



Long Term Financial Forecasting



Alachua County,
Florida

LONG-TERM FINANCIAL FORECASTING OVERVIEW

The Office of Management and Budget (OMB) uses multi-year financial models for Alachua County's primary funds to forecast long-term financial impacts and trends. These primary funds, representing about 79% of the County's total budget, include:

- General Fund
- Other Special Revenue Fund
- Capital Projects

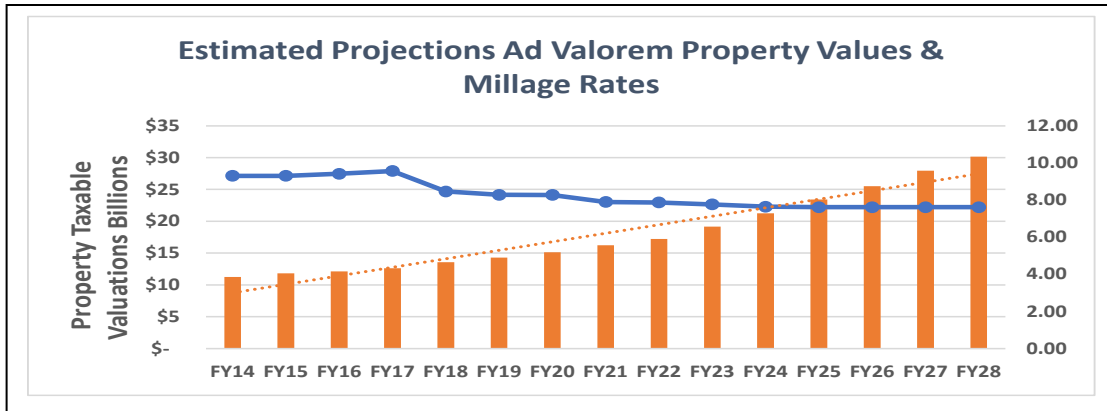
Taking a multi-year perspective helps the County better understand future financial opportunities and challenges. These financial models are dynamic, allowing OMB to adjust assumptions as conditions evolve. They serve as analytical tools for examining potential policy impacts and trends. To ensure robust forecasting, the County uses the following budget principles:

- Recurring operating costs should be covered by recurring revenue.
- One-time revenue should fund one-time expenses like capital projects.
- Reserve balances should be maintained for unforeseen events.
- Conservative revenue estimations help avoid budget shortfalls.
- Planned future growth and maintenance schedules should be funded accordingly.

Disclaimer: The long-range projections provided herein are intended solely as a planning tool. They are based on information, assumptions, and conditions available at the time of publication and are subject to change. These projections do not represent official direction, policy, or commitment by the Board of County Commissioners (BoCC) and should not be interpreted as such.

GENERAL FUND

The primary revenue source for the General Fund is property tax, influenced by the millage rate and property values. Over the past eight years, the millage rate has steadily decreased, while property value growth has continued to support infrastructure and operational needs. Current forecasts assume that the millage rate will remain at 7.6180, with property tax revenue increasing due to rising assessed property values and new construction. In the last five years, taxable assessed values in Alachua County have grown by an average of 9.14%. However, a gradual economic slowdown is anticipated, with assessed value growth projected to average 8.83% through FY 2028.

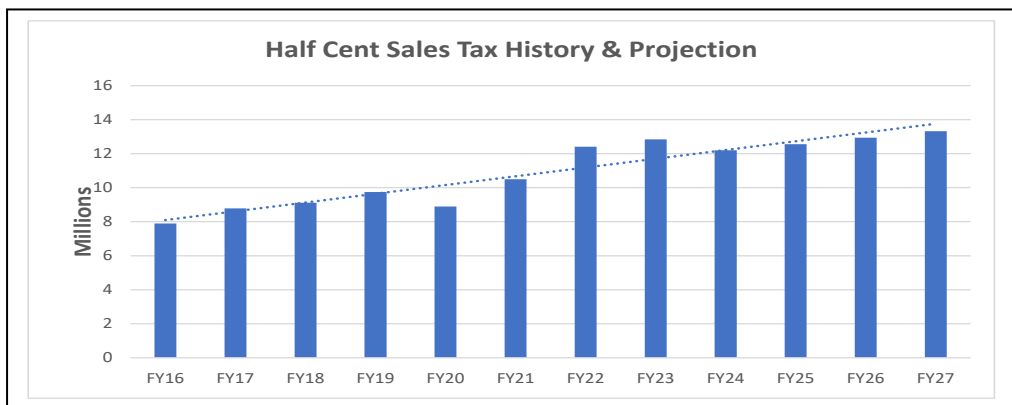


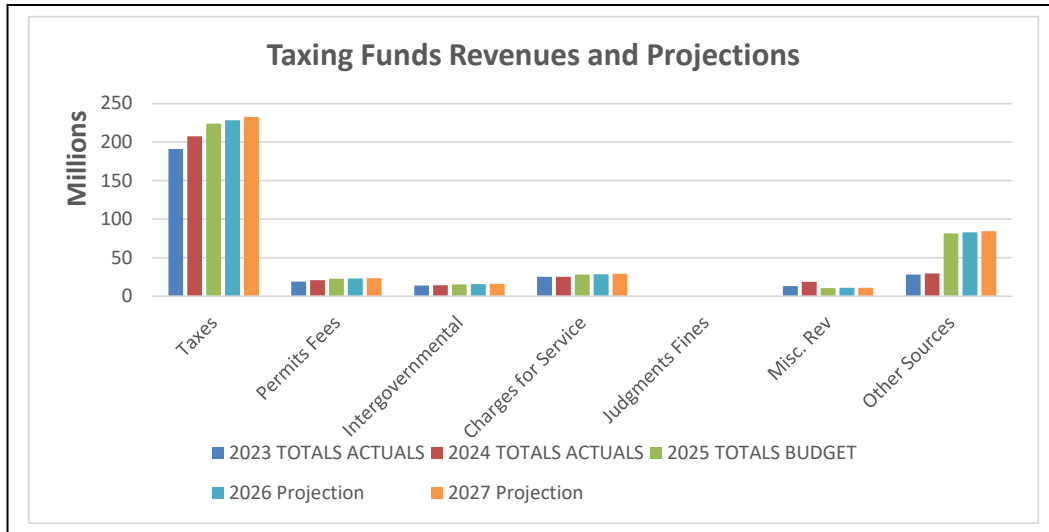
SPECIAL REVENUE FUNDS

Population growth also impacts revenue, with slower growth expected to taper to a 2.65% increase by FY 2026 before stabilizing to an estimated 5.39% increase by FY 2030. (Information provided by Projections of Florida Population by County, 2025–2050, with Estimates for 2023 Florida Bureau of Economic Research <https://bebr.ufl.edu/population/>).

The half-cent sales tax is the largest source of state-shared revenue for local governments. Revenue in this area has recovered to pre-pandemic levels, with a 3% increase projected for FY25, driven by tourism and other economic factors.

Charges for services, franchise taxes, and internal interdepartmental charges follow simple projections based on historical patterns, assuming a stable mix of revenues.





CAPITAL PROJECTS

Alachua County’s Capital Program focuses on infrastructure and community growth, including transportation, public safety, parks and recreation, and stormwater management. Project prioritization aligns with community needs, economic impact, and sustainability goals. Rising construction costs—driven by inflation, labor shortages, and material price volatility—make early project planning critical. Strategies to manage these costs include:

- **Early Planning and Forecasting:** Market analysis and predictive analytics will help anticipate cost escalations, with flexible timelines and contingency funds allowing adjustments for economic fluctuations.
- **Strategic Sourcing and Partnerships:** Partnerships with reliable suppliers and diversified sourcing reduce cost volatility, supply bottlenecks, and overall financial exposure.
- **Enhanced Contingency Planning:** Allocating additional contingency funds and flexible financing arrangements will help absorb unexpected costs and capitalize on bulk purchasing opportunities.
- **Continuous Monitoring and Adjustment:** Real-time project monitoring allows early detection of cost increases and responsive financial adjustments to keep projects on track.

Please see the Capital Planning and Budgeting Section of the book for the 5-year cost estimates.

THREE-YEAR PROJECTIONS

Three-Year Projections focus on major funds which incorporate yearly revenue and expense assumptions based primarily on historic trends, economic conditions, and population estimates. This section will outline assumptions included in projections of each major funding source. The projections shown for each fund represent 100% of anticipated revenue and expense.

Projection Assumptions:

Salary: A 6.00% salary increase is effective as of October 1, 2024, a 2.00% salary increase is budgeted as of October 1, 2025, with a 2.00% annual increase projected thereafter.

Health Insurance: A 3.00% increase is budgeted in FY 25/26, and a 3.00% annual increase is projected thereafter.

Employee Benefits: A 2.00% annual increase is projected thereafter.

Interest Revenue: Interest revenue is budgeted at 3.50% for FY26 and FY27.

Operating Costs: Increase 2% per year along with **Capital Increase** 2% per year

GENERAL GOVERNMENT

General Fund covers numerous Board of County Commissioners divisions and the Elected Officials. The primary sources of revenue are taxes, including Property Tax, Sales Tax, Communications Services Tax, and Public Service Tax. Most of the revenue sources in this fund may be utilized for any County function.

Property Tax revenue projections are based on a 10.17% property value increase in FY 24/25, a 9.0% increase in FY 25/26, and a 9.50% in FY26/27. Other taxes reflect a moderate increase of 3.00%.

Other Revenue reflects expected increases and decreases in revenue for other charges for services and fine collections, as well as transfers in from other funds.

Board of County Commissioners expenditures reflect a 2.00% increase for the Board's goals for needed capital expenditures and grant sharing costs, based on historical actuals.

Fund Balance represents the sum of forecasted revenue and expenditures. The unassigned plus assigned fund balance for the MSTU Law Enforcement and MSBU Fire Funds, at each fiscal year end, shall not be less than 5% of the following year's projected operating revenue and the unassigned plus assigned fund balance of the General Fund shall be 10%.

In any fiscal year where the County is unable to maintain the minimum fund balance as required in this section; the County shall reestablish the minimum amount over a period not to exceed 3 years. During the reestablishment period, the County shall not appropriate any amounts of such fund balance for the purpose of balancing the budget until the minimum is reached.

Strategic Planning has been identified by the Board of County Commissioners and implemented through the individual divisions within the General Fund; more detailed information may be found in the program budgets and in the strategic performance section of the book.

ECONOMIC DEVELOPMENT – TOURIST DEVELOPMENT TAX

Revenue is from the five-cent tourism tax on hotels and motels, also known as the “Bed Tax.” Tourism taxes are restricted by Florida Statute and must be used to promote tourism in Alachua County.

Tourism Tax Revenue

Alachua County’s Tourist Development Tax (TDT), or “bed tax,” is a 5% levy on short-term lodging revenue, collected by hosts and used to promote tourism through funding local events, cultural programs, and nature-based attractions. Grants support county nonprofits and agencies, requiring recipients to allocate at least 35% of funds for external marketing to attract visitors.

In March 2025, Alachua County will host the World Masters Athletics Indoor Championships at the Alachua County Sports and Events Center—the first time this prestigious event will be held in the U.S., drawing athletes and spectators worldwide. This event is part of the county’s broader tourism strategy, which bolstered the local economy by over \$738 million last year, creating jobs, generating \$8.2 million in TDT revenue, and funding community improvements.

Tourism is central to Alachua County’s economy, supporting thousands of jobs and funding vital infrastructure.

Major Expense Impacts

Dedicated reserves are being maintained for Tourist Development Tax debt, covering both the Equestrian Center and the Sports Event Center. Notably, the Sports Event Center has a balloon payment of \$16,947,295 due in 2036.

Strategic Planning

Alachua County's tourism strategy centers on offering unique, culturally rich, community-focused experiences to attract diverse visitors. Utilizing the Tourist Development Tax, the county funds local arts, culture, and nature-based initiatives that highlight its unique character.

A key program, the Nature and Culture Destination Enhancement Grant, supports events within the county that showcase natural landscapes, arts, and historical attractions while promoting sustainable tourism. By prioritizing projects with cultural and environmental value, this grant aligns with the county's goals of economic growth, environmental stewardship, and community-centered tourism, fostering long-term sustainability and meaningful partnerships.

Tourist Development Taxes	Adopted Budget FY25	Projection FY26	Projection FY27
004 Tourist Development - Sports/Bid Pool	\$ 1,019,100	\$ 1,039,482	\$ 1,060,272
005 Tourist Development - Grants	\$ 770,000	\$ 785,400	\$ 801,108
006 Tourist Development - Destination Enhancement	\$ 2,290,000	\$ 2,335,800	\$ 2,382,516
150 Tourist Development - 4th & 6th Cent Tax	\$ 8,350,000	\$ 8,517,000	\$ 8,687,340
168 Tourist Development Tax Fund	\$ 973,124	\$ 992,586	\$ 1,012,438
299 2021 TDT Revenue Bonds - Sports Complex	\$ 5,700,000	\$ 5,814,000	\$ 5,930,280
299 2021 TDT Revenue Bonds - Sports Complex Non Departmental	\$ 5,097,832	\$ 5,199,789	\$ 5,303,784
TOTAL REVENUES	\$ 24,200,056	\$ 24,684,057	\$ 25,177,738
004 Tourist Development - Sports/Bid Pool	\$ 1,019,100	\$ 1,039,482	\$ 1,060,272
005 Tourist Development - Grants	\$ 770,000	\$ 785,400	\$ 801,108
006 Tourist Development - Destination Enhancement	\$ 1,300,000	\$ 1,326,000	\$ 1,352,520
006 Tourist Development - Destination Enhancement Reserves	\$ 990,000	\$ 1,009,800	\$ 1,029,996
150 Tourist Development - 4th & 6th Cent Tax	\$ 6,377,961	\$ 6,505,520	\$ 6,635,631
150 Tourist Development - 4th & 6th Cent Tax Reserves	\$ 1,972,039	\$ 2,011,480	\$ 2,051,709
168 Tourist Development Tax Fund	\$ 973,124	\$ 992,586	\$ 1,012,438
299 2021 TDT Revenue Bonds - Sports Complex	\$ -	\$ -	\$ -
299 2021 TDT Revenue Bonds - Sports Complex Non Departmental	\$ 10,797,832	\$ 11,013,789	\$ 11,234,064
TOTAL EXPENSES	\$ 24,200,056	\$ 24,684,057	\$ 25,177,738

GROWTH MANAGEMENT – BUILDING

Alachua County's Building Division, under the Growth Management Department, generates revenue primarily through building permits, contractor licenses, plan reviews, and inspections, with funds restricted by Florida Statute for enforcing the Florida Building Code. The division ensures all construction meets state and local standards, handling permits, inspections, and code compliance.

Using the Citizenserve digital platform, contractors and residents can apply for permits, schedule inspections, and monitor applications online. Permit fees vary by project type and scope, starting at \$100 for residential and \$200 for commercial projects needing Fire Marshal review. For new construction, fees are based on project value or a per-thousand-dollar rate, with potential discounts for homesteads under \$50,000 and for projects using private providers for reviews and inspections.

Major Revenues

The Alachua County Building Division generates revenue primarily through fees associated with building permits, inspections, plan reviews, and other services related to construction and development. These fees are typically charged to individuals, contractors, or developers seeking to build, renovate, or expand structures within the county.

Major Expense Impacts

Material shortages and high supply costs are expected to remain challenging in FY 24/25. Due to rising mortgage rates, new construction permits may stabilize. Various factors, such as impacts of inflation and rising consumer costs including food costs, could negatively affect the housing industry. However, if mortgage rates and home prices start to decrease, the County could experience renewed demand for development. New legislation may increase the demand on permit delivery turnaround, resulting in the need for additional staff and further automation of the permitting system.

Strategic Planning

The Alachua County Building Division is prioritizing innovative technologies to streamline the permitting process, focusing on enhancing customer experience with advanced digital tools. A key objective is to simplify public access to permitting services.

The county's GIS services provide valuable tools and datasets for public access across property information, zoning, and environmental resources. Key offerings include:

- **Map Genius:** An interactive tool for residents to view parcel details, zoning, flood zones, and utility information.
- **Interactive GIS Maps:** An online portal with frequently updated parcel data, accessible via the Property Appraiser's Office.
- **Public GIS Datasets:** Available through ArcGIS, these datasets cover school zones, water districts, and land use, aiding residents and planners. In FY25, the county will establish a unified GIS team to drive technology enhancements, improve user experience, and streamline access to geographic data, supporting better-informed decisions in development and land use.

Building Division	Adopted Budget FY25	Projection FY26	Projection FY27
32 - Permits, Fees & Spec Assessment	\$ 2,137,000	\$ 2,179,740	\$ 2,223,335
34 - Charges for Services	\$ 7,200	\$ 7,344	\$ 7,491
36 - Miscellaneous Revenues	\$ 105,400	\$ 107,508	\$ 109,658
38 - Other Sources	\$ 2,002,031	\$ 2,042,072	\$ 2,082,913
TOTAL REVENUES	\$ 4,251,631	\$ 4,336,664	\$ 4,423,397
10 - Personal Services	\$ 2,434,800	\$ 2,483,496	\$ 2,533,166
20 - Operating Expenditures	\$ 464,998	\$ 474,298	\$ 483,784
30 - Capital Outlay	\$ 100,000	\$ 102,000	\$ 104,040
60 - Other Uses - Reserves	\$ 1,251,833	\$ 1,276,870	\$ 1,302,407
TOTAL EXPENSES	\$ 4,251,631	\$ 4,336,664	\$ 4,423,397

TRANSPORTATION – ROADS

Alachua County, FL, has launched a series of road projects funded by local surtaxes, federal grants, and state support as part of a 10-year plan to improve its 700-mile road network. With over \$242 million allocated, efforts focus on both major and minor roads to enhance safety and accessibility.

Key projects include the \$4.7 million widening of County Road 241 near Archer to improve traffic flow with wider lanes and shoulders, and the \$1.4 million Southwest 20th Avenue Complete Streets upgrade, which will add separated bike lanes, wider sidewalks, and safer pedestrian crossings. An interactive map allows residents to track progress on these initiatives, which prioritize long-term safety and accessibility across all transportation modes.

Major Revenues

Transportation Trust Fund Revenue is composed of various gas taxes and is restricted by statute for building and maintaining roads.

Gas Tax County gas tax revenue projections remain constant with slight increases for the next three years. Gas taxes will be monitored each year should a trend begin to emerge.

Infrastructure Surtax The Alachua County infrastructure surtax for roads, is a sales tax specifically intended to fund local infrastructure improvements, including road repairs, maintenance, and enhancements. Approved by voters, this surtax aims to improve the quality of public infrastructure by addressing the county's backlog of roadway issues, such as potholes, road resurfacing needs, and other essential maintenance. 70% of ½ penny is allocated to road projects.

Major Expense Impacts

Due to inflation, the costs for design, right-of-way, and construction are increasing at an accelerated rate.

Strategic Plan

Alachua County's transportation strategy promotes a sustainable, multimodal system to reduce car dependency, environmental impact, and accommodate growth. Key initiatives include mixed-use developments that encourage walking and cycling, as well as "Urban Transportation Mobility Districts" which support compact, transit-friendly areas with express bus services and dedicated bike lanes.

The county also emphasizes Transit-Oriented Developments (TODs) and Traditional Neighborhood Developments (TNDs) within the Urban Cluster, providing residents with convenient access to essential services by transit, walking, or cycling. This Mobility Plan aligns with long-term goals for sustainability, balancing transportation needs with infrastructure to curb sprawl.

Transportation	Adopted Budget FY25	Projection FY26	Projection FY27
001 General Fund	\$ 30,000	\$ 30,600	\$ 31,212
008 MSTU Unincorporated	\$ 155,730	\$ 158,845	\$ 162,021
134 Resilient Florida Grant Fund	\$ -	\$ -	\$ -
142 50% of 1 cent Surtax Other Uses	\$ -	\$ -	\$ -
142 50% of 1 cent Surtax Other Uses Revenues	\$ 12,132,459	\$ 12,375,108	\$ 12,622,610
142 50% of 1 cent Surtax Other Uses Fund Balance	\$ 7,000,000	\$ 7,140,000	\$ 7,282,800
146 Stormwater Management	\$ 1,464,476	\$ 1,493,766	\$ 1,523,641
149 Gas Tax Uses	\$ 14,795,653	\$ 15,091,566	\$ 15,393,397
149 Gas Tax Uses Communication Service Tax	\$ 936,953	\$ 955,692	\$ 974,806
149 Gas Tax Uses Candlewood Special Assessment	\$ 3,524	\$ 3,594	\$ 3,666
240 Safe Streets/Roads for All Grant	\$ -	\$ -	\$ -
280 Gas Tax Revenue Bond Series 2008	\$ 3,336,204	\$ 3,402,928	\$ 3,470,987
280 Gas Tax Revenue Bond Series 2008 Beginning Fund Balance	\$ 3,181,097	\$ 3,244,719	\$ 3,309,613
301 Capital Project - Public Works	\$ -	\$ -	\$ -
311 NW 210 Ave Area SAD	\$ 500	\$ 510	\$ 520
314 SW 8th Ave-Debt Issue	\$ 300,000	\$ 306,000	\$ 312,120
329 FDOT Grant Fund	\$ 15,427,045	\$ 15,735,586	\$ 16,050,298
336 Impact Fee-NW Trans District	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600
337 Impact Fee-SW Trans District	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600
338 Impact Fee-East Trans District	\$ 800,000	\$ 816,000	\$ 832,320
341 Transportation Trust Fund	\$ 6,627,108	\$ 6,759,650	\$ 6,894,843
350 5-Cent Local Option Gax Tax	\$ -	\$ -	\$ -
350 5-Cent Local Option Gax Tax Transfer in from Debt Service Fund 280	\$ 2,637,914	\$ 2,690,672	\$ 2,744,486
350 5-Cent Local Option Gax Tax Beginning Fund Balance	\$ 1,000,000	\$ 1,020,000	\$ 1,040,400
354 Multi-Modal Transp Mit NW Dist	\$ -	\$ -	\$ -
354 Multi-Modal Transp Mit NW Dist Fund Balance	\$ 700,000	\$ 714,000	\$ 728,280
355 Multi-Modal Transp Mit SW Dist	\$ 3,000,000	\$ 3,060,000	\$ 3,121,200
356 Multi-Modal Transp Mit East Dist	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 76,528,663	\$ 78,059,236	\$ 79,620,421
Interfund Revenues 001, 008	\$ 9,553,486	\$ 9,744,556	\$ 9,936,447
001 General Fund	\$ 6,657,108	\$ 6,790,250	\$ 6,926,055
008 MSTU Unincorporated	\$ 3,082,108	\$ 3,143,750	\$ 3,206,625
134 Resilient Florida Grant Fund	\$ -	\$ -	\$ -
142 50% of 1 cent Surtax Other Uses	\$ 19,132,459	\$ 19,515,108	\$ 19,905,410
146 Stormwater Management	\$ 1,562,900	\$ 1,493,766	\$ 1,523,641
146 Stormwater Management Adjustment	\$ (98,424)	\$ -	\$ -
149 Gas Tax Uses	\$ 14,730,589	\$ 15,025,201	\$ 15,325,705
149 Gas Tax Uses - Reserves	\$ 879,584	\$ 897,176	\$ 915,119
149 Gas Tax Uses - Non Departmental	\$ 125,957	\$ 128,476	\$ 131,046
240 Safe Streets/Roads for All Grant	\$ -	\$ -	\$ -
280 Gas Tax Revenue Bond Series 2008	\$ -	\$ -	\$ -
280 Gas Tax Revenue Bond Series 2008 Debt Service	\$ 1,879,387	\$ 1,916,975	\$ 1,955,314
280 Gas Tax Revenue Bond Series 2008 Transfer Out Capital Fund 350	\$ 2,637,914	\$ 2,690,672	\$ 2,744,486
280 Gas Tax Revenue Bond Series 2008 Reserves	\$ 2,000,000	\$ 2,040,000	\$ 2,080,800
301 Capital Project - Public Works	\$ -	\$ -	\$ -
311 NW 210 Ave Area SAD	\$ 500	\$ 510	\$ 520
314 SW 8th Ave-Debt Issue	\$ 300,000	\$ 306,000	\$ 312,120
329 FDOT Grant Fund	\$ 15,427,045	\$ 15,735,586	\$ 16,050,298
336 Impact Fee-NW Trans District	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600
337 Impact Fee-SW Trans District	\$ 1,500,000	\$ 1,530,000	\$ 1,560,600
338 Impact Fee-East Trans District	\$ 800,000	\$ 816,000	\$ 832,320
341 Transportation Trust Fund	\$ 6,627,108	\$ 6,759,650	\$ 6,894,843
350 5-Cent Local Option Gax Tax	\$ 3,637,914	\$ 3,710,672	\$ 3,784,886
354 Multi-Modal Transp Mit NW Dist	\$ 700,000	\$ 714,000	\$ 728,280
355 Multi-Modal Transp Mit SW Dist	\$ 3,000,000	\$ 3,060,000	\$ 3,121,200
356 Multi-Modal Transp Mit East Dist	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 86,082,149	\$ 87,803,792	\$ 89,559,868

SOLID WASTE AND RESOURCE RECOVERY

Alachua County's Solid Waste and Resource Recovery Department manages waste disposal, recycling, and hazardous waste, supported by fees set by the Board of County Commissioners. The Leveda Brown Environmental Park and Transfer Station processes residential and commercial waste, which is then transported to the New River Regional Landfill.

The county operates a dual-stream recycling system—separating paper/cardboard from plastics, glass, and metals—offering curbside pickup and Rural Collection Centers for residents without curbside access. Additionally, the Household Hazardous Waste Collection Center safely disposes of items like chemicals, electronics, and automotive fluids, with a fee-based option for small businesses.

Focused on sustainability, the department promotes waste reduction through education, facility tours, and community awareness initiatives, including a collection reminders program to help residents manage pickup schedules.

Major Revenues

Assessment Revenue The FY 24/25 annual assessment did not change. The department is beginning development of its 5-year plan and will incorporate rates to cover the plan's estimated costs.

Tipping Fees Tipping fees increased from \$57.00 per ton to \$65.00 per ton.

Major Expense Impacts

Staff is working to establish a Rural Collection Center in western Alachua County, and developing a Hazardous Waste Collection Facility and completion of the Eco Loop—an industrial park focused on recycling and sustainable waste management site offering strategic access to major roads, airports, and Florida ports, enhancing logistical efficiency and regional economic growth.

Strategic Planning

Alachua County's solid waste strategy focuses on sustainability, efficiency, and environmental protection to ensure clean, cost-effective services. The county aims to maintain a waste capacity of 0.8 tons per person annually to support growth, with the Leveda Brown Environmental Park as the central facility.

Stringent compliance measures include groundwater monitoring and rapid pollution response at landfill sites. Privately operated landfills must follow strict safety and reporting standards. Incineration is generally prohibited, except for specific vegetative

waste, reflecting the county’s commitment to non-polluting disposal methods. This approach balances community growth with environmental stewardship and high public service standards.

Solid Waste	Adopted Budget FY25	Projection FY26	Projection FY27
400 Solid Waste System	\$ 18,015,897	\$ 18,376,215	\$ 18,743,739
403 Collection Centers	\$ 5,396,268	\$ 5,504,193	\$ 5,614,277
405 Waste Management Assessment	\$ 4,930,709	\$ 5,029,323	\$ 5,129,910
406 Landfill Closure/postclosure	\$ 134,563	\$ 137,254	\$ 139,999
TOTAL REVENUE	\$ 28,477,437	\$ 29,046,986	\$ 29,627,925
400 Solid Waste System	\$ 18,015,897	\$ 18,376,215	\$ 18,743,739
403 Collection Centers	\$ 5,396,268	\$ 5,504,193	\$ 5,614,277
405 Waste Management Assessment	\$ 4,930,709	\$ 5,029,323	\$ 5,129,910
406 Landfill Closure/Post Closure	\$ 134,563	\$ 137,254	\$ 139,999
TOTAL EXPENSES	\$ 28,477,437	\$ 29,046,986	\$ 29,627,925

ENVIRONMENTAL PROTECTION AND LAND CONSERVATION

Alachua County’s Environmental Protection Division (EPD) preserves natural resources through land conservation, water quality management, and environmental protection. The division acquires and manages conservation lands, improves stormwater systems, enforces environmental codes, and leads pollution prevention efforts, including hazardous materials and petroleum cleanup. Under the Alachua County Forever Program, the county acquires ecologically important lands for conservation and recreation.

EPD also promotes community engagement through volunteer opportunities in tree planting and habitat restoration, supporting the county’s climate resilience strategy. Climate initiatives, like the 2024 Climate Vulnerability Assessment, address risks from extreme heat and flooding, especially in low-income areas, by expanding tree canopies, mitigating urban heat islands, and promoting energy conservation and waste reduction. These efforts strengthen resilience to climate change and enhance sustainable living conditions for residents.

Major Revenues

Environmental Protection receives its revenues from the General Fund, grants and stormwater assessment. Alachua County's surtax for land conservation is part of the "Wild Spaces & Public Places" program, a ten-year, one-cent sales tax that funds land preservation, parks, roads, and affordable housing. Approved by voters in 2022, this surtax dedicates 80% of a half a penny specifically for acquiring and preserving conservation lands.

Major Expense Impacts

Both environmental protection and land conservation face substantial expenses across several key areas:

- **Compliance and Regulation:** Adhering to environmental laws involves costs for monitoring, reporting, and system upgrades to meet evolving standards.
- **Water Quality and Stormwater Management:** Costs include pollutant monitoring, wastewater treatment, stormwater control, and ecosystem impact mitigation, along with necessary infrastructure projects.
- **Wildlife Conservation and Habitat Restoration:** Funding supports habitat restoration, species protection, and conservation land acquisition, especially costly on large tracts.
- **Air Quality Monitoring and Control:** Expenses arise from tracking pollutants, data collection, and programs to reduce emissions.
- **Climate Adaptation and Resilience:** Measures for flood control, fire prevention, and erosion control often require costly infrastructure upgrades and preventive installations.

Strategic Planning

Alachua County's environmental protection strategy centers on preserving natural resources, enhancing sustainability, and addressing key challenges such as water quality, waste management, and habitat conservation. **Land Conservation and Biodiversity:** The County works to preserve green spaces and protect ecosystems through strategic land acquisition and management programs. **Water Quality and Conservation:** To safeguard water sources, particularly the aquifer and surface waters, the County enforces stormwater regulations, pollution prevention, and promotes water conservation practices. **Climate Adaptation and Resilience:** Recognizing the impacts of rising temperatures, increased storms, and sea-level rise, the County emphasizes climate adaptation through disaster preparedness and resilient infrastructure planning.

Environmental Protection & Land	Adopted Budget FY25	Projection FY26	Projection FY27
001 General Fund	\$ 138,200	\$ 140,964	\$ 143,783
008 MSTU Unincorporated	\$ 75,000	\$ 76,500	\$ 78,030
021 Wild Spaces PP 1/2 Cent Sales Tax Beginning Fund Balance	\$ 12,355,774	\$ 12,602,889	\$ 12,854,947
087 Npdes Stormwater Cleanup	\$ 247,900	\$ 252,858	\$ 257,915
116 Fdep Ambient Groundwater	\$ 35,823	\$ 36,539	\$ 37,270
125 Fdep Tank Inspection Contract	\$ 1,077,051	\$ 1,098,592	\$ 1,120,564
140 50% of 1 cent Surtax WSPP	\$ 7,000,000	\$ 7,140,000	\$ 7,282,800
140 50% of 1 cent Surtax WSPP	\$ 13,865,668	\$ 14,142,981	\$ 14,425,841
146 Stormwater Management	\$ 2,119,118	\$ 2,161,500	\$ 2,204,730
167 Donation Fund	\$ 25,000	\$ 25,500	\$ 26,010
178 Hazardous Materials Code Environmental Protection	\$ 479,738	\$ 489,333	\$ 499,119
201 Fdep Petro Clean-up GC888	\$ 1,329,280	\$ 1,355,866	\$ 1,382,983
258 Landscape/Irrigation Cost Share Grants	\$ 210,000	\$ 214,200	\$ 218,484
260 Water Conservation Grant Fund	\$ 1,738,925	\$ 1,773,704	\$ 1,809,178
261 Land Conservation	\$ 2,258,770	\$ 2,303,945	\$ 2,350,024
264 Tree Mitigation	\$ 1,100,000	\$ 1,122,000	\$ 1,144,440
405 Waste Management Assessment	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 44,056,247	\$ 44,937,372	\$ 45,836,119
Interfund Revenues 001, 008, 405	\$ 4,156,978	\$ 4,240,118	\$ 4,324,920
001 General Fund	\$ 3,326,041	\$ 3,392,562	\$ 3,460,413
008 MSTU Unincorporated	\$ 659,114	\$ 672,296	\$ 685,742
021 Wild Spaces PP 1/2 Cent Sales Tax	\$ 9,328,114	\$ 9,514,676	\$ 9,704,970
021 Wild Spaces PP 1/2 Cent Sales Tax Reserves	\$ 3,027,660	\$ 3,088,213	\$ 3,149,977
087 Npdes Stormwater Cleanup	\$ 247,900	\$ 252,858	\$ 257,915
116 Fdep Ambient Groundwater	\$ 35,823	\$ 36,539	\$ 37,270
125 Fdep Tank Inspection Contract	\$ 914,871	\$ 933,168	\$ 951,832
125 Fdep Tank Inspection Contract Reserves	\$ 162,180	\$ 165,424	\$ 168,732
140 50% of 1 cent Surtax WSPP	\$ 20,865,668	\$ 21,282,981	\$ 21,708,641
146 Stormwater Management	\$ 1,947,210	\$ 1,986,154	\$ 2,025,877
146 Stormwater Management	\$ 171,908	\$ 175,346	\$ 178,853
167 Donation Fund	\$ 25,000	\$ 25,500	\$ 26,010
178 Hazardous Materials Code Environmental Protection	\$ 479,738	\$ 489,333	\$ 499,119
201 Fdep Petro Clean-up GC888	\$ 1,329,280	\$ 1,355,866	\$ 1,382,983
258 Landscape/Irrigation Cost Share Grants	\$ 210,000	\$ 214,200	\$ 218,484
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261 Land Conservation	\$ 2,258,770	\$ 2,303,945	\$ 2,350,024
264 Tree Mitigation	\$ 1,100,000	\$ 1,122,000	\$ 1,144,440
405 Waste Management Assessment	\$ 385,023	\$ 392,723	\$ 400,578
TOTAL EXPENSES	\$ 48,213,225	\$ 49,177,490	\$ 50,161,039

PUBLIC SAFETY

Fire Rescue and Emergency Medical Services: Alachua County Fire Rescue (ACFR), provides essential emergency services, including fire suppression, EMS, and rescue operations. Operating 24/7, ACFR achieved accreditation from the Commission on Accreditation of Ambulance Services in 2022, demonstrating its commitment to high-quality patient care. In October 2023, ACFR expanded its services to the Town of Micanopy, enhancing fire and rescue coverage. The department also offers community training and participates in local initiatives, reflecting its dedication to public safety.

Alachua County Emergency Management (ACEM) prepares for and coordinates disaster response and recovery efforts, including hurricanes and floods. ACEM provides disaster preparedness education, conducts training exercises, and develops emergency plans. During emergencies, the division manages shelters, disseminates evacuation information, and works with utility companies to restore services. ACEM also maintains a damage reporting portal to support federal recovery assistance, ensuring the community receives essential aid after disasters.

Major Revenues

Fire Rescue and Emergency Medical Services are funded through the General Fund and various grants. The primary revenue for the Municipal Service Benefit Unit (MSBU) Fire Fund is non-ad valorem special assessments levied upon real estate parcels containing any building or structure in the unincorporated areas of Alachua County, as well as some cities that contract with the County. Use of these funds are restricted by Florida Statute and Board resolution. The current fee structure, which has remained unchanged at \$90.69 for Tier 1 and \$8.31 for Tier 2.

Major Expense Impacts

Overall, the major expense impacts for fire services in Alachua County are primarily related to infrastructure improvements, personnel costs, and the rising demand for emergency services, particularly as the population grows and the community experiences increasing emergency call volumes.

The expense impacts for Alachua County's emergency operations, particularly for disaster and hurricane preparedness, are significant and multi-faceted. These include costs associated with personnel, equipment, training, public communication, sheltering, and recovery efforts.

Strategic Planning

One significant project is the Fire/EMS Services Master Plan, which evaluates the county's fire departments and recommends improvements to their organizational structure, facilities, and staffing levels. The plan outlines a vision for the next 20 years, including adding new fire stations, relocating others, and increasing staffing to meet growing service demands driven by population growth projections.

The Alachua County Sheriff's Office (ACSO) is dedicated to public safety and community engagement through several key divisions:

- **Patrol Operations:** Uniformed patrols handle general law enforcement, traffic enforcement, and emergency response, with specialized units like K-9 and Aviation enhancing capabilities.
- **Support Services:** Focuses on administrative tasks and jail management, ensuring efficient allocation of resources.
- **Victim Services:** The Victim Advocate Unit provides crisis intervention, emotional support, and legal assistance to crime victims, promoting recovery with dignity.
- **Community Programs:** ACSO offers outreach initiatives, including youth education, self-defense classes, senior crime prevention, and internships for aspiring law enforcement professionals.
- **Public Information Office:** Manages communication with the public and media, providing updates on incidents, crime trends, and events.

The ACSO promotes transparency and encourages community involvement in safety programs to enhance public safety.

Major Revenues

The Law Enforcement Municipal Taxing Unit (MSTU-LE) Fund is a non-ad valorem special assessment levied on real estate parcels containing any building or structure in the unincorporated areas of Alachua County, as well as in some cities that contract with the county. The use of these funds is governed by Florida Statute and specific Board resolutions.

Major Expense Impacts

The Alachua County Sheriff's Office (ACSO) faces several major expense impacts, largely tied to staffing, salaries, and operational needs. A significant ongoing issue is the struggle to attract and retain deputies which is experienced nationwide. The Board of County Commissioners has tasked a review of the Law Enforcement Municipal Taxing Unit millage rate for discussion in the FY26 budget.

NOTE: Public Safety Projections not calculated as Fire 5-year plan is under review and MSTU-Law Enforcement Assessment is being reviewed for FY26 budget.

COMMUNITY SUPPORT SERVICES AND HOUSING

Alachua County's Community Support Services (CSS) offers programs focused on improving resident well-being, particularly in poverty, health, and community revitalization. Key initiatives include:

- Crisis Center: Providing 24/7 crisis intervention and counseling, handling approximately 45,000 calls annually, including mobile responses.
- Community Stabilization Program: Revitalizing neighborhoods through partnerships to address poverty and health issues.
- Community Self-Sufficiency Program: Helping individuals break the poverty cycle with job referrals, GED preparation, and social services.
- Housing Programs: Assisting residents with stable housing, including support for veterans and domestic violence victims, and providing home repair assistance.

CSS also runs several housing programs for low- to moderate-income residents, such as:

- Owner-Occupied Rehabilitation Program: Offering funding for home repairs to eligible homeowners.
- State Housing Initiative Partnership (SHIP): Allocating funding for housing preservation and code compliance.

- Down Payment Assistance: Helping first-time homebuyers with down payments, based on income levels.

Major Revenue Impacts

Community Support Services is funded through various grants and the County's General Fund.

Housing programs are a combination of General Fund, State and Local Grant funding. Dedicated funding includes the Alachua County Trust Fund and 30% of ½ cent Infrastructure Surtax.

The Alachua County Trust Fund is designed to support the development of affordable housing and to address homelessness within the county. Established by the Alachua County Board of County Commissioners, the fund is aimed at creating and preserving affordable housing options for low- to moderate-income residents.

Key features of the Alachua County Trust Fund include:

Funding Mechanism: The trust fund provides financial resources for various housing initiatives, including new construction, rehabilitation of existing units, and rental assistance programs. It is often used to leverage additional funding from state and federal sources.

Affordable Housing Projects: The fund supports projects that increase the availability of affordable housing, particularly for families and individuals facing economic challenges. This includes partnerships with non-profit organizations and private developers to create housing solutions that meet community needs.

Major Expense Impacts

Community Support Services impacts are associated with the expansion of services and increasing demand for support across multiple departments. As the county's population grows and its needs become more complex, the demand for efficient support services—including housing assistance, medical examiner services, and community support initiatives—will likely escalate. This expansion could require additional resources such as personnel, which has been a challenge to fill vacant positions, and expanding or initiating new services, such as outreach programs or community partnerships, can lead to higher costs, including staffing, supplies, and logistical support.

Strategic Plan

Alachua County's Community Support Services is committed to building a healthier, more resilient community by ensuring residents have access to essential resources. The county has taken significant steps to address affordable housing and homelessness through key initiatives:

In 2024, the county acquired the Sunrise Apartments for \$2.5 million to prevent displacement and ensure affordable housing for low-income residents. Plans include repairs to improve living conditions while maintaining affordability for current tenants.

Rehabilitation of Budget Inn and Scottish Inn: The county plans to convert these properties into transitional housing for individuals and families experiencing homelessness, offering stable living conditions and support services.

These efforts reflect Alachua County's dedication to enhancing housing stability and addressing homelessness in the community.

Community Support Services	Adopted Budget FY25	Projection FY26	Projection FY27
001 General Fund	\$ 900	\$ 918	\$ 936
008 MSTU Unincorporated	\$ -	\$ -	\$ -
010 Choices	\$ 811,901	\$ 828,139	\$ 844,702
017 FCASV TFGR Grant Fund	\$ 103,719	\$ 105,793	\$ 107,909
018 VOCA Grant Fund	\$ 339,043	\$ 345,824	\$ 352,740
019 Foster Grandparents Grant Fund	\$ 169,401	\$ 172,789	\$ 176,245
023 Crisis Center - 988 Grant Fund	\$ 481,924	\$ 491,562	\$ 501,394
031 Choices Influenza Vaccine Trust	\$ 631,432	\$ 644,061	\$ 656,942
047 Opioid Abatement Settlement Fund	\$ 679,910	\$ 693,508	\$ 707,378
052 Revenue Recovery - ARPA	\$ 3,344,764	\$ 3,411,659	\$ 3,479,892
057 Sugarfoot Preservation Special Assessment	\$ 104,739	\$ 106,834	\$ 108,970
142 50% of 1 cent Surtax Other Uses Fund Balance	\$ 6,100,000	\$ 6,222,000	\$ 6,346,440
142 50% of 1 cent Surtax Other Uses Annual Revenue	\$ 5,199,626	\$ 5,303,619	\$ 5,409,691
142 50% of 1 cent Surtax Other Uses	\$ -	\$ -	\$ -
167 Donation Fund	\$ 101,410	\$ 103,438	\$ 105,507
202 CDBG - CV (coronavirus response)	\$ 3,773,189	\$ 3,848,653	\$ 3,925,626
203 CDBG Neighborhood Stabilization	\$ 336,982	\$ 343,722	\$ 350,596
205 Alachua County Apartments	\$ 19,115	\$ 19,497	\$ 19,887
206 Affordable Housing Trust Fund Fund Balance	\$ 1,773,026	\$ 1,808,487	\$ 1,844,656
206 Affordable Housing Trust Fund	\$ 1,000,000	\$ 1,020,000	\$ 1,040,400
207 CDBG FY11 Neighborhood Stabilization	\$ 79,254	\$ 80,839	\$ 82,456
221 Alcohol and Other Drug Abuse	\$ 21,582	\$ 22,014	\$ 22,454
242 Local Housing Assistance - SHIP	\$ 3,250,734	\$ 3,315,749	\$ 3,382,064
263 GPD-Violence Against Women	\$ 80,689	\$ 82,303	\$ 83,949
265 Metamorphosis Grant Fund	\$ 791,132	\$ 806,955	\$ 823,094
275 Crisis Mobile Resp Team Grant	\$ 165,123	\$ 168,425	\$ 171,794
295 2020A Capital Improv Rev-Med Examiner	\$ 407,086	\$ 415,228	\$ 423,532
850 Alachua County Housing Finance Authority	\$ 671,085	\$ 684,507	\$ 698,197
TOTAL REVENUES	\$ 30,437,766	\$ 31,046,521	\$ 31,667,452
Interfund Revenues 001, 008	\$ 20,733,384	\$ 21,148,052	\$ 21,571,013
001 General Fund	\$ 20,544,184	\$ 20,955,068	\$ 21,374,169
008 MSTU Unincorporated	\$ 190,100	\$ 193,902	\$ 197,780
010 Choices	\$ 757,590	\$ 772,742	\$ 788,197
010 Choices Reserves	\$ 54,311	\$ 55,397	\$ 56,505
017 FCASV TFGR Grant Fund	\$ 103,719	\$ 105,793	\$ 107,909
018 VOCA Grant Fund	\$ 339,043	\$ 345,824	\$ 352,740
019 Foster Grandparents Grant Fund	\$ 169,401	\$ 172,789	\$ 176,245
023 Crisis Center - 988 Grant Fund	\$ 481,924	\$ 491,562	\$ 501,394
031 Choices Influenza Vaccine Trust	\$ 100,000	\$ 102,000	\$ 104,040
031 Choices Influenza Vaccine Trust Reserves	\$ 531,432	\$ 542,061	\$ 552,902
047 Opioid Abatement Settlement Fund	\$ 679,910	\$ 693,508	\$ 707,378
052 Revenue Recovery - ARPA	\$ 3,344,764	\$ 3,411,659	\$ 3,479,892
057 Sugarfoot Preservation Special Assessment	\$ 104,739	\$ 106,834	\$ 108,970
142 50% of 1 cent Surtax Other Uses	\$ 11,299,626	\$ 11,525,619	\$ 11,756,131
167 Donation Fund	\$ 101,410	\$ 103,438	\$ 105,507
202 CDBG - CV (coronavirus response)	\$ 3,773,189	\$ 3,848,653	\$ 3,925,626
203 CDBG Neighborhood Stabilization	\$ 336,982	\$ 343,722	\$ 350,596
205 Alachua County Apartments	\$ 19,115	\$ 19,497	\$ 19,887
206 Affordable Housing Trust Fund	\$ 2,773,026	\$ 2,828,487	\$ 2,885,056
207 CDBG FY11 Neighborhood Stabilization	\$ 79,254	\$ 80,839	\$ 82,456
221 Alcohol and Other Drug Abuse	\$ 21,582	\$ 22,014	\$ 22,454
242 Local Housing Assistance - SHIP	\$ 3,250,734	\$ 3,315,749	\$ 3,382,064
263 GPD-Violence Against Women	\$ 80,689	\$ 82,303	\$ 83,949
265 Metamorphosis Grant Fund	\$ 760,132	\$ 775,335	\$ 790,841
265 Metamorphosis Grant Fund Utilities	\$ 31,000	\$ 31,620	\$ 32,252
275 Crisis Mobile Resp Team Grant	\$ 165,123	\$ 168,425	\$ 171,794
295 2020A Capital Improv Rev-Med Examiner	\$ 407,086	\$ 415,228	\$ 423,532
850 Alachua County Housing Finance Authority	\$ 671,085	\$ 684,507	\$ 698,197
TOTAL EXPENSES	\$ 51,171,150	\$ 52,194,573	\$ 53,238,464

Future Challenges and Considerations

Alachua County's financial model is designed to remain flexible in response to changing economic conditions. Key priorities for the future include:

- **Rising Operational Costs and Inflation:** The County will manage inflation-driven cost increases by adjusting pricing and focusing on operational efficiencies.
- **Supply Chain Management:** To mitigate ongoing global logistics challenges, the County will strengthen supplier relationships, diversify sourcing, and improve inventory management.
- **Strategic Investments and Financial Planning:** Investments in technology and a strengthened cash reserve will enhance resilience against inflation and supply chain disruptions.

This proactive, adaptable approach will ensure the County's financial stability and sustainable growth while delivering value to stakeholders.