments. A County Housing Apartment Reserve shall be maintained to provide funding for the replacement, renovation, rehabilitation, upgrade, and major repair of County-owned housing and related infrastructure.

Annual contributions for long-term capital replacement reserve may be funded from revenues generated from the apartment's operations or the Alachua County Housing Trust fund.

Eligible expenditures may include, but are not limited to:

- Roof replacement and structural repairs;
- HVAC, plumbing, electrical, and mechanical system replacements;
- Exterior and building envelope improvements;
- Accessibility, code compliance, and life-safety upgrades;
- Energy efficiency and resiliency improvements;
- Renovation or replacement of County-owned housing units and support facilities;
- Security systems, technology infrastructure, and emergency systems;
- Parking lots, sidewalks, fencing, and related site improvements; and
- Other capital improvements approved by the Board of County Commissioners.

Annual reserve contributions should consider:

- Asset condition assessments;
- Useful life and replacement schedules;
- Capital improvement planning projections;
- Estimated future replacement costs;
- Industry best practices for reserve funding; and
- County financial capacity and budget priorities.

C. Sports and Event Center Capital Replacement Reserve

A Sports and Event Center Capital Replacement Reserve shall be maintained to provide funding for the replacement, renovation, upgrade, and major repair of County-owned Sports and Event center and related capital assets.

Eligible expenditures may include, but are not limited to:

- Playing surfaces, courts, turf, and field lighting;
- Seating, bleachers, scoreboards, and audio/visual systems;
- Roofing, HVAC, plumbing, electrical, and mechanical systems;
- Locker rooms, concession areas, restrooms, and public amenities;
- Parking areas, pedestrian access, landscaping, and related infrastructure;
- Technology, security, and communications systems;
- Americans with Disabilities Act (ADA) compliance improvements;
- Facility modernization projects; and
- Other capital improvements approved by the Board of County Commissioners.

Annual contributions for long-term capital replacement may be funded from revenues generated by the sports and event center, permissible tourism development revenues, grants, sponsorships, or other Board-approved funding sources directly related to the facility and its operations.

D. General Reserve Administration

All replacement reserve funds shall:

- Be separately accounted for within the County's financial system;
- Be used only for authorized capital replacement, rehabilitation, renovation, or upgrade purposes;
- Be incorporated into the County's long-range capital improvement planning process;
- Be reviewed periodically to ensure reserve levels remain adequate based on projected replacement needs, inflation, and asset conditions; and
- Include an annual contribution of no less than \$100,000 for each apartment and the Sports Event Center to support long-term financial stability and future capital replacement needs;
- Require the development and monitoring of a corrective funding plan intended to replenish reserve balances within three to five fiscal years if reserve funds are depleted or otherwise fall below desired levels;
- Be subject to approval by the Board of County Commissioners through the annual budget or capital improvement process.

Reserve balances shall be accounted for and reported in accordance with applicable Governmental Accounting Standards Board (GASB) pronouncements and generally accepted accounting principles (GAAP).

Capital replacement reserves established by Board action shall be classified as assigned fund balance unless otherwise restricted by law or external legal requirements.

The County shall periodically evaluate reserve adequacy using asset lifecycle analyses, condition assessments, capital improvement forecasts, and long-term financial planning projections.

The Housing Apartment and Sports Event Center Capital Replacement Reserves will be incorporated into the County's Capital Budget and Financial Plan.

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 274 and Florida Administrative Code 69I-73 and has been delegated to the Clerk to determine, 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
Resolution 25- Dated 08/14/2025
Resolution 26- Dated 06/02/2026

Financial Policy – Health Insurance Management

Resolution Number 2026- Effective for the FY26 and FY27 Budget 06/02/2026

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
Resolution 26- Dated 06/02/2026

Financial Policy
Citizen Initiated MSBU Publically Owned Roads

Resolution Number 2026- Effective for the FY26 and FY27 Budget 06/02/2026
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 benefiting 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 benefiting 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 benefiting 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 through 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 benefiting 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 benefiting 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. Levy 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 benefiting 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.

Resolution 26- Dated 06/02/2026.

Financial Policy – Performance Management

Resolution Number 2026-XX

Effective for the FY27 Budget 10-01-2026

This Financial Policy supersedes and replaces any previous versions.

PERFORMANCE MANAGEMENT

Purpose: To establish the framework through which Alachua County measures, reports, and improves the performance of its programs and services, in order to:

1. Assess the effectiveness, efficiency, and quality of service delivery;
2. Provide reliable data to inform budget decisions and resource allocation;
3. Ensure accountability and transparency to the Board of County Commissioners, residents, and other stakeholders; and
4. Drive continuous improvement in the delivery of services to the community.

Performance data collected under this policy is intended to improve services and inform decisions, not to penalize business units for unfavorable results. When performance measures indicate that a program is off track, the County's response shall focus on analysis, support, and documented improvement planning. Punitive use of performance data undermines data integrity.

Compliance with reporting processes and submission requirements will be provided by Budget and Fiscal Services to executive leadership.

Definitions:

1. **Business Unit:** General term used to refer to a County department, division, office, or program in the organization.
2. **Deliverable:** Qualitative, one-time, or non-numeric activities that can be tracked as narrative status reports.
3. **Outcome:** Results, impacts, or changes in conditions attributable to program activities.
4. **Performance Measure:** A quantitative measure that reflects an aspect of program performance relative to goals or targets.

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, as amended. 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 by the organization to integrate strategic planning, multi-year planning, budgeting, and management with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

Measure Quality Standards: All performance measures maintained under this policy shall meet measure quality standards based on Government Finance Officers Association (GFOA) best practices. To ensure consistency and reliability, the County's performance measure standards are defined and maintained in supporting procedures and shall be used by Budget and Fiscal Services to assess measures during the annual review cycle.

Contract and Agreement Performance Requirements: As appropriate, agreements with external entities that involve the expenditure of County funds, including vendor contracts and interlocal agreements, shall include performance metrics and/or deliverables with defined reporting intervals agreed upon at the time of execution.

1. Contracts/agreements shall include performance metrics appropriate to the scope and nature of the work, with reporting intervals agreed upon by both parties at execution.
2. As appropriate, resulting performance data shall be incorporated into the County's performance management reporting alongside program performance data.
3. As a minimum management practice, business units shall review contract and agreement performance annually.
4. Individual business units are responsible for ensuring their agreements include performance metrics, the vendor reports performance data regularly, and monitoring compliance with contract/agreement deliverables.

Business Unit Responsibilities:

1. Document alignment of business unit performance to the County's Mission, Values, Board Level Strategic Guide, and Comprehensive Plan.
2. Set program deliverables and ensure operational priorities match the Board's guidance.
3. Increase organizational coordination to eliminate waste and duplication.
4. Maintain program descriptions that identify applicable mandates, their governing authority, and the statutorily required minimum level of service required.
5. Develop meaningful performance measures, including key performance indicators, outcome measures, key deliverables, and performance requirements for contracts and agreements, with forward-looking targets to gauge program success and inform future policy and budget decisions. Measures shall meet the quality standards established in this policy through periodic review in coordination with Budget and Fiscal Services.
6. Submit performance measure data, corrective action narratives, required metadata (such as data sourcing and methodology) as identified in procedures, and program descriptions documentation as required by Budget and Fiscal Services. Performance measures and deliverables should be submitted/updated no less frequently than quarterly and in accordance with established reporting schedules.
7. Make data available to the public periodically through the County's online performance reporting tools, the annual adopted budget publication, and presentations to the Board thereby keeping government accountable and transparent to all stakeholders.

Budget and Fiscal Services Operational Performance Staff Responsibilities:

1. Develop and maintain the procedures, desk manuals, and supporting documents necessary to implement this policy.
2. Provide training and support for development and reporting of performance measures and deliverables, ensuring their relevance, effectiveness, and alignment with the Board's Strategic Guide.
3. Maintain and review all narratives, measures, indicators, and level of service information, including descriptions and mandate identification, prior to the submission of the final budget. Assess measures against the quality and metadata standards.

4. Review quarterly all performance measures, reported actuals, deliverables, and public facing comments within the Performance Management system to ensure alignment and consistency within the agency. Document and report process compliance to executive leadership as needed.
5. Publish performance measures, outcomes, and narratives through the annual budget publication, and/or online public-facing performance reporting tools, as appropriate.
6. Leverage technology, including artificial intelligence tools where appropriate, to support the efficiency and integrity of performance management operations.

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 04/01/2025.

Resolution 26-XX, Dated 06/02/2026.

Financial Policy Public Purpose

Resolution Number 2026-

Effective for the FY26 and FY27 Budget 06/02/2026

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

Resolution 26- Dated 06/02/2026

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.

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.

