

Table of Contents

A list of each major section with a summary

SECTION 1 - INTRODUCTION **11**

County Manager Budget Message and Highlights **13**

Organizational Structure

- Board of County Commissioners 25
- Appointed Officials, Constitutional Officers and Judicial 26
- Countywide Vision & Values 27

Budget In Brief **29**

- Organization Chart 42
- Staffing Adjustments and Proposed Positions 43
- Staffing History 44
- Distinguished FGOA Presentation Award 45
- Acknowledgements 46

SECTION 2 - CONSOLIDATED REPORTS **47**

A list of the resources and expenditures of all Governmental funds within the County's budget

- Fund Relationship Chart 49
- Consolidated Reports & Fund Balance 51
- Changes in Fund Balance 52
- Ending Fund Balance 53
- Revenue and Sources 54
- Expenditure and Uses 55
- Reserves 56
- Sources and Uses Summary 57

SECTION 3 - FUNCTIONAL DEPARTMENT BUDGETS **61**

Department Mission, Vision, functions, and objectives with 3 years of operating history

- Animal Resources Department 63
- Budget and Fiscal Services Department 69
- Career Source Office 75

- Code Administration Office 77
- Community and Administrative Services Department 83
- Community & Strategic Initiatives Department 91
- Community Support Services Department 99
- Court Services Department 107
- Environmental Protection Department 113
- Facilities Management Department 123
- Fire Rescue Department 129
- General Government 137
- Growth Management Department 143
- Human Resources Department 149
- Information and Telecommunications Services Department 155
- Parks and Open Space Department 161
- Public Works 167
- Solid Waste and Resource Recovery 173
- Non-Departmental 181
- Constitutional Officers 185
 - Clerk of Court 187
 - Property Appraiser 191
 - Sheriff 193
 - Supervisor of Elections 197
 - Tax Collector 199
- Judicial 201

SECTION 4 – BUDGETING AND FUND STRUCTURES 207

BUDGET PROCESS 209

Budget Process section outlines the systematic approach used by the County to create its annual budget. This process ensures that financial planning is transparent, inclusive, and aligned with strategic priorities.

- Budget Process 209
- Operating and Capital Budget Planning 211

- Board Priorities 211
- Budget Planning 211
- Budget Workbook 211
- Budget and Financial Policies Summary 212
- Operating Budget Development and Review 213
- Capital Budget and Financial Plan 214
- Budget Elements 214
- Revenues 214
- Expenditures 214
- Debt 215
- Reserves 215
- Fund Balances 216
- Summaries and Departments 216
- Budget Adoption and Citizen Input 217
- Budget Amendments and Monitoring 217
- Budget Calendar 219

FUND STRUCTURE 223

Description of the Basis for Budgeting, and Basis for Accounting, Funds and Fund Structure

- Basis Of Accounting 223
- Basis of Budgeting 223
- Fund Structure 223
 - Governmental Funds 224
 - General Funds 224
 - Special Revenue Funds 224
 - Debt 224
 - Capital Projects Funds 224
 - Proprietary Funds 227
 - Enterprise Fund 227
 - Internal Service Funds 227
 - Fiduciary Funds 227

SECTION 5 - DEBT MANAGEMENT 229

Comprehensive overview of the County's current debt obligations

- Debt Management 231
- Funding Mechanisms for Government 231
- Bond Rating 233
- Summary of Recent and Future Debt Issuances 233
- Current Debt Schedule 238

SECTION 6 - CAPITAL BUDGET AND FINANCIAL PLAN 239

Included in this section are the descriptions and available funding of existing capital projects that have been financed through previous bond issues, capital outlay notes, grants, or the General Fund.

- Purpose of the Capital Budget and Financial Plan 241
- What Is the Difference Between a Capital Asset and Capital Project 241
- What Are Capital Improvements 242
- Guidelines and Policies Used in Capital Budget and Financial Plan 242
- Capital Budget and Financial Plan Assessment Process 243
- Impact of the Capital Budget and Financial Plan on the Operating Budget 244
- Amending the Capital Budget and Financial Plan 245
- What is Important to Know When Reviewing the Capital Budget and Financial Plan 245
- What Are the Key Elements of the Capital Budget and Financial Plan 246
- Capital Budget and Financial Plan Questions and Answers 247
- Potential Revenue Sources for Capital Projects 249

FY25 Capital Budget and Financial Plan 250

Project Indexes 251

- Parks and Open Space 253
- Solid Waste & Resource Recovery 260
- Fire Rescue 262
- Environmental Protections – Conservation Lands 264
- Facilities and General County Wide 266
- Public Works 269
- Transportation Capital Improvement Program 270

SECTION 7 - LONG TERM FINANCIAL FORECASTING 271

Projecting the County's financial future over several years, using historical data and economic trends to help guide informed decisions and resource allocation.

- Long-Term Financial Forecasting Overview 273
 - General Fund 273
 - Special Revenue Funds 274
 - Capital Projects 275
- Three-Year Projections 276
 - General Government 276
 - Economic Development – Tourist Development Tax 277
 - Growth Management – Building 278
 - Transportation – Roads 280

○ Solid Waste and Resource Recovery	283
○ Environmental Protection and Land Conversation	284
○ Public Safety	286
○ Community Support Services and Housing	288
● Future Challenges and Considerations	292

SECTION 8 - PERFORMANCE MANAGEMENT **293**

Performance measures are used by governments to collect information about operational activities, achievement of goals, community conditions, or other environmental factors to better understand a situation and make informed decisions

● Special Recognition	295
● Performance Management Overview	299
● Framework for Success	304
● Strategic Planning Cascade Chart	305
● Strategic Guide	306
● Departmental Measures and Summaries of Service	336
○ Animal Resources	335
○ Budget and Fiscal Services	339
○ Code Administration	351
○ Community and Administrative Services	353
○ Community and Strategic Initiatives	361
○ Community Support Services	363
○ Court Services	381
○ Environmental Protection	399
○ Facilities Management	415
○ Fire Rescue	421
○ General Government	437
○ Growth Management	443
○ Human Resources	449
○ Information and Telecommunications Services	457
○ Parks and Open Space	467
○ Public Works	471
○ Solid Waste and Resource Recovery	483

SECTION 9 – APPENDICES	489
CITIZEN GUIDE TO BUDGET TERMS,	491
ABBREVIATIONS & ACRONYMS	501
ALACHUA COUNTY AT A GLANCE	511
BUDGET RESEARCH & ECONOMIC FACTORS	515
• Demographic & Population	515
• Employment & Labor Force	516
• Income & Financial Stats	519
• Education	520
• Voting Information	521
• Real Estate & Property Values	522
• Comparable & Surrounding Counties	527
• Basic Information on Property Taxes	533
• Economic Conditions to Consider	535
• Assessments	536
BUDGET & FINANCIAL POLICIES	537
• Statement of Ethics	539
• Budget Management	541
• Capital Budget and Financial Plan	555
• Debt Management	565
• Energy Conservation Investment Program	573
• Financial Management	575
• Health Insurance Management	581
• Citizen Initiated MSBU Program	585
• Performance Management	593
• Public Purpose	597
INDEX	603