



ALACHUA COUNTY MANAGER'S BUDGET OVERVIEW

The strongest and most consistent resource for Alachua County is the tax collection rate which in 2022 was 95.8%. Alachua County has other revenues which will require monitoring as their flat trend since FY21, coupled with increased operating expense led to a conservative fiscal development of the FY24 County Manager Budget. The Office of Management and Budget utilizes trend analysis to build long range projections to aid in continuing the County's financial stability.

COUNTY MANAGER BUDGET POLICY GUIDANCE

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the February 28, 2023, meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction through its Board Focus session on March 14, 2023, and its review of the FY23 level of service matrix and budget allocation on April 11, 2023. The Board also heard a deep dive presentation from the Community Support Services.

Staff have continued to follow and implement the Board's short and long-term initiatives. The FY24 County Manager budget provides funding for roads to meet the adoption of the pavement management plan, housing services including the development of the Alachua County Apartments and infusion of budget for the Affordable Housing Trust, employee compensation and health care and the implementation of year one of the One-Cent Wild Spaces Public Places, Road Repair, Fire Stations, and Affordable Housing surtax that was voted by the citizens at the ballot in November of 2022.

POLICIES

Budget Management Policy Section 7.B. states that the reserves shall be reestablished over a period not to exceed three years, at any time, the reserve amount falls below 50% of the policy's requirement. The FY24 Adopted Budget replenishes the General Fund Reserve to exactly 5%, consistent with the policy. Fund 009, MSTU-Law Enforcement required \$172,459 from its reserves to balance the fund; therefore, this fund does not meet the policy requirements.

FUND BALANCE

Consistent with best governmental financial practices, Alachua County Budget Management Policy establishes fund balance policy levels sufficient for cash flow and emergency purposes. As property tax revenues are received two months after the start of the fiscal year, fund balances allow the County adequate cash flow to eliminate the need for short-term borrowing in October and November to cover payroll and required budget transfers to the Constitutional Officers. As recognized by bond rating agencies like Fitch and Moody's, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings.

Fund Balance depicts the County's fiscal position on the first day of a given fiscal year. Conversely, it can also be defined as the amount of revenue remaining from the previous fiscal year after all expenses are 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.

From a budgetary standpoint, there are two components that, when combined, result in what is commonly understood to be Fund Balance: namely, the Beginning and the Ending Fund Balance.

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:

1. All authorized positions are budgeted at 100% for the year. However, due to a variety of factors, primarily turnover, not every department will use their entire Personal Services budget.
2. 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.
3. Contracts for Services and Capital Equipment are budgeted at the full 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.

Similarly, thought should be given toward projecting excess revenue. For example, local governments in Florida follow a statutory requirement that certain revenues must be budgeted at an amount not less than 95%. This is the case for ad valorem revenue which is calculated by applying a specific millage rate to the total taxable property value of an area; however, discounts for early payment and adjustments to the tax roll (taxable value) result in collecting an amount somewhere between the budgeted 95% and 100% of the calculated total. Revenue collected above the 95% level would be included in the Beginning Fund Balance projection.

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. Extreme quantities of fund balances or large fluctuations may indicate policy adjustments by the governing body or changes in budget procedures.

BUDGET PREPARATION

PROCESS

Each year Alachua County adopts a balanced budget. The Office of Management and Budget (OMB) prepares the budget, the County Manager (CM) oversees the process, citizens review the budget, and the final balanced budget is adopted by the Board of County Commissioners (BoCC) in September of each year.

COUNTY MANAGER MESSAGE

The County Manager prepares her budget message as a component of the Annual Budget that is submitted to the Board of County Commissioners in June. The message incorporates several tables and charts detailing various aspects of this information.

BOARD OF COUNTY COMMISSION AND CITIZEN INPUT

The County Manager's budget is submitted to the Board of County Commissioners and the months of July, August and September allow the public and Board to review and discuss the millage and budget. The final adopted budget book reflects updates that have occurred from the original submission.

FUND ALLOCATION

The County receives funds from State shared revenues, taxes, and fees. These funds are then allocated across departments, Constitutional Offices, and Judicial Offices. The funds also serve the critical function of sustaining the County, including maintenance and

administration. The County operates under a strategic plan to promote long-term structure, accountability, and direction.

BUDGET HIGHLIGHTS

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.

Alachua County Final Approved Budget Features

Alachua County finalized its millage rate at 7.6414 mils, reflecting a reduction of 0.1248 mils. MSTU Law Enforcement Millage rate remains unchanged at 3.567 mils. The Board of County Commissioners officially adopted the budget at a public hearing on September 23, 2023, amounting to \$757,036,496. This budget incorporates updated revenue sources based upon property values as of July 1, provided by the Alachua County Property Appraiser. Noteworthy allocations include renovations to the Armory building to accommodate the move for Fire Rescue Headquarters and Emergency Management operations center. Additionally, the budget accommodates the addition of three District Fire Chiefs, an increase for the Juvenile Detention Center Contract, and provisions for the upcoming 2024 Presidential Election.

The approved budget maintains support for existing initiatives and departments, aligning with the strategic goals and priorities set by the Alachua County Board of County Commissioners. Importantly the budget is balanced and adheres to all County budget and financial policies.

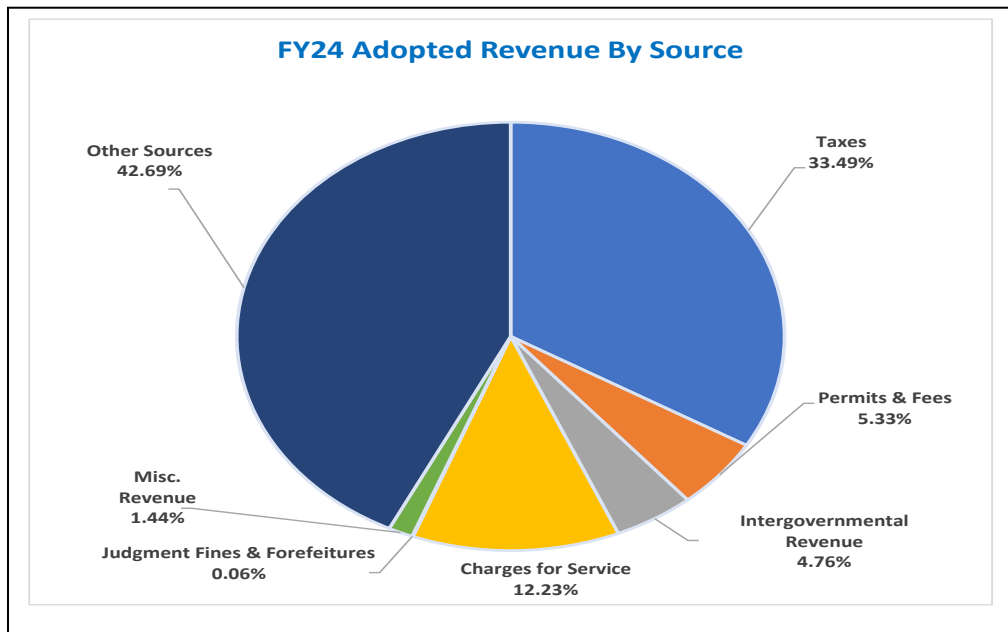
The implementation of the 1 cent surtax is anticipated to generate funding for various purposes, including the realization of the parks master plan, improvements to road infrastructure, and affordable and workforce housing and land preservation.

Assessments were adopted as follows:

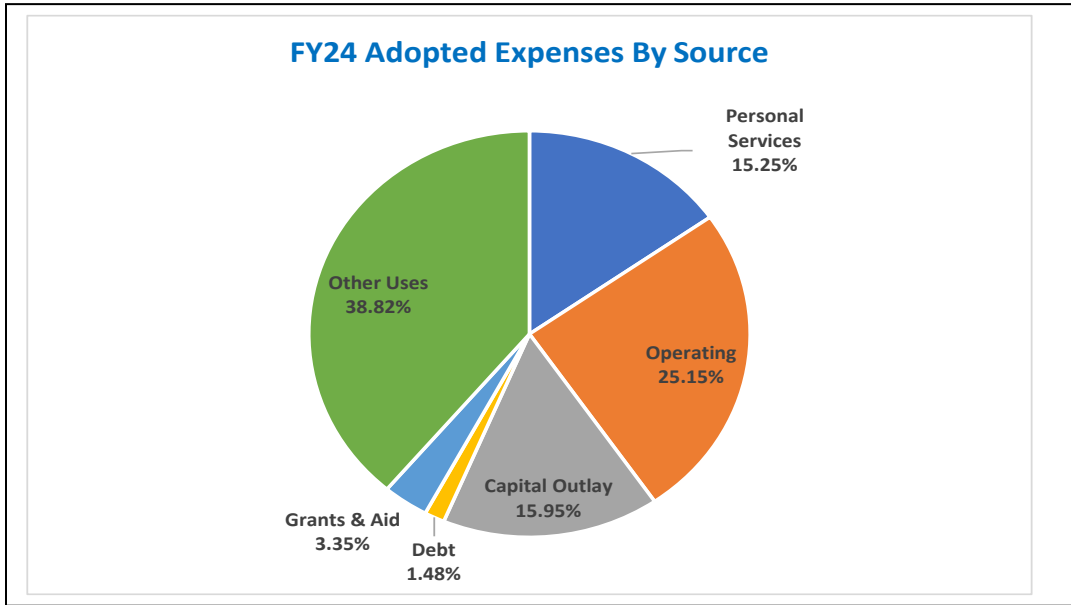
- Fire Assessment Tier 1 \$90.69 per Unit
- Fire Assessment Tier 2 \$8.31 per Unit
- Stormwater Assessment \$80.50 per Unit
- Universal & Rural Collection and Solid Waste Management Assessments are adopted per the schedule in this book.

Revenue Sources:

Revenues All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted
Taxes	\$ 195,506,309	\$ 210,357,832	\$ 253,549,578
Permits & Fees	\$ 33,297,984	\$ 36,253,726	\$ 40,329,163
Intergovernmental Revenue	\$ 35,757,490	\$ 35,148,425	\$ 36,006,922
Charges for Service	\$ 82,760,106	\$ 87,963,137	\$ 92,571,940
Judgment Fines & Forefeitures	\$ 520,500	\$ 503,000	\$ 458,000
Misc. Revenue	\$ 10,001,536	\$ 9,942,018	\$ 10,934,185
Other Sources	\$ 211,092,347	\$ 320,845,701	\$ 323,186,708
Total Revenues	\$ 568,936,272	\$ 701,013,839	\$ 757,036,496



Expenses:



Expenses All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted
Personal Services	\$ 89,483,848	\$ 100,273,952	\$ 115,444,882
Operating	\$ 146,504,217	\$ 158,777,158	\$ 190,403,406
Capital Outlay	\$ 74,467,048	\$ 150,742,230	\$ 120,716,573
Debt	\$ 12,476,475	\$ 12,480,207	\$ 11,210,315
Grants & Aid	\$ 13,382,203	\$ 14,530,814	\$ 25,348,592
Other Uses	\$ 232,622,481	\$ 264,209,478	\$ 293,912,728
Total Expenses	\$ 568,936,272	\$ 701,013,839	\$ 757,036,496

Expenditures			
<u>\$757,036,496 in FY24 Expenditures</u>			
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	\$	120,959,125	15.98%
Special Expense & Indirect Costs	\$	107,759,481	14.23%
Fire Rescue	\$	76,157,380	10.06%
Reserves	\$	75,815,565	10.01%
Public Works	\$	61,184,707	8.08%
Capital Projects	\$	43,325,257	5.72%
Environmental Protection	\$	40,199,149	5.31%
Debt Service	\$	34,863,076	4.61%
Community Support Services	\$	33,674,310	4.45%
Solid Waste & Resource Recovery	\$	32,158,327	4.25%
Constitutionals (Excluding Sheriff)	\$	28,600,459	3.78%
Community & Administrative Services	\$	14,732,430	1.95%
Budget & Fiscal Services	\$	14,712,587	1.94%
Court Services	\$	13,748,704	1.82%
Parks and Open Space	\$	8,397,166	1.11%
Replacement Funds	\$	7,370,483	0.97%
Facilities Management	\$	7,175,483	0.95%
Information & Telecommunications Services	\$	6,964,802	0.92%
Growth Management	\$	6,474,306	0.86%
Community & Strategic Services	\$	5,966,461	0.79%
General Government	\$	5,788,904	0.76%
Animal Resources	\$	4,547,553	0.60%
Judicial	\$	3,305,531	0.44%
Human Resources	\$	1,896,526	0.25%
Code Administration	\$	1,258,724	0.17%

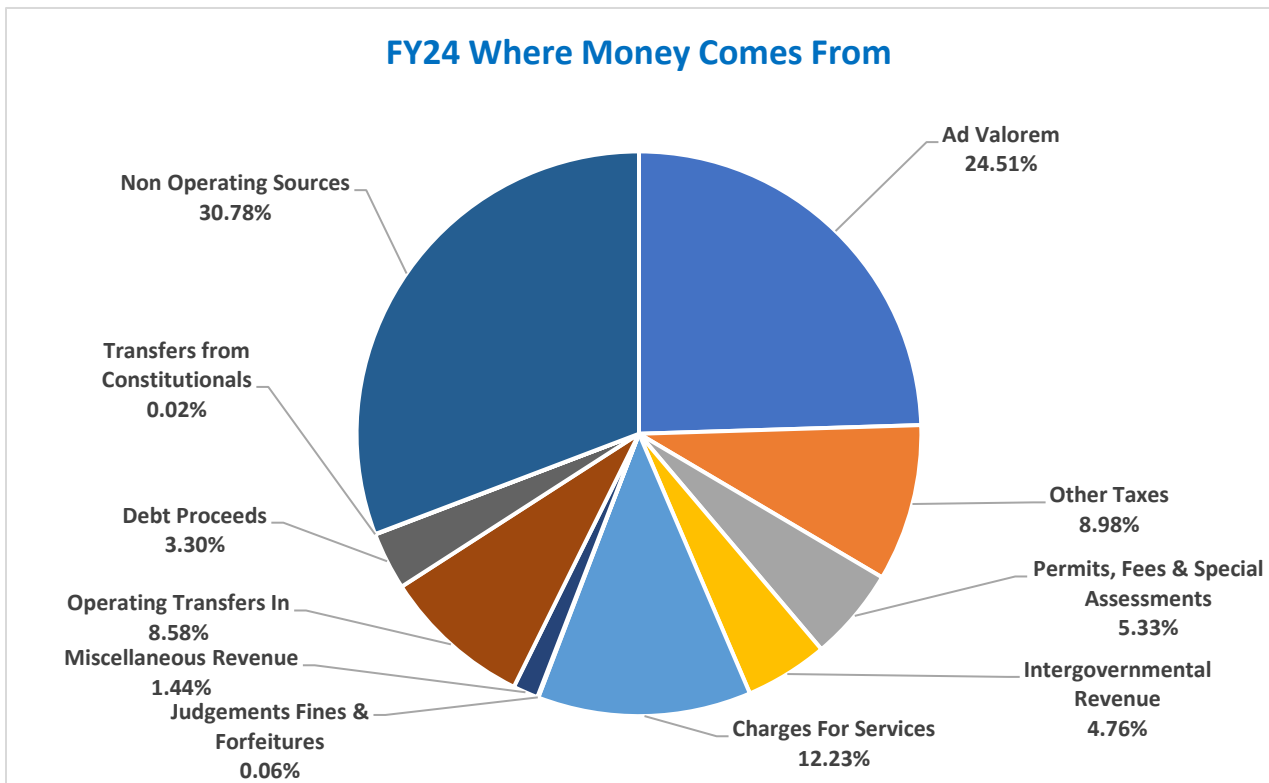
Updates to documents include:

- Chart showing changes from County Manager Budget to Adopted Budget.
- Staffing adjustments include the County Manager recommendations proposed in her budget and the elimination of 1 Fire Driver and the addition of 3.0 FTE District Chief's. The total Board of County Commissioners staff count is 1,173.65 and total Judicial Constitutional staff count of 1,072.75, with a grand total staffing count of 2,246.40.

- The Summary Reports and Departments section provide the final adopted budget values.
- Debt Service Chart which reflects the issuance of \$8 Million for the purchase and renovations of the Armory Building. Additional information on the different debt obligations can also be found in the Debt Policy.
- Functional Department pages include updates to budget summaries along with goals and performance metrics.
- Performance Management Section has been updated.
- The Fund Balance chart reflects greater than 10% change in fund balance.
- Long Term Financial Projection for the General Fund and Gas Tax Fund have been added to the Index.

FY24 REVENUE ESTIMATES

Alachua County prepares budget allocations based on various revenue streams:



The largest source of County revenue comes from **Ad Valorem Tax (\$185.5m – 24.51%) and Other Taxes (\$68m – 8.98%)**. 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 (\$92.5m – 12.23%), include: waste management, animal services, and emergency medical services. To supplement this group, the County collects **Permits, Fees, & Special Assessments (\$40.3m– 5.33%)**. These fees are assessed to items such as permits, impact fees, and special assessments on property.

Intergovernmental Revenue (\$36m – 4.76%) 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 (\$36.5m – 4.83%) Other revenues collected for items such as court fees, interest, sale of assets, donations, Debt Proceeds, Fines & Forfeitures, Miscellaneous Revenue, Transfers from Constitutionals.

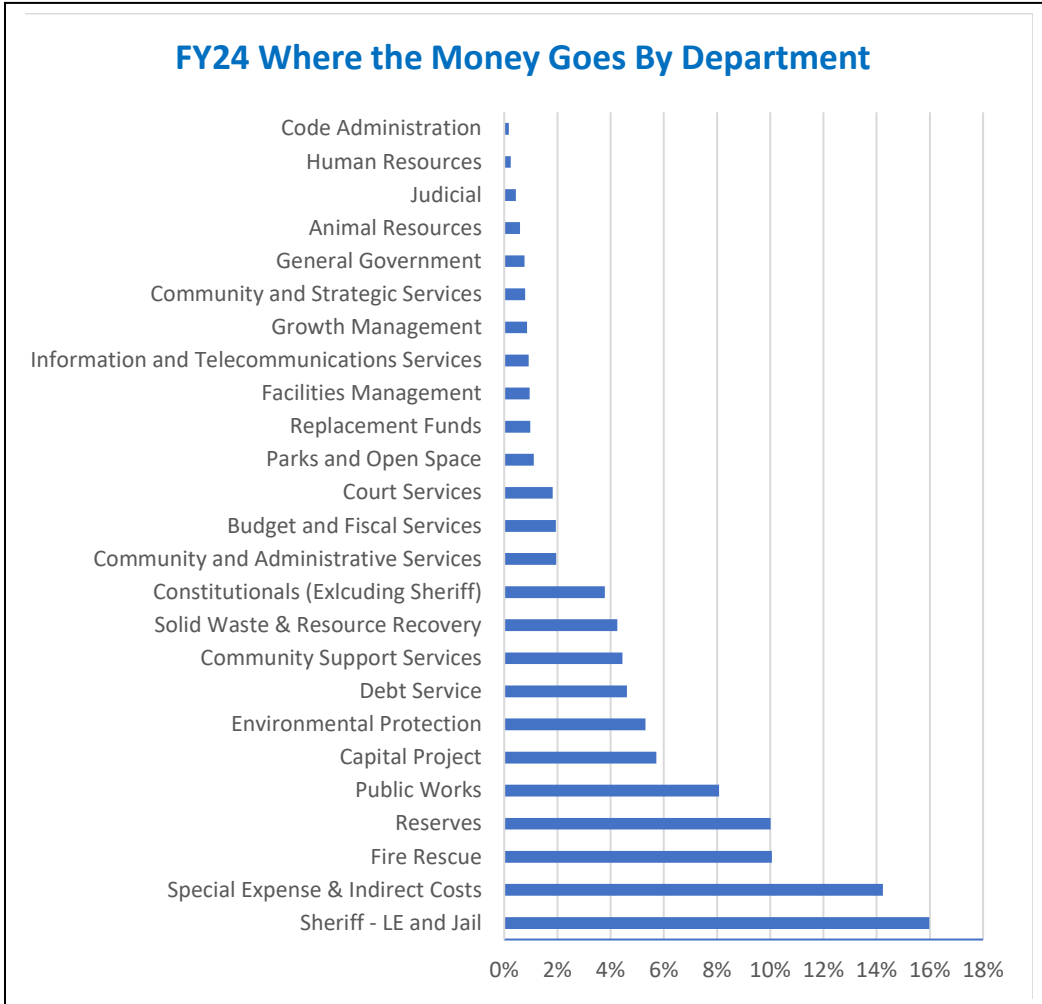
Non-Operating Revenue (\$233.7m – 30.78%) Revenues received were not attributed to a service or good. This is mainly composed of available fund balance.

Operating Transfers In (\$64.9m – 8.58%) For accounting purposes, transfers in are designated as revenues; they serve the purpose of acting as intermediaries for fund appropriation.

FY24 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.

The expenditures are shown by function, classification, program, department, and department allocations. Included is also a staffing history.



PROTECTING THE COMMUNITY

Sheriff/Law Enforcement \$120.9m – 15.98% of FY24 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 \$76.1m – 10.06% of FY24 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 \$33.6m – 4.45% of FY24 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

Constitutional Offices (excluding Sheriff) \$28.6m – 3.78% of FY24 Budget

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

Court Services \$13.7m – 1.82% of FY24 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; Drug Court & Outpatient Services; Metamorphosis Residential Treatment Program; and Jail Population Management

Judicial Offices \$3.3m – 0.44% of FY24 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 - \$14.7m – 1.95% of FY24 Budget

Composed of: Tourist Development, Equal Opportunity Office, IFAS AG Extension, Accreditation, and Career Source.

Community and Strategic Services - \$5.9m – 0.79% of FY24 Budget

To provide responsive service to citizens and responsible stewardship of county resources for current and future generations. Services include Sustainability, Equity, Economic and Strategic Development.

Code Administration - \$1.2m – 0.17% of FY24 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 - \$4.5m – 0.60% of FY24 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 - \$8.3m – 1.11% of FY24 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.

IMPROVING THE COMMUNITY

Capital Projects - \$43.3m – 5.72% of FY24 Budget

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

Public Works - \$61.1m – 8.08% of FY24 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 - \$40.1m – 5.31% of FY24 Budget

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

Growth Management - \$6.4m – 0.86% of FY24 Budget

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

Solid Waste & Resource Recovery - \$32.1m – 4.25% of FY24 Budget

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

Budget by Department	FY21 Adopted	FY22 Adopted	FY23 Adopted	FY24 Adopted
Animal Resources	2,698,771	3,050,338	4,325,212	4,547,553
Budget and Fiscal Services	9,633,714	10,714,127	11,766,425	14,712,587
Career Source	-	4,814,615	3,000,000	3,500,041
Code Administration	-	-	-	1,258,724
Community and Administrative Services	17,526,442	8,188,377	11,665,373	11,232,389
Community Support Services	20,629,509	19,473,619	23,677,642	33,674,310
Court Services	11,801,473	13,352,357	13,201,672	13,748,704
Environmental Protection	34,847,950	30,179,036	28,352,575	40,199,149
Facilities Management	25,217,283	50,211,747	92,316,733	50,500,740
Fire Rescue	40,191,237	41,647,136	62,254,031	76,157,380
General Government	3,868,388	4,222,262	4,527,025	5,788,904
Growth Management	5,223,060	5,608,903	6,141,314	6,474,306
Human Resources	1,285,943	1,747,889	1,917,470	1,896,526
Information and Telecommunications Services	5,954,157	6,485,947	6,886,867	6,964,802
Parks and Open Space	14,156,808	11,186,153	11,454,409	8,397,166
Community and Strategic Services	6,473,720	6,819,245	8,044,365	5,966,461
Public Works	25,285,123	34,168,179	43,946,185	61,184,707
Solid Waste & Resource Recovery	25,981,270	28,475,922	28,530,476	32,158,327
Non-Departmental - Debt	23,680,294	24,869,726	33,246,760	34,863,076
Non-Departmental - Reserves	50,505,732	62,841,300	68,958,975	75,815,565
Non-Departmental - Replacement Funds	6,561,720	5,565,817	6,081,383	7,370,483
Non-Departmental - Special Expense	-	34,510,781	37,890,080	40,894,106
Non Departmental	37,590,085	37,110,473	58,729,830	66,865,375
Total BOCC	369,112,679	445,243,949	566,914,802	604,171,381
Sheriff	95,630,169	100,278,025	109,102,955	120,959,125
Clerk of Court	2,967,508	3,173,165	3,702,444	3,958,178
Property Appraiser	5,622,889	6,110,591	6,856,625	8,156,528
Tax Collector	5,517,931	5,756,274	6,309,207	6,821,643
Supervisor of Elections	4,831,698	5,587,708	5,913,726	9,664,110
Court Related Facilities	40,000	40,000	266,478	102,000
Court Administration	1,797,503	1,816,914	1,701,654	1,832,084
States Attorney	452,829	468,789	537,147	794,705
Public Defender	276,238	282,357	326,066	337,379
Guardian Ad Litem	153,787	158,500	182,936	219,363
Regional Conflict Council	20,000	20,000	20,000	20,000
Total Constitutionals/Judicials	117,310,552	123,692,323	134,919,238	152,865,115
Grand Total	486,423,231	568,936,272	701,834,040	757,036,496

STAFFING

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 for deletions that may result in post budget adoption are listed below and these positions are brought for approval to the Board of County Commissioners.

FY23 POSITION ADJUSTMENTS (Activity Since 10-01-22)		
CSS	Victim Advocate Therapist	1.00
Fire Rescue	Stock Clerk	1.00
CSS	Mobile Response Specialist - Grant	1.00
CSS	Ship Program Specialist - Grant	1.00
Parks	Rental Assistant Increased to Full-Time	0.50
Fire Rescue	Mobile Stroke Unit - UF	5.00
Fire Rescue	Radio Systems Manager	1.00
EPD	Environmental Specialist - Irrigation Water Resources Program	1.00
Fire Rescue	Micanopy Staffing - Pending	13.00
Subtotal Additions		24.50
CTS- Work Release	Program Positions Closing of Work Release	(11.00)
Fire Rescue	Eliminate Driver/Operator Position	(1.00)
Code Rental Program	Eliminate 4 Code Rental Officers and 1 Senior Staff -Program Suspended	(5.00)
Subtotal Eliminations		(17.00)
TOTAL POSITION ADJUSTMENTS		7.50
INTERNAL MOVEMENTS		
Court Services	Work Release Moved to Electronic Monitoring	(3.00)
Court Services	Electronic Monitoring Moved from Work Release	3.00
Facilities: Critical Facilities	Move 1 Capital Projects Coordinator from Critical Facilities to PW	(1.00)
Public Works	Move 1 Capital Projects Coordinator from Critical Facilities to PW	1.00
CTS	Move 1.0 FTE from CTS to CSS Clinical Forensic Social Worker	(1.00)
CSS	Move 1.0 FTE from CTS to CSS Clinical Forensic Social Worker	1.00
CTS	Move 1.0 FTE from CTS to CSS Program Manager	(1.00)
CSS	Move 1.0 FTE from CTS to CSS Program Manager	1.00
CAS	Move 3.0 FTE from Community & Admin Services to County Manager	(3.00)
CM	Move 3.0 FTE from Community & Admin Services to County Manager	3.00
Fiscal Services	Move 4.0 FTE from Fiscal Services to Public Works-Roads	(4.00)
Public Works- Roads	Move 4.0 FTE from Fiscal Services to Public Works-Roads	4.00
TOTAL INTERNAL MOVEMENTS		-

FY24 PROPOSED CHANGES TO POSITIONS		
Tourism	Market Coordinator	1.00
EPD - Land	Preserve Ranger	1.00
EPD	Senior Planner	1.00
Fire	Fire Prevention Officer	1.00
Communication	Re-organization	-
Communication	Public Information Officer	1.00
Growth Management	Sr Forester/Landscape Inspector	1.00
Public Works- Roads	Civil Engineer 3	1.00
Public Works- Roads	CAD Designer	2.00
Public Works- Roads	Roadway Construction Crew	12.00
Public Works - Fleet	Upgrade 2 Sr. Office Assistants to Staff Assistants	-
SEEDS	GIS Specialist	1.00
Solid Waste	GIS Specialist - Eliminate Position	(1.00)
Solid Waste	Assessment Technician - Eliminate Position	(1.00)
OMB	Broadband Manager - Eliminate Position	(1.00)
Law Library	Probate Case Manager	0.50
Supervisor of Elections	Vote-by-Mail Clerk, Operations Clerk (2), Elections Worker Specialist	4.00
Fire	3 District Chief 56 Hour	3.00
TOTAL ADOPTED FY24 CHANGES		26.50

STAFFING ADJUSTMENTS BOCC STAFF

ANIMAL RESOURCES: FY24: No Change.

BUDGET & FISCAL SERVICES: FY24: Eliminate 1.0 FTE Broadband Manager. Transfer 4.0 FTEs to Public Works: Parts Coordinator, Warehouse Manager, Department Program Analyst, and Senior Office Assistant.

CAREER SOURCE: FY24: No Change.

COMMUNITY AND ADMINISTRATIVE SERVICES: FY24: Add 1.0 FTE Tourist Market Coordinator for Tourism Office and transfer 3.0 FTEs to General Government: Assistant County Manager, Accreditation & Grant Manager, and Agenda Coordinator.

COMMUNITY AND STRATEGIC INITIATIVES: FY24: Code Administration separated, Add 1.0 FTE GIS Specialist.

CODE ADMINISTRATION: FY23: Separated from Community And Strategic Initiatives, Eliminated 4.0 FTE Rental Code Officers and 1.0 FTE Senior Staff Assistant. **FY24:** No Change.

COMMUNITY SUPPORT SERVICES: FY23: Added 1.0 FTE Victim Advocate Therapist; Added 1.0 FTE Mobile Response Specialist; Added 1.0 FTE Ship Program Specialist; Transferred 1.0 FTE Clinical Forensic Social Worker and 1.0 FTE Program Manager from Court Services. **FY24:** No Change.

COURT SERVICES: FY23: Transferred 3.0 FTE from Work Release to Electronic Monitoring; Eliminating 11.0 FTEs Work Release. Transferred 1.0 FTE Clinical Forensic Social Worker and 1.0 FTE Program Manager to Community Support Services. **FY24:** No Change.

ENVIRONMENTAL PROTECTION: FY23: Added 1.0 FTE Environmental Specialist for Irrigation Water Resources; **FY24:** Add 1.0 FTE Senior Planner; Add 1.0 FTE Preserve Ranger.

FACILITIES MANAGEMENT: FY23: Transferred 1.0 FTE from Facilities Management to Facilities and transferred 1.0 FTE Capital Project Coordinator from Critical Facilities to Public Works; **FY24:** No Change.

FIRE RESCUE: FY23: Added 1.0 FTE Stock Clerk, Added 5.0 FTE Mobile Stroke Unit, added 1.0 FTE Radio Systems Manager, Eliminate 1.0 FTE Fire Driver and will Add 13.0 FTE Micanopy Station Staffing. **FY24:** Add 1.0 FTE Fire Prevention Officer and 3.0 FTE District Chiefs.

GENERAL GOVERNMENT: County Attorney: FY24: No Change. **County Manager: FY24:** Transfer 3.0 FTE from Community and Administrative Services: Assistant County Manager, Accreditation & Grant Manager, and Agenda Coordinator. **Communications Office:** Add 1.0 FTE Public Information Officer. **Commission Services: FY24:** No Change.

GROWTH MANAGEMENT: FY24: Add 1.0 FTE Senior Forester/Landscape Inspector.

HUMAN RESOURCES: FY24: No Change.

INFORMATION & TELECOMMUNICATIONS SERVICES: FY24: No Change.

PARKS AND OPEN SPACES: FY23: Added 0.5 FTE Rental Assistant increase to 1.0 FTE. **FY24:** No Change.

PUBLIC WORKS: FY23: Transfer 1.0 FTE Capital Project Coordinator from Critical Facilities; **FY24:** Add 1.0 FTE Civil Engineer 3; Add 2.0 FTE CAD Designers; Add 12.0 FTE Roadway Construction Crew. Transfer 4.0 FTEs from Budget & Fiscal Services: Parts Coordinator, Warehouse Manager, Department Program Analyst, and Senior Office Assistant.

SOLID WASTE & RESOURCE RECOVERY: FY24: Eliminate 1.0 FTE GIS Specialist; Eliminate 1.0 FTE Assessment Technician.

JUDICIAL & CONSTITUTIONAL OFFICES STAFF

SUPERVISOR OF ELECTIONS: FY24: Add 4.0 FTEs: Elections Vote-By-Mail Clerk, Elections Worker Specialist and 2.0 Elections Operations Clerks.

COURT ADMINISTRATION: FY24: Add 0.50 FTE Probate Case Manager for Law Library.

<u>BOCC STAFF</u>	<u>FY20 Adopted</u>	<u>FY21 Adopted</u>	<u>FY 22 Adopted</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>
Animal Resources	-	38.00	38.00	39.00	39.00
Budget & Fiscal Services	28.00	56.00	56.00	59.00	54.00
Code Administration	-	-	-	-	11.00
Community & Administrative Services	69.75	57.75	58.75	64.75	62.75
Community & Strategic Initiatives	-	14.00	20.00	22.00	7.00
Community Support Services	57.00	56.50	63.50	82.00	87.00
Court Services	88.25	85.25	85.25	85.00	72.00
Environmental Protection	43.77	51.35	52.35	53.60	56.60
Facilities Management	46.30	44.30	44.30	42.30	56.30
Critical Facilities	-	13.00	14.00	15.00	0.00
Fire/Rescue	299.00	299.00	301.00	342.00	366.00
General Government	40.00	29.00	30.00	27.00	31.00
Growth Management	52.00	45.50	45.50	46.00	47.00
Human Resources	-	11.00	12.00	15.00	15.00
Information & Telecommunication Services	41.00	38.00	38.00	38.00	38.00
Parks & Open Spaces	31.01	16.50	16.50	19.50	20.00
Public Works	151.96	133.00	133.00	128.00	149.00
Solid Waste	66.40	64.00	64.00	64.00	62.00
TOTAL BOCC STAFF	1014.44	1052.15	1072.15	1142.15	1173.65
<u>JUDICIAL & CONSTITUTIONAL STAFF</u>					
Supervisor of Elections	14.00	14.00	15.50	15.50	19.50
Court Administration	14.00	14.00	14.00	14.50	15.00
Public Defender	1.00	1.00	1.00	1.00	1.00
Guardian Ad Litem	2.00	2.00	2.00	2.00	2.00
Sheriff	866.50	866.50	868.50	868.25	868.25
Clerk of Court	25.00	25.00	26.00	26.00	26.00
Property Appraiser	54.00	54.00	54.00	60.00	60.00
Tax Collector	81.00	81.00	81.00	81.00	81.00
JUDICIAL & CONSTITUTIONAL STAFF TOTAL	1057.50	1057.50	1062.00	1068.25	1072.75
GRAND TOTAL	2071.94	2109.65	2134.15	2210.40	2246.40
Difference from Prior Year	57.44	37.71	24.50	76.25	36.00

Changes to Budget From County Manager to Tentative to Adopted
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Revenue Side

\$ 751,044,808	Total Budget at County Manager Level
\$ 1,339,691	Adjusted Fire Assessment Valuations
\$ 2,611,316	Adjusted Property Valuation
\$ (59,500)	Reduced Revenues for Discretionary Court Services and Poe Springs Off Season
\$ 10,000	Increased Revenues
\$ 105,000	Interfund Transfers
\$ (412,609)	Suspension of Code Enforcement Residential Unit Program
\$ 179,127	Renewed State Grants
\$ 45,365	Sugarfoot Grant Increase approved by Board
\$ (2,500,000)	Station 80 Capital Budget - Will be spent in FY23 so reduced FY24 Estimate
\$ 390	State's Attorney Office Operational Adjustments
\$ (125,831)	Budget Policy Requirements
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\$ 752,237,757	Tentative Budget as of 08/09/2023
\$ 2,500,000	Revenues for Armory Renovation
\$ (736,111)	Adjusted ERAP2 Grant- Budget will be spent in FY23 so reduced FY24 Estimate
\$ (86,578)	Budget Policy Requirements
\$ 2,390,808	Adjusted Wild Spaces Public Places Fund 021 and Fund 140
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\$ 756,305,876	Tentative Budget as of 08/31/2023
\$ (70,010)	Adjusted VOCA Grant
\$ 350,630	Addition of 3 District Chiefs
\$ 200,000	Transfer for Cyber Liability Insurance
\$ 250,000	Transfer from General Fund to Fund 091 for 3 District Chiefs
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\$ 757,036,496	Final Adopted Budget 09/30/23

Expense Side

\$ 751,044,808	Total Budget at County Manager Level
\$ 140,000	Parks Mowing Contract Increase
\$ 105,000	Interfund Transfers
\$ 1,657,384	Juvenile Detention Center Contract Increase
\$ 344,179	Property Appraiser Increase from Original Submission
\$ (412,609)	Suspension of Code Enforcement Residential Unit Program
\$ 179,127	Renewed State Grants
\$ 45,365	Sugarfoot Grant Increase approved by Board
\$ (2,500,000)	Station 80 Capital Budget - Will be spent in FY23 so reduced FY24 Estimate
\$ 30,770	Departmental Operational Increases
\$ 398,010	Budget Policy Requirements
\$ 1,205,723	Fire & EMS Salary Estimate Increase
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\$ 752,237,757	Tentative Budget as of 08/09/2023
\$ 2,500,000	Revenues for Armory Renovation
\$ (736,111)	Adjusted ERAP2 Grant- Budget will be spent in FY23 so reduced FY24 Estimate
\$ (86,578)	Budget Policy Requirements
\$ 2,390,808	Adjusted Wild Spaces Public Places Fund 021 and Fund 140
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\$ 756,305,876	Tentative Budget as of 08/31/2023
\$ (70,010)	Adjusted VOCA Grant
\$ 350,630	Addition of 3 District Chiefs
\$ 200,000	Increase in Cyber Liability Insurance
\$ 250,000	Transfer from General Fund to Fund 091 for 3 District Chiefs
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\$ 757,036,496	Final Adopted Budget 09/30/23