



Cents & \$ensitivity

ALACHUA COUNTY'S
BUDGET IN
EIGHT CHAPTERS

With all the discussions happening across Florida about local government budgets, Alachua County is joining the conversation through this series: Cents & Sensibility: Alachua County's Budget in Eight Chapters.

This series breaks down how the county budget really works, where the money comes from, how it's used, and how decisions are made that affect daily life in our community. Each chapter explains one piece of the budget puzzle in clear, practical terms, because understanding your local government's finances shouldn't require a finance degree.

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Chapter One

PUBLIC INFLUENCE &
THE BUDGET

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Chapter One: Public Influence & The Budget

Alachua County's budget isn't just a list of numbers it's a reflection of our community's priorities and values. When residents take part in meetings and workshops, email commissioners, join advisory boards or share feedback through surveys, they help shape the programs and services that matter most.

Your participation helps commissioners balance investments in areas like public safety, road repair, housing, parks, and social services. It also brings local knowledge that data alone can't capture, like a dangerous crosswalk, a flooding problem or a park that needs better lighting.

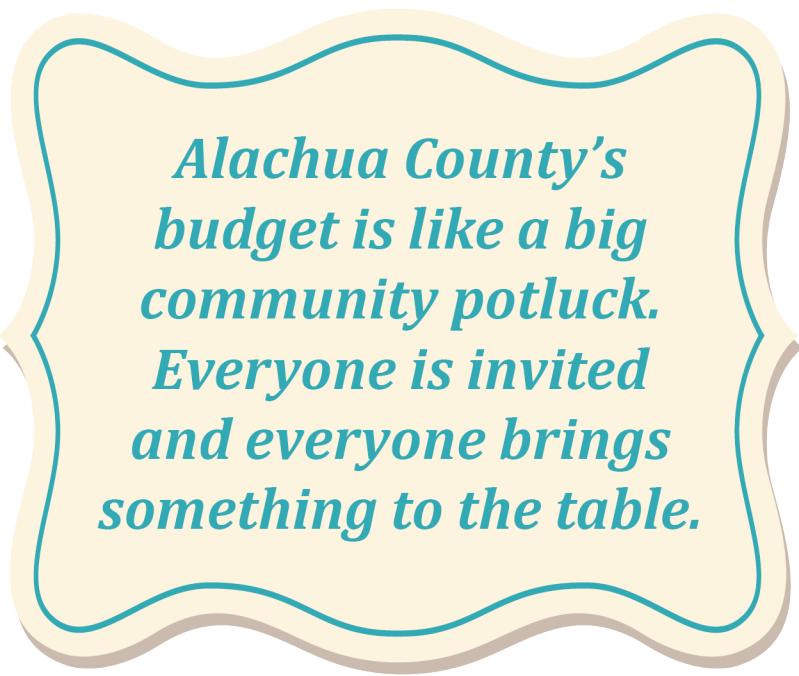
Why Engagement Matters

When people get involved, the county makes better decisions. Budgets built with community input fund programs residents actually use and value. Open dialogue builds trust, helps everyone understand how tax dollars are spent and creates a stronger sense of partnership between the residents and their government.

[View Ways to Stay Engaged.](#)

Hearing from people with different backgrounds and experiences helps spark new ideas and ensures fairness. When everyone contributes, we can focus on our shared goals instead of our differences. Public involvement also builds civic knowledge by helping residents understand how revenues, reserves, and state mandates all fit together. That makes every participant a more informed partner in problem-solving.

[View the adopted FY25 Budget Book.](#)

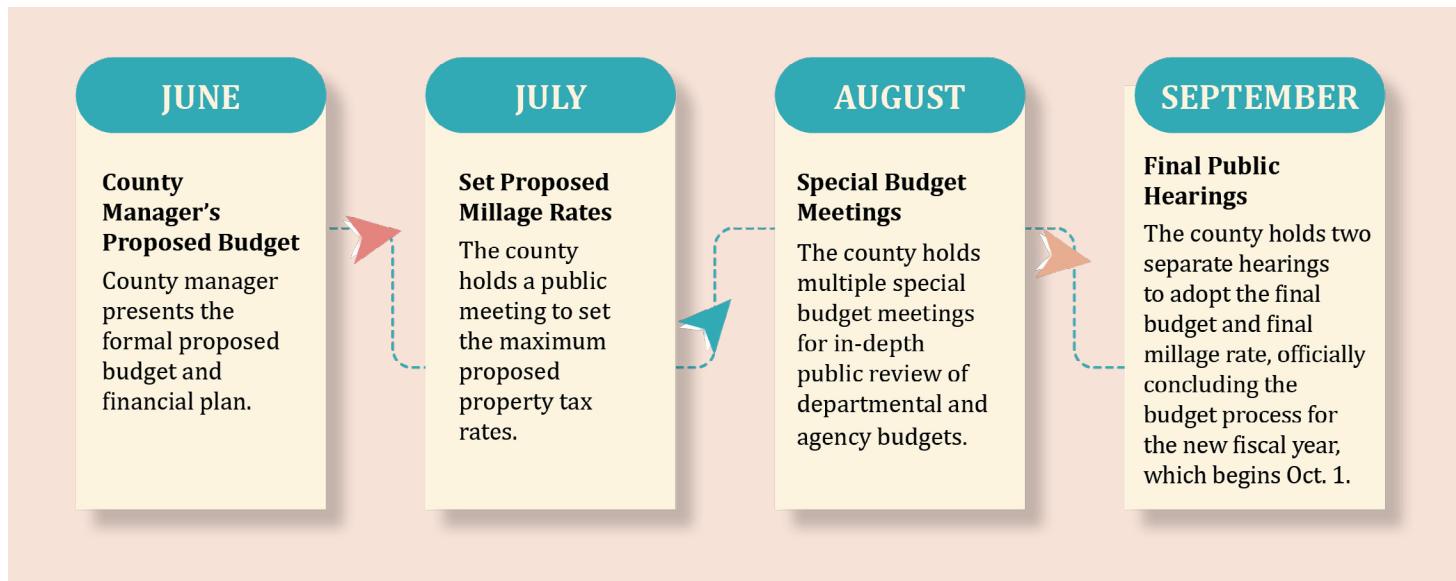


Alachua County's budget is like a big community potluck. Everyone is invited and everyone brings something to the table.

Chapter One: Public Influence & The Budget

Ways to Get Involved

- **Vote** – Let the democratic process work. Vote for commissioners who best represent your priorities and values.
- **Stay informed** – Follow the county on social media, visit our website, attend meetings and sign up for newsletters.
- **Join the discussion** – Budget workshops are open to everyone and are where priorities start to take shape.
- **Join an advisory board or take part in the [county's Citizens Academy](#)** – These give residents hands-on opportunities to learn how county government and budgeting work.
- **Speak at budget workshops and hearings** – These are the steps before adoption. Your comments can still make a difference.



Real Results from Resident Input

Over the years, community feedback has led to new safety measures, road resurfacing priorities, neighborhood flood improvements, upgraded parks and affordable housing initiatives. Every time residents share their ideas, it helps direct limited funds toward projects that make the biggest difference.

The budget is our community's blueprint and it works best when we build it together. Your participation makes sure it reflects the needs, hopes, and priorities of every resident.

Chapter Two

WHAT IS
THE GENERAL FUND?

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Chapter Two: What Is The General Fund?

Every year, Alachua County builds a budget that helps keep our community running smoothly. At the heart of this effort is the General Fund, the county's primary operating fund, which pays for essential/core government services that residents rely on every day.

Several revenue sources make up the General Fund. The largest sources are countywide property taxes and ambulance fees. Smaller sources include taxes on utilities, communications services and state sales tax sharing.

Think of Alachua County's general fund like your checking account—it covers daily expenses such as public safety and social services. Other county funds are more like savings accounts, required to be reserved for special or unexpected needs.

What the General Fund Pays For



Countywide Fund

Supports services for all county residents, such as law enforcement, the jail, the State-required Medicaid match, environmental protection, the operations of the Property Appraiser and the Supervisor of Elections, courts, general government operations, and much more.



Unincorporated Fund

Covers services specifically for residents living outside city limits, such as the fire services, parks, and growth management.



Emergency Rescue Transport Fund

This fund supports lifesaving emergency medical services and ambulance operations.



Revenue Recovery Fund

With \$52 million from the county's general fund reserves, these dollars became available after federal COVID-19 relief covered many pandemic-related costs, freeing up local funds for one-time community projects, such as \$15 million to expand rural broadband access.

Chapter Two: What Is The General Fund?

Inflation and Population: The Effect on General Fund Growth & Property Taxes

Over the past five years, the General Fund has grown, largely in line with population growth and inflation. The county operates on a fiscal year that goes from Oct. 1 to Sept. 30 each year. For example, Fiscal Year 2020 (FY20) ran from Oct. 1, 2019, through Sept. 30, 2020. In FY20, the General Fund budget was \$181.6 million. In FY25, it increased to \$321.6 million.

Of the \$321.6 million in the FY25 General Fund, only \$170 million came from the countywide property tax.

Property Tax Facts

In Florida, the **millage rate** is the amount per \$1,000 of a property's assessed value that is used to calculate local property taxes.

Due to increases in property values, which are not set by the County Commission, a lower millage rate can still result in increased property taxes.

The **rollback rate** is the millage rate that would generate the same total property tax revenue as the previous year, excluding new construction.

In fact, the General Fund property tax millage rate has dropped from 8.2729 in FY20 to 7.6180 in FY25, including a full rollback rate in FY21. That's an 8% millage rate reduction over five years, even as the county expanded key services such as public safety and infrastructure improvements.

Since FY20, total General Fund property taxes collected have been 5.43% less than the inflation/population formula. Despite rising costs and service demands, the county has lowered its property tax millage rate for nine consecutive years.

Chapter Two: What Is The General Fund?

The most significant example of rising costs and service demands is in our Fire Rescue department. Since FY20, Alachua County Fire Rescue services, which protect every corner of the county, have seen growth of about 18% above inflation and population changes. This growth is in response to Alachua County's increasing population, call volumes and the challenge of attracting and retaining our first responders in a highly competitive market.

Over the last five years, the Fire Rescue workforce increased from 299 to 374.5 positions, while non-fire departments grew by approximately 8.5%, keeping pace with community demand and a 10% population increase during the same period.

Summary

Alachua County's General Fund is a story of responsible growth and forward thinking; funding what matters to the community, investing in the future and ensuring residents receive high-quality services while we maintain fiscal discipline.

An expanded investment in a vital community need.



Chapter Three

UNDERSTANDING PROPERTY TAXES

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Chapter Three: Understanding Property Taxes

Recently, there has been considerable discussion statewide regarding property taxes. There is some confusion about the role property taxes play in determining county budgets. Some have likened property taxes to charging rent to people who have paid off their homes. A more logical way to think of property taxes is to consider your utility bills — you own your home, but you still pay for water, electricity and the internet because you use these services.

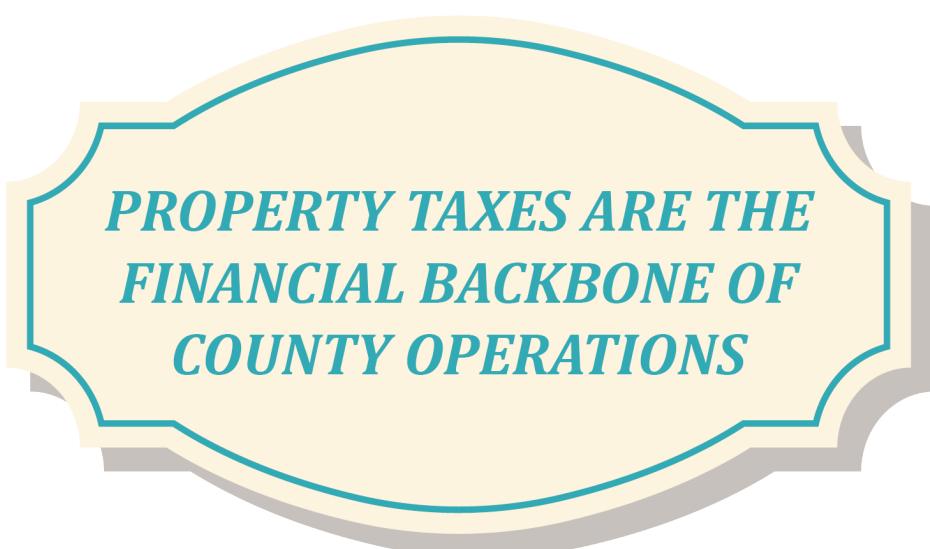
Property taxes are how we all pay for our shared ‘utilities’: the roads we drive on, the parks we enjoy, the deputies and firefighters who protect us and the services that keep our county running.

Property Tax History

Florida counties have relied on the property tax as a local revenue source since Florida’s founding in 1845. The modern framework, however, dates to the 1968 constitutional revision. That overhaul authorized counties, municipalities and school districts to levy ad valorem taxes and set millage rates to pay for programs and services.

How Property Taxes Work

Property taxes are levied on homeowners and commercial property owners based on the value of their land, homes and businesses. Each year, the Property Appraiser’s Office determines a property’s value, and local taxing entities apply adopted tax rates, known as millage rates, to calculate the amount owed. One mill equals \$1 for every \$1,000 of assessed property value.



**PROPERTY TAXES ARE THE
FINANCIAL BACKBONE OF
COUNTY OPERATIONS**

Chapter Three: Understanding Property Taxes

As was mentioned in Chapter 2, of the \$321.6 million in the FY25 General Fund, only \$170 million came from the General Fund property tax for services provided countywide. Another \$34 million was raised by the Law Enforcement Municipal Services Taxing Unit (MSTU), which is paid by residents in the unincorporated area and some of the small cities. Although the county's total budget includes non-property tax funding sources, those other sources are more restricted and limited in their allowable use.

In Florida, counties are responsible for providing core services outlined in the state constitution, and we utilize both the General Fund and MSTU property taxes to fund them. These services include:

- Sheriff and jails (public safety)
- Roads, sidewalks and other infrastructure
- Court facilities and constitutional officers
- Solid waste and recycling
- Parks
- Certain health & human services like Medicaid match
- Long-range (comprehensive) planning & growth management

How Does Alachua County's Countywide Property Tax Compare?

- According to state data from FY25, Alachua County ranked 41st among Florida's 67 counties with a General Fund millage rate of 7.618.
- The average county taxpayer statewide paid \$942 per capita, while Alachua County taxpayers paid only \$714, ranking the county 32nd lowest in Florida.
- Only 67.4% of Alachua County's total property assessed value is on the tax rolls. The state average is 84%. Just seven counties in Florida have a larger share of property exempt from taxes.
- If we were at the state average, our millage rate could have dropped from 7.6180 to 6.1045 while collecting the same revenue. For a \$250,000 home, that would mean a savings of nearly \$400 per year.

Chapter Three: Understanding Property Taxes

Where You Live Matters

Where you live within the county determines the amount of your tax bill.

A common misconception is that the Alachua County government is responsible for the entire tax bill.

There are two different water management districts, nine cities, and the unincorporated area. Each of these entities is responsible for determining its own millage rate. The following chart shows all the variables. The cities that have "Law" next to their name have opted into the MSTU-Law Enforcement to receive expanded service from the sheriff.

FY26 Alachua County Millage Rates

ALACHUA COUNTY (GENERAL FUND)	7.6000 mills
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ALACHUA COUNTY LIBRARY DISTRICT	0.9374 mills
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CHILDREN'S TRUST OF ALACHUA COUNTY	0.4500 mills
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WATER MANAGEMENT DISTRICT (YOU WILL HAVE ONE OR THE OTHER, BASED ON LOCATION):

Suwannee River WMD	0.2812 mills, or
St. Johns River WMD	0.1793 mills

ALACHUA COUNTY PUBLIC SCHOOLS (TOTAL) 6.2510 MILLS, MADE UP OF:

Required Local Effort (RLE)	3.0030 mills and
Discretionary/Capital/Other	3.2480 mills

MSTU - LAW ENFORCEMENT 3.5678 mills
where applicable (unincorporated areas and certain cities under Sheriff law-enforcement service).

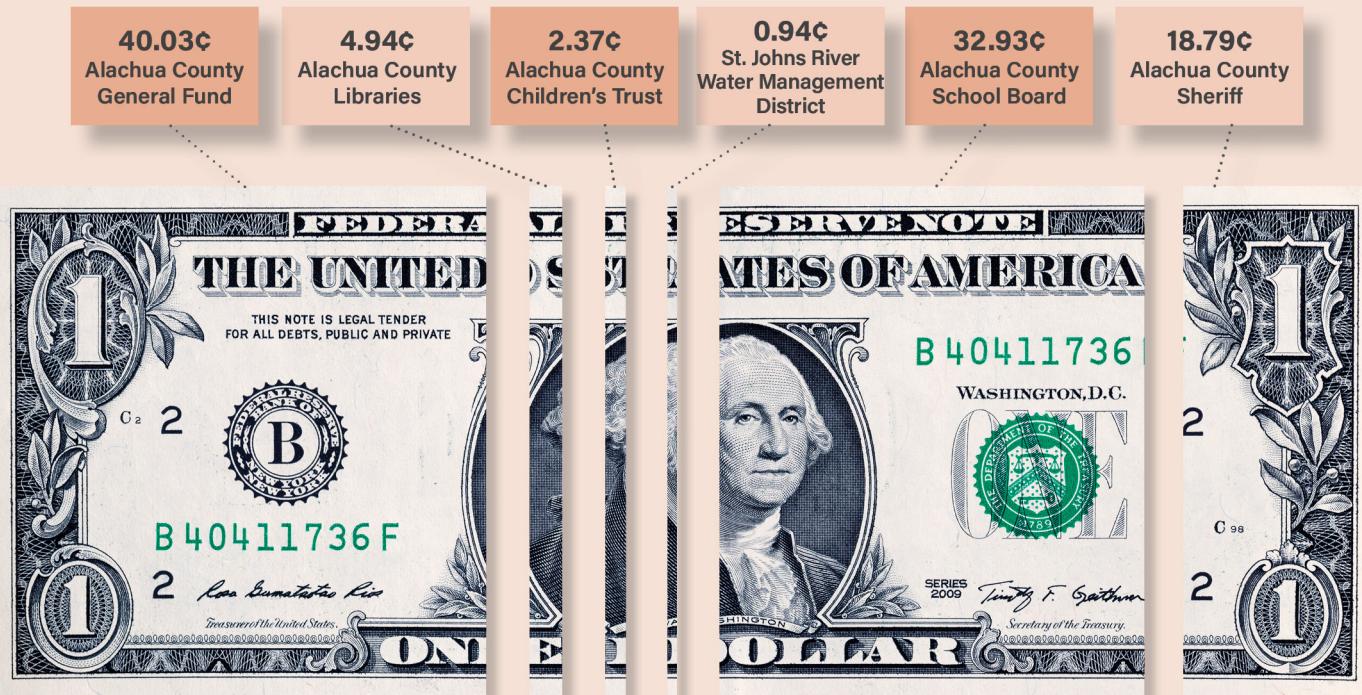
MUNICIPAL (CITY) MILLAGES (IF YOU'RE INSIDE A CITY LIMITS)

Gainesville	6.7297 mills
City of Alachua	6.2500 mills
High Springs	6.9900 mills
Newberry	5.8800 mills
Micanopy	5.2000 mills
LaCrosse	6.5410 mills
Archer (Law)	6.4322 mills
Hawthorne (Law)	6.4322 mills
Waldo (Law)	6.4000 mills

Chapter Three: Understanding Property Taxes

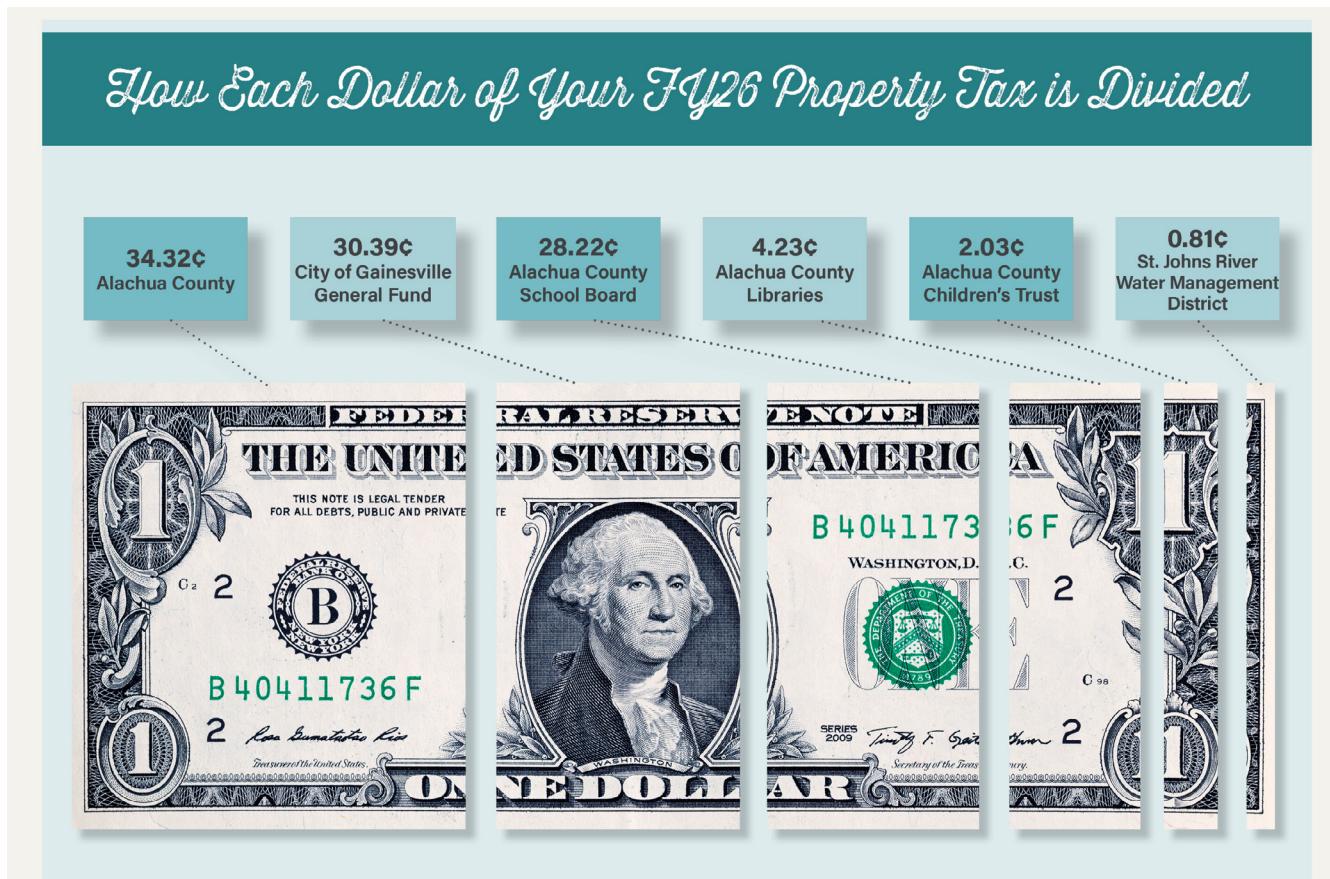
The following chart illustrates how a property owner's tax bill is apportioned for a property in the unincorporated area. In this example, Alachua County is only responsible for levying the General Fund and the sheriff's portion of each dollar.

How Each Dollar of Your FY26 Property Tax is Divided



Chapter Three: Understanding Property Taxes

The next chart shows an example of how the tax bill is apportioned if your property is located in the City of Gainesville. In this case, because the sheriff's portion drops off, the county is only responsible for about a third of your total tax bill.



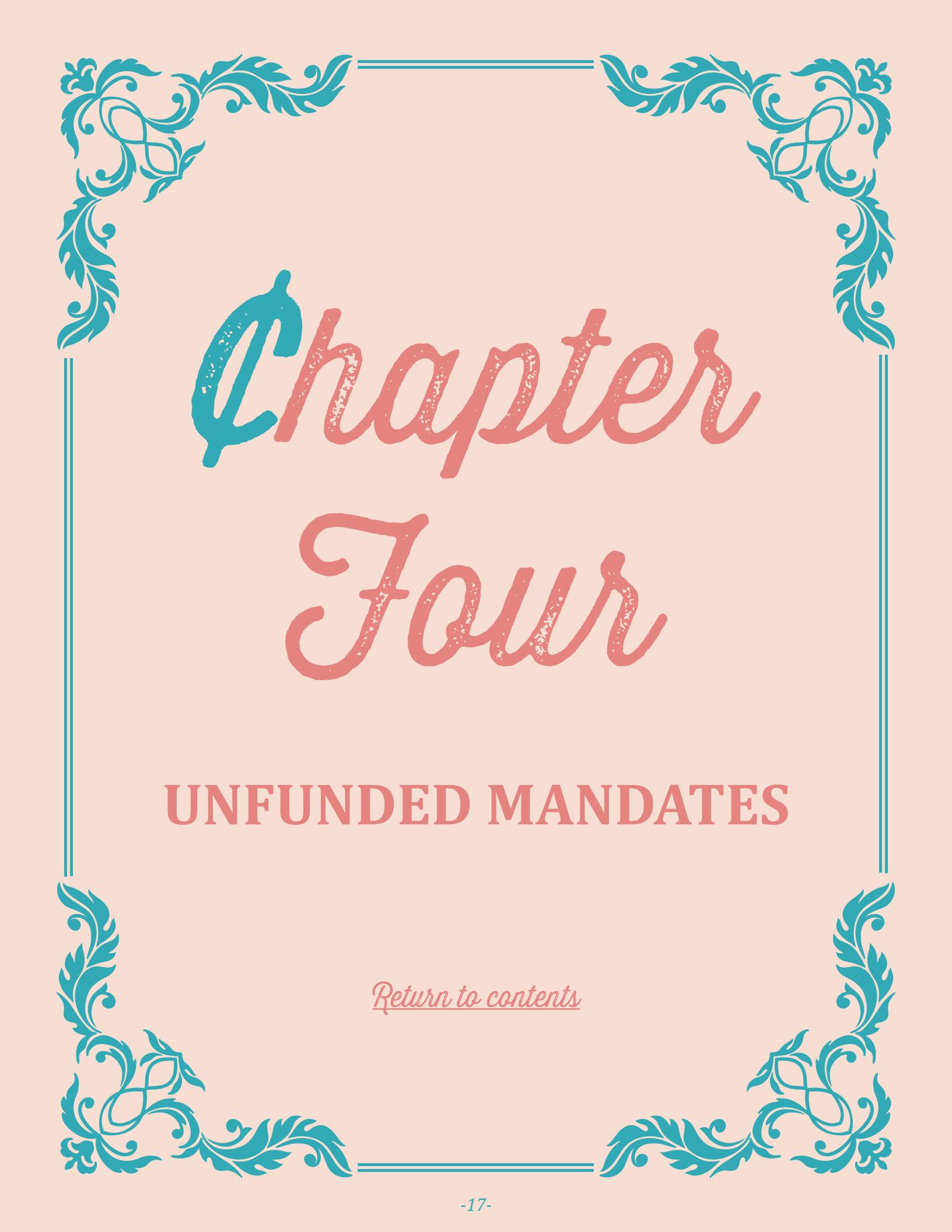
Factors Limiting Property Tax Growth

There are many limitations that slow property tax growth. Homestead exemptions, including the general, senior, and disabled veteran exemptions, lower the assessed value of a primary home. Another is the "Save Our Homes" amendment, which caps the assessed value on your homestead at 3% or the Consumer Price Index (CPI), whichever is lower.

"Portability" allows homeowners to transfer up to \$500,000 of accumulated Save Our Homes benefits to a new homesteaded property. The County Commission has limited tax growth by reducing the millage rate each of the last nine years.

Summary

Property taxes are how we invest in public safety, roads, parks and all the services and programs that make Alachua County a community we can all be proud of. Strong homestead protections keep bills predictable, and your elected officials are directly accountable to you for every dollar collected and spent. An informed community is a stronger community and your voice shapes our shared future.



Chapter Four

UNFUNDED MANDATES

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Chapter Four: Unfunded Mandates

When the state makes the rules, but the county pays the bills

An unfunded mandate occurs when the state or federal government requires counties to provide certain programs or services but doesn't provide enough, or any, funding to pay for them. These unfunded mandates quietly drain millions from Alachua County's General Fund. Property taxes are the largest component of the General Fund. Each year, these mandates limit counties' ability to use locally raised revenues for locally originated programs and services. For residents, that can mean fewer community programs, service reductions and higher taxes.

There are Two Main Types of Unfunded Mandates that Affect the County's Budget

1. County-based agencies that the County Commission must fund but does not operate
2. State programs and agencies that the county must fund but does not operate

Other County Agencies Funded by the County Commission

Some agencies operate within the county but answer to other elected officials or constitutional officers. These agencies are primarily funded by Alachua County tax dollars. The county has strong relationships with these agencies and values the essential roles they play in our community.

Examples include the Sheriff's Office, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of the Court. These agencies provide vital services, including law enforcement, tax collection and the maintenance of public records. The County Commission does not control how they operate or spend their funds.

Funding to Other Agencies

COUNTY AGENCIES	FY26 ADOPTED
SHERIFF	\$68,670,729
CLERK OF COURTS	\$4,591,298
PROPERTY APPRAISER	\$9,940,928
TAX COLLECTOR	\$8,622,613
SUPERVISOR OF ELECTIONS	\$4,594,232
STATE AGENCIES	FY26 ADOPTED
MEDICAL EXAMINER	\$2,762,323
ALACHUA COUNTY COURT	
ADMINISTRATION	\$2,101,209
STATES ATTORNEY	\$889,168
PUBLIC DEFENDER	\$473,465
GUARDIAN AD LITEM	\$220,464
REGIONAL CONFLICT COUNCIL	\$20,000
TOTAL	\$102,886,429

Chapter Four: Unfunded Mandates

State Programs and Agencies the County Must Fund

Beyond local agencies, the state also requires counties to pay for portions of statewide programs and state-run offices. These mandates divert millions of local property tax dollars each year. They include:

- **The Medical Examiner's Office:** Under Florida law, counties must fund the district medical examiner's operations, including salaries and facilities. However, the county has no authority to appoint or oversee the medical examiner, who operates under state law and the Florida Medical Examiners Commission.
- **The court system, state attorney, public defender, and guardian ad litem:** These are state functions, but Florida law requires counties to provide and maintain office space and pay for utilities, phone, internet service and maintenance. Although the employees of these agencies are paid by the state, the county funds the facilities and infrastructure, which continue to grow each year.

In addition to the agencies above, the county funds these state responsibilities:

- **Medicaid:** Counties must help fund the state's share of healthcare costs for low-income residents. In FY26, Alachua County budgeted \$4.7 million for this program. The county has no role in determining eligibility, rates or policies.

- **Juvenile Justice:** The state runs youth detention centers, but requires counties to pay part of the cost of housing juvenile offenders. In FY26, Alachua County budgeted \$3.4 million for this program.



These responsibilities represent more than \$100 million in impact on the county's budget. This does not include the tens of millions of dollars the county has spent on state agency capital projects, such as the criminal courthouse, the public defenders' office, and the civil courthouse currently under construction.

Chapter Four: Unfunded Mandates

Roads Without Resources

In 1977, the state transferred nearly 200 miles of roads to Alachua County but provided only a small portion of gas tax revenue to maintain them. That revenue has not kept up with inflation or modern construction costs. Maintaining and repaving those roads now costs millions annually, far more than the gas tax covers. The county's long-term transportation plan and voter-approved surtax help, but the gap remains.

[Learn more about the county's current road efforts.](#)

Gas Tax: The Reality

- Alachua County collects the maximum of 12 cents
- It will generate approx. \$9 million in FY26
- State prohibits indexing based on gas price
- Collections are decreasing due to electric and fuel-efficient vehicles



When Properties are off the Tax Rolls

Alachua County provides fire rescue, law enforcement and other services to state-owned and tax-exempt properties, even though they pay no property taxes. If the state paid the same as private property owners, the county would collect roughly \$19 million more each year. The federal government and many states offset this with "Payments in Lieu of Taxes" (PILT), but Florida does not.

Payment in Lieu of Taxes for Exempt State Property

DATA	NUMBER OF PROPERTIES	TOTAL TAXABLE VALUES	PILT AMOUNT
STATE GOVERNMENT	215	\$1,399,257,138	\$10,023,192.30
UF AFFILIATED	128	\$1,381,678,536	\$9,054,596.08
TOTAL	343	\$2,780,935,674	\$19,077,788.38

Chapter Four: Unfunded Mandates

Why It Matters

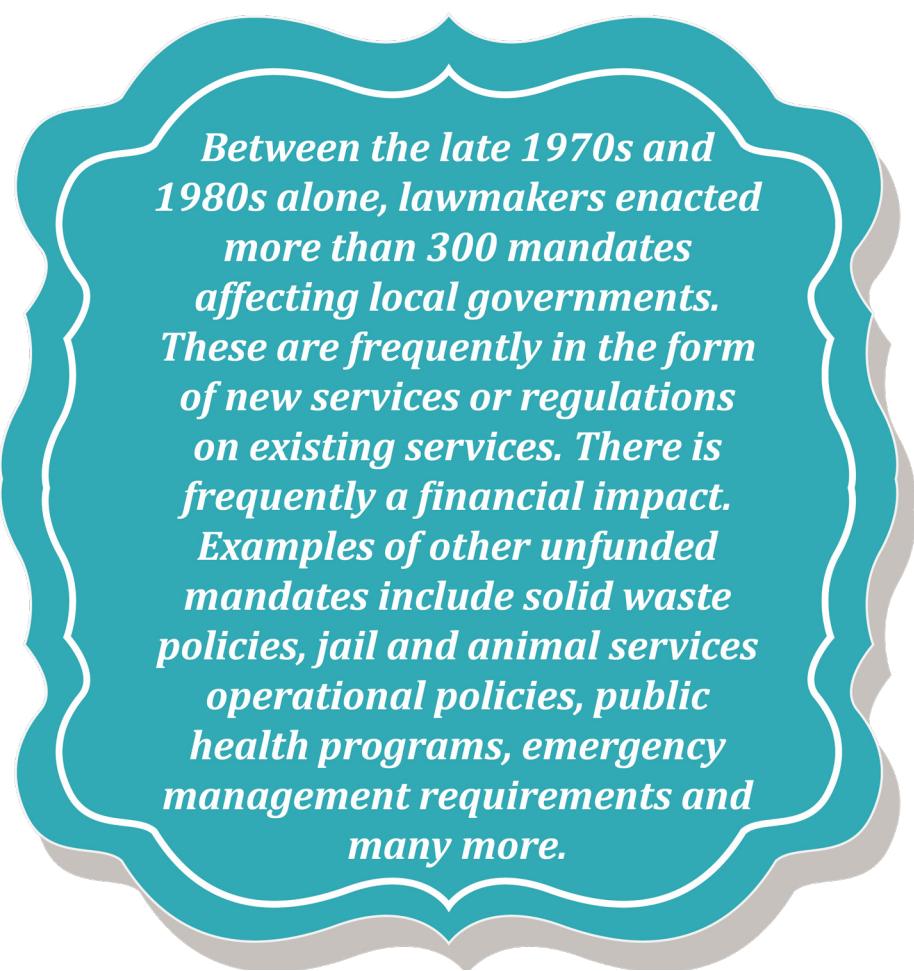
Unfunded mandates limit counties' flexibility in meeting community needs and setting local priorities. The obligation to fund services led by independent local agencies and the state without the authority to set priorities or manage costs is a difficult challenge.

These obligations compete with local needs like road repairs, housing and parks. When state or other county agency costs increase, the county must either reduce other services or rely more on local tax dollars to make up the difference.

Summary

This chapter helps explain why county budgets grow even under careful fiscal management. It's not about overspending—it's about balancing unfunded mandates with the responsibility to continue delivering the local services that residents depend on every day.

As state officials review county budgets, we hope they will consider alternative approaches that can have an immediate impact on property taxes. One would be to bring the funding responsibility for state-originated programs and ideas back to the state. Another is to provide "Payments in Lieu of Taxes" to counties with large amounts of state property off the tax rolls.



Between the late 1970s and 1980s alone, lawmakers enacted more than 300 mandates affecting local governments. These are frequently in the form of new services or regulations on existing services. There is frequently a financial impact. Examples of other unfunded mandates include solid waste policies, jail and animal services operational policies, public health programs, emergency management requirements and many more.

To learn more about this subject, read the white paper "[**Mandates on Counties in Florida**](#)" by the Florida Association of Counties and the Florida Association of County Attorneys.

Chapter Five

**WHY BUDGETS GROW
OVER TIME**

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Chapter Five: Why Budgets Grow Over Time

When people hear that the county's budget has grown, it's easy to assume government is expanding. Most of that growth, however, stems from increasing costs — not necessarily from new programs.

Budget growth means keeping pace with inflation, population growth and the rising costs of providing the same services to more people.

Inflation and Population — The Invisible Drivers

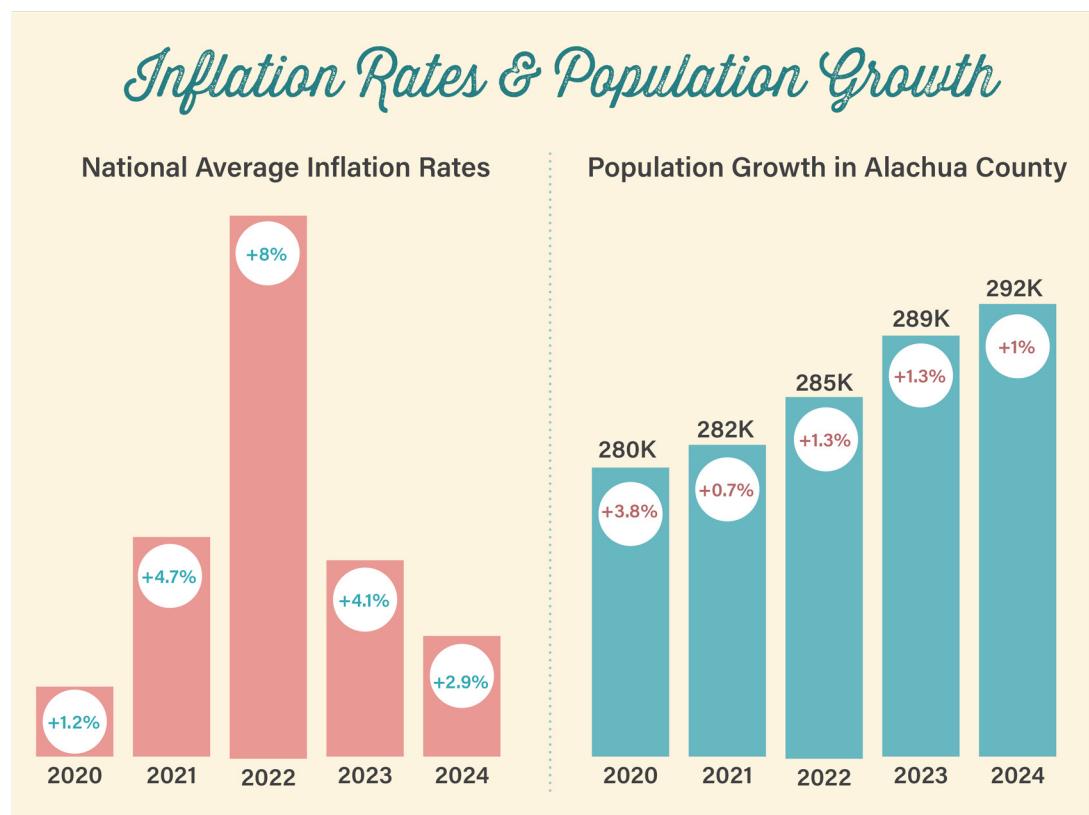
Census data from the past five years shows Alachua County's population has grown by about 8%, while regional inflation has increased by roughly 21%. In some cases, costs for goods and services far exceed that. Paired together, that means the same level of service now costs more than it did five years ago, even without any new additions.

Every year, the County Commission must balance new costs, inflation, and community expectations with available revenue. This requires tough choices that prioritize essential services while managing future needs.

Strong financial management helps ensure that budget growth reflects the cost of maintaining services, not unchecked expansion.

Despite the increased cost to provide services and programs, the county has reduced the property tax burden by reducing the General Fund millage rate (the amount per \$1,000 of value that you pay) for **nine consecutive years**. If the county had adjusted its property tax collection for population and inflation, it would have collected approximately **\$41 million more** in property taxes.

For more information on property taxes, read Chapter 3.



Chapter Five: Why Budgets Grow Over Time

Building for a Growing Community

As the population grows, so does the need for capital projects, such as new fire stations and parks. These capital investments often span several years and are crucial to maintaining a high quality of life. Public safety services, including law enforcement and fire/EMS, must be expanded to meet the needs of a growing population. The county also invests in advanced technologies to streamline costs.

Think of the county like a homeowner. Every year, groceries, insurance, and repairs cost more, even if you don't build an addition. The county budget works the same way; it takes more each year just to maintain the same services.

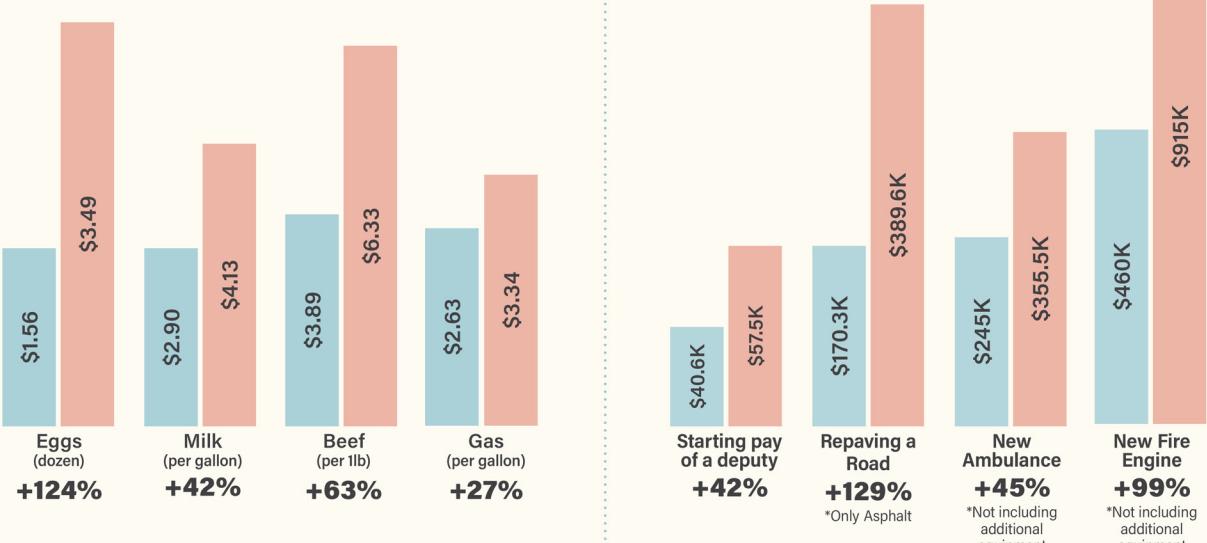
The Rising Cost of Services

From asphalt and fire trucks to software and medical supplies, nearly every item the county purchases now costs more. Construction inflation has outpaced general inflation, making infrastructure projects significantly more expensive.

Even routine maintenance, such as resurfacing roads or replacing roofs, requires more funding than it did five years ago.

For example, in the last five years, the typical resurfacing project for a 1-mile road (just asphalt) has spiked from \$170,268 to \$389,616. **That's an increase of 129%.** Meanwhile, the county's gas tax revenue has actually gone down during that timespan.

Cost Increases Over Past 5 Years



Chapter Five: Why Budgets Grow Over Time

Paying the People Who Keep the County Running

As previously noted in Chapter 2, more than half of the county's General Fund supports personnel costs. Competitive pay and benefits are crucial for attracting and retaining law enforcement officers, firefighters, paramedics, engineers and other skilled professionals.

State Mandates That Add Up

Some budget growth comes from state-imposed costs that the county must pay, even though it doesn't control them, as noted in Chapter 4: Unfunded Mandates. This includes funding for Medicaid, juvenile justice, the court system, and the Medical Examiner's Office.

When the state increases requirements or shifts costs to local governments, those expenses appear in the county's budget.

Summary

County budgets grow not because of unchecked spending, but because serving more people at higher prices incurs higher costs. The challenge is balancing rising costs, state-imposed obligations, and providing fair pay for employees while maintaining stable local tax rates.

A budget that keeps pace with inflation and population growth is one that plans responsibly for the future while continuing to deliver essential services today.



Chapter Six

RESERVES: PLANNING FOR RAINY DAYS

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Chapter Six: Reserves - Planning for Rainy Days

Purpose and Policy

One of the fundamentals of responsible fiscal management is maintaining strong policies for holding money in reserve for unpredictable and uncontrollable events. By establishing reserves, local governments create a financial safety net against the unexpected, such as natural disasters and economic downturns. Reserves also provide a tool for capitalizing on unforeseen opportunities that may arise outside of the budget process.

Credit analysts look for solid, well-managed reserves when rating counties, which helps maintain strong credit and lower borrowing costs.

When a hurricane hits, the economy changes, or if funds from federal and state governments are reduced, Alachua County still has to continue serving its residents by keeping ambulances running, firefighters and sheriff's deputies responding, roads clear and the government operating. Reserves help ensure that there are no sudden service cuts.



After a major storm reserves can cover emergency overtime and debris removal until insurance or federal reimbursements arrive. Once those funds are received, the reserve is replenished to keep it ready for the next emergency.

Chapter Six: Reserves - Planning for Rainy Days

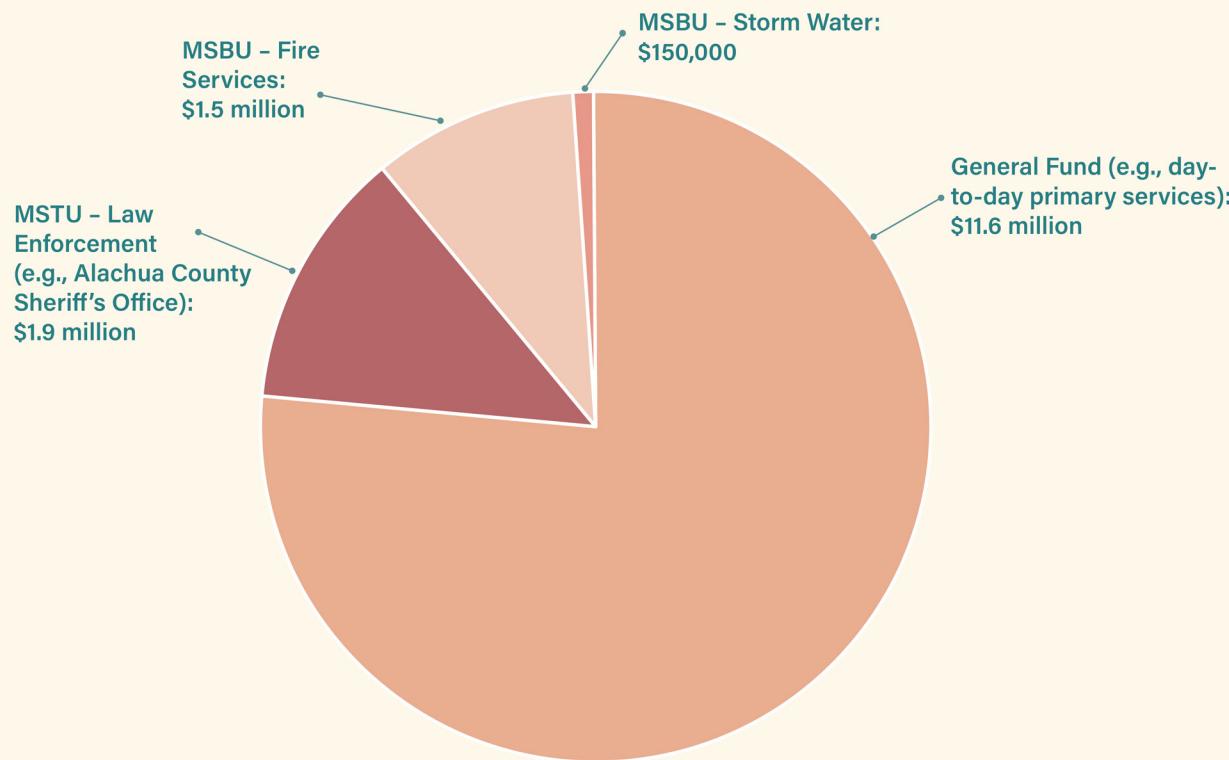
Our “Safety Net” Reserves

The county has many reserves set aside with specific requirements, such as future debt payments, non-taxing funds to be spent over several years, and insurance claims of the future, to name a few. Each fund has specific limits. For instance, debt service reserves can only be used to pay debt, while enterprise fund reserves, such as solid waste fees, remain within their operations.

However, the reserves used as a **safety net** are those in the county’s operational funds, which are primarily supported by property taxes, including:

- The General Fund
- The Municipal Services Taxing Unit (MSTU) for Law Enforcement
- The Municipal Service Benefit Units (MSBUs) for fire services and stormwater

The County Holds About \$15.1 Million in Operating Reserves Across These Funds:



Chapter Six: Reserves - Planning for Rainy Days

Why Not Spend It Now?

Reserves aren't meant for ongoing expenses. Using them to fill regular budget gaps weakens financial stability and can lead to higher borrowing costs and/or increased taxes. The county follows best reserve practices by publishing policies, requiring board approval for draws, and reporting how and when reserves are used.

Alachua County's reserves are like a household rainy day fund. If the roof leaks, it's better to have it.

Summary

A disciplined reserve policy helps the county weather the unexpected while maintaining steady operations and keeping costs low for taxpayers. Alachua County's reserves are not slush funds. They are a legally authorized, publicly overseen buffer that:

- Keeps core services steady during emergencies.
- Bridge cash flow until reimbursements arrive.
- Helps maintain strong credit and lower borrowing costs
- Reduces the risk of service cuts in the event of an unexpected occurrence.
- Are earmarked for long-term use, specific to designated purposes when the need arises.



Chapter Seven

THE TOTAL BUDGET:
MUCH MORE THAN
PROPERTY TAXES

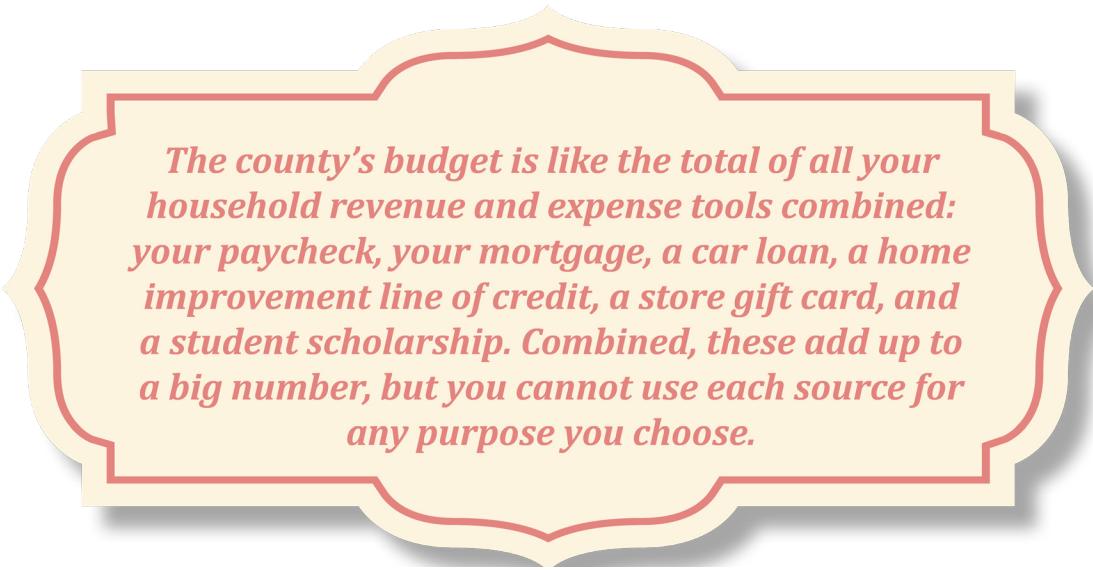
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Chapter Seven: The Total Budget - Much More Than Property Taxes

At its meeting on Sept. 23, 2025, the Alachua County Commission approved the Fiscal Year 2026 (FY26) budget, continuing its record of fiscal responsibility while investing in essential services and community priorities. Commissioners adopted a \$947 million balanced budget covering public safety, essential services, capital infrastructure and much more.

The total budget amount can understandably raise questions, such as: "If the county has so much money, why are there still unmet needs?" And "Why can't more money go to road repairs, deputies, or social services?"

In reality, the total budget does not equal a large pot of flexible money the county can spend any way it wants. This chapter will explain where the money comes from, what it can be used for, and why most of it is restricted by law, policy or voter decision.



The county's budget is like the total of all your household revenue and expense tools combined: your paycheck, your mortgage, a car loan, a home improvement line of credit, a store gift card, and a student scholarship. Combined, these add up to a big number, but you cannot use each source for any purpose you choose.

In the analogy above, some of these revenue sources are restricted, for example:

- You cannot use the car loan to pay for groceries.
- You cannot use the scholarship to repair your roof.
- You cannot use the gift card to pay your electric bill.

The same is true for Alachua County revenue sources.

The property tax portion is like the paycheck—the primary flexible income that supports ongoing general services. The other revenues—gas taxes, impact fees, enterprise funds, and special assessments—are similar to the loans, gift cards, and scholarships. They can only be used for specific purposes.

So when you hear about the county's large total budget, think of it as a collection of different financial tools. The total is big, but the part that can be used for general needs is much smaller.

Chapter Seven: The Total Budget - Much More Than Property Taxes

Property Taxes Make Up Only About 20% of the Budget

Most residents are familiar with property taxes, as they appear on their tax bills. It's easy to assume property taxes make up most of the County's money.

In fact, countywide property taxes account for **\$192 million**, or **approximately 20%** of the county's total budget.

This portion is significant because it funds many general government services that residents see and use every day, including:

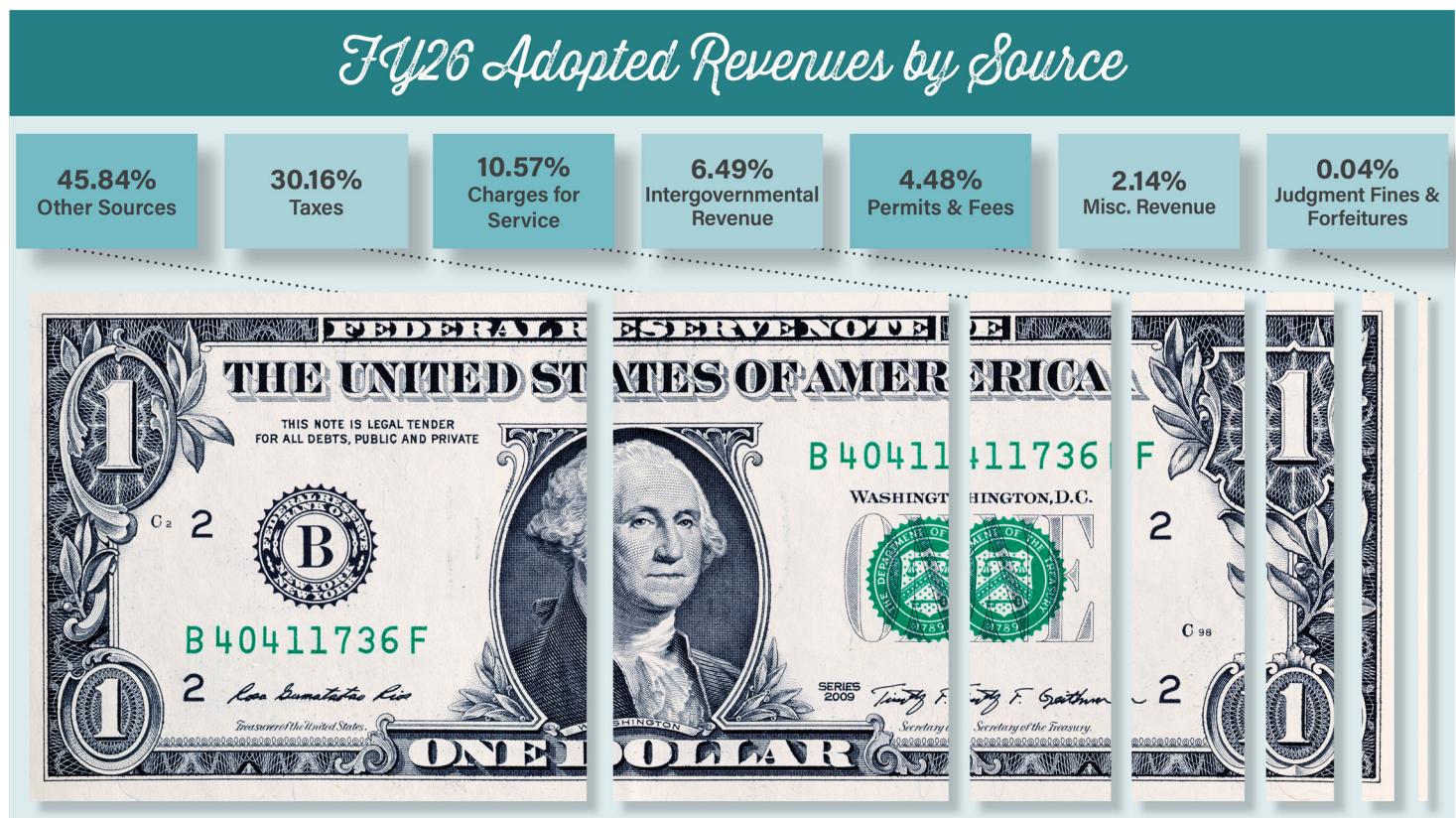
- Public safety and law enforcement.
- Fire Rescue and emergency services.
- Social services and programs for vulnerable residents.
- County administration and operations.

This 20% is the most **flexible** part of the budget, but even it must follow state law, local policy and board priorities. It is not "spare cash." It is the county's primary operating fuel.

The Other 80%: Restricted and Special-Purpose Funds

If property taxes are only about 20%, where does the other 80% come from?

Here is a look at our revenue sources:



Chapter Seven: The Total Budget - Much More Than Property Taxes

These funds are **not interchangeable**. Laws, contracts, or voter decisions usually restrict them. In practical terms, the county cannot legally move most of this money around to cover general needs, even if those needs are urgent.

Other Sources

When you see “other sources” in the county’s budget, it predominantly means two things: Money moved between county funds and savings carried over from prior years. Operating transfers are planned, transparent movements of budget from one county fund to another, ensuring the right departments have the necessary budget.

For example, the county may allocate funds to help cover the costs of large construction projects, share expenses such as technology or insurance, or support programs that don’t generate sufficient revenue on their own. These transfers don’t buy anything by themselves; they just put dollars in the right “buckets” so work can get done.

The other big piece is fund balance, which is similar to a savings account.

At the start of the year, some funds have money left from the prior year because projects cost less than expected, some projects are still in progress, or the county collected a bit more than planned.

Over the year, each fund takes in revenue and pays expenses, and whatever is left becomes the new ending fund balance, which then rolls forward as next year’s starting balance. The county uses this money to handle emergencies, maintain stable services during downturns, and help fund major projects.

These other sources total about **\$370 million spread across 91 funds**, including large amounts set aside for projects like the new civil courthouse, roads and infrastructure, fire stations and ongoing project commitments.

Chapter Seven: The Total Budget - Much More Than Property Taxes

Examples of Revenue Restrictions

Gas Tax

Collected when you buy gasoline. It can typically only be used for transportation projects such as roads, sidewalks and related infrastructure.

Impact Fees

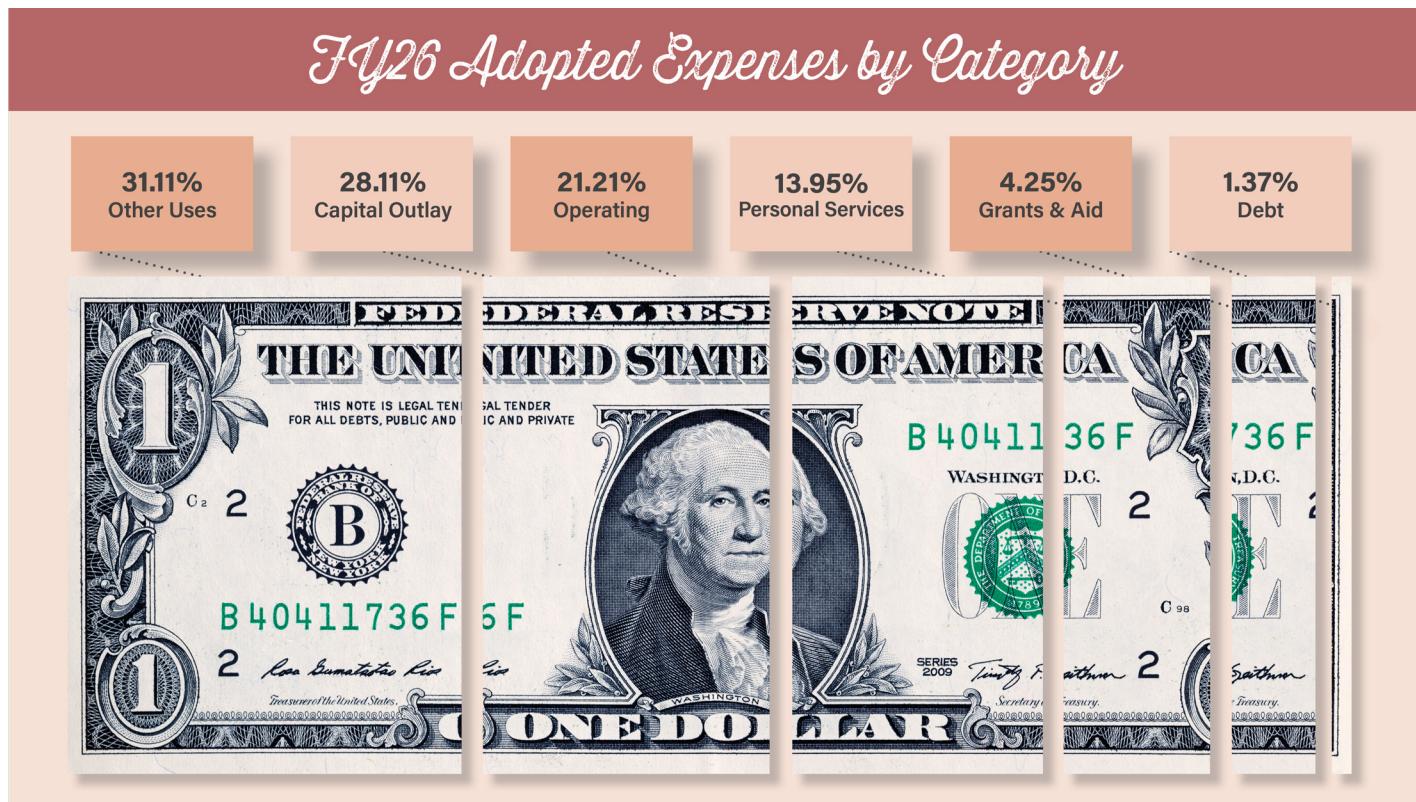
Paid by new development (subdivisions, commercial buildings, etc.). Used to help pay for infrastructure needed because of growth—such as roads, parks or fire stations. Must be used to run and maintain those specific services.

Special Assessments

Charges on certain properties to pay for a specific benefit like stormwater fees in the county's unincorporated area. Limited to the defined purpose in the assessment.

These restrictions are not flexible. They are set by state and federal laws, local ordinances, and contract and grant requirements.

It is essential to remember that, unlike the federal government, our budget must always be balanced. Our revenues and expenditures are identical. The following expenditure chart uses the same dollar bill format as the revenue chart above and both charts:



Chapter Seven: The Total Budget - Much More Than Property Taxes

Both revenues and expenditures equal the \$947 million budget figure mentioned at the start of the chapter.

Summary

Alachua County's budget may appear large, but most of those dollars are legally committed to specific purposes. They cannot be shifted to hire more deputies, repave every road, or rapidly expand social services and parks.

Only about 20% of the budget (primarily property taxes and a few other general revenues) can be flexibly directed to core services residents rely on every day. At the same time, the cost of providing those basics—staff, fuel, equipment and materials—keeps rising, putting growing pressure on that limited slice.

The county isn't sitting on a big pile of "extra" money; it's managing many different pots of funding, each with its own job, rules, and legal limits. Some can only be used for roads, others for growth-related projects, and others for utilities or specific programs.

Understanding these constraints is crucial to having honest and realistic conversations about what the county can and cannot fund—and why tough choices are often necessary, even with a seemingly large overall budget.





Chapter Eight

LOOKING FORWARD

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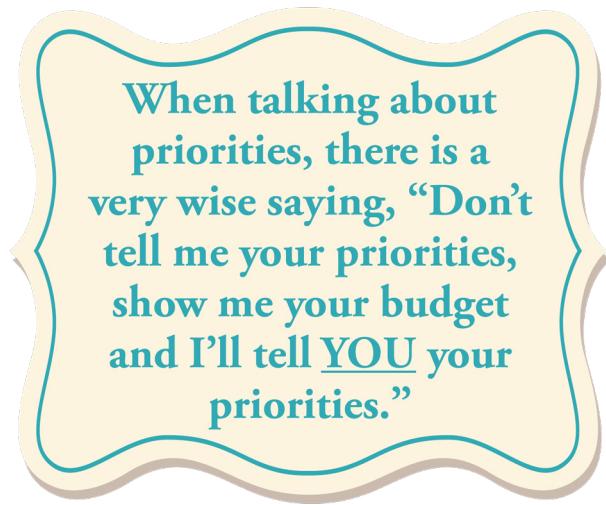
Chapter Eight: Looking Forward

Over the past seven chapters of Cents and Sensibility, Alachua County has explored the many facets and complexities of its budgeting process.

This series helps residents understand how county revenues are generated and spent; examines the enormous number of programs, facilities, and services counties must fund; and looks at the hundreds of unfunded mandates handed down by the Florida Legislature over the last 50-plus years.

This final chapter looks ahead, focusing on how the County Commission's priorities and mandates align with prudent and sound budgeting practices.

To inform its budget decisions, the county relies on long-range planning tools, including master plans and department-specific studies for areas including Fire Rescue, Parks and Public Works/Transportation. The county's two primary frameworks for future planning are the Comprehensive Plan and the Strategic Guide, adopted by the Alachua County Commission effective Oct. 1, 2025.



What is the Comprehensive Plan?

The county's Comprehensive Plan sets the commission's long-term vision. Required by state law, it directs how Alachua County will grow and develop over decades. It steers decisions on land use, natural resource protection, housing, transportation, economic development, infrastructure, community health, historic preservation and energy. Public input plays a central role so the plan reflects community values and priorities.

While the Comprehensive Plan establishes the overarching goals and policy direction, the county's Strategic Guide translates that big-picture vision into practical steps. The plan defines where the county is headed; the guide outlines what must happen next to get there.

What is a Strategic Guide?

When County Commissions adopt a **Strategic Guide**, they are creating a short term, (3-to-5 years) roadmap that helps move in a coordinated direction. It aligns and unites county departments, outside partners, and residents around the commission's shared priorities. It clarifies not only what the commission intends to accomplish but also how it will pursue those goals through principles such as transparency, data-driven decision-making, public participation, and thoughtful adoption of technology.

Chapter Eight: Looking Forward

The guide also serves as a measure of progress. Each focus area includes objectives that are specific, track-able, and tied to accountability, ensuring that policies, budgets and programs support a broader vision rather than competing with one another.

Together, the two documents compliment each other by ensuring daily decisions, county investments and future planning efforts align.

The Pillars of Focus

The county's Strategic Guide organizes goals its work into three major focus areas, each a foundational pillar of county operations. Combined, these pillars reinforce and build on one another, creating a stronger and more coordinated approach to serving the community.

Category 1 - People

People	Emergency Services <ul style="list-style-type: none">• Effective emergency response• Adapt emergency services to risks• Expand innovative care models	Public Health, Social & Youth Services <ul style="list-style-type: none">• Improve health outcomes• Enhance care coordination for vulnerable populations• Public health, social, and youth services infrastructure• Behavioral health and substance abuse services• Support youth services and programs
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EMERGENCY SERVICES

Priorities include aligning emergency response services with master plans, strengthening workforce stability, reducing response times and preparing for natural and human-caused emergencies. The plan also highlights the need to adapt services to emerging risks and changing community health needs, including proactive models such as community paramedicine.



PUBLIC HEALTH, SOCIAL & YOUTH SERVICES

Improving health outcomes requires addressing social factors such as housing, food access, literacy, mobility and digital inclusion. The plan underscores the importance of better coordination for vulnerable populations, expanding behavioral health services and building partnerships that support youth programs, early childhood literacy, family stability and violence prevention.

Chapter Eight: Looking Forward

Category 2 - People and Place

People and Place

Environment & Conservation

- Protect natural resources
- Address regional environmental challenges
- Climate action plan implementation

Parks & Public Spaces

- Expand access to public places
- Balance new public spaces with sustained upkeep
- Encourage and coordinate partnerships for parks and recreation

Transportation

- Roadway maintenance
- Public transit options
- Transportation planning

Waste Management

- Advance Circular Economy goals
- Reduce, reuse, recycle, and materials management

ENVIRONMENT & CONSERVATION

Preserving local lands and resources is both a practical and ethical priority. Goals include protecting sensitive areas, improving water quality, conserving farmland and strengthening resilience through a climate action plan, reduced reliance on fossil fuels and greater energy efficiency.

PARKS & PUBLIC SPACES

Priorities include updating the parks master plan and expanding access to parks, trails, youth activities and recreation. This approach stresses targeted investment in both new and existing spaces to ensure they remain essential parts of community life.



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WASTE MANAGEMENT

The county aims to integrate sustainability into daily operations by increasing recycling and diversion rates, reducing landfill use, promoting reuse, managing organics more effectively and boosting public engagement and education.

TRANSPORTATION

The framework prioritizes safer, better-maintained roads, proactive maintenance planning and clear communication with residents. It also supports expanding transit options, especially for underserved populations, and advancing long-term transportation planning with regional partners.

Category 3 - People, Place, and Prosperity

People, Place, and Prosperity

Housing Security

- Affordable housing
- Housing interventions
- Housing stability

Public Safety & Social Justice

- Safe community
- Alternatives to incarceration
- Re-entry programs
- Address root causes of incarceration

Land Use & Infrastructure

- County's Comprehensive Plan
- Support compact development
- Ensure accessible public infrastructure

Economic Development

- Promote economic growth
- Advance key economic development
- Support local business

ECONOMIC DEVELOPMENT

Economic development efforts focus on fostering job creation, business growth and wider access to opportunity. The strategy supports public-private partnerships and advocacy for state and federal investment in key sectors such as food systems, the circular economy and the airport gateway. Growth is framed not only as an economic goal but as a pathway to self-sufficiency, mobility and long-term wealth.

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PUBLIC SAFETY & SOCIAL JUSTICE

Safety is viewed through the lens of justice. Objectives include supporting the needs of Fire Rescue, collaborating with law enforcement, courts and community groups, reducing jail populations through diversion and re-entry programs and addressing root causes of incarceration such as unstable housing, educational barriers and behavioral health needs. Public safety is treated as both prevention and enforcement.



LAND USE & INFRASTRUCTURE

This section calls for evaluating and implementing the Comprehensive Plan with community involvement, balancing economic, environmental and social priorities. It promotes compact development, infrastructure reuse and strategic investment to prevent sprawl, reduce costs and strengthen resilience.

HOUSING SECURITY

Stable, affordable housing is foundational to community well-being. Priorities include expanding options across income levels and life stages, with support for people returning from incarceration, individuals with mental health needs, older adults and those experiencing chronic homelessness. Policies, land-use decisions, and public-private initiatives aim to increase the workforce, provide affordable housing, and support community well-being.

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Why This Matters

Without execution, a Strategic Guide is just words on a page. It doesn't just describe goals, rather it explains how departments and partners should carry them out, pointing them to existing plans, regulations and board directives.

It sets clear principles for good governance, encompassing disciplined budgeting, strong communication, shared data, modern technology, public participation, cross-sector partnerships, risk management, and staff empowerment.

The chart below melds the three pillars into one to demonstrate how they build on one another.



With this framework, every department can connect its daily work to the county's overall priorities. For residents, it brings coherence to the county government. It demonstrates how efforts to expand affordable housing, improve emergency response, protect waterways, create open spaces, make roads safer and strengthen transit all work together.

By emphasizing transparency, community input, and data-driven decision-making, the guide reinforces that public voices matter and that clear, measurable outcomes are the standard the county strives to meet.

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Summary

The actual test of the Comprehensive Plan and Strategic Guide will be monitoring progress, adapting to new realities and maintaining focus as budgetary challenges continue to evolve.

These documents are not static; they are designed as a foundation for action, review and adjustment. Our residents, businesses and community partners deserve a strategic, integrated and forward-looking government that makes deliberate choices in shaping our future.

Cents & Sensibility: Final Thoughts

This series has shown that sound fiscal policy is about more than numbers on a spreadsheet; it is about values, accountability, and trust when building and understanding the budget.

Each chapter of the Cents and Sensibility series has an essential part of the budget picture:

- Ch. 1 - Public Influence & The Budget
- Ch. 2 - What Is The General Fund?
- Ch. 3 - Understanding Property Taxes
- Ch. 4 - Unfunded Mandates
- Ch. 5 - Why Budgets Grow Over Time
- Ch. 6 - Reserves: Planning for Rainy Days
- Ch. 7 - The Total Budget: Much More Than Property Taxes
- Ch. 8 - Looking Forward

Collectively, they illustrate how Alachua County remains focused on making thoughtful, community-driven decisions for the future while budgeting for essential services and addressing the impact of unfunded mandates.

The County Commission and staff hope that residents will take the time to read these chapters and gain a thorough understanding of the work their county government is doing.

The End

