

FY26 BUDGET MESSAGE



RESPONSIBLE BUDGETING IN UNCERTAIN FINANCIAL TIMES

TABLE OF CONTENTS

INTRODUCTION	3
PROPERTY VALUES AND MILLAGE RATES	4
GENERAL FUND	5
MUNICIPAL SERVICES TAXING UNIT (MSTU), MUNICIPAL SERVICES BENEFIT UNITS (MSBU) & GAS TAX	6
COUNTY INITIATIVES AND IMPERATIVES	7
CONCLUSION	8

June 24, 2025

INTRODUCTION

To the Honorable Alachua County Board of County Commissioners:

The FY26 Tentative Budget reflects our continued commitment to fiscal responsibility and service excellence. It is a balanced budget that honors the public trust through disciplined stewardship of taxpayer resources.

I am pleased to recommend that for the ninth consecutive year I am recommending a modest millage-rate decrease. These decreases are a tangible reflection of our prudent financial planning and strong economic foundation.



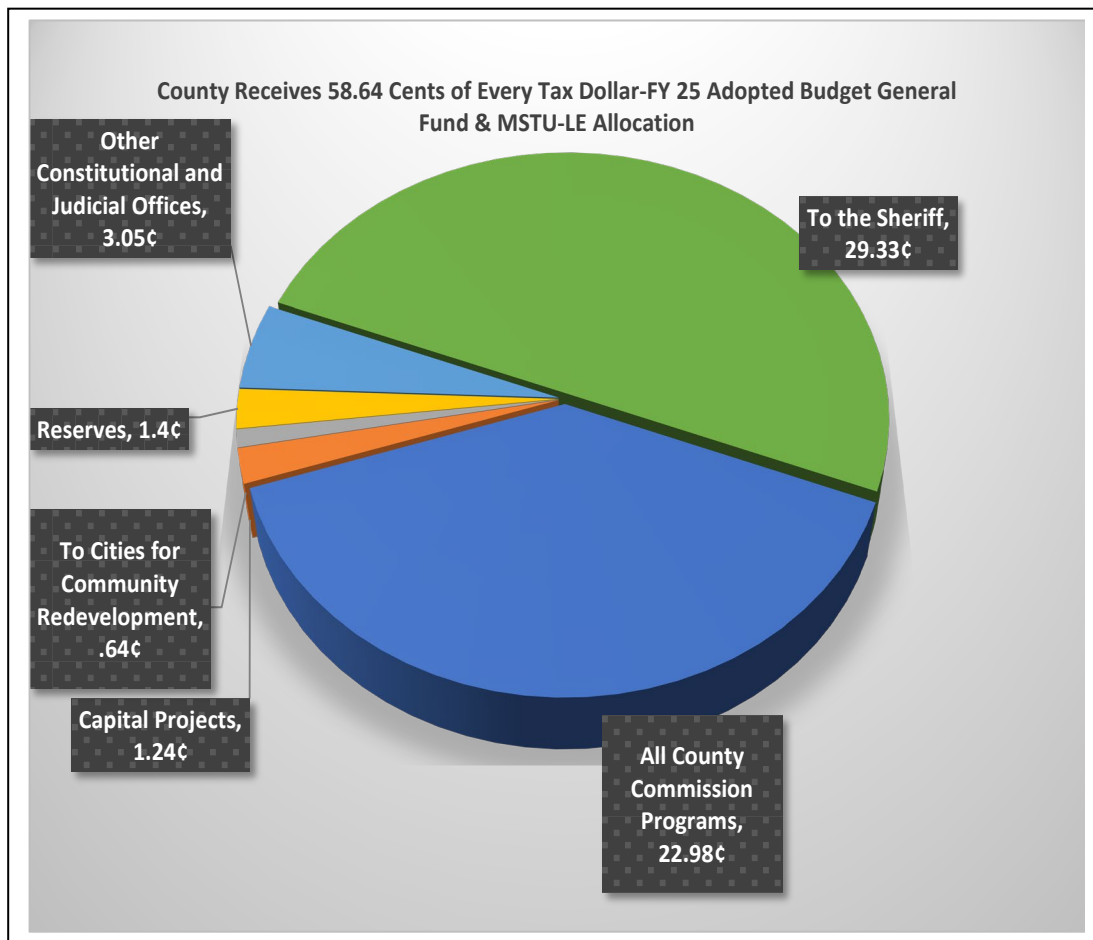
We are living in an era of heightened fiscal uncertainty that includes inflationary pressures, escalating labor and materials costs, and the looming possibilities of more federal and state funding cuts. At the time of this report, it is unclear if FEMA will continue disaster support for local governments and the Governor is considering signing a budget bill that would abolish the sales tax on commercial leases that could have millions in negative impacts on County infrastructure sales tax revenue and our share of State sales tax. This challenging and uncertain environment underscores the need for us to find new ways for our programs and services to be sustainable, and where possible, self-sustaining. These uncertainties also highlight the need to manage the expectations of our residents, non-profits, and other public entities.

While this budget was created with increased scrutiny on all spending, it remains responsive to our core services and County Commission priorities. The core services requiring the most resources include public safety (fire/rescue and law enforcement), and transportation infrastructure. In this budget we have devoted over \$343 million to these two critical services areas. This budget also continues funding the services that are fundamental to the values of our community such as our permanent supportive and affordable housing projects, social services, environmental protection, land conservation, parks and recreation, animal services, smart growth, economic development, recycling and others.

The FY26 Tentative Budget upholds our long-standing standards of fiscal discipline by delivering a balanced budget with a lowered tax burden. It is a blueprint for responsible governance that meets today's realities while safeguarding tomorrow's promise.

Alachua County's Share of Each Property Tax Dollar

In FY25, the County received 58.64 cents of every property tax dollar. Of this amount, 22.98 cents were used for County departmental operations, and 1.24 cents funded capital projects. The remaining 34.42 cents were distributed as follows: 29.33 cents to the Sheriff; 3.05 cents to other Constitutional and Judicial offices; .64 cents to cities for community redevelopment; and 1.40 cents were held in reserves. The following chart illustrates how the Commission allocated its property tax dollars.



PROPERTY VALUES AND MILLAGE RATES

FY26 represents the ninth consecutive year Alachua County's property values are rising and the General Fund Millage is lowered. This Tentative Budget demonstrates a 6.85% increase in General Fund Values and a 5.48% increase in the Municipal Service Taxing Unit – Law Enforcement Values. The increases are based on estimated taxable values provided to us by the Property Appraiser on June 1, 2025.

The Property Appraiser will submit certifiable values on July 1, 2025; revenue estimates will be adjusted accordingly. The Commission will be asked to set the tentative millage rates at the public hearing on July 8, 2025, County Commission evening meeting.

GENERAL FUND

I am recommending reducing the General Fund Millage rate for the ninth year in a row to a lowered rate of 7.6000 mills. The General Fund provides resources for most County departments and Constitutional offices. The FY26 General Fund sum of all property tax revenues is \$180,773,649. The total of all General Fund revenue sources is \$319,481,440.

The General Fund budget totals include many revenue sources such as Ad Valorem Tax, State Sales Tax, Communications Service Tax, and Public Service Tax.

Looking ahead, the FY27 budget will be developed following the Board's upcoming strategic planning process, which will help guide long-term priorities and investments in alignment with evolving community goals.

FY26 Proposed Millage Rates June 24, 2025		
Property Tax Revenue Only	General Fund	MSTU Law Enforcement
Tax Year 2025 Projected Taxable Value	25,005,000,000	10,160,000,000
Tax Year 2024 Final Gross Taxable Value	23,401,116,914	9,632,405,257
Current Millage	7.6180	3.5678
FY26 Projected Revenue	180,963,686	34,436,406
FY25 Projected Revenue	169,356,223	32,648,171
Difference	11,607,462	1,788,235
Simple Majority Cap	9.8640	3.6391
Millage Change	2.2460	0.0713
FY26 Projected Revenue	234,316,854	35,124,593
FY25 Projected Revenue	169,356,223	32,648,171
Difference	64,960,631	2,476,422
Super Majority Cap	10.0000	4.0030
Millage Change	2.3820	0.4352
FY26 Projected Revenue	237,547,500	38,636,956
FY25 Projected Revenue	169,356,223	32,648,171
Difference	68,191,277	5,988,785
Rollback Rate	7.2802	3.4432
Millage Change	-0.3378	-0.1246
FY26 Projected Revenue	172,939,331	33,233,766
FY25 Projected Revenue	169,356,223	32,648,171
Difference	3,583,108	585,596
Recommended	7.6000	3.5678
Millage Change	-0.0180	0.0000
FY26 Projected Revenue	180,536,101	34,436,407
FY25 Projected Revenue	169,356,223	32,648,171
Difference	11,179,878	1,788,236

MUNICIPAL SERVICES TAXING UNIT (MSTU), MUNICIPAL SERVICES BENEFIT UNITS (MSBU) & GAS TAX

MSTU Law Enforcement

I recommend no increase to the MSTU Law Enforcement Fund millage rate of 3.5678. The FY26 MSTU Law Enforcement total from property tax revenue is \$34,436,407. This represents 24% of the \$143 million in County funding provided to the Sheriff.

MSBU Fire Protection

Fire Protection will continue to be funded through an MSBU assessment fee, Tier 1 will be \$132.47 and \$7.28 for Tier 2. Further evaluations and discussions of the Fire Assessment Fee Study will continue to be developed. The total budget for this fund is \$39,763,118.

MSBU Stormwater

Stormwater management will continue to be funded through an MSBU assessment fee for FY26, and I recommend no increase. Stormwater management projects will continue, and a long-term plan will be presented in FY27. The total fund budget is \$6,222,142.

MSBU Refuse Collection

I recommend no increase in refuse collection fees for FY26. The tipping fee will remain at \$65.00. We will be renegotiating our service contract in FY26 and based upon its outcome fees will adjust accordingly in FY27. MSBU estimated revenue only is \$10,851,577 and the total budget for all waste funds will be \$40,115,257.

Gas Tax Fund

The Gas Tax Fund (Fund 149) is used to collect and spend local option gas tax revenues, which come from a per-gallon tax on motor fuel sold in Alachua County. These revenues are restricted to transportation-related expenses, such as road construction, maintenance, improvements, and traffic signal systems. The fund is essential for maintaining and improving the County's transportation infrastructure, ensuring safe and efficient travel for residents and visitors.

In FY24, actual gas tax revenues increased by only 0.43%, prompting the County to redirect 20% of its Communications Services Tax to support this fund. For FY26, the projected total for Fund 149 is \$18,365,073. Of this, 56% comes from gas tax revenues, 35% from fund balance, 5% from the Communications Services Tax transfer, and 4% from other revenue sources.

Wild Spaces Public Places (WSPP), Infrastructure Surtax

On November 8, 2022, Alachua County voters passed the ten-year one-cent surtax. One-half penny for conservation lands and parks and one-half penny for roads and affordable housing. Surtax funds for the FY26 Tentative Budget includes \$14,420,296, for land conservation, \$3,605,074 for parks, \$12,617,759 for roads, and \$5,407,611 for housing.

COUNTY INITIATIVES AND IMPERATIVES

COLA and Minimum Wage Increase

Each of our revenue funds will pay its fair share of the Florida Retirement System (FRS) contributions, health insurance increases, employee compensation increases, and reserves.

To support the County and Constitutional Officers' ability to be more competitive in hiring and retaining talent I recommend providing a 4% Cost-of-Living Adjustment (COLA) for employee compensation and the Board approved the 2% health insurance increase. This recommendation includes an equivalent level of funding for bargaining unit employees and employees of the Constitutional and Judicial Officers.

Continuing the effort to reach a living wage, the FY26 Tentative Budget recommends increasing the County Minimum Wage from \$18.00 to \$18.50 an hour. I recommend this increase for all County, Constitutional, and Judicial employees funded by the County.

Public Safety

As our largest budgeted core service, funds continue to be directed towards improving public safety. Increases in Law Enforcement, additional Fire Rescue Stations, and a commitment to a modernized fleet and equipment remain an ongoing priority. The FY26 budget reflects a commitment of \$143 million to Law Enforcement and \$96 Million to Fire Rescue services.

Transportation

As our second largest budgeted core service, the County's transportation infrastructure is funded through a combination of dedicated sources, each with specific purposes. Fund 149, the Gas Tax Fund, is restricted to road maintenance activities only, supporting ongoing resurfacing and preservation efforts. Fund 146 is dedicated solely to stormwater management, addressing drainage and flood prevention needs. In addition, four other funds—including the infrastructure surtax—support road and bridge construction projects.

These funds are supplemented by transportation-related fees, state and federal grants, and a debt issuance payment. Combined, these revenue sources for FY26 provide a total of \$104 million to maintain and improve the County's road and bridge network, ensuring long-term safety, mobility, and resilience.

Housing Initiatives

Housing remains a top priority in FY26, reflected in several major initiatives. Renovations are currently underway at the Budget Inn and Scottish Inn, with completion expected by September 30, 2025. Good progress is being made on our container home pilot project located on the property adjacent to the motels. In addition, the County has acquired the Sunrise Apartments, preserving 35 units of affordable housing.

The voter-approved Infrastructure Sales Surtax will fund the development of new homes, expanding access to housing and supporting the creation of generational wealth—contributing to long-term community stability and prosperity.

The Housing Trust also continues to receive \$1 million annually from the General Fund. This continued investment underscores the County's commitment to increasing housing options, particularly through opportunities for single-family homeownership that help build lasting economic security for individuals and families.

Pandemic Revenue Recovery Funds

We continue to utilize the one-time Pandemic Revenue Recovery dollars we received as a response to the pandemic. In FY25, key initiatives advanced in alignment with the Board's strategic priorities. The Eastside Clinic officially opened, and the Broadband Deployment Project was awarded to Windstream. Design work is underway for improvements to the Santa Fe Hills Water System. Other ongoing efforts include public health support through the development of the Central Receiving Facility, as well as programs addressing negative economic impacts—such as continued food security efforts and housing initiatives.

Addressing the County's Critical Building Needs

Being mindful that many of our buildings are over 50 years old, and some over 100 years old, this budget continues the planning and execution of Phase 1 of the Facilities Master Plan, which includes a combination of financial and implementation strategies. The Plan aims to consolidate offices, increase building efficiency, and create sustainable, citizen-focused spaces. Phase 1 (2023-2026) includes:

- The incorporation of Court Services into the new Civil Courthouse building
- Locating permanent space for the Environmental Protection Department
- Building a Chill Water Central Energy plant and Parking Garage at the court complex
- Moving Fire Rescue Headquarters and the Emergency Operations Center into the Armory site
- Building a new Animal Resources facility
- Relocation of County Administration to the current civil courthouse upon completion of the new civil courthouse

CONCLUSION

The FY26 Tentative Budget reflects a disciplined, pragmatic response to current economic conditions and long-term obligations. This budget emphasizes fiscal restraint, realistic expectations, and a focus on core responsibilities. However, it does not lose sight of the County's mission, vision, values and the Commission's strategic plan. I appreciate the Commission's guidance and look forward to its continued direction during the budget process.



Introduction



INTRODUCTION TO ALACHUA COUNTY

WHERE NATURE AND CULTURE MEET

Alachua County's seat, Gainesville, was established in 1854 on land that was part of a grant that the King of Spain gave to Don Fernando Arredondo in 1817. The name "Alachua" is a Seminole word that means jug and the County likely takes its name from the sinkhole in Paynes Prairie.

Alachua County is proud of its history, having over 65 listings on the National Register Historic Places including two National Historic Landmarks: Marjorie Kinnan Rawlings House and Farm and the Dudley Farm.

Alachua County encompasses 969 square miles and includes the municipalities of Archer, Alachua, Gainesville, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry, and Waldo. Located in the north central part of Florida, 85 miles from the Georgia state line, 50 miles from the Gulf of Mexico and 67 miles from the Atlantic Ocean.

The County has an estimated year-round population of 293,040 (4/21/23) including 50,000 University of Florida students which is a 1.80% increase over prior year.

Alachua County is a political subdivision of the State of Florida and is guided by an elected five-member Board of County Commissioners. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Manager.

The County Manager is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Manager is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners. The County Attorney, who is also appointed by and responsible to the Board of County Commissioners, provides legal counsel to the Board and departments/offices of the Board of County Commissioners in all manners of civil law relating to Alachua County.

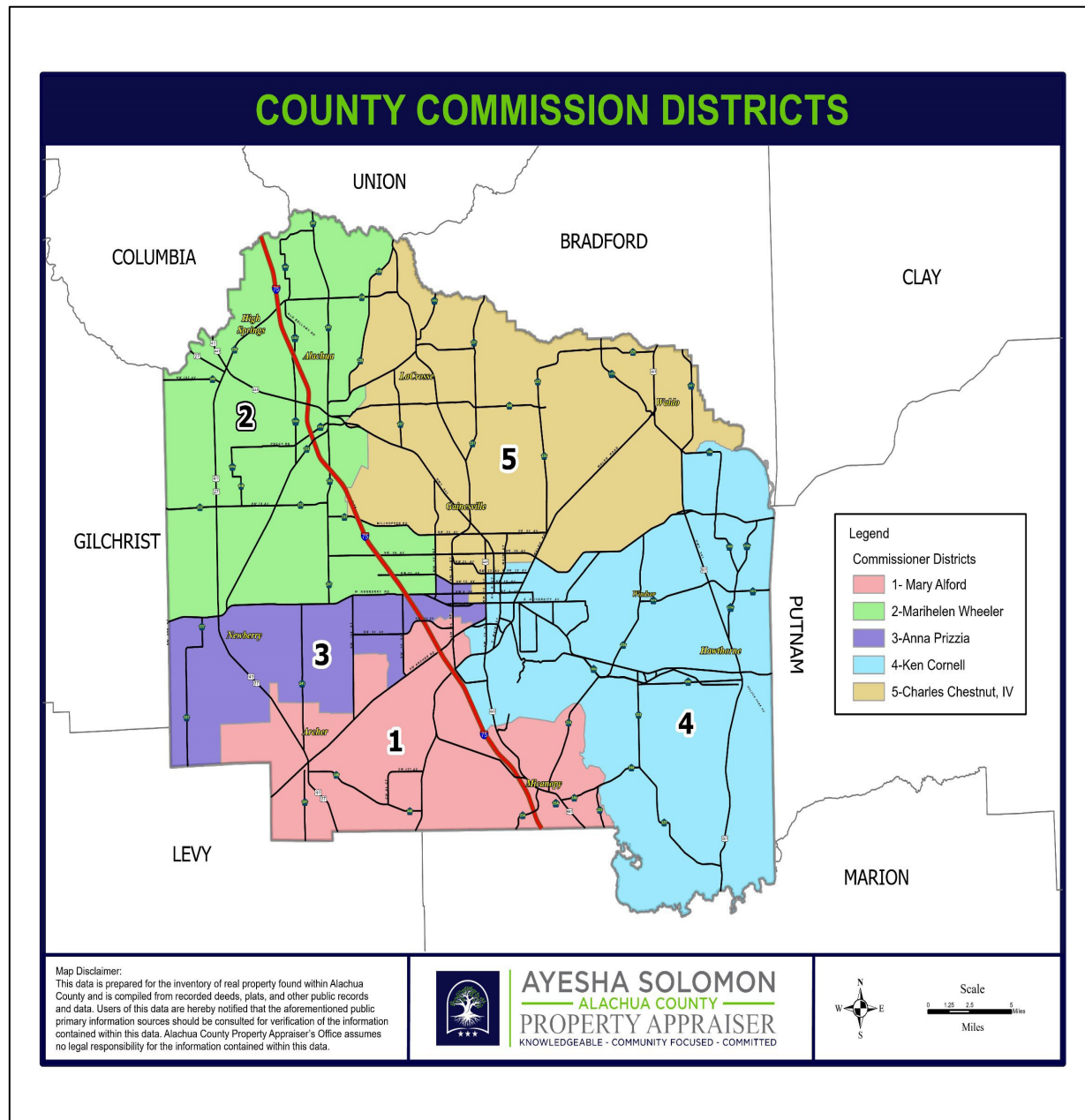
Alachua County has five Constitutional Officers, which include the Clerk of the Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public. Other elected officials of Alachua County include the Judiciary, State Attorney, and Public Defender.

The Board of County Commissioners is obligated to fund the operating budget of elected officials partly or in whole. Alachua County also has several appointed Boards and Committees that serve in an advisory capacity to the Board of County Commissioners.

Alachua County is committed to fiscal responsibility as well as providing responsive, quality services to our citizens. As mandated by Florida law, we adopt a balanced budget yearly—revenues must offset expenditures.

The County continues to provide many beneficial services to the community; however, macroeconomic, and other external factors, such as state mandates, continue to increase the costs for these services.

As with any government, there are always going to be calls for either more services, demand for efficiency or changes in levels of taxation. The County continually balances these interests through a series of budget preparation meetings.



FACT SHEET

ABOUT ALACHUA COUNTY

Florida's 24th Most Populous County

Population – 296,313

114,207 Unincorporated – 182,106 Incorporated

Median Household Income - \$59,659

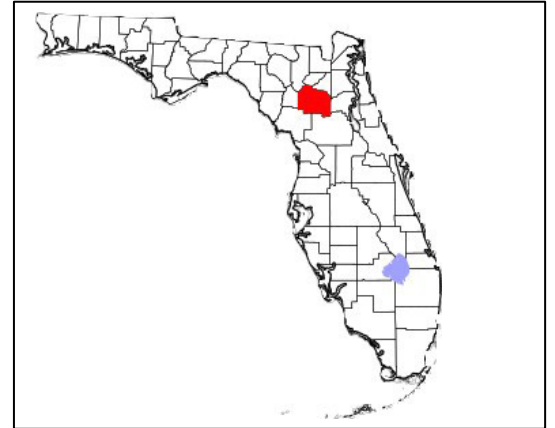
Per Capita Income - \$40,272

Households – 121,753

Registered Voters – 173,081

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

13 Community parks

100 miles of biking, birding and hiking trails

Visit Gainesville, Alachua County, FL at

www.visitgainesville.com

Alachua County Board of County Commissioners



Chair
Charles "Chuck" Chestnut IV



Vice Chair
Ken Cornell



Mary Alford



Anna Prizzia



Marihelen Wheeler

Principal Officials



Appointed Officials



Michele Lieberman
County Manager



Sylvia E. Torres
County Attorney

Constitutional Officers



Kim A. Barton
Supervisor of
Elections



Ayesha Solomon
Property Appraiser



Chad D. Scott
Sheriff



John Power
Tax Collector



J.K. "Jess" Irby
Clerk of Circuit
Courts

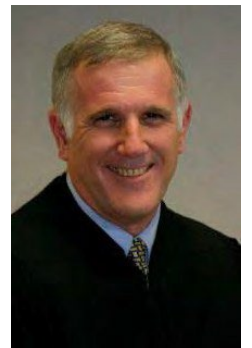
Judicial



Brian S. Kramer
State Attorney



Stacy A. Scott
Public Defender



James P. Nilon
Chief Judge

COUNTYWIDE VISION & 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.

Alachua County's adopted millage rate at 7.6000 mils, reflecting a reduction of 0.018 mils from FY25. MSTU Law Enforcement Millage rate remains unchanged at 3.5678 mils. The Board of County Commissioners held a public hearing on July 8, 2025 at 5:01 p.m. to set the tentative millage and assessment rates. Further special budget meetings were held in August and final public hearings to adopt the millage rate, assessment rates and budgets were held on September 11, 2025 and September 23, 2025.

This budget incorporates updated revenue sources based upon property values as of July 1, provided by the Alachua County Property Appraiser. Revenue projections from the State Department of Revenue values come in the months of July-September and the Office of Management and Budget will monitor.

The County Manager 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.

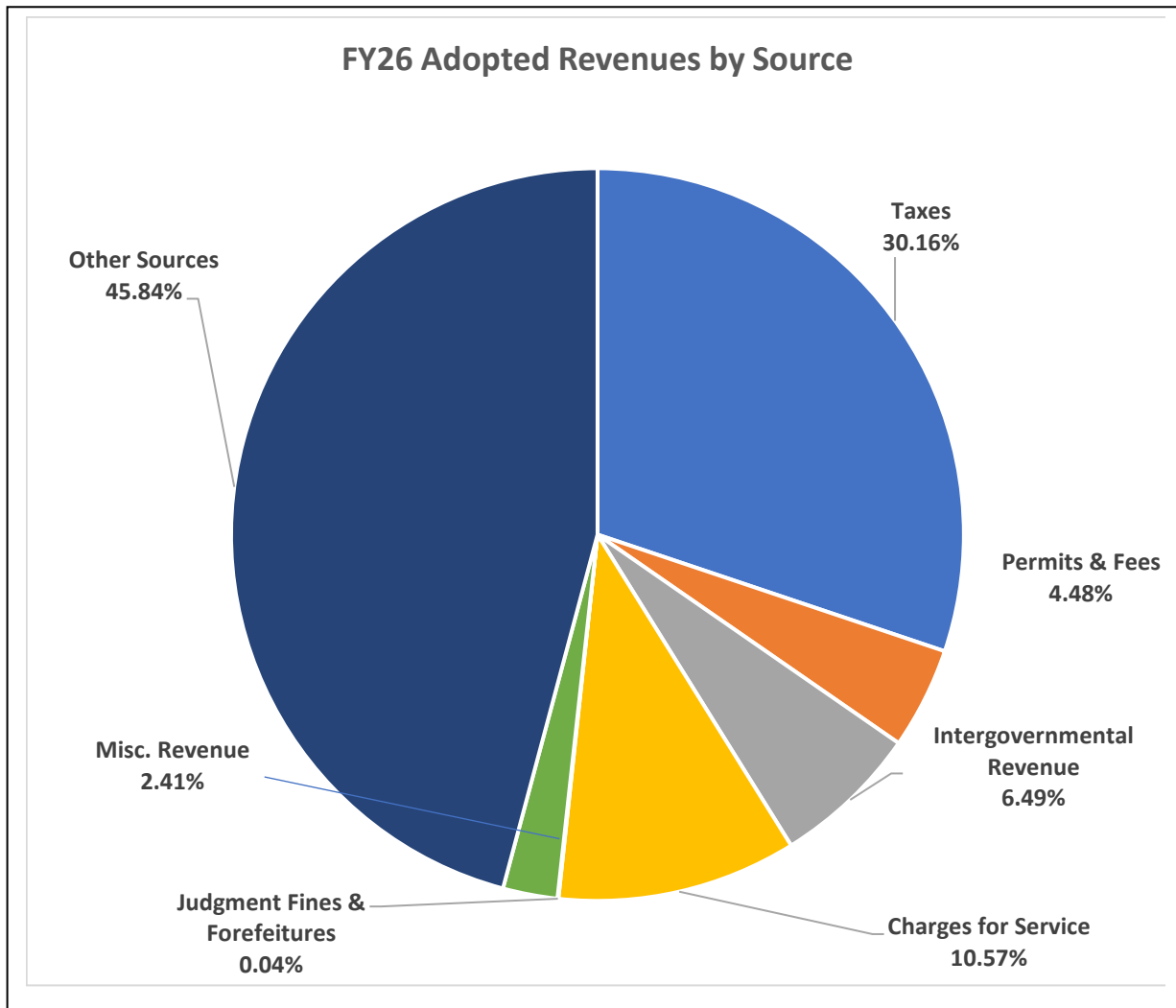
The implementation of the 1 cent surtax is anticipated to generate funding for various purposes, including the realization of the parks master plan, improvements to road infrastructure, and affordable and workforce housing and land preservation.

Assessments are proposed as follows:

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

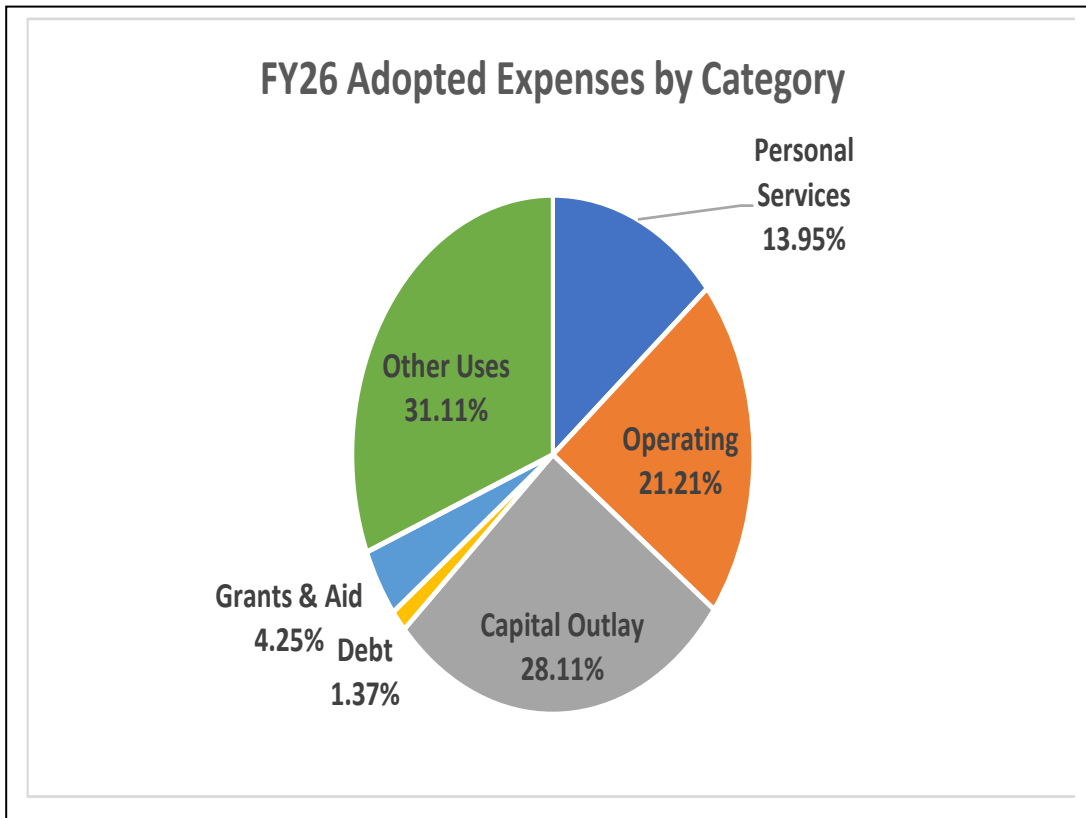
Revenue Sources History:

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



Expenses History:

Expenses All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted
Personal Services	\$ 89,483,848	\$ 100,273,952	\$ 114,044,797	\$ 129,467,618	\$ 132,106,022
Operating	\$ 146,504,217	\$ 158,777,158	\$ 189,900,414	\$ 209,132,552	\$ 200,854,512
Capital Outlay	\$ 74,467,048	\$ 150,742,230	\$ 117,264,766	\$ 170,198,940	\$ 266,211,785
Debt	\$ 12,476,475	\$ 12,480,207	\$ 11,210,315	\$ 13,276,822	\$ 12,963,141
Grants & Aid	\$ 13,382,203	\$ 14,530,814	\$ 24,234,125	\$ 47,418,883	\$ 40,222,980
Other Uses	\$ 232,622,481	\$ 264,209,478	\$ 294,390,391	\$ 297,401,323	\$ 294,578,114
Total Expenses	\$ 568,936,272	\$ 701,013,839	\$ 751,044,808	\$ 866,896,138	\$ 946,936,554



Revenue

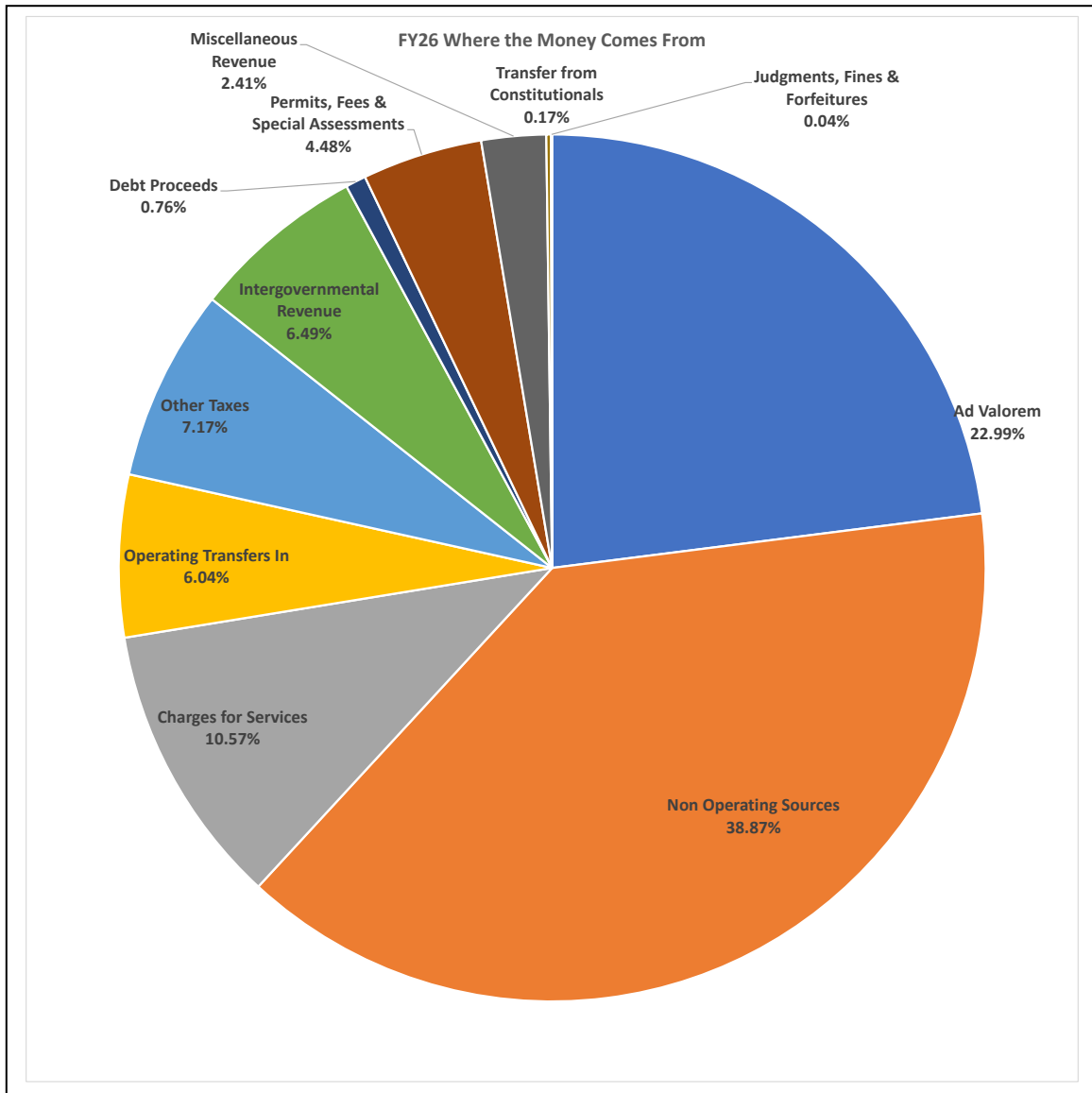
\$944,936,554 in FY26 Revenue

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	368,036,718	38.87%
Ad Valorem	217,698,344	22.99%
Charges for Services	100,088,225	10.57%
Other Taxes	67,897,059	7.17%
Intergovernmental Revenue	61,489,759	6.49%
Operating Transfers In	57,238,701	6.04%
Permits, Fees & Special Assessments	42,444,080	4.48%
Miscellaneous Revenue	22,812,653	2.41%
Debt Proceeds	7,200,000	0.76%
Transfer from Constitutionals	1,628,315	0.17%
Judgments, Fines & Forfeitures	402,700	0.04%

FY26 REVENUE ESTIMATES

Alachua County prepares budget allocations based on various revenue streams:



The largest source of County revenue ***Non-Operating Revenue (\$368m – 38.87%)*** Revenues received were not attributed to a service or good. This is mainly composed of available fund balance.

Ad Valorem Tax (\$218m – 23.0%) and Other Taxes (\$68m – 7.17%). 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 (\$100m – 10.57%), include: waste management, animal services, and emergency medical services. To supplement this group, the County collects ***Permits,***

Fees, & Special Assessments (\$42m– 4.48%). These fees are assessed to items such as permits, impact fees, and special assessments on property.

Intergovernmental Revenue (\$61m – 6.49%) 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 (\$32m – 3.37%) Other revenues collected for items such as court fees, interest, sale of assets, donations, Debt Proceeds, Fines & Forfeitures, Miscellaneous Revenue, Transfers from Constitutionals.

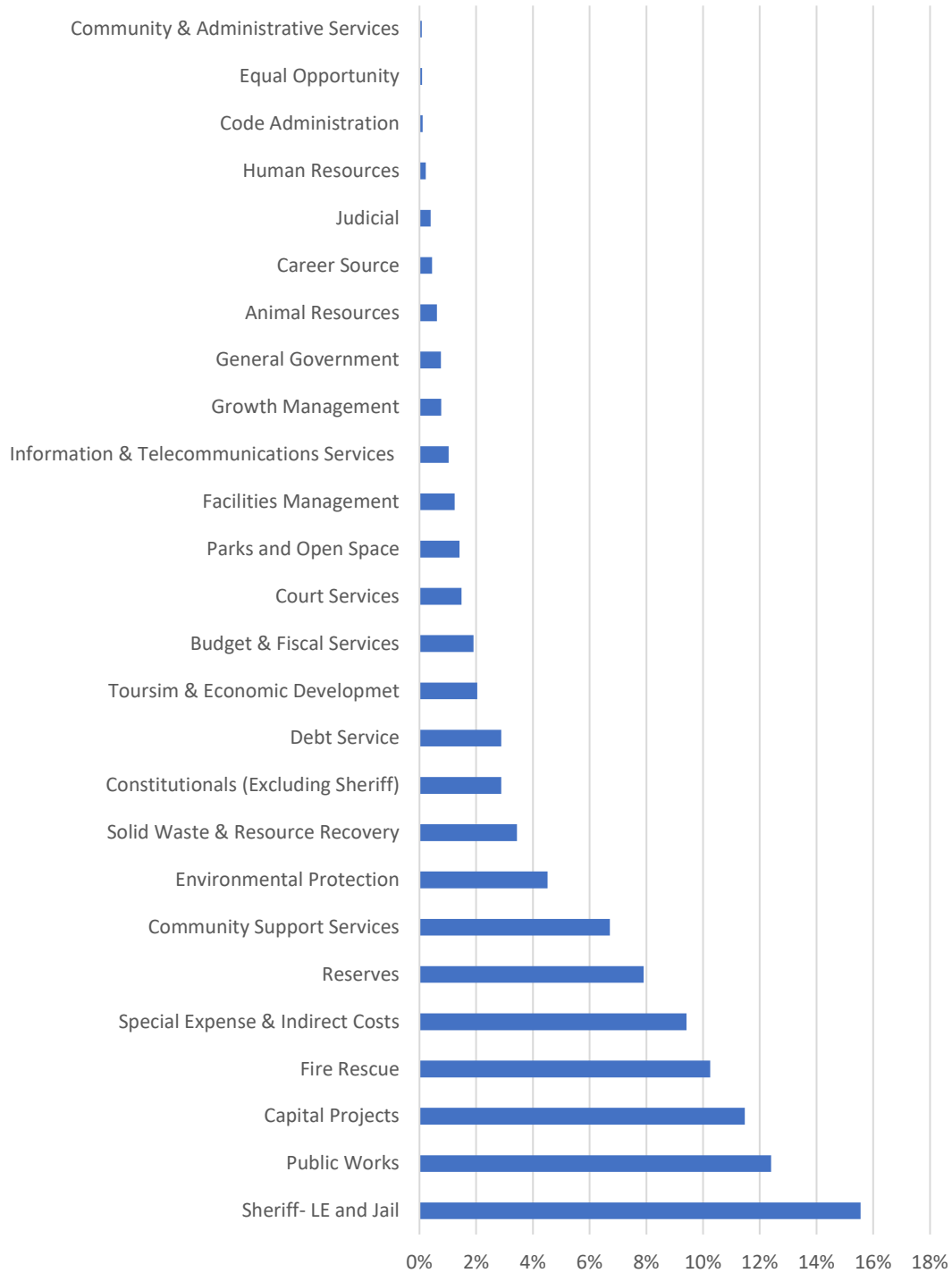
Operating Transfers In (\$57m – 6.04%) For accounting purposes, transfers in are designated as revenues; they serve the purpose of acting as intermediaries for fund appropriation.

FY26 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.

FY26 Expense by Department



PROTECTING THE COMMUNITY

Sheriff/Law Enforcement \$147m – 15.56% of FY26 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 \$97m – 10.25% of FY26 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 \$64m – 6.71% of FY26 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 – 2.88% of FY26 Budget

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

Court Services \$14m – 1.49% of FY26 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 \$3.7m – 0.39% of FY26 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 - \$761,840 – .08% of FY26 Budget

Composed of: Florida Art Tags, IFAS AG Extension.

Code Administration - \$1m – 0.11% of FY26 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 - \$5.8m – 0.62% of FY26 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 - \$13.3m – 1.41% of FY26 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 - \$19.3m – 2.04% of FY26 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 - \$108.5m – 11.47% of FY26 Budget

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

Public Works - \$117.4m – 12.40% of FY26 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 - \$42.7m – 4.52% of FY26 Budget

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

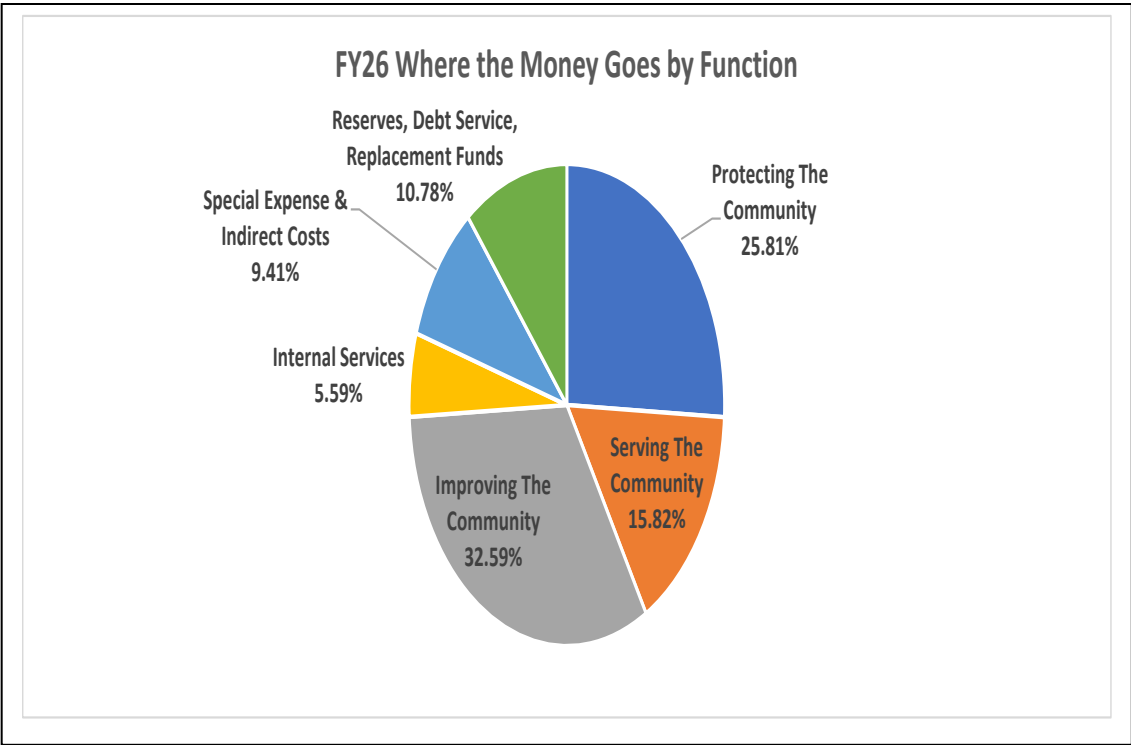
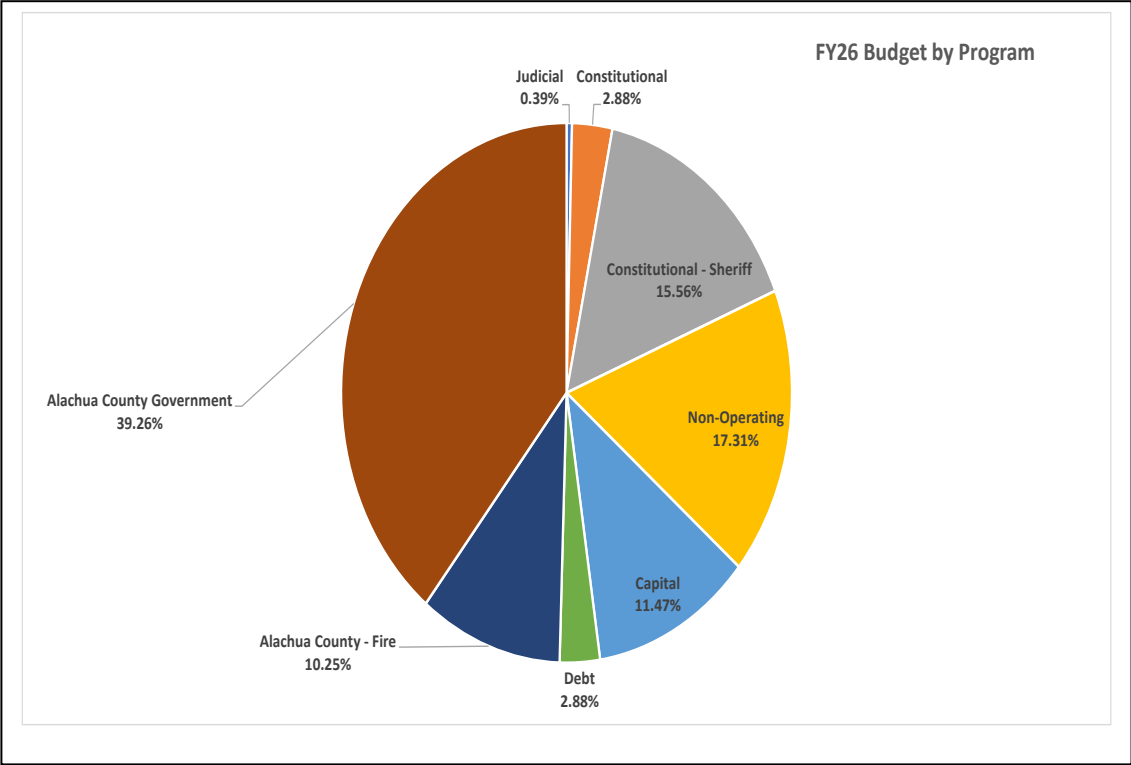
Growth Management - \$7.2m – 0.76% of FY26 Budget

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

Solid Waste & Resource Recovery - \$32.5m – 3.44% of FY26 Budget

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

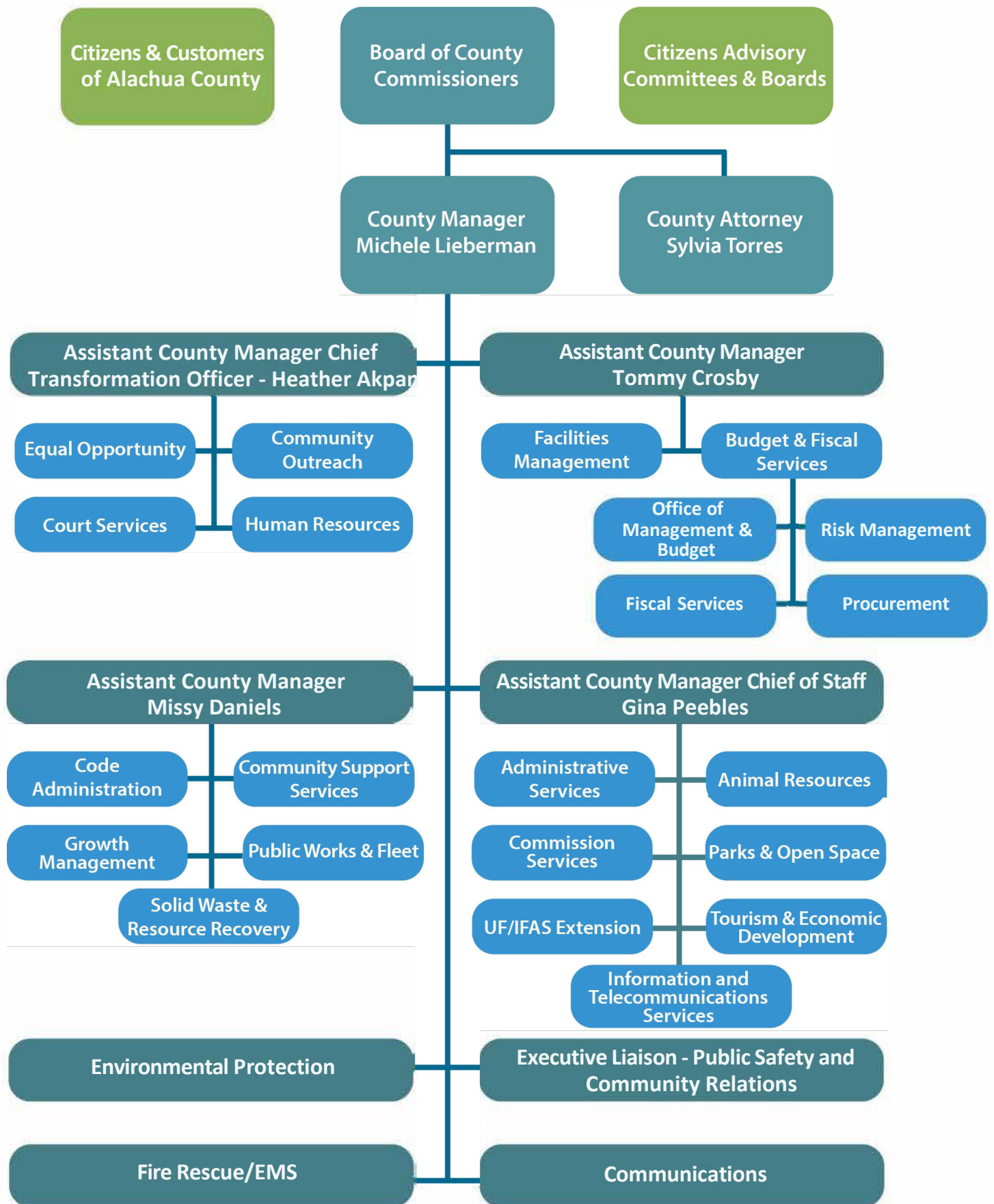
Budget By Department	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted
Animal Resources	\$ 3,050,338	\$ 4,325,212	\$ 4,547,553	\$ 6,076,128	\$ 5,848,887
Budget & Fiscal Services	\$ 10,714,127	\$ 11,766,425	\$ 14,712,587	\$ 18,056,937	\$ 18,021,684
Career Source	\$ 4,814,615	\$ 3,000,000	\$ 3,500,041	\$ 3,057,853	\$ 4,197,618
Code Administration	\$ 1,436,718	\$ 1,446,548	\$ 1,258,724	\$ 1,339,297	\$ 1,060,672
Community & Administrative Services	\$ 8,188,377	\$ 11,665,373	\$ 11,232,389	\$ 18,903,076	\$ 761,840
Community & Strategic Services	\$ 5,382,527	\$ 6,597,817	\$ 5,966,461	\$ 634,378	\$ -
Community Support Services	\$ 19,473,619	\$ 23,677,642	\$ 33,674,310	\$ 50,145,336	\$ 63,538,867
Court Services	\$ 13,352,357	\$ 13,201,672	\$ 13,748,704	\$ 14,098,795	\$ 14,074,917
Equal Opportunity					\$ 830,858
Environmental Protection	\$ 30,179,036	\$ 28,352,575	\$ 40,199,149	\$ 43,822,760	\$ 42,795,058
Facilities Management (Includes Capital)	\$ 50,211,747	\$ 92,316,733	\$ 50,500,740	\$ 65,705,254	\$ 120,314,861
Fire Rescue	\$ 41,647,136	\$ 62,254,031	\$ 76,157,380	\$ 95,014,425	\$ 97,045,590
General Government	\$ 4,222,262	\$ 4,527,025	\$ 5,788,904	\$ 6,472,704	\$ 7,198,575
Growth Management	\$ 5,608,903	\$ 6,141,314	\$ 6,474,306	\$ 6,759,229	\$ 7,225,455
Human Resources	\$ 1,747,889	\$ 1,917,470	\$ 1,896,526	\$ 2,438,541	\$ 2,113,101
Information & Telecommunication Services	\$ 6,485,947	\$ 6,886,867	\$ 6,964,802	\$ 10,647,606	\$ 9,718,667
Parks & Open Spaces	\$ 11,186,153	\$ 11,454,409	\$ 8,397,166	\$ 12,611,191	\$ 13,317,892
Public Works	\$ 34,168,179	\$ 43,946,185	\$ 61,184,707	\$ 86,614,228	\$ 117,457,562
Solid Waste and Resource Recovery	\$ 28,475,922	\$ 28,530,476	\$ 32,158,327	\$ 30,375,701	\$ 32,529,864
Tourism & Economic Development					\$ 19,326,882
Non Departmental-Debt	\$ 24,869,726	\$ 33,246,760	\$ 34,863,076	\$ 37,551,993	\$ 27,269,393
Non Departmental-Reserves	\$ 62,841,300	\$ 68,958,975	\$ 75,815,565	\$ 77,965,511	\$ 74,812,234
Non Departmental-Replacement Funds	\$ 5,565,817	\$ 6,081,383	\$ 7,370,483	\$ 15,825,496	\$ -
Non Departmental-Special Expense	\$ 34,510,781	\$ 37,890,080	\$ 40,894,106	\$ 43,402,942	\$ 50,571,827
Non Departmental	\$ 37,110,473	\$ 58,729,830	\$ 66,865,375	\$ 51,509,434	\$ 38,569,351
TOTAL BOCC	\$445,243,949	\$566,914,802	\$604,171,381	\$699,028,815	\$ 768,601,655
	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted
Sheriff	\$100,278,025	\$109,102,955	\$120,959,125	\$134,148,991	\$ 147,331,522
Clerk of Courts	\$ 3,173,165	\$ 3,702,444	\$ 3,958,178	\$ 4,296,028	\$ 4,591,298
Property Appraiser	\$ 6,110,591	\$ 6,856,625	\$ 8,156,528	\$ 8,730,333	\$ 9,490,928
Tax Collector	\$ 5,756,274	\$ 6,309,207	\$ 6,821,643	\$ 7,974,707	\$ 8,622,613
Supervisor of Elections	\$ 5,587,708	\$ 5,913,726	\$ 9,664,110	\$ 9,094,439	\$ 4,594,232
Court Related Facilities	\$ 40,000	\$ 266,478	\$ 40,000	\$ 40,000	\$ -
Alachua County Court Administration	\$ 1,816,914	\$ 1,701,654	\$ 1,894,084	\$ 2,206,793	\$ 2,101,209
States Attorney	\$ 468,789	\$ 537,147	\$ 794,705	\$ 777,003	\$ 889,168
Public Defender	\$ 282,357	\$ 326,066	\$ 337,379	\$ 354,452	\$ 473,465
Guardian Ad Litem	\$ 158,500	\$ 182,936	\$ 219,363	\$ 224,577	\$ 220,464
Regional Conflict Council	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL CONSTITUTIONALS	\$123,692,323	\$134,919,238	\$152,865,115	\$167,867,323	\$ 178,334,899
GRAND TOTAL	\$568,936,272	\$701,834,040	\$757,036,496	\$866,896,138	\$ 946,936,554



BUDGET FACTS

BUDGET	The budget is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Alachua County government.
FISCAL YEAR	Alachua County's Budget is based upon a fiscal year beginning October 1, 2025
STRATEGY	The FY26 budget was developed based on the County's Strategic priorities and department strategies. Departments strive to maintain service levels while seeking implementation of efficiencies.
SHORT TERM GOALS	<p>Living Wage Advancement: Raising to \$18.50, exceeding state minimums.</p> <p>American Rescue Plan-Revenue Recovery continue on-going projects to meet community needs.</p> <p>Apartments Redevelopment including container housing and motel renovation for housing vulnerable residents.</p> <p>Affordable Housing Trust Fund: Create sustainable affordable housing for homeowners.</p> <p>Central Receiving Program Development: Establish immediate assessment and referral for crisis support.</p> <p>Climate Change Action Plan: Engage stakeholders to reduce the county's carbon footprint and protect natural resources.</p> <p>Public-Private Economic Sustainability: Develop sports facilities, clinics, and infrastructure to enhance economic growth.</p> <p>Integrated Sustainability and Equity Programming: Address various aspects including food, criminal justice, gun violence and employment.</p> <p>Management of the One Cent surtax for parks, land preservation, transportation and workforce housing.</p>
LONG TERM PRIORITIES	<p>Achieve Social and Economic Opportunity for All</p> <p>Provide for the Welfare and Protection of the Public</p> <p>Equitable and Resilient Community</p> <p>Address the Housing Gap</p> <p>Invest in and Protect Our Environment</p> <p>Accelerate Progress on Infrastructure</p>

See Section 7 Strategic Performance for more information



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.

FY 25 POSITION ADJUSTMENTS Action Since 10-01-24		
Sheriff	Adjusted Prior Year Count	2.50
Eco Development	Adjusted Prior Year Count	(1.00)
Fire	Add 1.0 FTE Paramedic Mobile Grant	1.00
Fire	Add 1.0 FTE EMT Mobile Grant	1.00
Fire	CORE Program	5.00
BFS-OMB	Activated Vacant 1.0 FTE ERP Systems Administrator Limited Term (added Mid Year)	1.00
BFS-Fiscal Services	Add 1.0 Sr Fiscal Assistant for MTPO	1.00
County Manager	Add Executive Liasion Public Safety Community Relations	0.50
CSS	Eliminate 1 Program Manager	(1.00)
Subtotal Additions		10.00
Net Totals		10.00
Internal Movement		
Court Services	Move 13.0 FTE OPUS & META Staff to Community Support Services	(13.00)
Community Support Services	Add 13.0 FTE OPUS & META Staff from Court Services	13.00
Community & Strategic Initiatives	Move 1.0 FTE GIS Specialist To Growth Management	(1.00)
Growth Management	Add 1.0 FTE GIS Specialist from Community & Strategic Initiatives	1.00
Community & Strategic Initiatives	Move 1.0 FTE Sustainability Manager to Environmental Protection	(1.00)
Environmental Protection	Add 1.0 FTE Sustainability Manager from Community & Strategic Initiatives	1.00
Community & Strategic Initiatives	Move 1.0 FTE Community Outreach and 1.0 FTE Sr Office Assistant to County Manager	(2.00)
County Manager	Add 1.0 FTE Community Outreach and 1.0 FTE Sr Office Assistant from Community & Strategic Initiatives	2.00
Community & Strategic Initiatives	Move 1.0 FTE Immigrant and Language Services Coordinantor to Equal Opportunity	(1.00)
Equal Opportunity	Add 1.0 FTE Immigrant and Language Services Coordinator from Community & Strategic Initiatives	1.00
Community & Strategic Initiatives	Move 1.0 FTE Economic Development Manager to Tourist & Economic Development	(1.00)
Tourism	Add 1.0 FTE Economic Development Manager from Community & Strategic Initiatives	1.00
Human Resources	Promotion of HR Director to ACM Chief Transformation Officer Moved to County Manager	(1.00)
County Manager	Promotion of HR Director to ACM Chief Transformation Officer Moved From HR	1.00
Internal Movement Subtotals		-
FY26 POSITIONS		
Property Apprasier	1.0 FTE Satellite Staff	1.00
Sheriff	Convert 1 Part Time Audio Production Specialist to Full Time (Combined Communication)	0.50
Sheriff	1.0 FTE Mental Health Team Deputy	1.00
Sheriff	1.0 FTE Community Services Deputy	1.00
Total FY26 Position Requests		3.50
Post FTE Adoption		
Fire	.50 FTE to 1.0 FTE Mobile Integrated Health Clinic Peer Specialist	0.50
Tourism	1.0 FTE Sports Event Center Manager	1.00
Tourism	1.0 FTE Sports Event Center Coordinator	1.00
Tourism	1.0 FTE Sports Event Center Maintenance Mechanic	1.00
Total FY26 Position Requests		7.00

<u>BOCC STAFF</u>	FY 22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted
Animal Resources	38.00	39.00	39.00	42.00	42.00
Budget & Fiscal Services	56.00	59.00	54.00	56.00	58.00
Code Administration	-	-	11.00	10.00	10.00
Community & Administrative Services	58.75	64.75	62.75	26.75	15.75
Community & Strategic Initiatives	20.00	22.00	7.00	5.00	0.00
Community Support Services	63.50	82.00	87.00	88.00	100.00
Court Services	85.25	85.00	72.00	79.00	66.00
Environmental Protection	52.35	53.60	56.60	59.60	60.60
Facilities Management	44.30	42.30	56.30	56.30	56.30
Critical Facilities	14.00	15.00	0.00	0.00	0.00
Fire/Rescue	301.00	342.00	366.00	374.50	382.00
General Government	30.00	27.00	31.00	31.00	34.50
Growth Management	45.50	46.00	47.00	48.00	49.00
Human Resources	12.00	15.00	15.00	16.00	15.00
Information & Telecommunication Services	38.00	38.00	38.00	38.00	38.00
Parks & Open Spaces	16.50	19.50	20.00	22.00	22.00
Public Works	133.00	128.00	149.00	135.00	135.00
Solid Waste	64.00	64.00	62.00	64.00	64.00
Tourism & Economic Development	0.00	0.00	0.00	0.00	11.00
TOTAL BOCC STAFF	1072.15	1142.15	1173.65	1151.15	1159.15
<u>JUDICIAL & CONSTITUTIONAL STAFF</u>					
Supervisor of Elections	15.50	15.50	19.50	20.50	20.50
Court Administration	14.00	14.50	15.00	16.00	16.00
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	868.50	868.25	868.25	874.50	879.50
Clerk of Court	26.00	26.00	26.00	26.00	26.00
Property Appraiser	54.00	60.00	60.00	60.00	61.00
Tax Collector	81.00	81.00	81.00	81.00	81.00
JUDICIAL & CONSTITUTIONAL STAFF TOTAL	1062.00	1068.25	1072.75	1081.00	1087.00
GRAND TOTAL	2134.15	2210.40	2246.40	2232.15	2246.15
Difference from Prior Year	24.50	76.25	36.00	-14.25	7.00

Government Finance Officers Association of the United States and Canada (GFOA)
presented a Distinguished Budget Presentation Award to Alachua County,
for its FY2025 Budget for the fiscal year beginning October 1, 2024.

In order to receive this award, a governmental unit must publish a budget
document that meets program criteria as a policy document, as a financial plan, as an
operations guide, and as a communications device.
This award is valid for a period of Fiscal Year 2025 only.

FY25 Alachua County received Special Recognition for both Long-Range Operational Financial Plans
and Strategic Goals and Strategies.

We believe our current
budget continues to conform to program requirements, and we are submitting it to GFOA
to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Alachua County
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill
Executive Director

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

Tommy Crosby, CPA, Assistant County Manager

Donna Bradbrook, MBA, Strategic Performance Manager

Maureen Rischitelli, MPA, ML Budget Manager

Leslie Moyer, CGFO, Senior Financial Management Analyst

Alexandra Corales, Financial Management Analyst

Stephanie Loven, MPA, CGFO Financial Management Analyst

Alex Corona, Financial Management Analyst

Credits

Mark Sexton, Communications

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.**