



# County Manager's Budget FY24-25



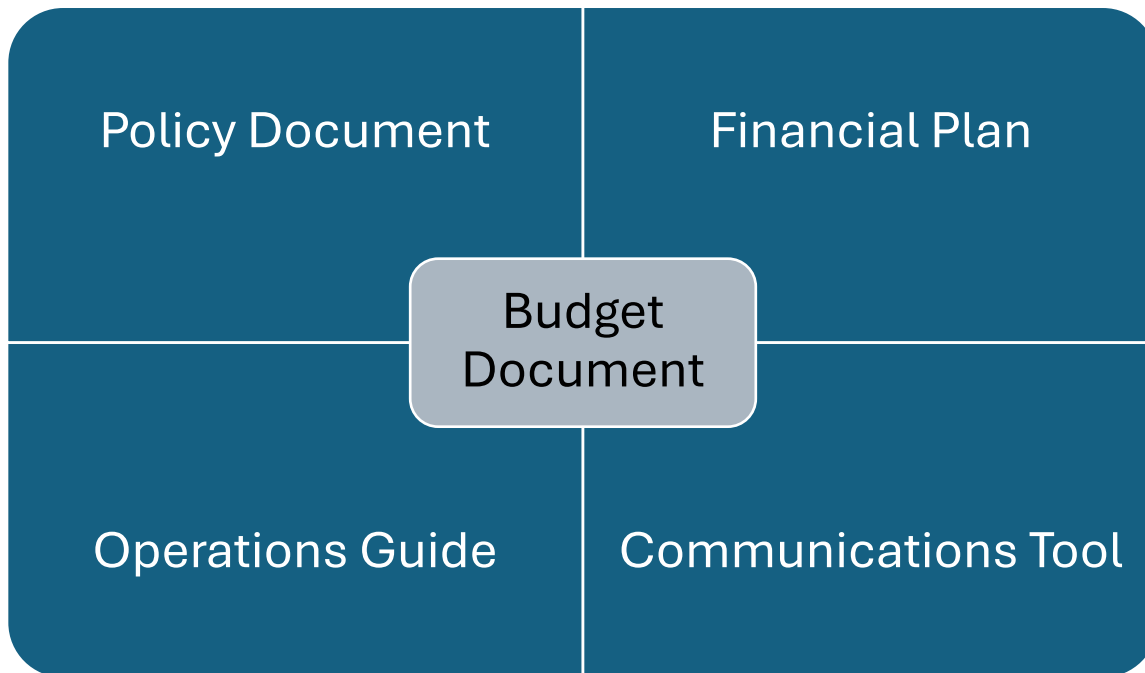
## Where Nature and Culture Meet

Alachua County, FL



## ALACHUA COUNTY MANAGER BUDGET FISCAL YEAR 2024-2025

The annual budget document fulfills multiple roles. As a policy document it outlines policy objectives, showcases budgetary goals, strategies, and priorities, and details financial policies and processes. It also serves as a comprehensive financial plan, encompassing revenues, expenses, fund balances, reserves, debt management, and capital programs. Additionally, it presents historical data and trend analyses to inform decision-making.



The budget document provides an overview of the organization's operations, encompassing its structure, departments, and performance metrics. It also acts as a means of communicating strategic initiatives and associated costs to the community in a clear and understandable manner. This communication is facilitated through various elements such as the County Manager's Budget Message, Budget in Brief, as well as narrative explanations, schedules, summaries, and visual aids like charts and graphs throughout the document.

This book presents the County Manager Budget Book for Fiscal Year 2024-2025. It has nine sections: 1. Introduction including the County Manager Message and Budget in Brief, 2. Consolidated Reports, 3. Functional Department Budgets 4. Budget Process and Fund Structure 5. Debt Management 6. Capital Budget and Financial Plan 7. Strategic Performance 8. Long Term Financial Forecasting and 9. Appendices

# Table of Contents

A list of each major section with a summary

## SECTION 1 - INTRODUCTION

### County Manager Budget Message and Highlights

#### Organizational Structure

- Government Officials
- The Constitutional Offices are established pursuant to the constitution of the State of Florida.
- Board of County Commissioners
- Appointed Officials, Constitutional Officers and Judicial

#### Budget In Brief

- Organization Chart
- Staffing Adjustments and Proposed Positions
- Staffing History
- Distinguished FGOA Presentation Award
- Acknowledgements

## SECTION 2 - CONSOLIDATED REPORTS

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

- Fund Relationship Chart
- Consolidated Reports & Fund Balance
- Changes in Fund Balance
- Ending Fund Balance
- Revenue and Sources
- Expenditure and Uses
- Reserves
- Sources and Uses Summary

## SECTION 3 - FUNCTIONAL DEPARTMENT BUDGETS

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

- Animal Resources Department
- Budget and Fiscal Services Department
- Career Source Office
- Code Administration Office
- Community and Administrative Services Department
- Community & Strategic Initiatives Department
- Community Support Services Department
- Court Services Department
- Environmental Protection Department
- Facilities Management Department
- Fire Rescue Department
- General Government
- Growth Management Department
- Human Resources Department
- Information and Telecommunications Services Department
- Parks and Open Space Department
- Public Works
- Solid Waste and Resource Recovery
- Non-Departmental
- Constitutional Officers
  - Clerk of Court
  - Property Appraiser
  - Sheriff
  - Supervisor of Elections
  - Tax Collector
- Judicial

## SECTION 4 – BUDGETING AND FUND STRUCTURES

### BUDGET PROCESS

*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
- Operating and Capital Budget Planning
- Board Priorities
- Budget Planning
- Budget Workbook
- Budget and Financial Policies Summary
- Operating Budget Development and Review
- Capital Budget and Financial Plan
- Budget Elements
- Revenues
- Expenditures
- Debt
- Reserves
- Fund Balances
- Summaries and Departments
- Budget Adoption and Citizen Input
- Budget Amendments
- Budget Calendar

### FUND STRUCTURE

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

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

## SECTION 5 - DEBT MANAGEMENT

*Comprehensive overview of the County's current debt obligations*

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

## SECTION 6 - CAPITAL BUDGET AND FINANCIAL PLAN

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

FY25 Capital Budget and Financial Plan

Project Indexes

- Parks and Open Space
- Solid Waste & Resource Recovery
- Fire Rescue
- Environmental Protections – Conservation Lands
- Facilities and General County Wide
- Public Works
- Transportation Capital Improvement Program

## SECTION 7 - PERFORMANCE MANAGEMENT

*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*

- Performance Management Overview
- Framework for Success
- Strategic Planning Cascade Chart
- Strategic Guide
- Departmental Summaries of Service

## SECTION 8 - LONG TERM FINANCIAL FORECASTING

*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
- What is a Long-Term Financial Plan?
- Who Benefits from Having a Long-Term Financial Plan
- Developing the Financial Plan
- Elements
- Budget Principals
- Phases
  - Mobilization
  - Analysis
  - Decision
  - Execution
- County Revenues
  - Ad Valorem Taxes
  - Other Taxes
  - Local Option Tourist Development Tax
  - Fuel Taxes
  - Communication Service Tax
  - Public Service Tax
  - Wild Spaces Public Places .5% Infrastructure Surtax
  - Wild Spaces Public Places, Road Repair, Fire Stations, and Affordable Housing 1.0% Sales Tax
  - Intergovernmental Revenue
  - Grants
  - State Shared Revenues
  - County Revenue Sharing
  - Local Government Half Cent Sales Tax

- Constitutional Fuel Tax
- County 1 Cent Fuel Tax
- Documentary Stamp Tax
- Charges for Services
- Enhanced 911 Fee
- Miscellaneous Revenues
- Fines and Forfeitures
- Interest Earnings
- Impact Fees
- Fire Protection Assessment
- Stormwater Assessment
- Solid Waste Assessment
- Economic Conditions to Consider

## **SECTION 9 - APPENDICES**

### **CITIZEN GUIDE TO BUDGET TERMS, ABBREVIATIONS & ACRONYMS**

#### **BUDGET RESEARCH & ECONOMIC FACTORS**

- Alachua County At A Glance
- Demographic & Population
- Employment & Labor Force
- Income & Financial Stats
- Education
- Voting Information
- Real Estate & Property Values
- Comparable & Surrounding Counties
- Property Tax Exemptions

#### **FINANCIAL POLICIES**

- Statement of Ethics
- Budget Management
- Capital Budget and Financial Planning
- Debt Management
- Energy Conservation Investment Program
- Financial Management
- Health Insurance Management
- Citizen Initiated MSBU Program
- Performance Management
- Public Purpose



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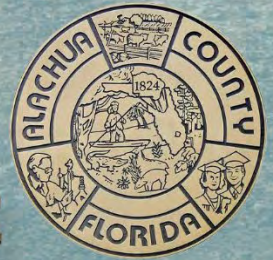


# Introduction





# ALACHUA COUNTY 1824 - 2024 FY25 BUDGET MESSAGE



Alachua County Courthouse

Honoring



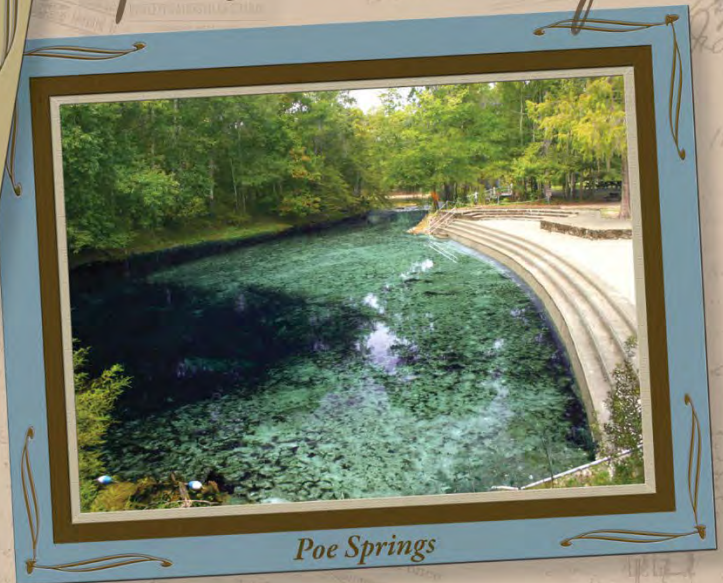
Alachua County Courthouse

the Past

Planning



Poe Springs



Poe Springs

the Future

**TABLE OF CONTENTS**

**INTRODUCTION..... 3**

**ALACHUA COUNTY’S SHARE OF PROPERTY TAX DOLLARS  
..... 4**

**PROPERTY VALUES AND MILLAGE RATES ..... 5**

**GENERAL FUND..... 6**

**MUNICIPAL SERVICES TAXING UNIT (MSTU), MUNICIPAL  
SERVICES BENEFIT UNITS (MSBU) & GAS TAX..... 6**

**COUNTY INITIATIVES AND IMPERATIVES ..... 7**

**CONCLUSION ..... 9**

June 11, 2024

## INTRODUCTION

To the Alachua County Commission:

I am honored to present the Tentative Budget for your consideration. The FY25 Tentative Budget is particularly significant as we approach celebrating the 200th anniversary of Alachua County's founding on December 29, 2024.

As I look ahead to commemorating the bicentennial, I am reminded of our rich and storied history, including the dark chapters and the progress we have made. This milestone offers us a unique opportunity to both honor and reconcile our past while looking forward to a future filled with promise and potential.

The 2025 budget underscores our commitment to fiscal responsibility while addressing the dynamic needs of our rapidly growing county. Because of our commitment to the responsible stewardship of taxpayer dollars, I recommend a general fund millage rate reduction for the eighth consecutive year.

We recognize and embrace the unique challenges and opportunities that lie ahead. Thoughtful budgetary decisions will ensure that Alachua County remains resilient and adaptable in the face of evolving circumstances. By leveraging innovative solutions and building solid partnerships, we intend to enhance our service delivery and programs and create a more sustainable and equitable community for all.

In line with our vision for a thriving community, we have strategically allocated resources to bolster essential services such as housing, public safety, transportation infrastructure, parks, environmental stewardship, and economic development.

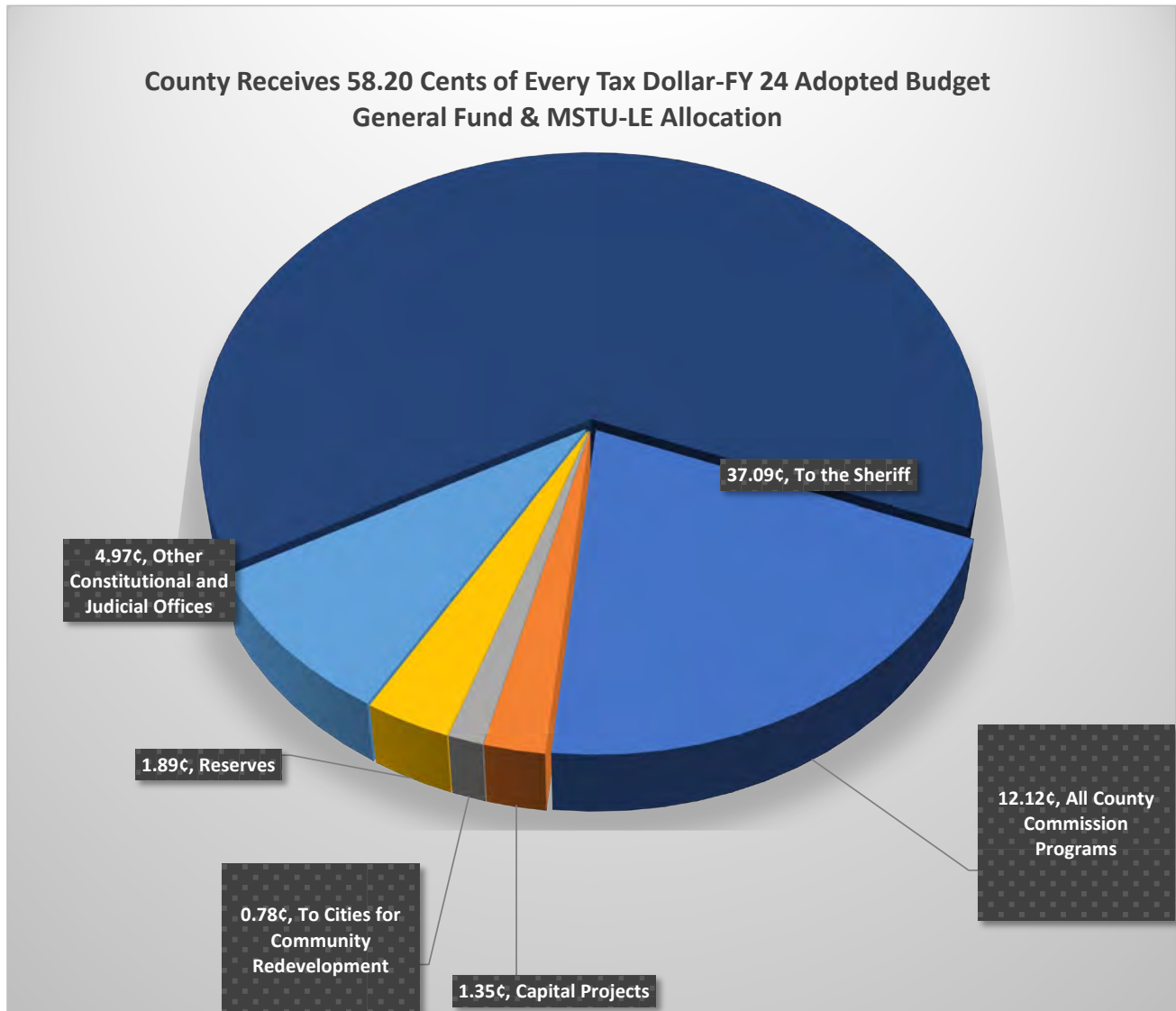
This budget emphasizes the importance of operating a healthy, sustainable workplace with realistic and reasonable expectations of our employees. Workforce retention is essential to our organization and our goal of achieving the Commission's strategic priorities. In recent years, we have expanded existing programs and services and established new ones to serve our residents. We must be mindful of growing programs and services faster than staff's ability to adjust and that we provide the training and resources required for expansion.

Thank you for your support and engagement throughout this budgeting process. Together, we will continue to build a future that reflects our community's shared values and aspirations.



## ALACHUA COUNTY'S SHARE OF PROPERTY TAX DOLLARS

In FY24, the County received 58.20 cents of every County controlled property tax dollar. Of this amount, 12.12 cents were used for County departmental operations, and 1.35 cents funded capital projects. The remaining 44.73 cents were distributed as follows: 37.09 cents to the Sheriff; 4.97 cents to other Constitutional and Judicial offices; .78 cents to cities for community redevelopment; and 1.89 cents were held in reserves. The following chart illustrates how the Commission allocated its property tax dollars.



## PROPERTY VALUES AND MILLAGE RATES

FY25 represents the eighth consecutive year Alachua County's property values are rising and the General Fund Millage is lowered. This Tentative Budget demonstrates an 8.68% increase in General Fund Values and a 9.24% 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, 2024.

The Property Appraiser will submit certifiable values on July 1, 2023; revenue estimates will be adjusted accordingly. At their July 9, 2024, meeting, the Commission will be asked to set the tentative millage rates at the evening public hearing.

<b>FY25 Proposed Millage Rates June 1, 2024</b>		
<b>Property Tax Revenue Only</b>	<b>General Fund</b>	<b>MSTU Law Enforcement</b>
<b>Tax Year 2024 Projected Taxable Value</b>	<b>23,250,000,000</b>	<b>9,590,000,000</b>
<b>Tax Year 2023 Final Gross Taxable Value</b>	<b>21,393,215,066</b>	<b>8,779,022,502</b>
<b>Current Millage</b>	<b>7.6414</b>	<b>3.5678</b>
FY25 Projected Revenue	168,779,423	32,504,442
FY24 Projected Revenue	155,300,408	29,755,707
Difference	13,479,015	2,748,735
<b>Simple Majority Cap</b>	<b>9.4903</b>	<b>3.4486</b>
<b>Millage Change</b>	<b>1.8489</b>	<b>-0.1192</b>
FY25 Projected Revenue	209,617,001	31,418,470
FY24 Projected Revenue	155,300,408	29,755,707
Difference	54,316,593	1,662,764
<b>Super Majority Cap</b>	<b>10.0000</b>	<b>3.7935</b>
<b>Millage Change</b>	<b>2.3586</b>	<b>0.2257</b>
FY25 Projected Revenue	220,875,000	34,560,682
FY24 Projected Revenue	155,300,408	29,755,707
Difference	65,574,592	4,804,975
<b>Rollback Rate</b>	<b>7.2207</b>	<b>3.3534</b>
<b>Millage Change</b>	<b>-0.4207</b>	<b>-0.2144</b>
FY25 Projected Revenue	159,487,211	30,551,151
FY24 Projected Revenue	155,300,408	29,755,707
Difference	4,186,803	795,444
<b>Recommended</b>	<b>7.6180</b>	<b>3.5678</b>
<b>Millage Change</b>	<b>-0.0234</b>	<b>0.0000</b>
FY25 Projected Revenue	168,262,576	32,504,443
FY24 Projected Revenue	155,300,408	29,755,707
Difference	12,962,168	2,748,736

## **GENERAL FUND**

I recommend reducing the General Fund Millage rate, for the eighth consecutive year, to 7.6180 mills. The General Fund provides resources for most County departments and Constitutional offices. The FY25 General Fund sum of all property tax revenues is \$168,262,576. The total of all General Fund revenue sources is \$245,785,239.

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

## **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 FY25 MSTU Law Enforcement total from property tax revenue is \$32,504,443. The total from all MSTU law Enforcement revenue sources is \$39,045,736.

### **MSBU Fire Protection**

We fund Fire Protection through an MSBU assessment fee. I am not recommending an increase to the Fire Assessment. It will remain at \$90.69 for Tier 1 and \$8.31 for Tier 2. Further evaluations and discussions of the Fire Assessment Fee Study will continue. The total budget for this fund is \$35,013,678.

### **MSBU Stormwater**

We fund Stormwater through an MSBU assessment fee and I am recommending a \$10.00 per unit increase. Stormwater management is vital for preventing flooding, protecting water quality, preserving natural habitats, supporting public health, and maintaining infrastructure integrity. While initial investments and ongoing maintenance are costly, the long-term benefits, environmental protection, public health, and infrastructure resilience justify these costs. With the increase, the total fund budget would be \$3,608,594.

### **MSBU Refuse Collection**

I recommend raising the tipping fee for FY25 from \$57.00 to \$65.00, which represents an increase that will significantly impact our ability to manage and improve waste disposal services. This increase per ton is critical to ensure we can continue providing reliable, environmentally responsible waste management services while preparing for future challenges, including reserves, to manage any unexpected expenses or revenue shortfalls without compromising service. The total budget for all waste funds will be \$38,061,918.

## **Gas Tax Fund**

The projected Gas Tax revenue for FY25 is \$15,586,158. The cost of providing transportation system services has outpaced Gas Tax revenues. Although the Gas Tax includes an annual increase of 5.67%, it fails to keep pace with inflation. To offset this deficiency, General Fund transfers, including 20% of the Communication Service Tax and the WSPP Surtax, will dramatically increase our level of service.

## **Wild Spaces Public Places (WSPP), Infrastructure Surtax**

On November 8, 2022, Alachua County voters passed the ten-year one-penny surtax. The distribution is one-half penny for conservation lands and parks and one-half penny for roads and affordable housing. The associated dollars in this budget are \$13,865,668 for land conservation, \$3,466,417 for parks, \$12,132,459 for roads, and \$5,199,626 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.

I recommend providing County Commission employees with a 6% Cost-of-Living Adjustment (COLA). This recommendation includes an equivalent level of funding for Constitutional and Judicial Officers' employees. Regarding a health insurance increase, I recommend shifting more of the cost to the employers and relieving more of the burden of premiums from the employees. This shift will make the County and Constitutional Officers more competitive in hiring and retaining talent.

Continuing the effort to reach a living wage, the FY25 Tentative Budget recommends increasing the County Minimum Wage from \$17.00 to \$18.00 an hour. I recommend this increase for all County, Constitutional, and Judicial employees funded by the County.

## **Public Safety**

The majority of County funds continue to be directed towards improving public safety. Increases in Law Enforcement, additional Fire Rescue Stations, and a commitment to modernized fleet and equipment remain ongoing priorities. The FY25 budget reflects a commitment of \$128 million to Law Enforcement and \$81 million to Fire Rescue services.

## **Pavement Management Plan**

Between the WSPP surtax, Gas Tax, and the Commission's commitment to General Fund resources, the FY25 budget includes \$44 million to maintain and improve the road



system. The recently approved pavement management plan prioritizes the timing and location of road paving throughout the County. Through a combination of WSPP, grants, gas tax, and general fund dollars, a quarter of a billion dollars is available to address road projects of the surtax ten-year period.

## **Housing Initiatives**

Housing remains a priority moving into FY25, as demonstrated by various ongoing housing projects. The Budget Inn, currently under renovation, is scheduled for completion and ready for move-in before the end of FY25. This project will bring 36 one-bedroom furnished apartments to the forefront. Similarly, the purchase of the Scottish Inn will add 30 one-bedroom apartments, introducing a new dynamic to housing in Alachua County. A unique pilot program on this property will feature container homes, with an estimated 20-30 units, potentially revolutionizing affordable housing.

Looking ahead, Alachua County is reviewing the Sunrise Apartments, currently owned by the Saint Francis organization.

Additionally, the Infrastructure Sales Surtax, approved by voters, will fund the development of single-family homes on 13 acres on the east side of Gainesville. This initiative aims to provide housing and ensure generational retainage and wealth, supporting long-term community stability and prosperity.

The Housing Trust has been actively providing housing vouchers and is working on a pilot program for Copeland as a blighted area initiative. The County continues receiving SHIP funding for home purchase assistance, repairs, and housing needs. Annually, \$1.5 million from the general fund is allocated to house individuals and families, further underscoring the commitment to creating diverse housing opportunities and fostering generational wealth through single-family home ownership.

## **Economic Development and Tourism**

To enhance Alachua County's economic vitality and continued tourism promotion, we are excited to announce the combination of the Economic Development Office and the Tourism Office. This move will create a focused strategy to attract both businesses and visitors. By combining efforts, we effectively showcase our County's opportunities to promote sustainable economic growth while continuing to increase tourism for the benefit of our businesses and attractions.

## **Revenue Recovery**

The FY25 Budget includes unfinished Revenue Recovery projects approved by the Board, including Broadband Deployment assistance, Santa Fe Hills Water System improvements, Public Health support with the development of the Central Receiving Facility and Eastside Clinic, relief from adverse economic impacts with continued food security projects, and housing initiatives that align with the Commission's strategic initiatives.

## **Addressing the County’s Critical Building Needs**

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 FY25 Tentative Budget demonstrates a commitment to addressing the community's evolving needs. It emphasizes fiscal responsibility, strategic resource allocation, the value of our workforce, and building a sustainable and equitable community.

## 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.

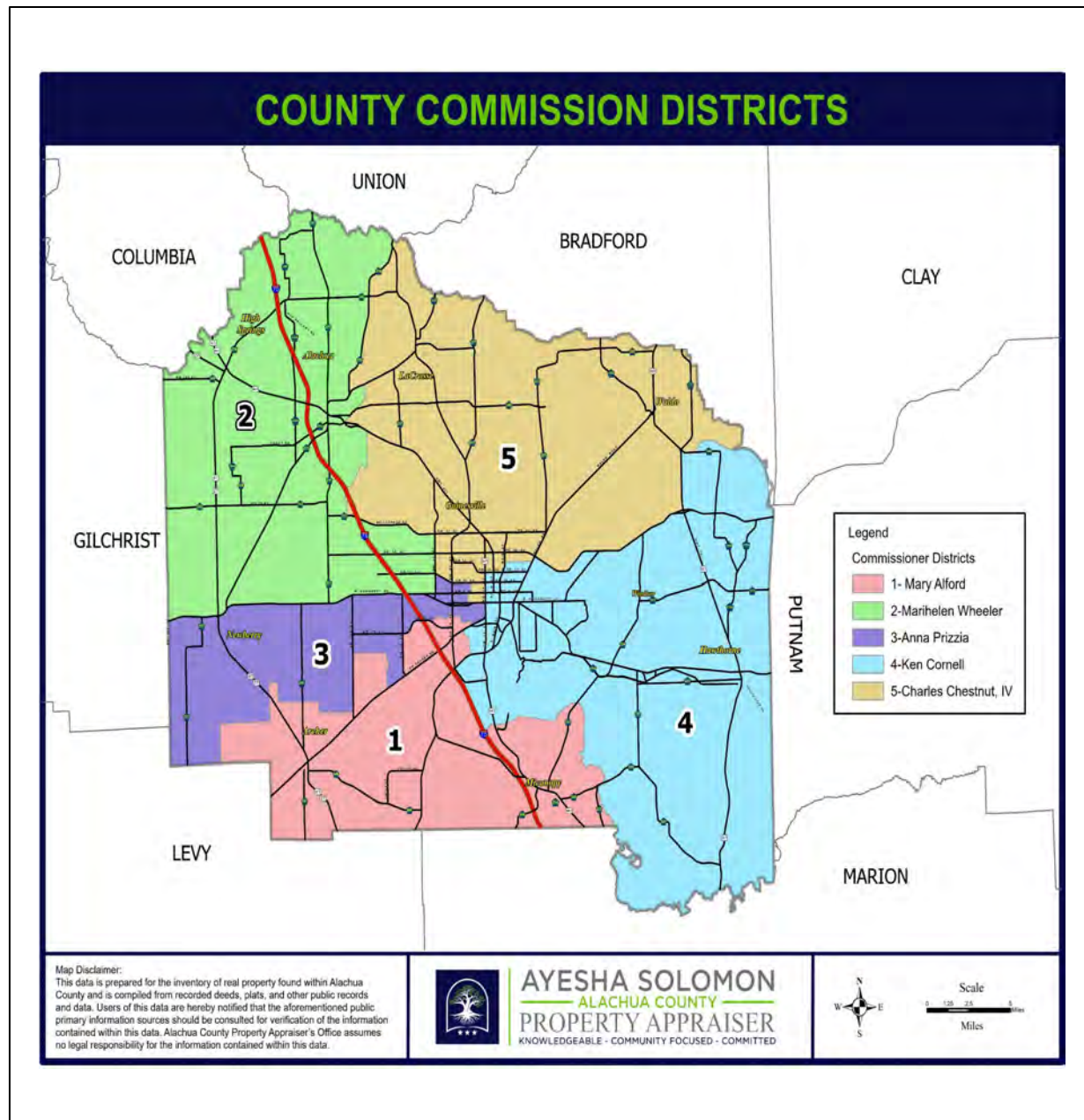
Alachua County has five Constitutional Officers, which include the Clerk of the Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the 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 24<sup>th</sup> Most Populous County

Population – 293,040

108,821 Unincorporated – 169,644 Incorporated

Median Household Income - \$58,354

Per Capita Income - \$35,871

Households – 116,507

Registered Voters – 157,866

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](http://www.visitgainesville.com)

# Alachua County Board of County Commissioners



Chair  
Mary Alford



Vice Chair  
Charles "Chuck" Chestnut IV



Ken Cornell



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



Emery A. Gainey  
Sheriff



John Power  
Tax Collector



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

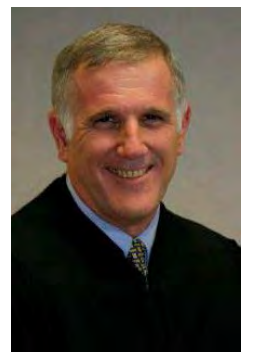
## Judicial



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 proposed millage rate at 7.6180 mils, reflecting a reduction of 0.0234 mils. MSTU Law Enforcement Millage rate remains unchanged at 3.5678 mils. The Board of County Commissioners will hold a public hearing on July 9, 2024 at 5:01 p.m. to set the tentative millage and assessment rates. Further special budget meetings will be held in August and final public hearings to adopt the millage rate, assessment rates and budgets will be held on September 10, 2024 and September 24, 2024.

This budget incorporates updated revenue sources based upon property values as of June 1, provided by the Alachua County Property Appraiser. Revenue projections from the State Department of Revenue along with the Property Appraiser's final property values come in the month of July and the Office of Management and Budget will update revenue estimates accordingly.

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.

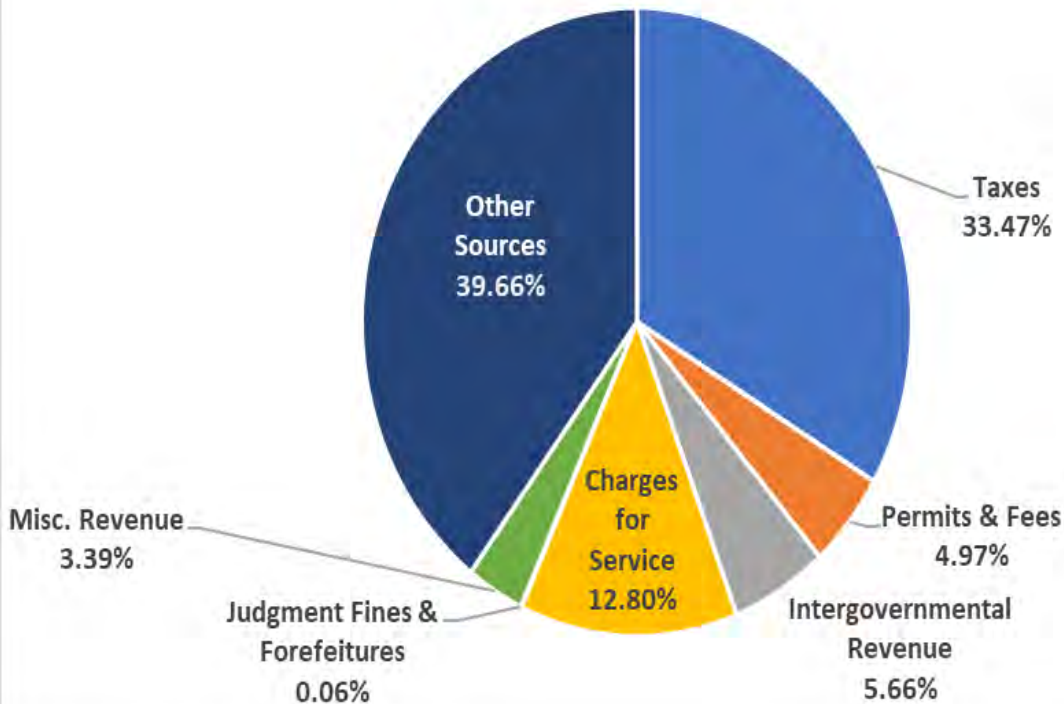
Assessments are proposed as follows:

- Fire Assessment Tier 1 \$90.69 per Unit – No Change.
- Fire Assessment Tier 2 \$8.31 per Unit – No Change.
- Stormwater Assessment Increase of \$10.00 per unit.
- Solid Waste Tipping Fee Increase From \$57.00 per ton to \$65.00 per ton.

### Revenue Sources History:

Revenues All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 County Manager
Taxes	\$ 195,506,309	\$ 210,357,832	\$ 253,549,578	\$ 270,020,667
Permits & Fees	\$ 33,297,984	\$ 36,253,726	\$ 40,329,163	\$ 40,059,639
Intergovernmental Revenue	\$ 35,757,490	\$ 35,148,425	\$ 36,006,922	\$ 45,621,246
Charges for Service	\$ 82,760,106	\$ 87,963,137	\$ 92,571,940	\$ 103,220,539
Judgment Fines & Forfeitures	\$ 520,500	\$ 503,000	\$ 458,000	\$ 499,350
Misc. Revenue	\$ 10,001,536	\$ 9,942,018	\$ 10,934,185	\$ 27,321,886
Other Sources	\$ 211,092,347	\$ 320,845,701	\$ 323,186,708	\$ 319,910,566
<b>Total Revenues</b>	<b>\$ 568,936,272</b>	<b>\$ 701,013,839</b>	<b>\$ 757,036,496</b>	<b>\$ 806,653,893</b>

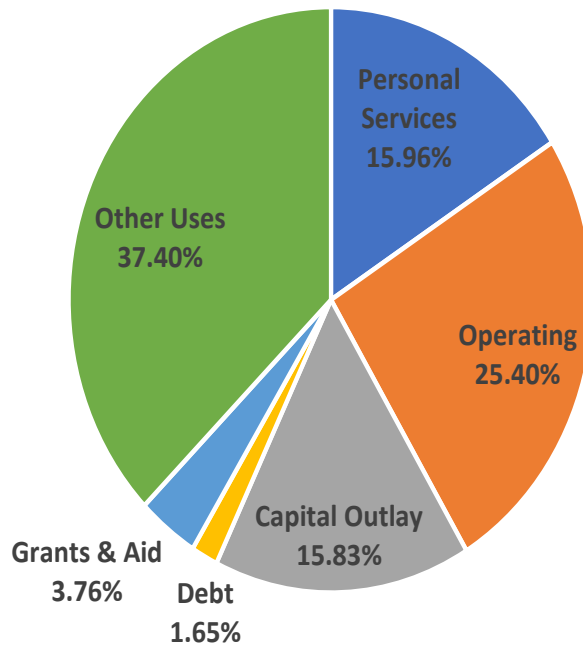
### FY25 Proposed Revenue By Source



## Expenses History:

Expenses All Funds	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 County Manager
Personal Services	\$ 89,483,848	\$ 100,273,952	\$ 114,044,797	\$ 128,759,443
Operating	\$ 146,504,217	\$ 158,777,158	\$ 189,900,414	\$ 204,910,959
Capital Outlay	\$ 74,467,048	\$ 150,742,230	\$ 117,264,766	\$ 127,697,741
Debt	\$ 12,476,475	\$ 12,480,207	\$ 11,210,315	\$ 13,276,822
Grants & Aid	\$ 13,382,203	\$ 14,530,814	\$ 24,234,125	\$ 30,347,487
Other Uses	\$ 232,622,481	\$ 264,209,478	\$ 294,390,391	\$ 301,661,441
<b>Total Expenses</b>	<b>\$ 568,936,272</b>	<b>\$ 701,013,839</b>	<b>\$ 751,044,808</b>	<b>\$ 806,653,893</b>

### FY25 Proposed Expenses by Source



## Revenue

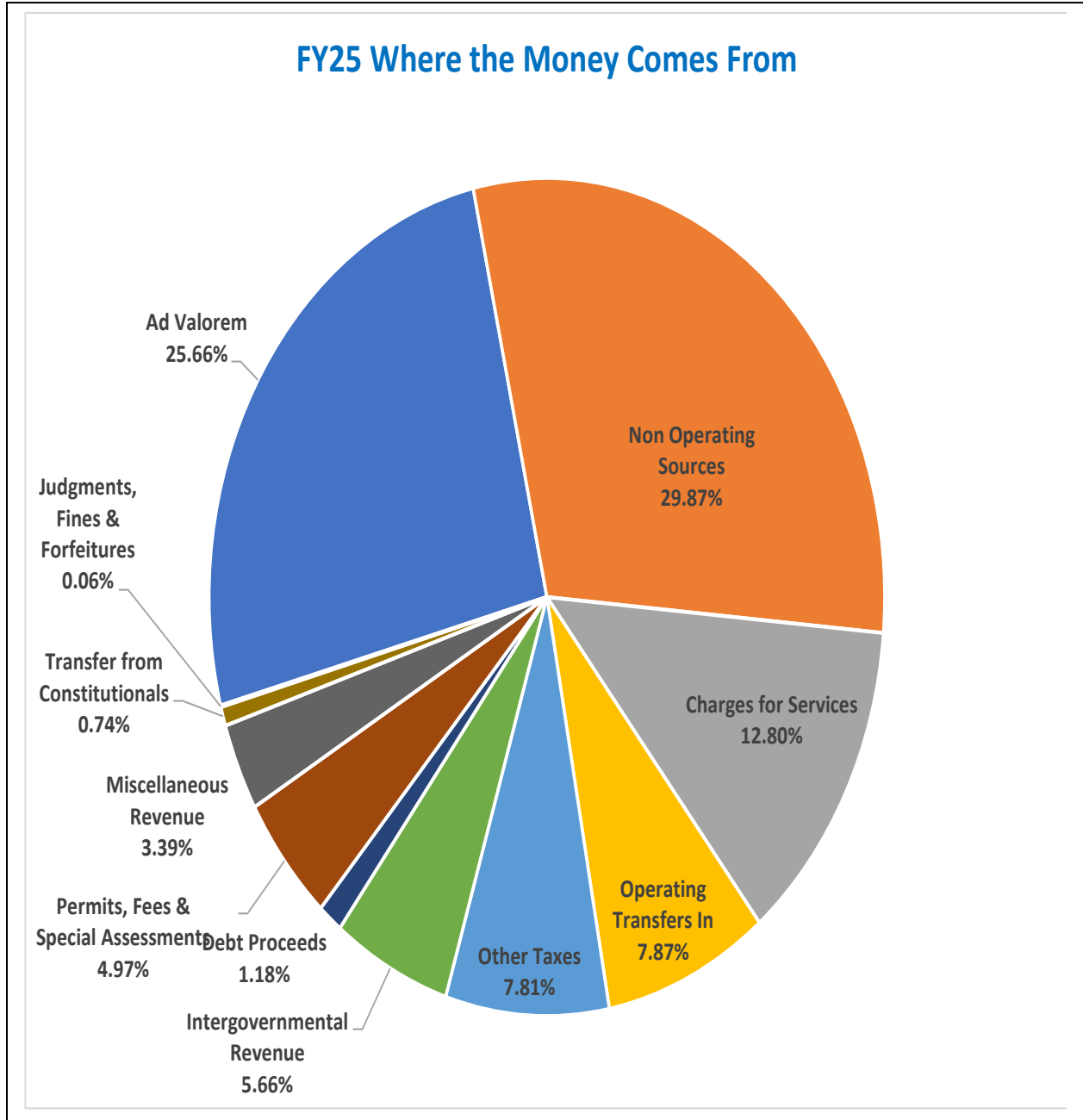
### \$806,653,893 in FY25 Revenue

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)

<b>Non Operating Sources</b>	<b>240,965,517</b>	<b>29.87%</b>
<b>Ad Valorem</b>	<b>207,013,974</b>	<b>25.66%</b>
<b>Charges for Services</b>	<b>103,220,539</b>	<b>12.80%</b>
<b>Operating Transfers In</b>	<b>63,494,351</b>	<b>7.87%</b>
<b>Other Taxes</b>	<b>63,006,693</b>	<b>7.81%</b>
<b>Intergovernmental Revenue</b>	<b>45,621,246</b>	<b>5.66%</b>
<b>Permits, Fees &amp; Special Assessments</b>	<b>40,059,639</b>	<b>4.97%</b>
<b>Miscellaneous Revenue</b>	<b>27,321,886</b>	<b>3.39%</b>
<b>Debt Proceeds</b>	<b>9,500,000</b>	<b>1.18%</b>
<b>Transfer from Constitutionals</b>	<b>5,950,698</b>	<b>0.74%</b>
<b>Judgments, Fines &amp; Forfeitures</b>	<b>499,350</b>	<b>0.06%</b>

## FY25 REVENUE ESTIMATES

Alachua County prepares budget allocations based on various revenue streams:



The largest source of County revenue ***Non-Operating Revenue (\$241m – 29.87%)*** Revenues received were not attributed to a service or good. This is mainly composed of available fund balance.

***Ad Valorem Tax (\$207m – 25.66%) and Other Taxes (\$63m – 7.81%)***. 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 (\$103m – 12.80%)***, include: waste management, animal services, and emergency medical services. To supplement this group, the County collects ***Permits, Fees, & Special Assessments (\$40m– 4.97%)***. These fees are assessed to items such as permits, impact fees, and special assessments on property.

***Intergovernmental Revenue (\$45.6m – 5.66%)*** 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 (\$43.3m – 5.36%)*** Other revenues collected for items such as court fees, interest, sale of assets, donations, Debt Proceeds, Fines & Forfeitures, Miscellaneous Revenue, Transfers from Constitutionals.

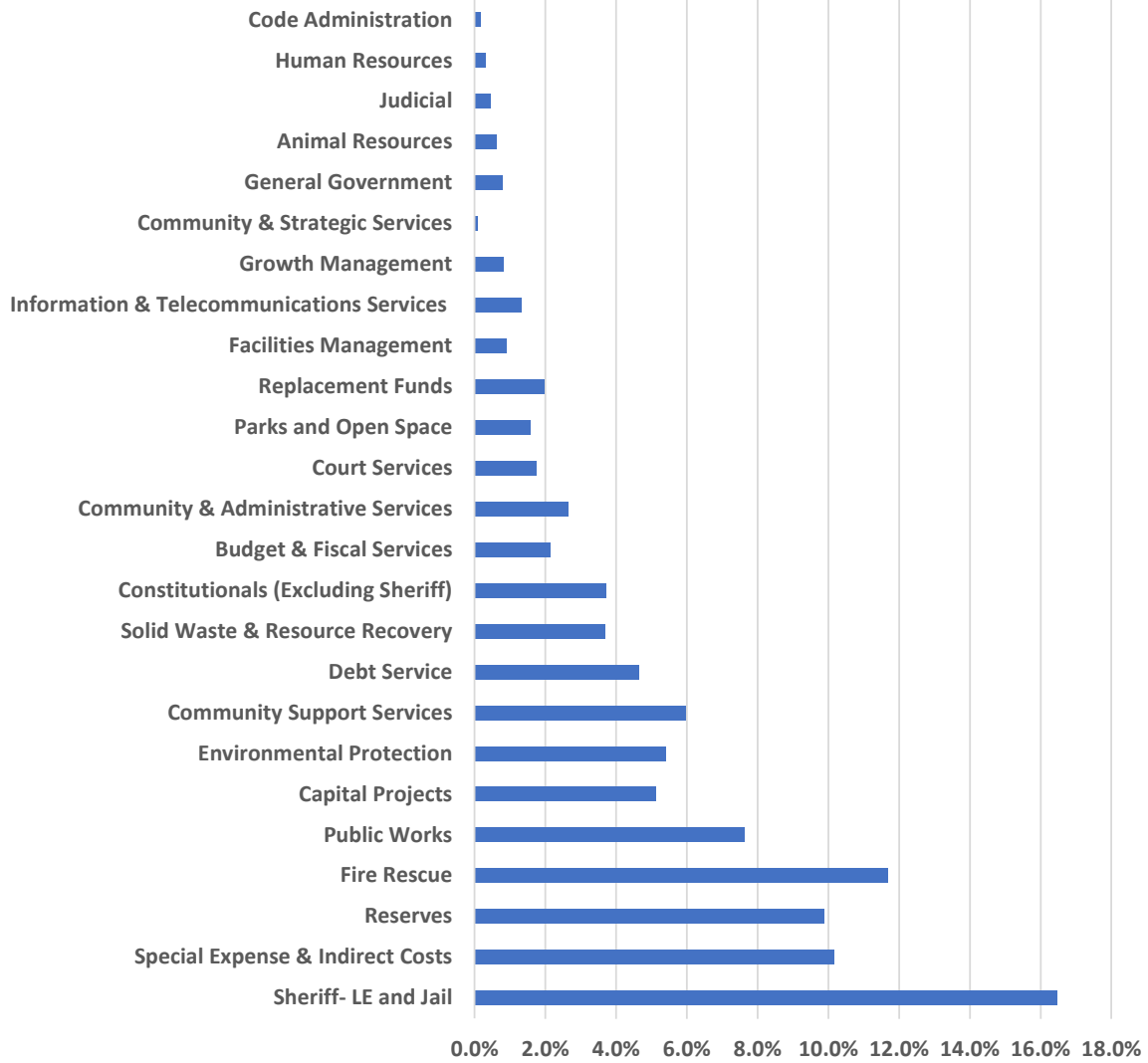
***Operating Transfers In (\$63.4m – 7.87%)*** For accounting purposes, transfers in are designated as revenues; they serve the purpose of acting as intermediaries for fund appropriation.

## **FY25 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.

### FY25 Where Money Goes By Department



## ***PROTECTING THE COMMUNITY***

### ***Sheriff/Law Enforcement \$133m – 16.47% of FY25 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 \$94m – 11.69% of FY25 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 \$48.1m – 5.97% of FY25 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) \$30.1m – 3.73% of FY25 Budget***

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

### ***Court Services \$14.1m – 1.75% of FY25 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 \$3.6m – 0.45% of FY25 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 - \$21.3m – 2.64% of FY25 Budget***

Composed of: Tourist Development, Equal Opportunity Office, IFAS AG Extension, Accreditation, and Career Source. Economic Development will merge and collaborate with Tourism.



### ***Community and Strategic Services - \$752k – 0.09% of FY25 Budget***

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

### ***Code Administration - \$1.4m – 0.17% of FY25 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 - \$5m – 0.63% of FY25 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 - \$12.7m – 1.58% of FY25 Budget***

To provide safe, well-maintained parks and open space creating fun, memorable experiences that enhance quality of life, healthy minds, and bodies for all.

## ***IMPROVING THE COMMUNITY***

### ***Capital Projects - \$41.3m – 5.13% of FY25 Budget***

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

### ***Public Works - \$61.6m – 7.64% of FY25 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 - \$43.7m – 5.42% of FY25 Budget***

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

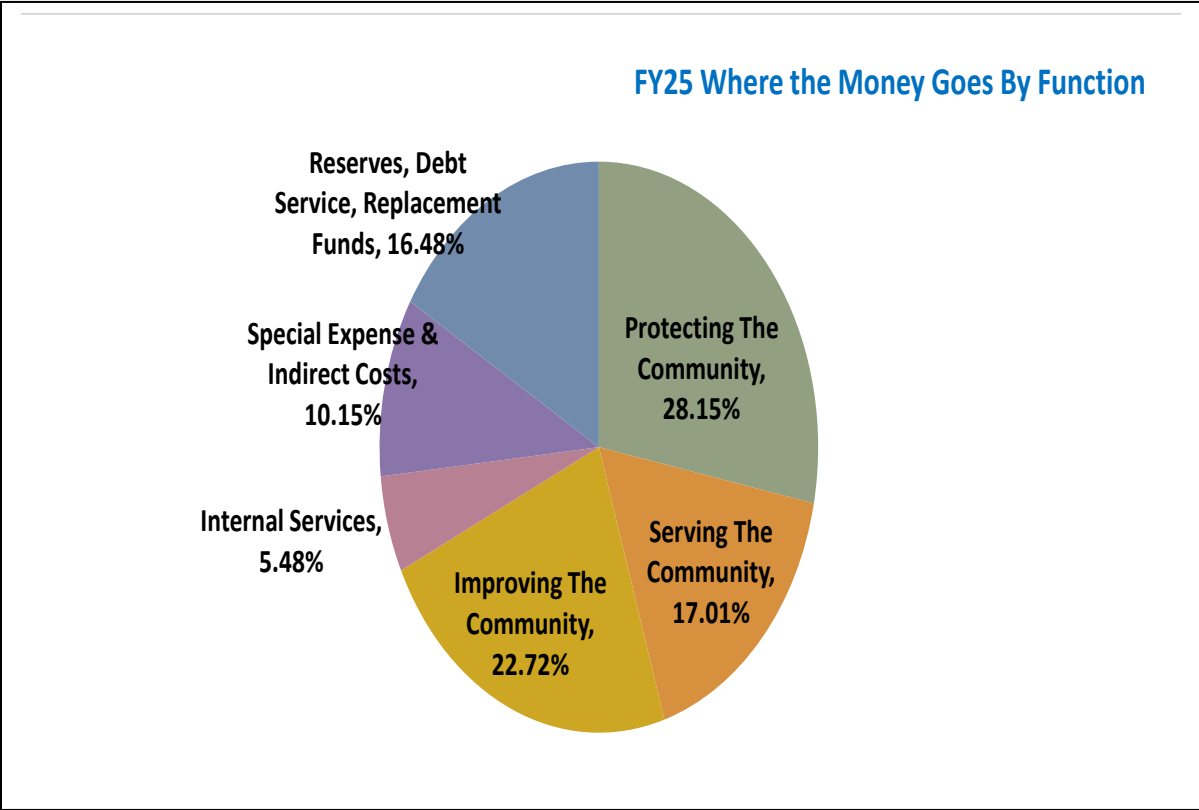
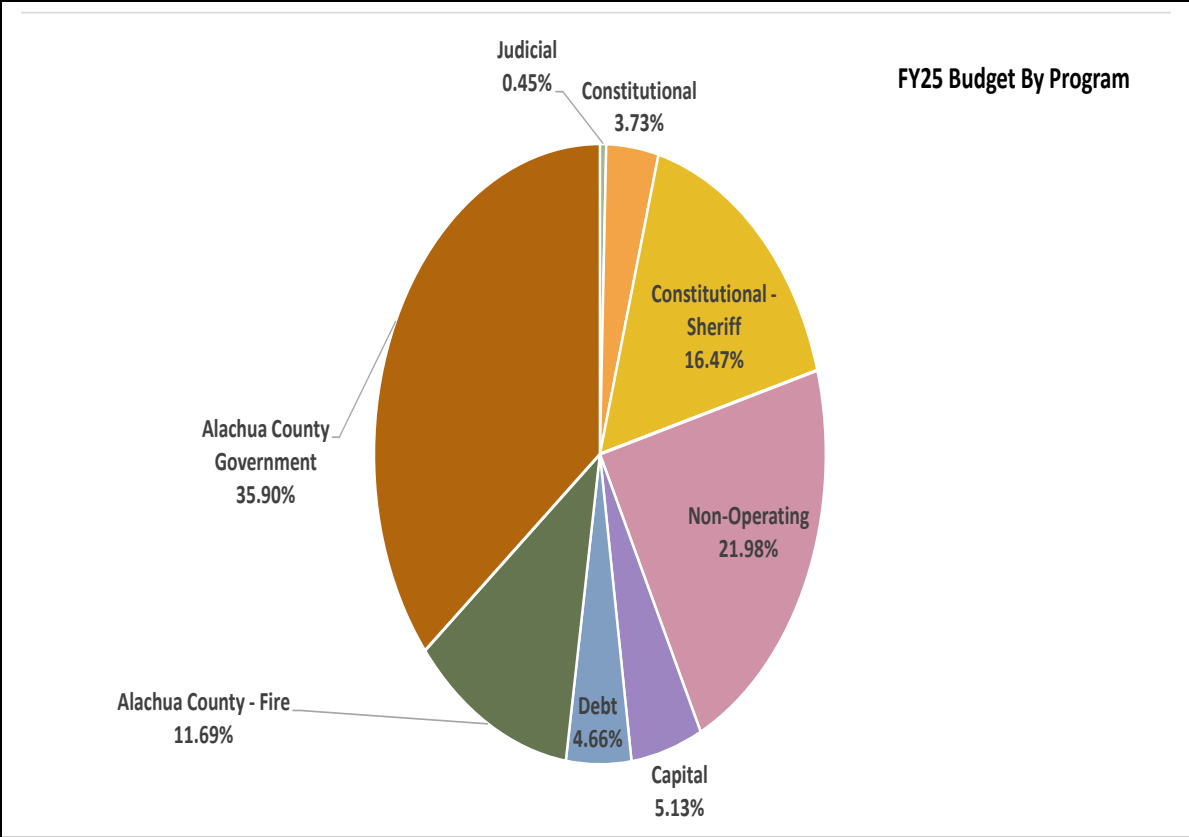
### ***Growth Management - \$6.7m – 0.84% of FY25 Budget***

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

### ***Solid Waste & Resource Recovery - \$29.8m – 3.70% of FY25 Budget***

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

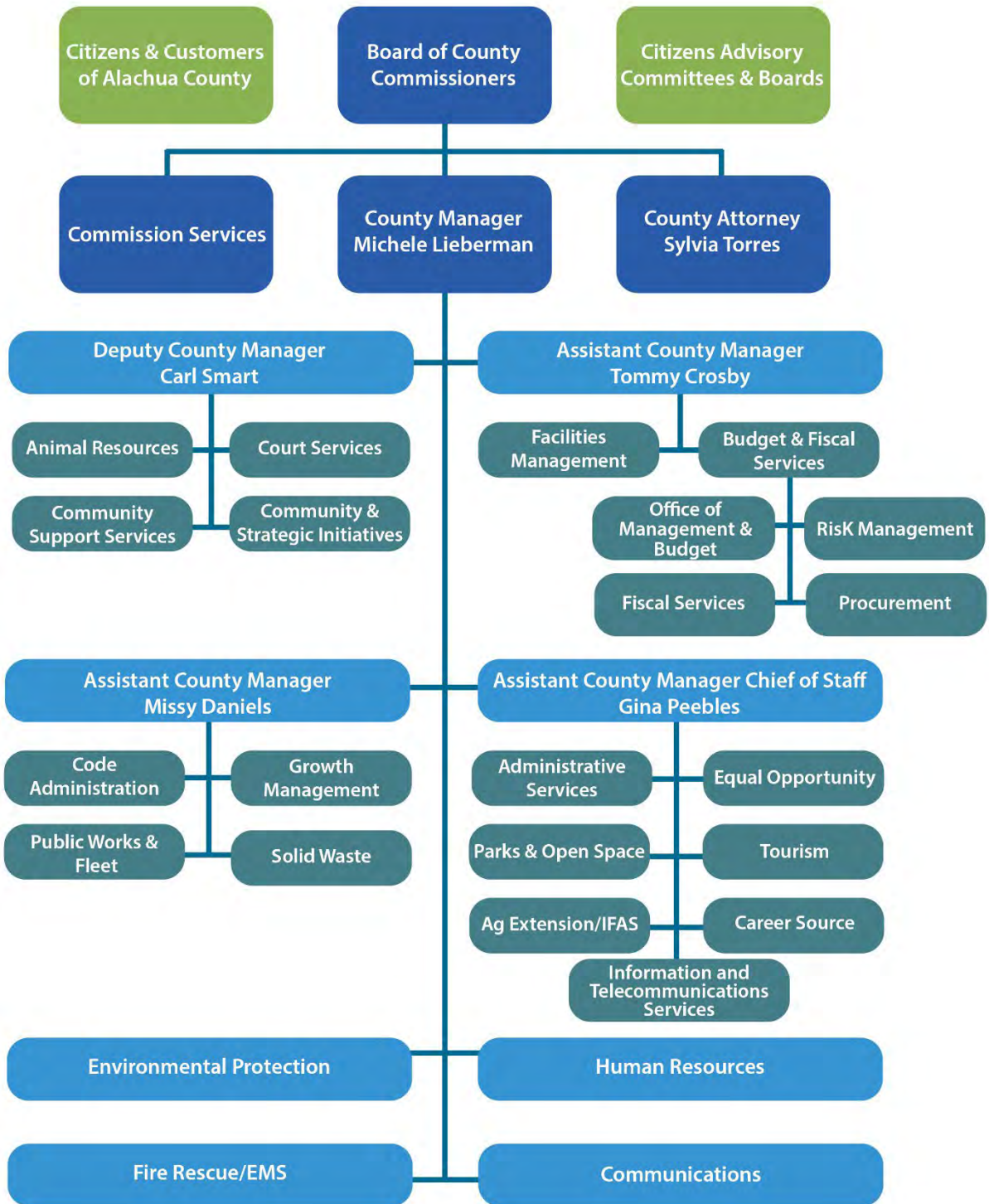
<b>Budget By Department</b>	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Adopted</b>	<b>FY24 Adopted</b>	<b>FY25 Proposed</b>
Animal Resources	\$ 2,698,771	\$ 3,050,338	\$ 4,325,212	\$ 4,547,553	\$ 5,057,945
Budget & Fiscal Services	\$ 9,633,714	\$ 10,714,127	\$ 11,766,425	\$ 14,712,587	\$ 17,299,218
Career Source	\$ -	\$ 4,814,615	\$ 3,000,000	\$ 3,500,041	\$ 3,093,290
Code Administration	\$ -	\$ -	\$ -	\$ 1,258,724	\$ 1,382,065
Community & Administrative Services	\$ 17,526,442	\$ 8,188,377	\$ 11,665,373	\$ 11,232,389	\$ 18,223,191
Community & Strategic Services	\$ 6,473,720	\$ 6,819,245	\$ 8,044,365	\$ 5,966,461	\$ 752,017
Community Support Services	\$ 20,629,509	\$ 19,473,619	\$ 23,677,642	\$ 33,674,310	\$ 48,119,395
Court Services	\$ 11,801,473	\$ 13,352,357	\$ 13,201,672	\$ 13,748,704	\$ 14,145,795
Environmental Protection	\$ 34,847,950	\$ 30,179,036	\$ 28,352,575	\$ 40,199,149	\$ 43,711,695
Facilities Management (Includes Capital)	\$ 25,217,283	\$ 50,211,747	\$ 92,316,733	\$ 50,500,740	\$ 48,701,754
Fire Rescue	\$ 40,191,237	\$ 41,647,136	\$ 62,254,031	\$ 76,157,380	\$ 94,283,549
General Government	\$ 3,868,388	\$ 4,222,262	\$ 4,527,025	\$ 5,788,904	\$ 6,469,704
Growth Management	\$ 5,223,060	\$ 5,608,903	\$ 6,141,314	\$ 6,474,306	\$ 6,745,129
Human Resources	\$ 1,285,943	\$ 1,747,889	\$ 1,917,470	\$ 1,896,526	\$ 2,428,241
Information & Telecommunication Services	\$ 5,954,157	\$ 6,485,947	\$ 6,886,867	\$ 6,964,802	\$ 10,655,106
Parks & Open Spaces	\$ 14,156,808	\$ 11,186,153	\$ 11,454,409	\$ 8,397,166	\$ 12,724,772
Public Works	\$ 25,285,123	\$ 34,168,179	\$ 43,946,185	\$ 61,184,707	\$ 61,605,081
Solid Waste and Resource Recovery	\$ 25,981,270	\$ 28,475,922	\$ 28,530,476	\$ 32,158,327	\$ 29,823,478
Non Departmental-Debt	\$ 23,680,294	\$ 24,869,726	\$ 33,246,760	\$ 34,863,076	\$ 37,551,993
Non Departmental-Reserves	\$ 50,505,732	\$ 62,841,300	\$ 68,958,975	\$ 75,815,565	\$ 79,587,585
Non Departmental-Replacement Funds	\$ 6,561,720	\$ 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	\$ 43,834,042
Non Departmental	\$ 37,590,085	\$ 37,110,473	\$ 58,729,830	\$ 66,865,375	\$ 38,071,223
<b>TOTAL BOCC</b>	<b>\$ 369,112,679</b>	<b>\$ 445,243,949</b>	<b>\$ 566,914,802</b>	<b>\$ 604,171,381</b>	<b>\$ 640,091,764</b>
	<b>FY21 Adopted</b>	<b>FY22 Adopted</b>	<b>FY23 Adopted</b>	<b>FY24 Adopted</b>	<b>FY25 Proposed</b>
Sheriff	\$ 95,630,169	\$ 100,278,025	\$ 109,102,955	\$ 120,959,125	\$ 132,815,897
Clerk of Courts	\$ 2,967,508	\$ 3,173,165	\$ 3,702,444	\$ 3,958,178	\$ 4,296,028
Property Appraiser	\$ 5,622,889	\$ 6,110,591	\$ 6,856,625	\$ 8,156,528	\$ 8,755,064
Tax Collector	\$ 5,517,931	\$ 5,756,274	\$ 6,309,207	\$ 6,821,643	\$ 7,977,876
Supervisor of Elections	\$ 4,831,698	\$ 5,587,708	\$ 5,913,726	\$ 9,664,110	\$ 9,094,439
Court Related Facilities	\$ 40,000	\$ 40,000	\$ 266,478	\$ 40,000	\$ 40,000
Alachua County Court Administration	\$ 1,797,503	\$ 1,816,914	\$ 1,701,654	\$ 1,894,084	\$ 2,206,793
States Attorney	\$ 452,829	\$ 468,789	\$ 537,147	\$ 794,705	\$ 777,003
Public Defender	\$ 276,238	\$ 282,357	\$ 326,066	\$ 337,379	\$ 354,452
Guardian Ad Litem	\$ 153,787	\$ 158,500	\$ 182,936	\$ 219,363	\$ 224,577
Regional Conflict Council	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>TOTAL Constitutionals</b>	<b>\$ 117,310,552</b>	<b>\$ 123,692,323</b>	<b>\$ 134,919,238</b>	<b>\$ 152,865,115</b>	<b>\$ 166,562,129</b>
<b>GRAND TOTAL</b>	<b>486,423,231</b>	<b>568,936,272</b>	<b>701,834,040</b>	<b>757,036,496</b>	<b>806,653,893</b>



# BUDGET FACTS

<b>BUDGET</b>	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.
<b>FISCAL YEAR</b>	Alachua County's Budget is based upon a fiscal year beginning October 1, 2024.
<b>STRATEGY</b>	The FY25 budget was developed based on the County's strategic priorities and department strategies. Departments strive to maintain service levels while seeking implementation of efficiencies.
<b>SHORT TERM GOALS</b>	<p><b>Living Wage Advancement:</b> Raising to \$18.00, exceeding state minimums.</p> <p><b>American Rescue Plan-Revenue Recovery</b> continue on-going projects to meet community needs.</p> <p><b>Apartments Redevelopment</b> including container housing and motel renovation for housing vulnerable residents.</p> <p><b>Affordable Housing Trust Fund:</b> Create sustainable affordable housing for homeowners.</p> <p><b>Central Receiving Program Development:</b> Establish immediate assessment and referral for crisis support.</p> <p><b>Climate Change Action Plan:</b> Engage stakeholders to reduce the county's carbon footprint and protect natural resources.</p> <p><b>Public-Private Economic Sustainability:</b> Develop sports facilities, clinics, and infrastructure to enhance economic growth.</p> <p><b>Integrated Sustainability and Equity Programming:</b> Address various aspects including food, criminal justice, gun violence and employment.</p> <p><b>Management of the One Cent surtax</b> for parks, land preservation, transportation and workforce housing.</p>
<b>LONG TERM PRIORITIES</b>	<p><b>Achieve Social and Economic Opportunity for All</b> <b>Provide for the Welfare and Protection of the Public</b> <b>Equitable and Resilient Community</b> <b>Address the Housing Gap</b> <b>Invest in and Protect Our Environment</b> <b>Accelerate Progress on Infrastructure</b></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.

FY24 POSITION ADJUSTMENTS (Activity Since 10-01-23)		
Fire	Convert 8 FF to 3 Driver Operators and 3 Lts. Eliminate 2 positions	(2.00)
CSS	Add 1.0 FTE Housing Strategic Development Coordinator	1.00
Fire	Add 3.0 FTE Firefighters for Parental Leave	3.00
Fire	Add 4.5 FTE for CORE Opioid Program	4.50
<b>Subtotal Additions</b>		<b>6.50</b>
<b>Subtotal Eliminations</b>		-
<b>TOTAL POSITION ADJUSTMENTS</b>		<b>6.50</b>
INTERNAL MOVEMENTS		
Code Administration	Move 2.0 FTE Code Officers To Solid Waste	(2.00)
Solid Waste Code	Move 2.0 FTE Code Officers From Code Administration	2.00
<b>TOTAL INTERNAL MOVEMENTS</b>		-
FY25 PROPOSED CHANGES TO POSITIONS		
Animal Resources	Dispatcher	1.00
Budget Fiscal Services Risk	Risk Specialist	1.00
Code Administration	Educational & Outreach Coordinator	1.00
Community & Administrative Services	Grant Specialist	1.00
Community & Administrative Services	Move Economic Development & Food Systems Manager to CAS	1.00
Community & Administrative Services	Move & Fund Sr. Economic Development Manager to CAS - Reclass to Sr. Office Director	1.00
Community & Administrative Services	Food Systems Manager	1.00
Community & Strategic Initiatives	Move Economic Development & Food Systems Manager to CAS	(1.00)
Community & Strategic Initiatives	Move & Fund Sr. Economic Development Manager to CAS - Reclass to Sr. Office Director	(1.00)
Court Services	First Appearance Pretrial Officer	1.00
Court Services	First Appearance Court Officers	2.00
Court Services	Electronic Monitoring Staff	3.00
Court Services	Community Services Court Compliance Specialist	1.00
EPD	Climate Specialist	1.00
EPD - Land	Preserve Ranger	1.00
EPD - Land	Sr. Planner for Agricultural Land Protection Program	1.00
Fire	Senior Fiscal Assistant	1.00
Fire	Network Specialist	1.00
Fire	Captain Logistics Officer	1.00
Growth Management	GIS Manager	1.00
Human Resources	Executive Director	1.00
Parks	Parks & Open Space Manager - Fund Vacant Position	-
Parks	Parks Maintenance Worker	1.00
Public Works	Remove FY24 Road Crew	(12.00)
Judicial	General Magistrate	1.00
Supervisor of Elections	IT Manager	1.00
Sheriff	Mental Health Co-responder	2.00
Sheriff	General Counsel	1.00
Sheriff	Benefits Coordinator	1.00
Sheriff	Civil Technician	1.00
Sheriff	Evidence Specialist	1.00
<b>TOTAL PROPOSED FY25</b>		<b>17.00</b>

<u>BOCC STAFF</u>	FY20 Adopted	FY21 Adopted	FY 22 Adopted	FY23 Adopted	FY24 Adopted	FY24 Adjusted	FY25 Proposed	FY25 Proposed Total
Animal Resources	-	38.00	38.00	39.00	39.00		1.00	40.00
Budget & Fiscal Services	28.00	56.00	56.00	59.00	54.00		1.00	55.00
Code Administration	-	-	-	-	11.00	-2.00	1.00	10.00
Community & Administrative Services	69.75	57.75	58.75	64.75	62.75		4.00	66.75
Community & Strategic Initiatives	-	14.00	20.00	22.00	7.00		-2.00	5.00
Community Support Services	57.00	56.50	63.50	82.00	87.00	1.00	0.00	88.00
Court Services	88.25	85.25	85.25	85.00	72.00		7.00	79.00
Environmental Protection	43.77	51.35	52.35	53.60	56.60		3.00	59.60
Facilities Management	46.30	44.30	44.30	42.30	56.30		0.00	56.30
Critical Facilities	-	13.00	14.00	15.00	0.00		0.00	0.00
Fire/Rescue	299.00	299.00	301.00	342.00	366.00	5.50	3.00	374.50
General Government	40.00	29.00	30.00	27.00	31.00		0.00	31.00
Growth Management	52.00	45.50	45.50	46.00	47.00		1.00	48.00
Human Resources	-	11.00	12.00	15.00	15.00		1.00	16.00
Information & Telecommunication Services	41.00	38.00	38.00	38.00	38.00		0.00	38.00
Parks & Open Spaces	31.01	16.50	16.50	19.50	20.00		1.00	21.00
Public Works	151.96	133.00	133.00	128.00	149.00	-2.00	-12.00	135.00
Solid Waste	66.40	64.00	64.00	64.00	62.00	2.00	0.00	64.00
<b>TOTAL BOCC STAFF</b>	<b>1014.44</b>	<b>1052.15</b>	<b>1072.15</b>	<b>1142.15</b>	<b>1173.65</b>	<b>4.50</b>	<b>9.00</b>	<b>1187.15</b>
<u>JUDICIAL &amp; CONSTITUTIONAL STAFF</u>								
Supervisor of Elections	14.00	14.00	15.50	15.50	19.50		1.00	20.50
Court Administration	14.00	14.00	14.00	14.50	15.00		1.00	16.00
Public Defender	1.00	1.00	1.00	1.00	1.00		0.00	1.00
Guardian Ad Litem	2.00	2.00	2.00	2.00	2.00		0.00	2.00
Sheriff	866.50	866.50	868.50	868.25	868.25	0.25	6.00	874.50
Clerk of Court	25.00	25.00	26.00	26.00	26.00		0.00	26.00
Property Appraiser	54.00	54.00	54.00	60.00	60.00		0.00	60.00
Tax Collector	81.00	81.00	81.00	81.00	81.00		0.00	81.00
<b>JUDICIAL &amp; CONSTITUTIONAL STAFF TOTAL</b>	<b>1057.50</b>	<b>1057.50</b>	<b>1062.00</b>	<b>1068.25</b>	<b>1072.75</b>	<b>0.25</b>	<b>8.00</b>	<b>1081.00</b>
<b>GRAND TOTAL</b>	<b>2071.94</b>	<b>2109.65</b>	<b>2134.15</b>	<b>2210.40</b>	<b>2246.40</b>	<b>4.75</b>	<b>17.00</b>	<b>2268.15</b>
Difference from Prior Year	57.44	37.71	24.50	76.25	36.00			21.75



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Alachua County  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

Executive Director



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

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**Alex Corona, Financial Management Analyst**

**Credits**

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**Takumi Sullivan, Communications**

**Erika Aenlle, Budget and Fiscal Services**

**Susie Funderburk, Budget and Fiscal Services**

**Brandon Pohja, Budget and Fiscal Services**

**Jennifer DiSanto, Fire Rescue**

**THANK YOU**

**A very special thank you to all County employees and the staff of the  
Constitutional and Judicial Offices for their assistance.**



# Consolidated Reports





## CONSOLIDATED REPORTS

The consolidated reports provide a comprehensive overview of the Alachua County's fiscal health, highlighting key metrics such as revenue, expenses, fund balance, and reserves.

**Revenue Analysis:** comprehensively outlines the County's income sources, including property taxes, grants, fees, and other revenues. It analyzes revenue trends, compares actual figures to budgeted amounts, and provides insights into financial performance. This section sheds light on income generation and the County's reliance on diverse revenue streams.

**Expense Breakdown:** A breakdown of expenses delineates how financial resources are allocated across different departments and programs offering transparency of fund allocation. Stakeholders evaluate spending priorities and efficiency.

**Reserve Analysis:** The report evaluates the adequacy of reserves in meeting short-term and long-term financial obligations. It assesses reserve levels against established policy thresholds, providing assurance of the County's ability to address contingencies and maintain fiscal sustainability. Moreover, reserve analysis may inform strategic decisions regarding reserve allocation and replenishment to mitigate financial risks effectively.

## FUND BALANCE

The Alachua County Budget Management Policy aligns with best financial practices by setting fund balance levels to address cash flow and emergencies. This is vital due to the delay in property tax revenues received two months after the fiscal year starts. Adequate fund balances prevent short-term borrowing needs in October and November, covering critical expenses like payroll and budget transfers without disruption.

Additionally, robust fund balances not only ensure operational stability but also signal fiscal health, acknowledged by bond rating agencies such as Fitch and Moody's. A healthy fund balance can improve bond ratings, demonstrating the County's dedication to financial prudence and facilitating better borrowing terms. This clarity emphasizes the significance of fund balances, promoting a transparent comprehension of the County's financial management.

Fund Balance depicts the County's fiscal position on the first day of a given fiscal year. Conversely, it can also be defined as the amount of revenue remaining from the previous fiscal year after all expenses are paid. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditure exceeds revenues, any existing fund balance from a prior year is reduced.

### CHANGES IN FUND BALANCE

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects

The fiscal year 2024-25 budget has \$241,056,418 appropriated fund balance, a 5.90% increase from prior fiscal year.

Fund Type	Fiscal Year 2023-24	Fiscal Year 2024-25	Difference	% Change
<b>General Fund</b>	\$ 71,238,405	\$ 49,639,253	\$ (21,599,152)	-43.51%
<b>MSTU Law Enforcement</b>	\$ 1,717,360	\$ 4,269,837	\$ 2,552,477	59.78%
<b>Special Revenue Fund</b>	\$ 58,071,105	\$ 59,690,739	\$ 1,619,634	2.71%
<b>Debt Service Fund</b>	\$ 20,734,623	\$ 21,824,026	\$ 1,089,403	4.99%
<b>Capital Fund</b>	\$ 39,673,913	\$ 67,689,635	\$ 28,015,722	41.39%
<b>Enterprise Fund</b>	\$ 9,378,563	\$ 6,570,700	\$ (2,807,863)	-42.73%
<b>Internal Service Fund</b>	\$ 31,782,395	\$ 30,942,483	\$ (839,912)	-2.71%
<b>Non Major Component Units</b>	\$ 429,745	\$ 429,745	\$ -	0.00%
<b>TOTAL</b>	<b>233,026,109</b>	<b>241,056,418</b>	<b>8,030,309</b>	<b>5.90%</b>

Fund	Explanation
<b>General Fund</b>	American Rescue Revenue Recovery Funds Expended
<b>MSTU Law Enforcement</b>	FY25 Estimate based upon Property Valuation
<b>Special Revenue Fund</b>	Covid Funds Expended and Addition of Radio Program related to Purchase
<b>Debt Service Fund</b>	Adjustment based upon 09-30-23 Balance Sheets
<b>Capital Fund</b>	Estimated Debt for Court Services Buildings and One Cent Surtax
<b>Enterprise Fund</b>	Standard Use of Fund Balance
<b>Internal Service Fund</b>	Standard Use of Fund Balance/Change in Computer Replacement
<b>Non Major Component Units</b>	Standard Use of Fund Balance

## ENDING FUND BALANCE by MAJOR FUND DESCRIPTION

Ending Fund Balance	FY25 Beginning Fund Balance	FY25 Revenues	FY25 Expenses	FY25 Reserves	FY25 Non Operating Uses	FY25 Ending Fund Balance
<b>General Fund</b>	\$ 77,029,132	\$ 253,887,943	\$ 288,176,135	\$ 15,351,061	\$ -	\$ 27,389,879
<b>MSTU - Law Enforcement</b>	\$ 6,003,146	\$ 34,775,899	\$ 35,122,589	\$ 3,923,147	\$ -	\$ 1,733,309
<b>Special Revenue</b>	\$ 90,714,215	\$ 132,371,133	\$ 192,047,667	\$ 24,409,840	\$ -	\$ 6,627,841
010 - Choices	\$ 3,739,978	\$ 115,935	\$ 857,590	\$ 585,743	\$ -	\$ 2,412,580
011 - MSBU - Fire	\$ 8,000,000	\$ 28,432,614	\$ 33,247,742	\$ 1,765,936	\$ -	\$ 1,418,936
120 - Career Source Region 9	\$ -	\$ 3,226,926	\$ 3,226,926	\$ -	\$ -	\$ -
148 - MSBU - Refuse Collection	\$ 2,818,480	\$ 7,618,795	\$ 7,511,113	\$ 1,926,162	\$ -	\$ 1,000,000
149 - Gas Tax	\$ 3,332,780	\$ 13,132,962	\$ 13,684,604	\$ 1,901,554	\$ -	\$ 879,584
154 - COVID 19 Relief	\$ 6,003,202	\$ -	\$ 6,003,202	\$ -	\$ -	\$ -
171 - Constitutional Officer - Sup of Elections	\$ -	\$ 4,262,384	\$ 4,262,384	\$ -	\$ -	\$ -
811 - Drug and Law Enforcement	\$ 1,069,550	\$ 675,107	\$ 1,744,657	\$ -	\$ -	\$ -
812 - Environmental	\$ 2,258,945	\$ 7,281,379	\$ 9,184,254	\$ 298,823	\$ -	\$ 57,247
813 - Court Related	\$ 755,406	\$ 1,120,947	\$ 1,392,480	\$ 53,084	\$ -	\$ 430,789
814 - Emergency Services	\$ 6,320,331	\$ 20,991,557	\$ 22,298,915	\$ 5,012,973	\$ -	\$ -
815 - Housing/Land Development	\$ 5,471,566	\$ 1,010,000	\$ 6,481,566	\$ -	\$ -	\$ -
816 - Community Services	\$ 654,236	\$ 1,550,948	\$ 2,195,184	\$ 10,000	\$ -	\$ -
817 - Tourism	\$ 6,382,140	\$ 7,110,976	\$ 8,806,612	\$ 4,686,504	\$ -	\$ -
818 - Other Special Revenues	\$ 15,909,826	\$ 1,099,134	\$ 17,008,960	\$ -	\$ -	\$ -
823 - SHIP	\$ 3,173,435	\$ 77,299	\$ 3,250,734	\$ -	\$ -	\$ -
826 - Capital Preservation	\$ 1,358,349	\$ -	\$ 665,166	\$ 264,478	\$ -	\$ 428,705
827 - Infrastructure Sales Surtax 1%	\$ 23,465,991	\$ 34,664,170	\$ 50,225,578	\$ 7,904,583	\$ -	\$ -
<b>Debt Service</b>	\$ 21,824,026	\$ 31,767,227	\$ 37,551,993	\$ 16,039,260	\$ -	\$ -
<b>Capital</b>	\$ 43,294,000	\$ 21,320,925	\$ 64,614,925	\$ -	\$ -	\$ -
820 - Other Capital Projects	\$ 34,494,000	\$ 9,805,403	\$ 44,299,403	\$ -	\$ -	\$ -
824 - Transportation	\$ 8,800,000	\$ 11,515,522	\$ 20,315,522	\$ -	\$ -	\$ -
<b>Enterprise</b>	\$ 14,391,742	\$ 26,396,574	\$ 26,837,458	\$ 6,360,948	\$ (322,132)	\$ 7,912,042
410 - Codes Enforcement	\$ 3,002,031	\$ 2,249,600	\$ 2,999,798	\$ 1,251,833	\$ -	\$ 1,000,000
821 - Solid Waste	\$ 11,389,711	\$ 24,146,974	\$ 23,837,660	\$ 5,109,115	\$ (322,132)	\$ 6,912,042
<b>Internal Service</b>	\$ 33,795,564	\$ 65,104,890	\$ 72,099,766	\$ 23,947,706	\$ -	\$ 2,852,982
500 - Computer Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501 - Self Insurance	\$ 7,379,975	\$ 6,387,945	\$ 10,857,061	\$ 2,910,859	\$ -	\$ -
503 - Fleet Management	\$ 357,567	\$ 6,849,775	\$ 6,885,909	\$ 321,433	\$ -	\$ -
504 - Telephone Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
506 - Vehicle Replacement	\$ 6,401,336	\$ 12,557,799	\$ 15,825,496	\$ 280,657	\$ -	\$ 2,852,982
507 - Health Insurance	\$ 19,656,686	\$ 39,309,371	\$ 38,531,300	\$ 20,434,757	\$ -	\$ -
<b>Discretely Presented Non-Major</b>	\$ 429,745	\$ 63,785	\$ 473,038	\$ 20,492	\$ -	\$ -
850 - Alachua County Housing Finance Authority	\$ 382,668	\$ 28,360	\$ 411,028	\$ -	\$ -	\$ -
855 - Murphree Law Library	\$ 47,077	\$ 35,425	\$ 62,010	\$ 20,492	\$ -	\$ -
<b>Grand Total</b>	\$ 287,481,570	\$ 565,688,376	\$ 716,923,571	\$ 90,052,454	\$ (322,132)	\$ 46,516,053

## REVENUES/SOURCES by MAJOR FUND DESCRIPTION

Revenues	FY23 Actuals	FY24 Adopted Budget	FY25 County Manager Budget
<b>General Fund</b>	\$ 266,261,946	\$ 296,647,984	\$ 303,527,196
<b>MSTU - Law Enforcement</b>	\$ 31,271,696	\$ 33,999,815	\$ 39,045,736
<b>Special Revenue</b>	\$ 170,108,451	\$ 198,946,954	\$ 216,457,507
010 - Choices	\$ 253,347	\$ 1,527,733	\$ 1,443,333
011 - MSBU - Fire	\$ 27,000,891	\$ 32,280,929	\$ 35,013,678
120 - Career Source Region 9	\$ 3,826,576	\$ 3,622,178	\$ 3,226,926
148 - MSBU - Refuse Collection	\$ 6,730,638	\$ 9,167,660	\$ 9,437,275
149 - Gas Tax	\$ 12,438,705	\$ 14,749,685	\$ 15,586,158
154 - COVID 19 Relief	\$ 52,716,458	\$ 8,900,000	\$ 6,003,202
171 - Constitutional Officer - Sup of Elections	\$ 3,634,158	\$ 4,832,055	\$ 4,262,384
811 - Drug and Law Enforcement	\$ 1,580,013	\$ 1,396,031	\$ 1,744,657
812 - Environmental	\$ 4,776,003	\$ 7,823,720	\$ 9,483,077
813 - Court Related	\$ 1,389,468	\$ 1,799,852	\$ 1,445,564
814 - Emergency Services	\$ 14,228,997	\$ 23,347,612	\$ 27,311,888
815 - Housing/Land Development	\$ 1,724,738	\$ 6,345,181	\$ 6,481,566
816 - Community Services	\$ 2,322,595	\$ 1,785,589	\$ 2,205,184
817 - Tourism	\$ 5,897,692	\$ 13,471,225	\$ 13,493,116
818 - Other Special Revenues	\$ 9,964,867	\$ 16,469,772	\$ 17,008,960
823 - SHIP	\$ 1,280,823	\$ 2,105,154	\$ 3,250,734
826 - Capital Preservation	\$ 293,543	\$ 991,644	\$ 929,644
827 - Infrastructure Sales Surtax 1%	\$ 20,048,940	\$ 48,330,934	\$ 58,130,161
<b>Debt Service</b>	\$ 34,265,920	\$ 49,801,327	\$ 53,591,253
<b>Capital</b>	\$ 61,777,405	\$ 60,370,703	\$ 64,614,925
820 - Other Capital Projects	\$ 46,349,435	\$ 44,685,611	\$ 44,299,403
824 - Transportation	\$ 15,427,970	\$ 15,685,092	\$ 20,315,522
<b>Enterprise</b>	\$ 22,182,271	\$ 33,878,671	\$ 32,876,274
410 - Codes Enforcement	\$ 2,157,365	\$ 4,151,631	\$ 4,251,631
821 - Solid Waste	\$ 20,024,906	\$ 29,727,040	\$ 28,624,643
<b>Internal Service</b>	\$ 50,443,803	\$ 82,901,937	\$ 96,047,472
500 - Computer Replacement	\$ 1,106,346	\$ 1,692,729	\$ -
501 - Self Insurance	\$ 6,448,672	\$ 13,766,175	\$ 13,767,920
503 - Fleet Management	\$ 4,802,363	\$ 7,292,792	\$ 7,207,342
504 - Telephone Service	\$ 824,049	\$ -	\$ -
506 - Vehicle Replacement	\$ 2,569,764	\$ 6,593,538	\$ 16,106,153
507 - Health Insurance	\$ 34,692,609	\$ 53,556,703	\$ 58,966,057
<b>Discretely Presented Non-Major</b>	\$ 147,126	\$ 489,105	\$ 493,530
850 - Alachua County Housing Finance Authority	\$ 114,468	\$ 411,028	\$ 411,028
855 - Murphree Law Library	\$ 32,658	\$ 78,077	\$ 82,502
<b>Grand Total</b>	\$ 636,458,617	\$ 757,036,496	\$ 806,653,893

## EXPENDITURES/USES by MAJOR FUND DESCRIPTION

Expenses	FY23 Actuals	FY24 Adopted Budget	FY25 County Manager Budget
<b>General Fund</b>	\$ 216,897,989	\$ 296,647,984	\$ 303,527,196
<b>MSTU - Law Enforcement</b>	\$ 28,960,943	\$ 33,999,815	\$ 39,045,736
<b>Special Revenue</b>	\$ 138,674,669	\$ 198,946,954	\$ 216,457,507
010 - Choices	\$ 752,922	\$ 1,527,733	\$ 1,443,333
011 - MSBU - Fire	\$ 23,925,291	\$ 32,280,929	\$ 35,013,678
120 - Career Source Region 9	\$ 3,815,526	\$ 3,622,178	\$ 3,226,926
148 - MSBU - Refuse Collection	\$ 6,299,007	\$ 9,167,660	\$ 9,437,275
149 - Gas Tax	\$ 11,155,630	\$ 14,749,685	\$ 15,586,158
154 - COVID 19 Relief	\$ 52,697,298	\$ 8,900,000	\$ 6,003,202
171 - Constitutional Officer – Sup. of Elections	\$ 3,634,158	\$ 4,832,055	\$ 4,262,384
811 - Drug and Law Enforcement	\$ 1,229,042	\$ 1,396,031	\$ 1,744,657
812 - Environmental	\$ 4,394,146	\$ 7,823,720	\$ 9,483,077
813 - Court Related	\$ 1,421,895	\$ 1,799,852	\$ 1,445,564
814 - Emergency Services	\$ 13,973,943	\$ 23,347,612	\$ 27,311,888
815 - Housing/Land Development	\$ 534,561	\$ 6,345,181	\$ 6,481,566
816 - Community Services	\$ 2,048,303	\$ 1,785,589	\$ 2,205,184
817 - Tourism	\$ 5,023,935	\$ 13,471,225	\$ 13,493,116
818 - Other Special Revenues	\$ 6,885,054	\$ 16,469,772	\$ 17,008,960
823 - SHIP	\$ 818,591	\$ 2,105,154	\$ 3,250,734
826 - Capital Preservation	\$ 49,982	\$ 991,644	\$ 929,644
827 - Infrastructure Sales Surtax 1%	\$ 15,386	\$ 48,330,934	\$ 58,130,161
<b>Debt Service</b>	\$ 32,913,345	\$ 49,801,327	\$ 53,591,253
<b>Capital</b>	\$ 24,893,747	\$ 60,370,703	\$ 64,614,925
820 - Other Capital Projects	\$ 21,684,105	\$ 44,685,611	\$ 44,299,403
824 - Transportation	\$ 3,209,642	\$ 15,685,092	\$ 20,315,522
<b>Enterprise</b>	\$ 24,442,241	\$ 33,878,671	\$ 32,876,274
410 - Codes Enforcement	\$ 2,150,413	\$ 4,151,631	\$ 4,251,631
821 - Solid Waste	\$ 22,291,828	\$ 29,727,040	\$ 28,624,643
<b>Internal Service</b>	\$ 43,989,725	\$ 82,901,937	\$ 96,047,472
500 - Computer Replacement	\$ 1,070,488	\$ 1,692,729	\$ -
501 - Self Insurance	\$ 6,620,234	\$ 13,766,175	\$ 13,767,920
503 - Fleet Management	\$ 5,496,048	\$ 7,292,792	\$ 7,207,342
504 - Telephone Service	\$ 1,146,165	\$ -	\$ -
506 - Vehicle Replacement	\$ 1,852,729	\$ 6,593,538	\$ 16,106,153
507 - Health Insurance	\$ 27,804,062	\$ 53,556,703	\$ 58,966,057
<b>Discretely Presented Non-Major</b>	\$ 29,718	\$ 489,105	\$ 493,530
850 - Alachua County Housing Finance Authority	\$ 619	\$ 411,028	\$ 411,028
855 - Murphree Law Library	\$ 29,100	\$ 78,077	\$ 82,502
<b>Grand Total</b>	\$ 510,802,378	\$ 757,036,496	\$ 806,653,893



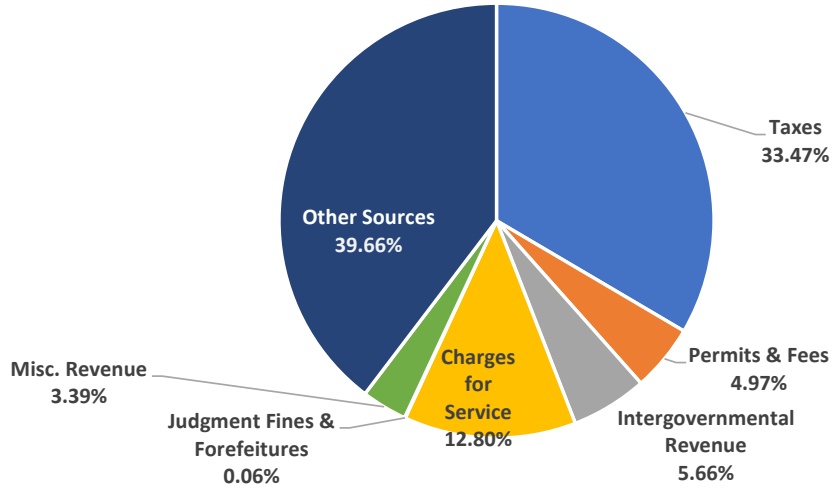
## RESERVES by MAJOR FUND DESCRIPTION

Reserves	FY23 Actuals	FY24 Adopted Budget	FY25 County Manager Budget
<b>General Fund</b>	-	\$ 12,132,826	\$ 15,351,061
<b>MSTU - Law Enforcement</b>	-	\$ 1,602,687	\$ 3,923,147
<b>Special Revenue</b>	-	\$ 24,867,168	\$ 24,409,840
010 - Choices	-	\$ 674,559	\$ 585,743
011 - MSBU - Fire	-	\$ 1,976,056	\$ 1,765,936
148 - MSBU - Refuse Collection	-	\$ 1,801,418	\$ 1,926,162
149 - Gas Tax	-	\$ 1,104,837	\$ 1,901,554
154 - COVID 19 Relief	-	\$ -	\$ -
811 - Drug and Law Enforcement	-	\$ -	\$ -
812 - Environmental	-	\$ 488,610	\$ 298,823
813 - Court Related	-	\$ 23,168	\$ 53,084
814 - Emergency Services	-	\$ 5,195,349	\$ 5,012,973
815 - Housing/Land Development	-	\$ -	\$ -
816 - Community Services	-	\$ 32,928	\$ 10,000
817 - Tourism	-	\$ 7,243,765	\$ 4,686,504
818 - Other Special Revenues	-	\$ -	\$ -
826 - Capital Preservation	-	\$ 326,478	\$ 264,478
827 - Infrastructure Sales Surtax 1%	-	\$ 6,000,000	\$ 7,904,583
<b>Debt Service</b>	-	\$ 14,876,251	\$ 16,039,260
<b>Capital</b>	-	\$ -	\$ -
820 - Other Capital Projects	-	\$ -	\$ -
824 - Transportation	-	\$ -	\$ -
<b>Enterprise</b>	-	\$ 5,326,042	\$ 6,360,948
410 - Codes Enforcement	-	\$ 1,481,323	\$ 1,251,833
821 - Solid Waste	-	\$ 3,844,719	\$ 5,109,115
<b>Internal Service</b>	-	\$ 25,229,495	\$ 23,947,706
500 - Computer Replacement	-	\$ 147,742	\$ -
501 - Self Insurance	-	\$ 4,272,463	\$ 2,910,859
503 - Fleet Management	-	\$ 2,940,719	\$ 321,433
504 - Telephone Service	-	\$ -	\$ -
506 - Vehicle Replacement	-	\$ 768,042	\$ 280,657
507 - Health Insurance	-	\$ 17,100,529	\$ 20,434,757
<b>Discretely Presented Non-Major</b>	-	\$ 12,192	\$ 20,492
850 - Alachua County Housing Finance Authority	-	\$ -	\$ -
855 - Murphree Law Library	-	\$ 12,192	\$ 20,492
<b>Grand Total</b>	-	\$ 84,046,661	\$ 90,052,454

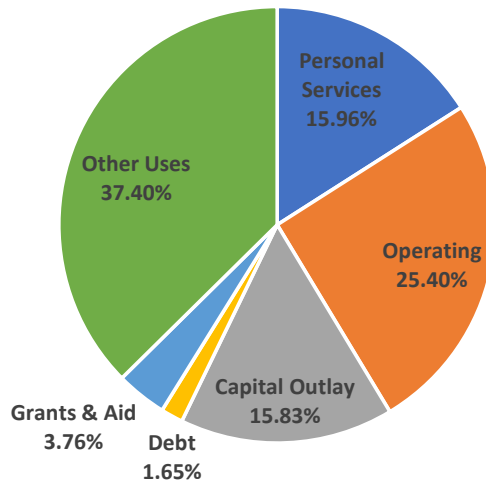
## SOURCES AND USES SUMMARY

FY25 Revenues & Expenses	FY23 Actuals	FY24 Adopted Budget	FY25 County Manager Budget
<b>Revenue</b>			
31 - Taxes	\$ 227,713,961	\$ 253,549,578	\$ 270,020,667
32 - Permits, Fees & Spec Assess	\$ 37,977,180	\$ 40,329,163	\$ 40,059,639
33 - Intergovernmental Revenue	\$ 98,910,887	\$ 36,006,922	\$ 45,621,246
34 - Charges for Services	\$ 87,518,141	\$ 92,571,940	\$ 103,220,539
35 - Judgments, Fines & Forfeit	\$ 590,258	\$ 458,000	\$ 499,350
36 - Miscellaneous Revenues	\$ 31,005,438	\$ 10,934,185	\$ 27,321,886
38 - Other Sources	\$ 152,742,753	\$ 323,186,708	\$ 319,910,566
<b>Revenue Total</b>	<b>\$ 636,458,617</b>	<b>\$ 757,036,496</b>	<b>\$ 806,653,893</b>
<b>Expenses</b>			
10 - Personal Services	\$ 98,124,079	\$ 115,444,882	\$ 128,759,443
20 - Operating Expenditures	\$ 141,415,392	\$ 190,403,406	\$ 204,910,959
30 - Capital Outlay	\$ 33,202,553	\$ 120,716,573	\$ 127,697,741
40 - Debt Service	\$ 12,488,447	\$ 11,210,315	\$ 13,276,822
50 - Grants and Aids	\$ 9,139,840	\$ 25,348,592	\$ 30,347,487
60 - Other Uses	\$ 216,432,067	\$ 293,912,728	\$ 301,661,441
<b>Expenses Total</b>	<b>\$ 510,802,378</b>	<b>\$ 757,036,496</b>	<b>\$ 806,653,893</b>

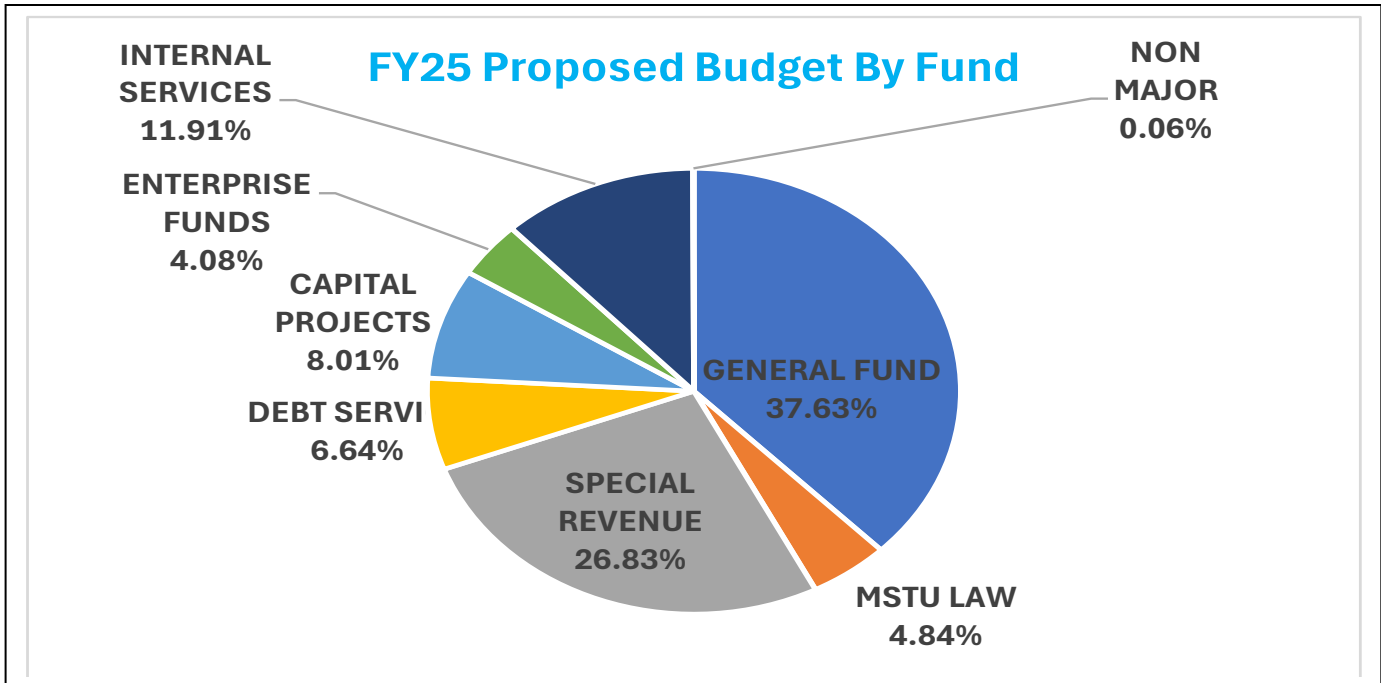
### FY25 Proposed Revenue By Source



### FY25 Proposed Expenses by Source



FY25 COUNTY MANAGER BUDGET	DISCRETELY PRESENTED								
	GENERAL	MSTU-LAW	OTHER	DEBT	CAPITAL	ENTERPRISE	INTERNAL	NON-MAJOR	GRAND
	FUND	ENFORCEMENT	SPEC. REV.	SERVICE	PROJECTS	FUNDS	SERVICE	COMPONENT	TOTAL
Total	FUND	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	UNITS	BUDGET
Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
<b>ESTIMATED REVENUES:</b>									
TAXES - AD VALOREM	\$ 168,390,549	\$ 32,554,443	\$ 51,530,533	\$ 9,036,204	\$ -	\$ -	\$ -	\$ -	\$ 261,511,729
OTHER	\$ 8,508,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,508,938
LICENSES AND PERMITS	\$ 370,000	\$ -	\$ 30,960,802	\$ -	\$ 200,500	\$ 8,528,337	\$ -	\$ -	\$ 40,059,639
INTERGOVERNMENTAL REVENUE	\$ 10,212,941	\$ -	\$ 18,158,305	\$ 15,000,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ 45,621,246
CHARGES FOR SERVICES	\$ 23,594,586	\$ 2,111,742	\$ 10,613,711	\$ 903,230	\$ -	\$ 14,008,382	\$ 51,953,463	\$ 35,425	\$ 103,220,539
FINES AND FORFEITURES	\$ 64,350	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499,350
MISCELLANEOUS REVENUE	\$ 10,453,481	\$ 81,000	\$ 589,913	\$ 137,330	\$ -	\$ 2,880,375	\$ 13,151,427	\$ 28,360	\$ 27,321,886
<b>TOTAL SOURCES:</b>	<b>\$ 221,594,845</b>	<b>\$ 34,747,185</b>	<b>\$ 112,288,264</b>	<b>\$ 25,076,764</b>	<b>\$ 2,450,500</b>	<b>\$ 25,417,094</b>	<b>\$ 65,104,890</b>	<b>\$ 63,785</b>	<b>\$ 486,743,327</b>
OPERATING TRANSFERS IN	\$ 30,643,098	\$ -	\$ 15,820,485	\$ 6,690,463	\$ 9,370,425	\$ 969,880	\$ -	\$ -	\$ 63,494,351
DEBT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ -	\$ -	\$ -	\$ 9,500,000
RECEIPTS FROM CONST. OFFICERS	\$ 1,650,000	\$ 28,714	\$ 4,262,384	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 5,950,698
USE OF FUND BALANCE	\$ 49,639,253	\$ 4,269,837	\$ 84,086,374	\$ 21,824,026	\$ 43,294,000	\$ 6,479,700	\$ 30,942,582	\$ 429,745	\$ 240,965,517
<b>TOTAL REVENUES TRANSFERS &amp; BALANCES:</b>	<b>\$ 303,527,196</b>	<b>\$ 39,045,736</b>	<b>\$ 216,457,507</b>	<b>\$ 53,591,253</b>	<b>\$ 64,614,925</b>	<b>\$ 32,876,274</b>	<b>\$ 96,047,472</b>	<b>\$ 493,530</b>	<b>\$ 806,653,893</b>
<b>EXPENDITURES</b>									
GENERAL GOVERNMENT	\$ 46,899,021	\$ 576,000	\$ 4,780,758	\$ 13,276,822	\$ 2,589,700	\$ -	\$ 72,099,766	\$ -	\$ 140,222,067
PUBLIC SAFETY	\$ 46,174,050	\$ 26,457	\$ 46,922,896	\$ -	\$ 10,664,846	\$ 2,999,798	\$ -	\$ -	\$ 106,788,047
PHYSICAL ENVIRONMENT	\$ 6,059,191	\$ -	\$ 46,183,945	\$ -	\$ -	\$ 22,667,780	\$ -	\$ -	\$ 74,910,916
TRANSPORTATION	\$ 3,708,567	\$ -	\$ 30,030,309	\$ -	\$ 19,751,768	\$ -	\$ -	\$ -	\$ 53,490,644
ECONOMIC ENVIRONMENT	\$ 12,835,474	\$ -	\$ 25,610,460	\$ -	\$ 500,000	\$ -	\$ -	\$ 411,028	\$ 39,356,962
HUMAN SERVICES	\$ 25,009,260	\$ -	\$ 3,326,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,335,924
CULTURE/RECREATION	\$ 4,608,699	\$ -	\$ 15,859,275	\$ -	\$ 444,846	\$ -	\$ -	\$ -	\$ 20,912,820
COURT RELATED	\$ 13,423,006	\$ -	\$ 1,898,634	\$ -	\$ 30,089,703	\$ -	\$ -	\$ 62,010	\$ 45,473,353
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,717,268</b>	<b>\$ 602,457</b>	<b>\$ 174,612,941</b>	<b>\$ 13,276,822</b>	<b>\$ 64,040,863</b>	<b>\$ 25,667,578</b>	<b>\$ 72,099,766</b>	<b>\$ 473,038</b>	<b>\$ 509,490,733</b>
RESERVES	\$ 15,351,061	\$ 3,923,147	\$ 24,409,840	\$ 16,039,260	\$ -	\$ 6,038,816	\$ 23,947,706	\$ 20,492	\$ 89,730,322
OPERATING TRANSFERS OUT	\$ 30,257,263	\$ 4,211,526	\$ 3,006,449	\$ 24,275,171	\$ 574,062	\$ 1,169,880	\$ -	\$ -	\$ 63,494,351
PAYMENTS TO CONST. OFFICERS	\$ 99,201,604	\$ 30,308,606	\$ 14,428,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,938,487
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 303,527,196</b>	<b>\$ 39,045,736</b>	<b>\$ 216,457,507</b>	<b>\$ 53,591,253</b>	<b>\$ 64,614,925</b>	<b>\$ 32,876,274</b>	<b>\$ 96,047,472</b>	<b>\$ 493,530</b>	<b>\$ 806,653,893</b>





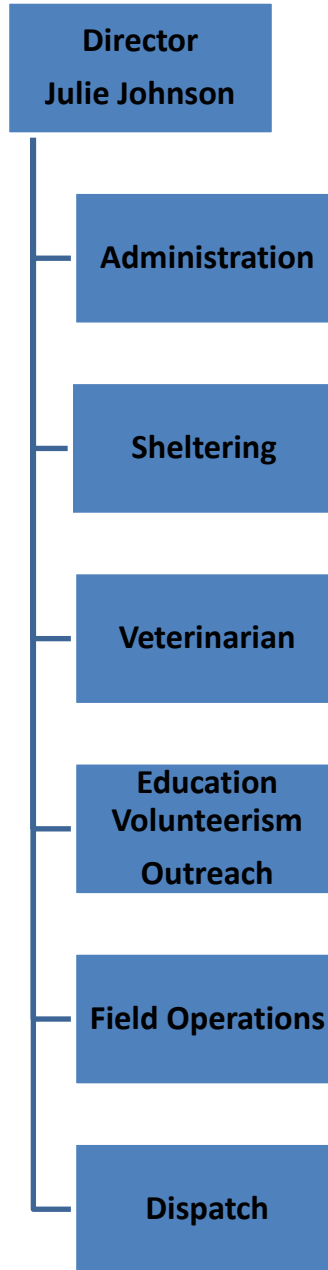
# Departments



# Animal Resources



# Animal Resources Department Narratives



<b>Animal Resources FTE</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
	36.5	38.97	38	38	39	39

# Animal Resources Department Narratives

## Mission Statement

The Department of Animal Resources' mission is to promote public safety for the welfare of citizens and animals. Animal Resources accomplishes this through education, adoption, sheltering, enforcement, and the rescue of animals that may be stray, injured, unwanted, neglected, or abused.

## Vision Statement

To promote the adoption of shelter pets, the welfare of animals, and the importance of the human-animal bond.

## Executive Summary

Animal Resources manages shelter operations for up to 5,000 cats and dogs annually and responds to about 8,000 animal-related incidents each year. The team collaborates with local animal welfare organizations, veterinarians, the UF College of Veterinary Medicine, and community volunteers.

Animal Resources enforces federal, state, and local laws, including rabies regulations and animal licensing requirements. They oversee programs for reunification, adoption, volunteering, and fostering across the county and organize events to promote animal welfare and community education.

With an on-staff veterinarian and medical team, along with a student clerkship from the UF College of Veterinary Medicine, Animal Resources provides medical care such as sterilizations, vaccinations, biosecurity, and post-operative care. The staff also conduct forensic exams, investigate animal cruelty cases, and assist in their prosecution.

## Program Descriptions

**Animal Resources Sheltering Program** provides temporary care, shelter, and rehabilitation for lost, abandoned, and surrendered animals, ensuring their well-being through medical care, behavioral support, and adoption services. By facilitating adoptions and offering comprehensive care, we aim to reduce homelessness and improve animal welfare, creating a compassionate community where animals are treated with respect.

**Veterinary Services Program** provides comprehensive medical care to ensure the health and well-being of animals through preventive, diagnostic, and therapeutic services. Offering high-quality care that enhances pets' lives and supports responsible ownership. Services include routine check-ups, vaccinations, spaying/neutering, emergency care, and specialized treatments. By promoting preventive care and advanced treatments, we aim to keep pets healthy and foster strong bonds with their families.



# Animal Resources Department Narratives

**Animal Resources Education, Volunteer, and Outreach Program's** mission is to promote responsible pet ownership, raise awareness about animal welfare issues, and encourage community involvement. The program offers education and public awareness campaigns to inform the public about proper animal care, the importance of spaying/neutering, and preventing animal cruelty. Volunteers play a crucial role by assisting with daily shelter operations, participating in outreach events, and providing foster care for animals in need. Through community partnerships, events, and volunteer opportunities, we strive to create a supportive network that benefits both animals and people.

**Animal Resources Field Operations Program** is committed to protecting public health and safety while ensuring the welfare of animals within the community by responding to reports of stray, injured, or dangerous animals, enforcing local animal control laws, and conducting investigations of animal cruelty and neglect. Field officers work diligently to rescue animals in distress, reunite lost pets with their owners, and educate the public on responsible pet ownership. We also collaborate with law enforcement and other agencies to address issues such as wildlife management and disaster response involving animals.

**Animal Resources Dispatch Program** is the critical communication hub for coordinating timely responses to animal-related incidents. Ensure efficient and effective dispatching of field officers to handle emergencies, including stray, injured, or dangerous animals, as well as cases of animal cruelty or neglect. The dispatch team operates a 24/7 line, receiving and prioritizing calls from the public, local authorities, and other agencies.

## FY 2024 Major Priorities

### Infrastructure

- Continue facility improvements such as covers over the play yards, astroturf with splash pad installation, and minimize invasive pests.
- Continue activities towards building/acquiring and opening a new Animal Resources facility.

### Public Safety

- Strengthen law enforcement partnerships to increase quicker response when needed.

### Social and Economic Opportunity

- Continue to make operational improvements and implement departmental policy and procedures that will not only raise the quality of care for our animals and the quality of service to our citizens but also increase productivity and efficiency.

## **Animal Resources Department Narratives**

- Continue to support and conduct regularly scheduled Animal Advisory Committee meetings.
- Work with Land Conservation and Management to mitigate fire risk in the wooded areas surrounding the current Animal Resources facility.

### **Significant Budget Variances**

The FY25 County Manager Budget includes 1.0 FTE Dispatcher position.

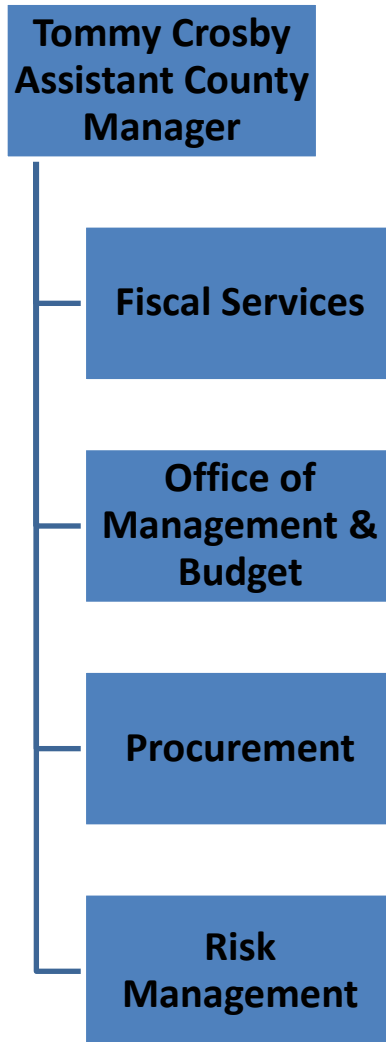
## Animal Resources

	FY23 Actuals	FY24 Adopted Budget	FY25 County Manager Budget
<b>Revenue</b>			
31 - Taxes	\$ -	\$ -	\$ -
33 - Intergovernmental Revenue	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 118,279.99	\$ 120,300.00	\$ 122,950.00
35 - Judgments, Fines & Forfeit	\$ -	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 25,214.72	\$ 3,000.00	\$ 3,000.00
38 - Other Sources	\$ -	\$ 2,500.00	\$ 2,500.00
<b>Revenue Total</b>	<b>\$ 143,494.71</b>	<b>\$ 125,800.00</b>	<b>\$ 128,450.00</b>
 <b>Expenses</b>			
10 - Personal Services	\$ 2,249,512.68	\$ 2,818,946.00	\$ 3,156,399.00
20 - Operating Expenditures	\$ 713,953.48	\$ 728,607.00	\$ 754,946.00
30 - Capital Outlay	\$ 11,700.00	\$ 1,000,000.00	\$ 1,146,600.00
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 2,975,166.16</b>	<b>\$ 4,547,553.00</b>	<b>\$ 5,057,945.00</b>

# Budget and Fiscal Services



## Budget and Fiscal Services Department Narratives



<b>Budget &amp; Services</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Total FTE</b>	<b>26</b>	<b>26</b>	<b>55</b>	<b>58</b>	<b>59</b>	<b>54</b>
<b>Fiscal Services</b>	0	0	30	30	30	26
<b>OMB</b>	9	9	8	11	12	11
<b>Procurement</b>	10	10	10	10	10	10
<b>Risk Management</b>	7	7	7	7	7	7

# Budget and Fiscal Services Department Narratives

## Mission Statement

The Department of Budget and Fiscal Services' mission is to facilitate the optimal use of County government resources through budgeting, operational performance, procurement and contract administration, risk management and employee benefit services, business systems administration, facilitate and support of county-wide broadband, Cenergistics contract administration, and countywide fiscal services support. Budget and Fiscal Services also oversees the functions of the department of Facilities Management.

## Vision Statement

Ensure quality customer service, transparency, and fiscal accountability for all stakeholders.

## Executive Summary

Budget and Fiscal Services manages the activities of Management and Budget, Procurement and Contracts, Risk Management, Operational Performance Management, Business Systems Administration, and provides oversight to fiscal staff and fiscal services for most departments under the Board of County Commissioners.

Budget and Fiscal Services facilitates the optimal use of County government resources, guides future operational decisions, and assists the County Manager to identify opportunities to better serve our customers and citizens. Ultimately, the budget as presented by the County Manager and adopted by the Board of County Commissioners is an organizational expression of community and agency priorities. The Budget and Fiscal Services staff are committed to the County's mission of providing responsive service to citizens and responsible stewardship of County resources.

## Program Descriptions

**Fiscal Services** is responsible for the support of the County Department's fiscal operations, ensuring the effective use of public funds through comprehensive budget preparation, financial reporting, revenue collection, and expenditure management.

**Office of Management and Budget (OMB)** is tasked with overseeing the county's financial planning and resource allocation. It develops and manages the annual budget, conducts financial forecasting, and monitors expenditures to ensure fiscal responsibility. The OMB prepares financial reports, analyzes budget performance, and provides recommendations to optimize resource use. It collaborates with county departments to align budgetary allocations with strategic priorities and ensures compliance with financial regulations. The office aims to enhance financial transparency, accountability, and sustainability, supporting effective governance and the delivery of public services.

# Budget and Fiscal Services

## Department Narratives

**Procurement** manages the county's procurement program by contracting goods and services, including professional services and construction. This program consists of all the steps leading to determination of appropriate solicitation and contract type, selection of contractor/vendor, negotiation and award of contract, and numerous other administrative actions.

**Risk Management** is responsible for identifying, assessing, and mitigating risks to county operations, assets, and employees. It develops and implements policies and procedures to manage risks related to public safety, financial losses, legal liabilities, and property damage. Oversight of insurance programs, conducts risk assessments, manages claims and litigation, and ensures compliance with health and safety regulations. Additionally, it provides training and resources to county departments to promote risk awareness and prevention, aiming to minimize the impact of adverse events and ensure the continuity of county services.

### FY 2024 Major Priorities

#### All Other Mandatory and Discretionary Services

- Create contract closeout documents process to complete the procurement cycle and report back the outcomes of active contract agreements. – Procurement
- Implement electronic timesheet/timekeeping system to improve accuracy in project time allocation and improve resource management. – Business Systems Administration
- Create a budget dashboard to be published to the web for increased transparency. – Management and Budget
- Continue and enhance monthly and quarterly county department budget meetings to ensure progress in service delivery and effective and efficient utilization of budget resources. – Management and Budget
- Open an Employee Pharmacy. – Risk Management
- Evaluate and revamp the County's Driver Safety/Training Program. – Risk Management
- Develop and implement a vehicle camera program. - Risk Management
- Work with operational departments to implement audit recommendations and close out, as appropriate, operational audits; evaluate future audit priorities and develop scope of work to bid the highest priority audit(s). – Operational Performance
- Facilitate the transition of the Alachua County Citizens Academy to the Community Outreach program. – Operational Performance

#### Infrastructure

- Support Information & Telecommunications Services in the procurement of a new phone system for the Alachua County Jail to reduce the costs to Alachua County and its citizens. - Procurement

# **Budget and Fiscal Services Department Narratives**

## **Significant Budget Variances**

The FY25 County Manager Budget includes 1.0 FTE Risk Specialist position.



## Budget and Fiscal Services

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 5,200,617.69	\$ 5,957,780.00	\$ 5,862,945.00
36 - Miscellaneous Revenues	\$ 1,248,054.61	\$ 525,000.00	\$ 525,000.00
38 - Other Sources	\$ -	\$ 7,283,395.00	\$ 7,379,975.00
<b>Revenue Total</b>	<b>\$ 6,448,672.30</b>	<b>\$ 13,766,175.00</b>	<b>\$ 13,767,920.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 5,299,960.24	\$ 5,328,308.00	\$ 6,437,287.00
20 - Operating Expenditures	\$ 5,974,626.91	\$ 9,384,279.00	\$ 10,861,931.00
30 - Capital Outlay	\$ -	\$ -	\$ -
40 - Debt Service	\$ 139,136.57	\$ -	\$ -
50 - Grants and Aids	\$ -	\$ -	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 11,413,723.72</b>	<b>\$ 14,712,587.00</b>	<b>\$ 17,299,218.00</b>

# Career Source



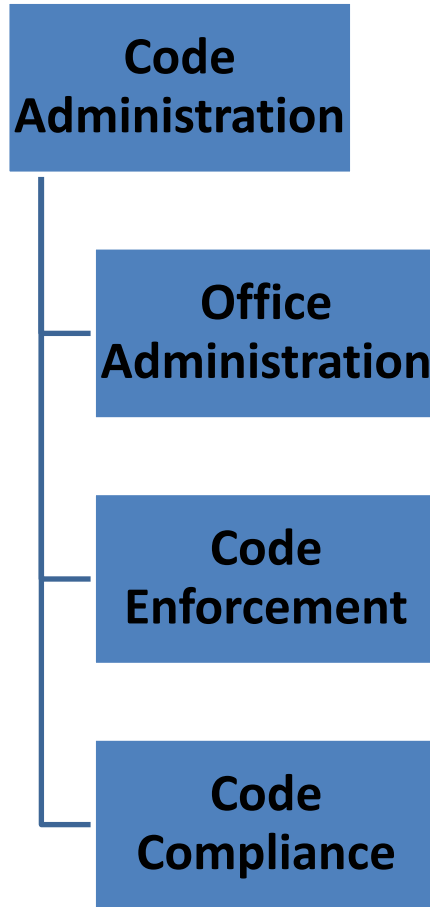
## Career Source

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ 3,818,148.78	\$ -	\$ 3,226,926.00
34 - Charges for Services	\$ 2,825.51	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 5,601.31	\$ -	\$ -
38 - Other Sources	\$ -	\$ 3,622,178.00	\$ -
<b>Revenue Total</b>	<b>\$ 3,826,575.60</b>	<b>\$ 3,622,178.00</b>	<b>\$ 3,226,926.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 1,635,586.42	\$ 2,722,547.00	\$ 3,093,290.00
20 - Operating Expenditures	\$ 1,512,867.22	\$ 777,494.00	\$ -
40 - Debt Service	\$ 155,561.28	\$ -	\$ -
50 - Grants and Aids	\$ 511,511.56	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 3,815,526.48</b>	<b>\$ 3,500,041.00</b>	<b>\$ 3,093,290.00</b>

# Code Administration



# Code Administration Department Narratives



Code Enforcement FTE	FY19	FY20	FY21	FY22	FY23	FY24
	0	0	10	16	16	11

# Code Administration Department Narratives

## Mission Statement

We enhance the quality of life by improving the health, safety, and welfare of our community, by assisting all who live, work, or visit Alachua County.

## Vision Statement

Our goal is to provide highly trained personnel who will work closely with our citizens and cities to enforce Florida Statute 162 and local codes to achieve voluntary compliance. We will administer fair and unbiased treatment to the citizens of Alachua County, and work in partnership with our community to provide timely responses in order to promote a healthy environment.

## Executive Summary

The County Code Administration Office is dedicated to maintaining and enforcing local regulations that ensure the safety, health, and welfare of the community. Our office oversees various aspects of county operations, including building inspections, code compliance, zoning, and environmental regulations.

## Program Descriptions

**Codes Administration** provides highly trained personnel who work closely with the citizens, as well as local governmental agencies to enforce Florida Statute 162 and other related codes to achieve voluntary compliance. Fair and unbiased treatment is provided to the citizens of Alachua County by ensuring timely and professional response to promote a healthy living environment.

**Special Magistrate Hearing** - If the property owner does not comply within the time specified in the NOV, the case will be heard by the Code Administration Special Magistrate. If the Special Magistrate adjudicates the property owner guilty of the violation, and the property owner does not come into compliance within the specified timeframe, the Special Magistrate may assess fines up to \$1,000 per day for the first offense(s), and up to \$5,000 per day for a repeat violation. Failure to comply with the Special Magistrate's legal order may result in further fines, liens, or foreclosures.

## FY 2024 Major Priorities

### All Other Mandatory and Discretionary Services

- Cross train all code officers so Codes Administration can be more effective and responsive. Cross training will also afford the officers the opportunity to expand their knowledge and skillset as team members.

# Code Administration Department Narratives

## Social and Economic Opportunity

- Work closely with Gainesville Alachua County Association of Realtors and develop a list of landlords and rental properties in Alachua County, to work proactively with the property owners, property managers, and tenants.
- Work alongside the property owners and tenants in the SWAG area, to educate and guide them in the proper disposal of household garbage, yard waste, and recycling.

## Significant Budget Variances

The FY25 County Manager Budget includes 1.0 FTE Educational and Outreach Coordinator position.

## Code Administration

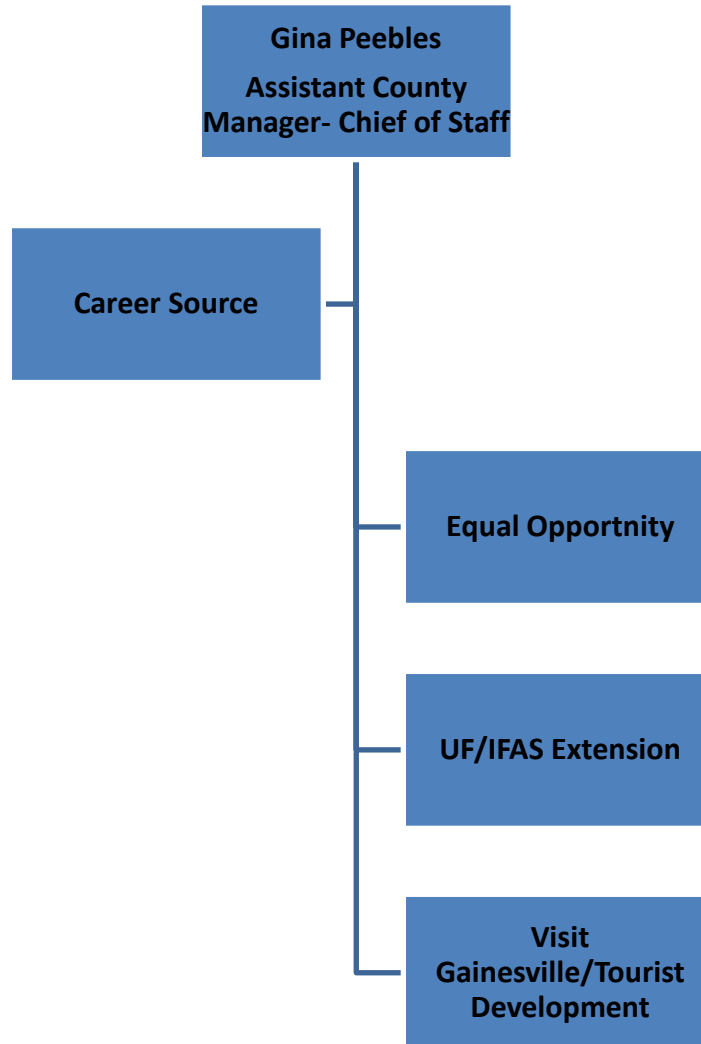
	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
32 - Permits, Fees & Spec Assess	\$ 51,184.00	\$ -	\$ 50,000.00
34 - Charges for Services	\$ -	\$ -	\$ -
35 - Judgments, Fines & Forfeit	\$ 134,347.71	\$ 18,000.00	\$ 57,000.00
36 - Miscellaneous Revenues	\$ -	\$ -	\$ -
38 - Other Sources	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 185,531.71</b>	<b>\$ 18,000.00</b>	<b>\$ 107,000.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 905,132.32	\$ 855,914.00	\$ 1,006,787.00
20 - Operating Expenditures	\$ 165,482.83	\$ 357,810.00	\$ 375,278.00
30 - Capital Outlay	\$ -	\$ 45,000.00	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 1,070,615.15</b>	<b>\$ 1,258,724.00</b>	<b>\$ 1,382,065.00</b>



# Community and Administrative Services



## Community and Administrative Services Department Narratives



Community & Administrative Services FTE	FY19	FY20	FY21	FY22	FY23	FY24
<b>Total FTE</b>	<b>22.75</b>	<b>22.75</b>	<b>22.75</b>	<b>54.75</b>	<b>61.75</b>	<b>62.75</b>
<b>Equal Opportunity</b>	4.75	4.75	4.75	4.75	4.75	4.75
<b>UF/IFAS Extension</b>	10	10	10	10	10	10
<b>Visit Gainesville/Tourist Development</b>	8	8	8	9	9	10
<b>Career Source</b>	0	0	0	31	38	38

# Community and Administrative Services Department Narratives

## Mission Statement

Alachua County's mission is to provide responsive service to citizens and responsible stewardship of county resources for current and future generations.

## Vision Statement

Community and Administrative Services is committed to providing the highest level of citizen-focused service.

## Executive Summary

The Community and Administrative Services Department provides internal and external customer service, through oversight of CareerSource North Central Florida, Equal Opportunity, UF/IFAS Extension Services, and Visit Gainesville-Alachua County, FL as well as the departments of Information & Telecommunications Services and Parks and Open Space.

## Program Description

**Equal Opportunity** promotes diversity, equity, and inclusion within the county's workforce and public services. It ensures compliance with federal, state, and local anti-discrimination laws, addressing issues related to race, gender, disability, and other protected categories. The program conducts training, investigates complaints, and implements affirmative action plans to foster a fair and inclusive work environment. Additionally, it collaborates with county departments to eliminate barriers and enhance access to opportunities for all residents, striving to create an equitable community where everyone can succeed.

**Visit Gainesville/Tourism Office** promotes and develops local tourism to boost economic growth and community engagement. It markets the county's attractions, events, and cultural heritage to attract visitors, supporting local businesses through tourism initiatives. The office collaborates with stakeholders to implement tourism strategies, provides resources to tourists, and organizes events showcasing the county's unique offerings. By fostering a vibrant tourism sector, the office aims to increase local revenue, create jobs, and enhance the visitor experience while preserving the county's cultural and natural assets.

**UF/IFAS Cooperative Extension** provides practical research-based education and consultation to address local needs in the areas of agriculture, horticulture, natural resources, family and consumer sciences, and 4-H youth development. Teaching sustainable agriculture, environmental and family resources management reduces the use of water and energy and increases the health and economic viability of local communities.

# Community and Administrative Services Department Narratives

**Career Source of North Central Florida** advances policies and initiatives to increase the prosperity of workers and employers, reduce welfare dependency, increase economic self-sufficiency, and enhance worker productivity and business competitiveness.

## **FY 2024 Major Priorities**

### **All Other Mandatory and Discretionary Services**

- The County will assist CareerSource NCF with the anticipated consolidation with District VII, thereby removing CareerSource NCF as a program under the Alachua County Board of County Commissioners. – Career Source

### **Environment**

- The UF/IFAS Extension office continues to educate citizens on water quality and quantity through Florida Friendly Landscaping and Agricultural Best Management Practices. UF/IFAS Extension Alachua County

### **Social and Economic Opportunity**

- Conduct an ADA/Title VI assessment of county programs and services (review equal opportunity/equal access for individuals with disabilities and meaningful access for individuals with limited English proficiency). – Equal Opportunity
- Collaborate with the County's Procurement Division on proposed revisions to the Small Business Enterprise (SBE) Program. – Equal Opportunity
- The UF/IFAS Extension Alachua County Office will continue to provide scientific information to the citizens in the areas of agriculture, family & consumer sciences, and 4-H youth development through virtual and face-to-face programming. - UF/IFAS Extension Alachua County
- The UF/IFAS Extension Office will provide research-based information and programs to citizens in FY2024. - UF/IFAS Extension Alachua County
- Develop the new Visit Gainesville, Alachua County website. Visit Gainesville-Alachua County, FL
- Advance tourism research to inform new marketing initiatives and strategies. Visit Gainesville-Alachua County, FL
- Create a plan for increased community engagement and coordination of arts, nature, and culture organizations. Visit Gainesville-Alachua County, FL

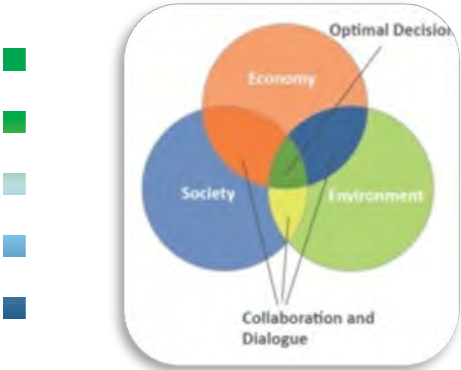
### **Significant Budget Variances**

The FY25 Budget includes 1.0 FTE Grant Specialist and Economic Development is moved from Community and Strategic Initiatives for the combined initiative with Tourism which will include 1.0 FTE Senior Office Director and 1.0 FTE Food Services Manager.

## Community and Administrative Services

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ 7,960,402.68	\$ 9,000,000.00	\$ 9,500,000.00
33 - Intergovernmental Revenue	\$ 2,328,566.11	\$ 7,000.00	\$ 6,500.00
34 - Charges for Services	\$ 59,080.00	\$ 65,000.00	\$ 65,000.00
36 - Miscellaneous Revenues	\$ 691,493.37	\$ 199,200.00	\$ 199,200.00
38 - Other Sources	\$ 2,662,884.00	\$ 11,774,729.00	\$ 10,673,350.00
<b>Revenue Total</b>	<b>\$ 13,702,426.16</b>	<b>\$ 21,045,929.00</b>	<b>\$ 20,444,050.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 1,730,594.35	\$ 2,118,288.00	\$ 2,734,500.00
20 - Operating Expenditures	\$ 1,905,430.94	\$ 2,306,241.00	\$ 2,611,092.00
30 - Capital Outlay	\$ 13,117,388.89	\$ 1,500,000.00	\$ 1,500,000.00
40 - Debt Service	\$ -	\$ -	\$ -
50 - Grants and Aids	\$ 6,800,691.31	\$ 8,008,394.00	\$ 8,942,441.00
60 - Other Uses	\$ 1,020,329.00	\$ 2,617,180.00	\$ 2,435,158.00
<b>Expenses Total</b>	<b>\$ 24,574,434.49</b>	<b>\$ 16,550,103.00</b>	<b>\$ 18,223,191.00</b>

# Community and Strategic Initiatives



# Community and Strategic Initiatives Department Narratives

## Mission Statement

The Department of Community and Strategic Initiatives' mission is to promote sustainable, equitable, and economically resilient communities through innovative solutions and inclusive engagement.

## Vision Statement

Community and Strategic Initiatives is committed to providing the highest level of citizen-focused service and a future where all Alachua County residents can thrive in a sustainable, equitable, and economically resilient community.

## Executive Summary

Community and Strategic Initiatives Department provides internal and external customer service, through Sustainability, Equity, and Economic Development Strategy (SEEDS):

**Sustainability:** Protecting Alachua County's resources and preparing for climate change through mitigation and adaptation.

**Equity:** Recognizes that sustainable, long-term solutions require addressing inequities and root causes of struggle, suffering, and oppression.

**Economic Development:** works to grow opportunities for all residents to have an improved quality of life, meaningful work, and a shared stake in the community.

**Innovation:** Balance stable, sustainable development with innovative, creative thinking to achieve county priorities.

**Inclusiveness:** Engages with all residents, especially marginalized community members and leaders, to ensure that everyone has a voice in shaping the future of Alachua County.

## Program Description

**Sustainability** staff support protecting Alachua County resources and preparing for climate change through mitigation and adaptation, such as reducing energy consumption, promoting renewable energy, moving Alachua County towards a Zero Waste community, preparing for climate emergencies, and managing special projects and assignments.

**Equity and Outreach** staff provide enhanced quality of life, generate diverse economic growth, create vital partner projects with marginalized community members and leaders, and create equitable access to resources and services for all Alachua County residents.

**Economic Development** staff grow vibrant and resilient opportunities for all residents to have an improved quality of life, meaningful work, and a shared stake in the community. This economic outcome is achieved by:

Supporting private sector innovation and entrepreneurship.

# Community and Strategic Initiatives Department Narratives

Connecting people and businesses with county programs and departments.  
Expanding collaboration between the county and other stakeholders to provide sustainable and equitable economic improvement.

## FY 2024 Major Priorities

### All Other Mandatory and Discretionary Services

- SEEDS continues to seek grant funding for various initiatives affiliated with the EMPOWER Project, a coalition of County, City, and community groups focused on ensuring our most marginalized residents are not left behind in the green energy revolution.

### Environment

- Sustainability is working with Solid Waste & Resource Recovery and Procurement to develop a comprehensive sustainable procurement policy for the county's procurement practices. During FY24, this policy will be created, workshopped, and implementation will begin (pending Board approval).
- In collaboration with the Environmental Protection Department, the Sustainability Office is working to turn the Climate Vulnerability Analysis into a Climate Action Plan. We are currently assembling County and City staff groups that correspond to the vulnerability areas identified in the analysis. These groups will develop draft versions of a plan and present them to the Citizen Climate Advisory Committee and to the Board, with final drafts planned for October 2024.
- Equity Office is working with Environmental Protection to infuse equity within the Climate Action Plan and its sub-elements to contribute to the presentation to the Board in October 2024.

### Housing

- The Equity Office will complete the Farmworker Housing Community Engagement Pilot and make recommendations to the Board of County Commissioners and Growth Management in FY 2024. We aim to improve and support Alachua County's focus on farmers, local food, and housing.

### Social and Economic Opportunity

- Food System Project Management – Oversee and bring back regular Board updates on all Food System-related professional service agreements: Fresh Food Pathways, Small Farmer Grants, and Food System Workforce Development. Where practical, integrate these results in a fully updated web-based Food Systems GIS Map.



## Community and Strategic Initiatives Department Narratives

- EcoLoop Program Management – Bring to the Board at least one proposal suitable for lease negotiations, present the proposal to EDAC and EPAC BoCC advisory boards, negotiate a long-term lease, and assist, if needed, with County support for using industrial development revenue bonds.
- The Equity Office will launch the Equity Advisory Council in FY 2024 to work with the Core Strategic Leadership Team to create an inclusive process that gets every voice heard. This Council will provide its first update to the Board in May 2024.

### Social and Economic Opportunity; Housing; Environment

- The Alachua County Energy Efficiency Program is beginning its second pilot in FY24. Program staff and community partners will be working to improve outreach, answer questions, and move our applicants through the upgrade phase.

### Significant Budget Variances

FY25 County Manager Budget, Economic Development is being moved to Community and Administrative Services.

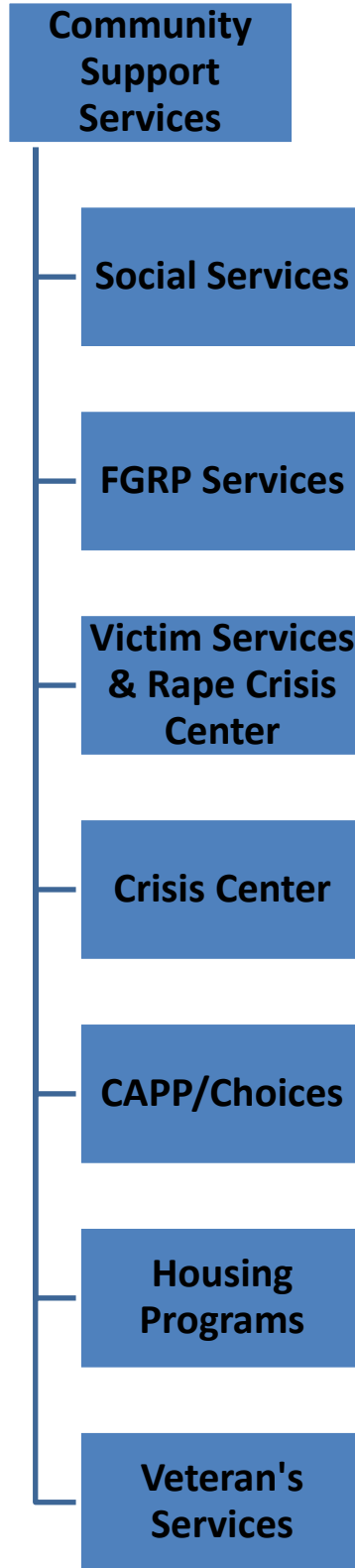
## Community and Strategic Initiatives

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
36 - Miscellaneous Revenues	\$ -	\$ -	\$ -
38 - Other Sources	\$ -	\$ 87,017.00	\$ 74,000.00
<b>Revenue Total</b>	<b>\$ -</b>	<b>\$ 87,017.00</b>	<b>\$ 74,000.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 327,556.02	\$ 269,692.00	\$ 310,320.00
20 - Operating Expenditures	\$ 38,690.08	\$ 262,744.00	\$ 262,294.00
30 - Capital Outlay	\$ 699,067.33	\$ 116,311.00	\$ 179,403.00
50 - Grants and Aids	\$ 8,490.43	\$ -	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 1,073,803.86</b>	<b>\$ 648,747.00</b>	<b>\$ 752,017.00</b>

# Community Support Services



# Community Support Services



Community Support Services FTE	FY19	FY20	FY21	FY22	FY23	FY24
	50	57	56.5	63.5	82	87

# Community Support Services

## Mission Statement

The Department of Community Support Services' mission is to be a place of hope and support where individuals are seen, voices are heard, wounds are healed, and people are strengthened.

## Vision Statement

Department of Community Support Services (DCSS) will be recognized as a community partner and leader in program innovation by providing unparalleled access to premier health and human services, which support the sustainable wellbeing of all citizens.

## Executive Summary

Department of Community Support Services (DCSS) is funded and administered by the Board of County Commissioners (BoCC) and is responsible for addressing the health and human service needs of the residents of Alachua County. Department of Community Support Services is dedicated to enhancing the wellbeing of individuals, families, and communities. It provides essential services through its programs and partnerships with Non-Governmental Organizations, government agencies, and community organizations. Supports families in poverty, homeless individuals, crime survivors, those in emotional distress, children and youth in crisis, low-income seniors, and veterans. The department develops care systems, leads service initiatives, and coordinates support for the county's most vulnerable residents.

## Program Description

**Community Agency Partnership Program (CAPP)** collaborates with local nonprofit organizations to address critical community needs such as healthcare, housing, and education. By providing funding and resources, CAPP empowers these agencies to enhance their services and improve the quality of life for residents. Through this partnership, the program fosters a stronger, more resilient community by ensuring that essential support is accessible to those in need.

**Community Health Offering Innovative Care & Educational Services (CHOICES)** program provides low-cost health services to uninsured residents, focusing on preventive care and chronic disease management. Through partnerships with local healthcare providers, the program offers medical, dental, and mental health services to improve overall community health. CHOICES aims to reduce health disparities by ensuring access to essential care for vulnerable populations.

## Community Support Services

**Community Stabilization Program (CSP)** offers financial assistance and support services to residents facing housing instability due to emergencies or economic hardships. By providing temporary rental assistance, utility payments, and case management, the program helps individuals and families maintain stable living conditions. This initiative aims to prevent homelessness and promote long-term self-sufficiency for vulnerable community members.

**Crisis Center** provides 24/7 crisis and suicide intervention services to individuals in emotional distress through its confidential hotline and in-person counseling. Trained volunteers and staff offer compassionate support, helping callers navigate through their crises and connect with necessary resources. The center also engages in community outreach and education to promote mental health awareness and suicide prevention.

**Foster Grandparent Program** pairs seniors with children who have special needs, providing mentorship, support, and companionship. Through this intergenerational initiative, volunteers offer personalized attention and care, enriching the lives of both the children and the elderly participants. The program fosters meaningful relationships, enhances educational outcomes, and promotes community cohesion.

**Housing Program** assists low-income residents in securing affordable and safe housing through various initiatives and resources. By offering rental assistance, home repair grants, and first-time homebuyer support, the program aims to improve living conditions and promote housing stability. This comprehensive approach helps to address housing disparities and enhance the quality of life for the county's most vulnerable populations.

**Social Services Programs** provide essential support to residents in need, helping with food, housing, healthcare, and financial emergencies. By connecting individuals and families to vital resources and services, these programs aim to enhance well-being and promote self-sufficiency. Through collaborative efforts with local organizations, the county ensures a comprehensive safety net for its most vulnerable populations.

**Veteran Services Program** provides comprehensive assistance to veterans and their families, helping them access benefits, healthcare, and support resources. Through personalized counseling and advocacy, the program ensures veterans receive the entitlements and services they deserve. This initiative honors the sacrifices of veterans by promoting their well-being and enhancing their quality of life.

**Victim Services & Rape Crisis Center** offers confidential support and advocacy to survivors of sexual assault, domestic violence, and other crimes. The center provides a range of services, including crisis counseling, legal assistance, and medical accompaniment, to help survivors navigate their recovery journey. Dedicated to fostering a safe and supportive community, the center also engages in prevention education and outreach efforts to raise awareness about these critical issues.

# Community Support Services

## FY 2024 Major Priorities

### Housing

- Develop a Community Land Trust and implement a workforce housing ownership program under the 1.0% Infrastructure Surtax.
- Continue to work towards the renovation of the Budget Inn to one- bedroom apartments in conjunction with Florida Department of Commerce, utilizing CDBG-CV funds. Purchase a second motel and rehabilitate to efficiency units utilizing Affordable Housing component funds from the Emergency Rental Assistance 2 program.
- Recommend revisions to the County Conveyance policy and if approved by the Board, implement changes to escheated property conveyance.

### Social and Economic Opportunity

- Work with local governments and community providers to develop a plan and identify projects to address substance abuse, utilizing Opioid Abatement Funds.
- Contract with a provider to implement a Syringe Exchange Program and required components across Alachua County.
- Develop and release an RFP for the implementation of a Reentry Hub to assist residents returning from incarceration. Based on ranking, contract for services.
- Conduct a total review of CAPP to include re- examining funding priorities, proposal evaluations, and funding mechanisms to align with the Board of County Commissioner (BoCC) direction to be more inclusive of small agencies. Survey current agencies regarding the CAPP process to assess the process and provide input. Develop and release an RFA solicitation for the CAPP funding cycle beginning FY 2025.
- Continue to collaborate with the Copeland Community to address priority projects to include a community cleanup day, park upgrades, and host a community educational water workshop.
- Collaborate with East Gainesville communities to implement a community engagement plan seeking suggestions from the community on what they would like to see for the former Ability Housing Property and present to the BoCC.
- Re-Brand the Community Stabilization Program to revitalize it to have a greater impact on communities and meet the needs of residents through community participation, education, food accessibility, human service needs, neighborhood improvements, and special initiatives.
- Purchase and launch a new cloud-based phone system for the Crisis Center hotline system.
- Implement new suicide prevention policies and procedures for clients and callers of the Crisis Center.
- Work with the community to determine the best structure for homeless outreach to serve Alachua and surrounding counties of the homeless Continuum of Care.

## **Community Support Services**

- Strive to reach more Veterans in the outskirts of Alachua County to include rural populations by having events in the smaller cities to bring attention to Alachua County Veteran Services.

### **Significant Budget Variances**

FY25 Budget: Metamorphosis and OPUS programming has moved from Court Services to Community Support Services. The budget includes additional program funding and funding for the Crisis Center enhanced telephone system.



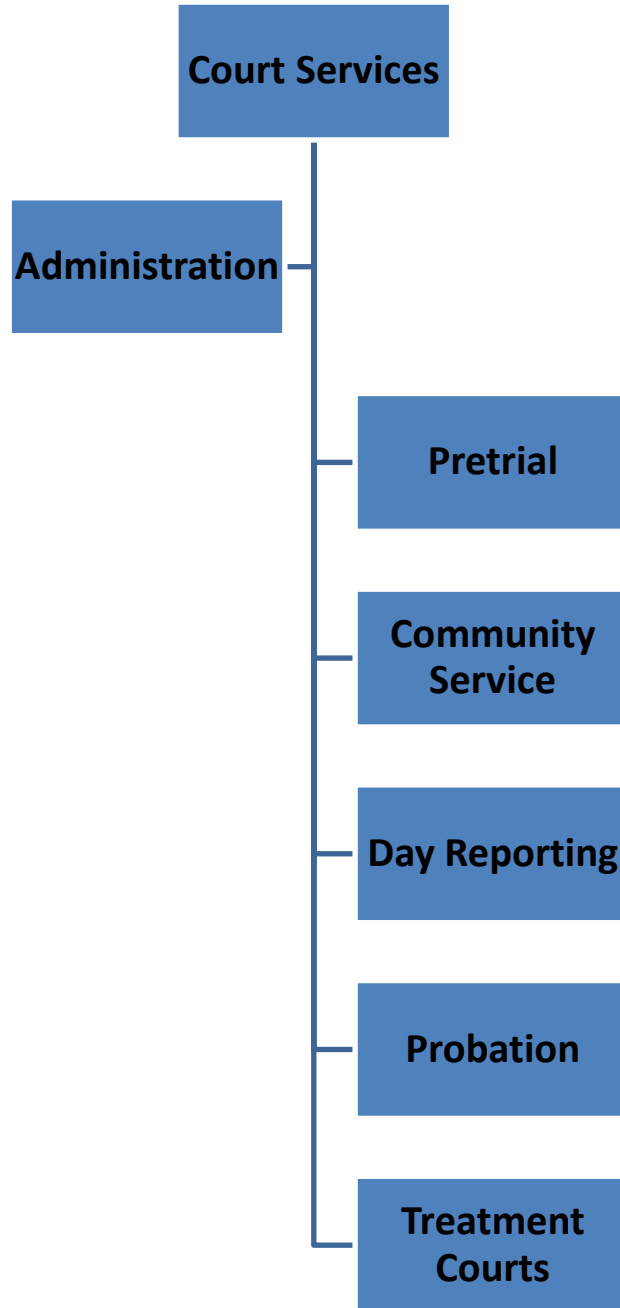
## Community Support Services

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ -	\$ -	\$ -
32 - Permits, Fees & Spec Assess	\$ 48,671.48	\$ 93,285.00	\$ 93,285.00
33 - Intergovernmental Revenue	\$ 4,212,533.31	\$ 1,211,746.00	\$ 1,193,320.00
34 - Charges for Services	\$ 8,380.43	\$ 13,000.00	\$ 5,000.00
35 - Judgments, Fines & Forfeit	\$ -	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 1,110,943.41	\$ 781,725.00	\$ 411,653.00
38 - Other Sources	\$ 1,272,483.96	\$ 10,107,518.00	\$ 12,137,671.00
<b>Revenue Total</b>	<b>\$ 6,653,012.59</b>	<b>\$ 12,207,274.00</b>	<b>\$ 13,840,929.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 5,943,560.81	\$ 5,718,481.00	\$ 6,895,556.00
20 - Operating Expenditures	\$ 11,491,905.40	\$ 19,372,530.00	\$ 23,069,625.00
30 - Capital Outlay	\$ 50,972.92	\$ 5,081,258.00	\$ 5,701,430.00
40 - Debt Service	\$ -	\$ -	\$ -
50 - Grants and Aids	\$ 1,302,438.67	\$ 2,994,476.00	\$ 2,660,009.00
60 - Other Uses	\$ 1,226,524.56	\$ 1,709,747.00	\$ 9,792,775.00
<b>Expenses Total</b>	<b>\$ 20,015,402.36</b>	<b>\$ 34,876,492.00</b>	<b>\$ 48,119,395.00</b>

# Court Services



# Court Services Department Narratives



Court Services FTE	FY19	FY20	FY21	FY22	FY23	FY24
	85.25	88.25	85.25	85.25	85	72

# Court Services

## Department Narratives

### Mission Statement

The Department of Court Services' mission is to reduce the need for incarceration by rendering timely and accurate information to the Courts while providing a continuum of cost-effective, community-based services to the citizens of Alachua County with emphasis on accountability and preserving public safety.

### Vision Statement

Services will be professional, responsive, and consistently available to the community. Dignity and fairness will serve as our guiding principles. We will have a seamless continuum of treatment, social services, and community supervision programs readily available and tailored to the needs of the individual client. No one will be incarcerated who can be effectively and safely managed in the community.

### Executive Summary

Department of Court Services is primarily a general fund department which has a long history of providing an array of screening, supervision, and treatment services for people under the jurisdiction of County and Circuit courts of Alachua County.

The department is organized into two divisions: Investigations and Community Supervision, and Clinical and Treatment Services. The Department provides an array of services to clients, including internal and external stakeholders, such as the judicial and law enforcement community, County staff, and the Board of County Commissioners.

### Program Description

**First Appearance** is the initial court appearance where a judge informs defendants of the charges against them, advises them of their rights, and determines conditions for release from custody. Defendants are also informed of their right to legal representation during this proceeding, which typically occurs within 24 hours of arrest. The purpose of the First Appearance is to ensure due process and fair treatment for individuals facing criminal charges while safeguarding public safety.

**Pretrial Supervision** involves monitoring defendants who are released from jail before their trial, ensuring they comply with court-ordered conditions while awaiting resolution of their cases. Through regular check-ins, electronic monitoring, and support services, the program aims to reduce the risk of flight and promote public safety. By providing alternatives to incarceration, pretrial supervision seeks to address the root causes of criminal behavior while safeguarding the rights of the accused.

## **Court Services Department Narratives**

**Community Service** offers individuals an opportunity to contribute positively to their community while fulfilling court-ordered obligations or seeking restitution for minor offenses. Participants engage in various projects, such as environmental cleanup, neighborhood beautification, and assisting local nonprofits, under the supervision of program coordinators. Through meaningful service, individuals not only fulfill their legal responsibilities but also develop valuable skills and foster a sense of civic responsibility within themselves.

**Probation** provides supervision and support to individuals who have been convicted of criminal offenses, allowing them to remain in the community while meeting their court-ordered obligations. Probation officers work closely with participants to ensure compliance with the terms of their probation, which may include regular check-ins, drug testing, and participation in rehabilitative programs. By promoting accountability and rehabilitation, the program aims to reduce recidivism and support the successful reintegration of individuals into society.

**Day Reporting** involves individuals reporting to a designated facility during the day instead of being incarcerated, allowing them to maintain employment or attend treatment programs while under supervision. This program offers an alternative to traditional incarceration, aiming to address the root causes of criminal behavior while promoting community safety.

**Treatment Courts (Drug, Mental Health, and Veterans)** offer specialized interventions and support to individuals struggling with substance abuse, mental health disorders, or facing challenges related to their military service. Through a collaborative approach involving judges, treatment providers, and support services, participants undergo comprehensive treatment plans tailored to their specific needs. These programs aim to address the root causes of criminal behavior, promote rehabilitation, and empower participants to lead healthier, more productive lives while reducing recidivism rates.

**Metamorphosis Residential Treatment Center** offers comprehensive support and rehabilitation services for individuals struggling with substance abuse and addiction. Through a combination of evidence-based therapies, counseling, and personalized treatment plans, participants embark on a journey of recovery in a supportive and structured environment. The program aims to address the underlying factors contributing to addiction while empowering individuals to build healthier lifestyles and achieve sustained sobriety.

**Opus Outpatient Treatment Services** provides personalized and flexible treatment options for individuals seeking recovery from substance abuse and addiction. With a focus on evidence-based therapies, counseling, and support groups, participants receive comprehensive care tailored to their unique needs and goals. The program emphasizes long-term recovery and equips individuals with the skills and resources necessary to maintain sobriety and lead fulfilling lives.

# **Court Services Department Narratives**

## **FY 2024 Major Priorities**

### **Social and Economic Opportunity**

- Implement a new Electronic Health Recording system to improve clinical and case management of clients within Metamorphosis and OPUS Treatment Programs.
- Establish 45-day clean date protocol written into the department's Urinalysis (UA) policy, as accepted by the Courts.
- Confirm reaccreditation through the National Association of Pretrial Services Agencies and ensure meeting all reaccreditation requirements.
- Work with local governments and community providers to identify projects to address substance abuse, utilizing Opioid Abatement Funds.
- Conduct a Criminal Justice stakeholder summit on Court Services Programs.
- Engage external consultants to review Court Services programs. Working with staff and Courts, Judiciary, States Attorney, Public Defender, and community advocates and make recommendations for the best configuration and operational plan.

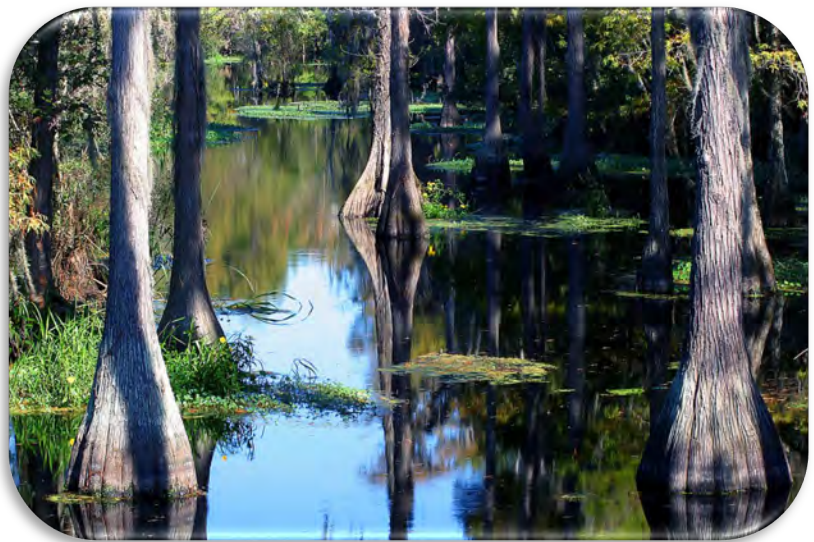
### **Significant Budget Variances**

The FY25 County Manager Budget includes 3.0 FTEs for First Appearance, 3.0 FTEs for Electronic Monitoring and 1.0 FTE Community Service Specialist.

## Court Services

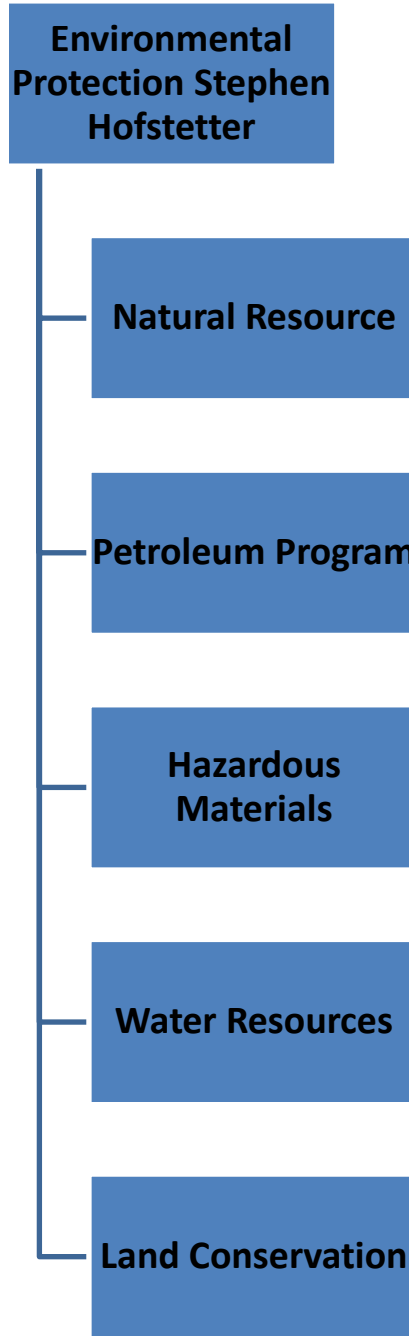
	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ 259,948.75	\$ 318,107.00	\$ -
34 - Charges for Services	\$ 343,398.35	\$ 203,871.00	\$ 242,950.00
35 - Judgments, Fines & Forfeit	\$ 105,554.25	\$ 130,000.00	\$ 130,000.00
36 - Miscellaneous Revenues	\$ (4,118.94)	\$ -	\$ -
38 - Other Sources	\$ 25,000.00	\$ 4,583.00	\$ 4,583.00
<b>Revenue Total</b>	<b>\$ 729,782.41</b>	<b>\$ 656,561.00</b>	<b>\$ 377,533.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 5,134,409.78	\$ 5,234,728.00	\$ 6,259,708.00
20 - Operating Expenditures	\$ 5,801,051.62	\$ 7,311,794.00	\$ 7,886,087.00
30 - Capital Outlay	\$ -	\$ -	\$ -
40 - Debt Service	\$ 20,000.00	\$ -	\$ -
50 - Grants and Aids	\$ -	\$ -	\$ -
60 - Other Uses	\$ 25,055.21	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 10,980,516.61</b>	<b>\$ 12,546,522.00</b>	<b>\$ 14,145,795.00</b>

# Environmental Protection





# Environmental Protection Department Narratives



Environmental Protection FTE	FY19	FY20	FY21	FY22	FY23	FY24
	54.78	57.77	56.35	57.35	53.6	56.6

# Environmental Protection Department Narratives

## Mission Statement

The Environmental Protection Department's mission is to support a community ethic of environmental resiliency and responsible environmental stewardship of the water, air, and living resources in Alachua County. Land Conservation and Management acquires, improves, and manages environmentally significant lands that protect water resources, wildlife habitats and natural areas suitable for resource-based recreation.

## Vision Statement

Environmental resiliency will be achieved and clean water, air, and land, and healthy flora and fauna will be preserved and protected in Alachua County by optimizing, not compromising, the balance between natural systems and people and be a leader in conserving, restoring, and maintaining the most important natural areas of Alachua County.

## Executive Summary

Alachua County is known for clean water, air, greenspace, and abundant fish and wildlife. Our local environmental resources range from the clear springs and underwater caves on the Santa Fe River, to scenic prairie vistas, the Lake Santa Fe and the Newnan's-Lochloosa-Orange Lake systems, Gainesville creeks, the eastern wetlands and flatwoods, unique stream to sink basins, the Floridan aquifer, and good air quality. Our citizens share strong community values for enjoying and protecting these precious natural resources for current and future generations. Alachua County's long-standing support for local environmental protection programming is an affirmation of these community values.

## Program Description

**Water Resources** focuses on protecting and managing the county's water resources through monitoring, regulation, and community education. By conducting water quality assessments, enforcing environmental regulations, and promoting sustainable practices, the program aims to safeguard the health of local water bodies and ensure a reliable water supply. Additionally, the program engages with the community to raise awareness about water conservation and the importance of maintaining a healthy ecosystem.

**Natural Resources** is dedicated to the conservation and management of the county's natural habitats, wildlife, and ecosystems. Through habitat restoration, species protection initiatives, and environmental monitoring, the program works to preserve biodiversity and maintain ecological balance. Additionally, the program engages the community in environmental stewardship through educational outreach and volunteer opportunities, fostering a collective commitment to protecting natural resources.

# Environmental Protection Department Narratives

**Petroleum Cleanup and Tank Compliance** oversees the remediation of petroleum-contaminated sites and ensures compliance with state and federal regulations for storage tanks. By conducting site assessments, coordinating clean-up efforts, and monitoring tank systems, the program mitigates environmental hazards and protects public health. Additionally, the program provides guidance and support to tank owners and operators to prevent leaks and spills, promoting environmental safety and sustainability.

**Hazardous Materials** is responsible for managing and mitigating risks associated with the storage, use, and disposal of hazardous substances. Through regular inspections, emergency response coordination, and community education, the program ensures the safe handling of hazardous materials to protect public health and the environment. Additionally, the program provides resources and support for businesses and residents to comply with hazardous materials regulations and promote safe practices.

**Land Conservation and Management** focuses on preserving and managing natural areas to protect biodiversity, water resources, and scenic landscapes. By acquiring and restoring critical habitats, the program ensures the long-term conservation of native species and ecosystems. Additionally, the program promotes public enjoyment and education through the development of trails, recreational opportunities, and outreach initiatives, fostering a community connection to the natural environment.

**Arboriculture Program** is charged with implementing the County tree planting program and with the mission to establish High Value Trees, appropriate for site conditions on County owned rights-of-way, developed County properties, and properties directly influencing the public sphere.

## FY 2024 Major Priorities

### All Other Mandatory and Discretionary Services

- Obtain an additional Hazardous Materials pickup truck, available for Hazmat staff and as an additional marked vehicle for Emergency Response personnel. - Hazardous Materials

### Environmental

- Complete the Climate Vulnerability Analysis. – Climate Initiatives
- Launch a grant funded rebate program for residential and commercial irrigation upgrades. – Water Resources
- Submit plans to the Florida Department of Environmental Protection for addressing pollution from wastewater treatment facilities and septic systems. – Water Resources
- Improve Land Development Regulations to promote landscapes that are protective of water resources. – Water Resources

## **Environmental Protection Department Narratives**

- Complete a grant funded study to evaluate herbicide and pesticide concentrations at springs on the Santa Fe River. – Water Resources
- Obtain closure of 12 petroleum cleanup sites. – Petroleum Program
- Complete 555 petroleum storage tank compliance verification inspections across 16 counties. – Petroleum Program
- Update the Hazardous Materials Management Code/Murphree Wellfield Code. - Hazardous Materials
- Close six environmentally significant land acquisitions and open two new preserves or trailheads for public recreational use. – Land Conservation and Management
- Develop a framework for protection of agricultural lands through acquisition of conservation easements, and present for consideration by the Board of County Commissioners and community stakeholders - Land Conservation and Management
- Continue implementation of invasive plant management on 3,000 to 4,000 acres annually and prescribed fire application to 1,600 to 2,000 acres annually across the County preserve system, incorporating newly acquired properties – Land Conservation and Management
- The Arboriculture program has identified 14 potential tree planting projects for fiscal year 2023/24 with several hundred new trees proposed for planting. – Land Conservation and Management
- Establish a Tree Sponsorship Interlocal Agreements with willing municipalities, under direction of the Arboriculture program. - Land Conservation and Management
- Develop a draft Climate Action Plan that can be presented at the fall climate Summit. – Climate Initiatives

### **Public Safety**

- Provide technical and regulatory oversight on 321 active petroleum cleanup sites in 7 counties. – Petroleum Program

### **Significant Budget Variances**

The FY25 County Manager Budget includes 1.0 FTE Climate Specialist position, 1.0 FTE Lands Preserve Ranger and 1.0 FTE Lands Senior Planner for Agricultural Land Protection Strategy as well as equipment for land preservation.

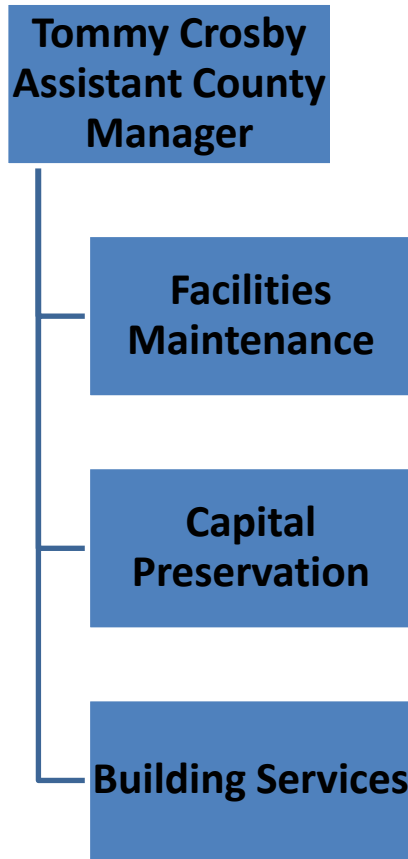
## Environmental Protection

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ -	\$ -	\$ -
32 - Permits, Fees & Spec Assess	\$ 1,147,536.80	\$ 1,308,577.00	\$ 1,539,477.00
33 - Intergovernmental Revenue	\$ 1,655,933.10	\$ 4,083,493.00	\$ 3,669,812.00
34 - Charges for Services	\$ 570,531.34	\$ 455,000.00	\$ 473,200.00
35 - Judgments, Fines & Forfeit	\$ 22,597.00	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 8,467.54	\$ -	\$ -
38 - Other Sources	\$ 1,109,133.00	\$ 7,895,268.00	\$ 12,093,131.00
<b>Revenue Total</b>	<b>\$ 4,514,198.78</b>	<b>\$ 13,742,338.00</b>	<b>\$ 17,775,620.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 4,689,553.95	\$ 5,425,561.00	\$ 6,291,990.00
20 - Operating Expenditures	\$ 2,298,223.92	\$ 13,735,457.00	\$ 17,195,752.00
30 - Capital Outlay	\$ 4,316,842.50	\$ 20,662,095.00	\$ 19,686,634.00
50 - Grants and Aids	\$ 28,244.25	\$ 200,000.00	\$ 455,000.00
60 - Other Uses	\$ -	\$ 176,036.00	\$ 82,319.00
<b>Expenses Total</b>	<b>\$ 11,332,864.62</b>	<b>\$ 40,199,149.00</b>	<b>\$ 43,711,695.00</b>

# Facilities Management



# Facilities Management Department Narratives



<b>Facilities FTE</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
	53.3	46.3	44.3	44.3	42.3	56.3

# Facilities Management Department Narratives

## Mission Statement

The Department of Facilities Management's mission is to provide safe, clean, productive, well-maintained and energy efficient Alachua County Facilities for our staff, constitutional offices, and all citizens of Alachua County.

## Vision Statement

Our vision is to create and maintain a professional, innovative, accountable, and respected Facilities Management team that is efficient and responsive to the needs of its customers.

## Executive Summary

The Facilities Management Department maintains both county owned and leased facilities that keep Alachua County government working efficiently. The goal of the Facilities Management Department is to ensure that every citizen, constitutional officer, and staff member enter a building that is safe, clean, and environmentally sound. Facilities Management continues to look for ways to perform services in a more cost and time efficient manner.

## Program Descriptions

**Facilities Management and Building Services** is dedicated to the upkeep and repair of county-owned buildings and infrastructure, ensuring safe and functional environments for public use and county operations. Through custodial services, routine inspections, preventative maintenance, and timely repairs, the program addresses structural, mechanical, and aesthetic issues to prolong the lifespan of facilities. Additionally, the program emphasizes sustainability and efficiency, implementing energy-saving measures and environmentally friendly practices in all maintenance activities.

**Capital Preservation Program** focuses on the long-term maintenance and enhancement of county-owned assets, including buildings, infrastructure, and public spaces. By prioritizing projects based on need and impact, the program ensures that critical facilities and infrastructure remain safe, functional, and efficient. Additionally, the program emphasizes sustainable practices and resource management to extend the lifespan of assets and optimize the use of public funds.



# Facilities Management Department Narratives

## FY 2024 Major Priorities

### Infrastructure

- Design and begin renovation to the new Fire Rescue Headquarters and Emergency Management (old Armory) building with anticipated completion during the 4th quarter of 2024.
- Complete design and commence construction of the new Civil Courthouse with a completion target date of 4th quarter 2025.
- Complete design and commence construction on the Court Complex parking garage with an expected completion date of 1st Quarter of 2025.
- Construct a Chilled Water Central Energy Plant on the Court Complex site.
- Identify the site and begin designing the new Animal Services facility.
- Upgrade the Sheriff's Office chiller to improve cooling and energy efficiency and update the Sheriff's Office building automation to Automated Logic to create consistency.
- Perform required elevator upgrades per State Statute.

### Significant Budget Variances

No significant budget changes – Continuation Budget

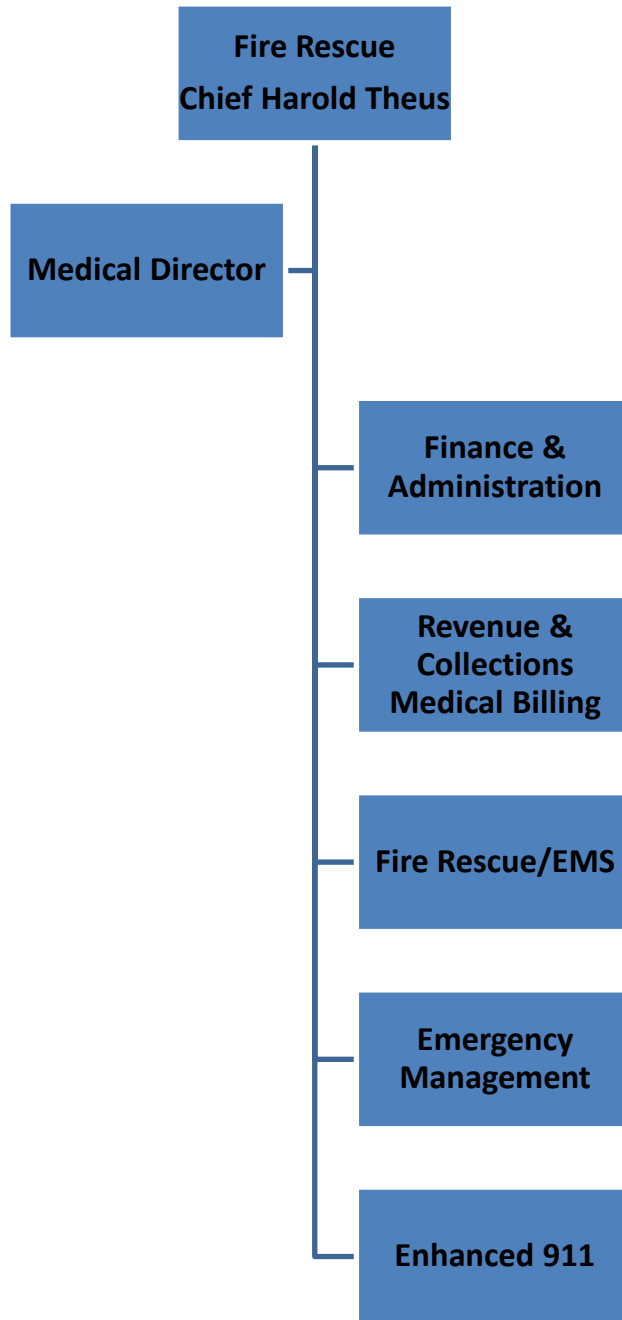
## Facilities

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
34 - Charges for Services	\$ 18,751.11	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 1,151,820.45	\$ 68,157.00	\$ 83,353.00
38 - Other Sources	\$ 20,000,000.00	\$ 35,000,000.00	\$ 32,500,000.00
<b>Revenue Total</b>	<b>\$ 21,170,571.56</b>	<b>\$ 35,068,157.00</b>	<b>\$ 32,583,353.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 3,324,431.06	\$ 4,293,700.00	\$ 4,697,605.00
20 - Operating Expenditures	\$ 10,810,662.84	\$ 11,170,040.00	\$ 11,479,149.00
30 - Capital Outlay	\$ 193,405.09	\$ 35,037,000.00	\$ 32,525,000.00
40 - Debt Service	\$ 117,921.00	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 14,446,419.99</b>	<b>\$ 50,500,740.00</b>	<b>\$ 48,701,754.00</b>

# Fire Rescue



# Fire Rescue Department Narratives



Fire Rescue FTE	FY19	FY20	FY21	FY22	FY23	FY24
	290	299	299	301	343	366

# Fire Rescue Department Narratives

## Mission Statement

The Department of Fire Rescue's mission: Public servants dedicated to enhancing and caring for the lives of those in our community through preparedness and an immediate response to all of life's emergencies.

## Vision Statement

Alachua County Fire Rescue, a diverse organization, is recognized as an innovative leader in public safety services that is sought out and emulated by others.

## Executive Summary

The Fire Rescue Department provides a full range of emergency and non-emergency life safety services to the citizens and visitors of Alachua County. Those services include Fire Protection/Suppression, Emergency Medical Services/Rescue, Emergency Management, and Enhanced 911 services.

Fire Protection/Suppression Services are provided throughout the unincorporated areas of the County and the Cities of Alachua, Archer, Hawthorne, Micanopy, and Waldo. Reciprocal automatic aid is also provided to all municipalities within Alachua County via the Fire Services Network.

The department is the primary and sole provider of emergency (911) and non-emergency Advanced Life Support (ALS) Emergency Medical Service (EMS) Transportation services in Alachua County. The Department is also a provider of ALS non-transport first responder services throughout the County.

## Program Descriptions

**Emergency Management** services are provided Countywide, irrespective of political boundaries. County Emergency Management is the "authority having jurisdiction" for disaster management.

**Enhanced 911 Office** addresses services are provided throughout Alachua County. Alachua County, except for the Town of Micanopy and a portion of the City of High Springs, is addressed on a countywide grid.

**Emergency Medical Services/Transport** All services provided by the Fire Rescue Department are provided under the authority of Alachua County Codes/Ordinances, Florida Statutes, adopted 2004 Fire/EMS Master Plan and 2012 Update, Board of County Commissioner (BoCC) Fire Service Delivery Core Principals, and the National Fire Protection Association (NFPA).

# Fire Rescue Department Narratives

**Fire Rescue Department**, under the Policy and Funding of the BoCC, works diligently and steadfast in the provision of emergency services to the citizens and visitors of Alachua County. The increasing demands placed on the health care systems throughout the country have impacted the complexity of patient needs and placed increased pressure on the entire healthcare community, including medical transport. The cost of preparedness and response have placed increased pressure on both financial and human resources within the department.

## **Fire Service-Municipal Service Business Unit (MSBU) Funded**

Fire Response LOS Fire/EMS Master Plan Update and BoCC Fire Service Delivery Core Principals identifies three LOS standards (Rural, Urban Cluster, and Urban). Due to the suburban nature of unincorporated area, the county does not consider measurements of urban response standards. ACFR is measured in two of the three areas, Rural and Urban Cluster.

**The Office of Emergency Management (OEM)**, by federal, state, and local laws, is responsible for the protection of life and property through a comprehensive emergency management program. This program consists of actions and activities that help prevent, prepare for, respond to, recover from, and mitigate the effects of disasters and/or emergencies in an all-hazards (natural, technological and human- caused) approach within Alachua County.

## **FY 2024 Major Priorities**

### All Other Mandatory and Discretionary Services

- Evaluate, prioritize, and begin implementing recommendations contained within the Fire Rescue Department Operational Audit.
- Bid, contract, conduct a Comprehensive Fire Services Master & Strategic Plan.
- Place the 3rd District Chief into service.

### Infrastructure

- Complete several building projects: Stations 80 and 21, along with the 34<sup>th</sup> Blvd. Training Center.

### Public Safety

- Become a state recognized Urban Search and Rescue (USAR) team.

## **Significant Budget Variances**

The FY25 County Manager budget includes 1.0 FTE Senior Fiscal Assistant, 1.0 FTE Network Specialist and 1.0 FTE Captain Logistics and SCBA replacement equipment.

## Fire Rescue

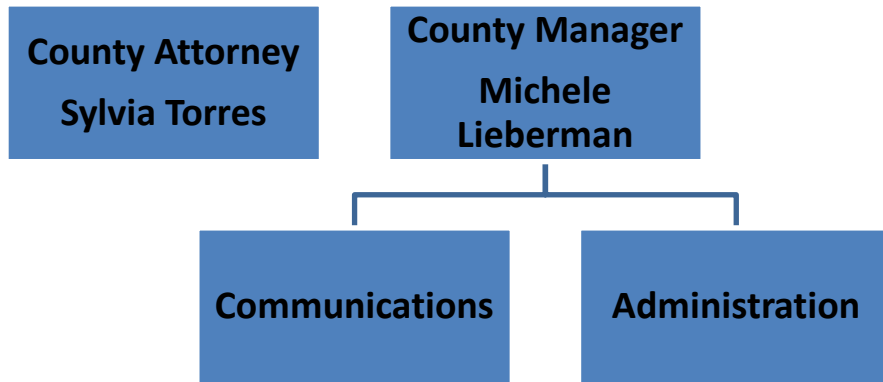
	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
32 - Permits, Fees & Spec Assess	\$ 18,632,539.14	\$ 20,540,495.00	\$ 20,488,495.00
33 - Intergovernmental Revenue	\$ 2,018,097.61	\$ 1,410,247.00	\$ 2,765,303.00
34 - Charges for Services	\$ 19,700,265.72	\$ 19,283,888.00	\$ 22,971,068.00
35 - Judgments, Fines & Forfeit	\$ 215,884.01	\$ 200,000.00	\$ 200,000.00
36 - Miscellaneous Revenues	\$ 865,650.20	\$ 75,700.00	\$ 75,700.00
38 - Other Sources	\$ 22,057,096.00	\$ 18,508,909.00	\$ 24,714,225.00
<b>Revenue Total</b>	<b>\$ 63,489,532.68</b>	<b>\$ 60,019,239.00</b>	<b>\$ 71,214,791.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 34,813,350.46	\$ 39,525,371.00	\$ 44,397,592.00
20 - Operating Expenditures	\$ 13,889,099.87	\$ 14,001,552.00	\$ 18,906,800.00
30 - Capital Outlay	\$ 7,681,942.70	\$ 10,428,433.00	\$ 14,216,297.00
40 - Debt Service	\$ 246,747.37	\$ -	\$ -
50 - Grants and Aids	\$ 29,990.10	\$ 30,104.00	\$ 30,104.00
60 - Other Uses	\$ 211,860.03	\$ 12,171,920.00	\$ 16,732,756.00
<b>Expenses Total</b>	<b>\$ 56,872,990.53</b>	<b>\$ 76,157,380.00</b>	<b>\$ 94,283,549.00</b>

# General Government





# General Government Department Narratives



General Government	FY19	FY20	FY21	FY22	FY23	FY24
<b>Total FTE</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>24</b>
County Manager	4	4	4	4	4	4
County Attorney	10	10	10	11	11	11
Communications	5	5	5	5	5	6
Administration	4	4	4	4	3	3

# General Government Department Narratives

## Mission Statement

Alachua County's mission is to provide responsive service to citizens and responsible stewardship of County resources for current and future generations.

## Vision Statement

Alachua County is committed to responsible stewardship of the resources entrusted to us by our citizens, realizing that all natural and human resources are our most valuable assets. Furthermore, Alachua County is dedicated to being transparent and responsive, balancing the demands of human, social, economic, and environmental responsibilities, and creating an atmosphere of trust with the citizens we serve.

## Executive Summary

General Government is comprised of the Commissioners, County Manager and direct reports, County Attorney's Office, Communications Office, Commission and County Manager's Administrative Services staff, Accreditation, Agenda Office, and the administrative services and administrative support functions. General Government also provides direct oversight to the departments of Fire Rescue, Environmental Protection, and the Human Resources Office.

## Program Descriptions

**County Manager's and Administration Office** provides management support to the Board of county Commissioners and other agencies of Alachua County Government. The management support function includes direction and coordination of the functional County departments; implementation of the policies of the Board; and, exercising leadership to encourage the employees of Alachua County to achieve the highest standards of efficiency, effectiveness, ethics, and community involvement.

**County Attorney's Office** is the Chief Legal Counsel to Alachua County. The County Attorney and assistants represent Alachua County Government, the Board of County Commissioners, the County Manager, all departments and divisions.

**Communications Department** ensures effective and transparent communication between the county government and the public, utilizing various media platforms to disseminate information. By managing public relations, social media, and emergency communication, the department keeps residents informed about county services, initiatives, and critical updates. Additionally, the department promotes community engagement and participation through outreach programs and by facilitating access to government resources and information.

# General Government Department Narratives

**Agenda Development** compiles and distributes agendas for the Board of County Commissioners (BoCC) meetings.

**Accreditation Program Services** ensure that county departments and agencies meet established standards of excellence and best practices. Through rigorous evaluations, continuous improvement processes, and adherence to industry benchmarks, the program promotes accountability and enhances the quality of public services. Additionally, achieving and maintaining accreditation demonstrates the county's commitment to operational excellence, transparency, and the efficient use of resources.

## **FY 2024 Major Priorities**

### **All Other Mandatory and Discretionary Services**

- Continue to provide guidance and direction as new projects are identified and commenced under the 1.0% Infrastructure Surtax, including the Pavement Management Plan, Affordable Housing, and Wild Spaces/Public Places, as approved by voter referendum, effective January 1, 2023, and lasting 10 years. – County Manager
- Provide leadership directly and indirectly to more than 1,100 staff across all county operations and maintain employee morale through a hybrid workforce. – County Manager
- Oversee and implement policy as directed by the Board of County Commissioners and ensure the County is meeting or exceeding federal and state required mandates. – County Manager
- Continue to provide high-quality, timely legal services to the Alachua County Board of County Commissioners and County staff, to some Alachua County Constitutional Offices, and to some special districts within Alachua County. – County Attorney
- Update Board policy, implementation procedures, and office standard operating procedures for public records and JustFOIA; provide ongoing training to employees; and continue to support public records requestors. – County Attorney
- By equipping attorneys through ongoing training and professional development, eliminate the need for outside counsel, except in cases of conflict and specialty areas of law. – County Attorney
- Plan the approach to celebrating the 200<sup>th</sup> anniversary of Alachua County's founding. – Communications
- Onboard the new PIO position and work out the priorities and duties of the new position. – Communications
- Continue to refine and innovate the approach to the Annual Report video. - Communications

# General Government Department Narratives

- Create and distribute new storytelling techniques and live video products to increase transparency of county functions. – Communications
- Continue to assist advisory board liaisons with eScribe System Board Manager module. - Administration
- Continue to work with the County’s Infrastructure Surtax Oversight Board on the quarterly surtax expenditure reviews. - Administration

## Infrastructure

- Manage the County’s Art in Public Places program, including anticipated art installations at Fire Station 21 and Fire Station 80. - Administration

## Social and Economic Opportunity

- Host the 3rd Annual Artists Conference in 2024. – Administration
- Develop implementation plan for Sterling with Visit Gainesville-Alachua County, FL to include applicable County Departments. – Administration
- Work with the Florida Corrections Accreditation Commission (FCAC) to review and revise the Pretrial and Probation Accreditation Standards. - Administration
- Continue to provide Department Directors, boards and special districts, and municipalities with newly published grant information as applicable, and continue to aid as needed. – Administration

## Significant Budget Variances

No significant budget changes – Continuation Budget.

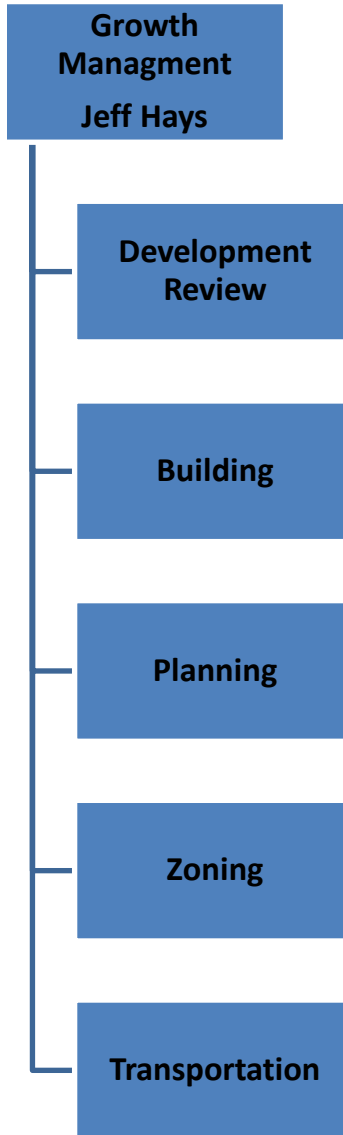
## General Government

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
34 - Charges for Services	\$ 27,628.48	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 1,471.20	\$ -	\$ -
38 - Other Sources	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 29,099.68</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenses</b>			
10 - Personal Services	\$ 4,589,067.70	\$ 5,031,725.00	\$ 5,639,417.00
20 - Operating Expenditures	\$ 557,900.79	\$ 699,352.00	\$ 815,287.00
30 - Capital Outlay	\$ 40,421.73	\$ 57,827.00	\$ 15,000.00
40 - Debt Service	\$ 66,000.00	\$ -	\$ -
50 - Grants and Aids	\$ -	\$ -	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 5,253,390.22</b>	<b>\$ 5,788,904.00</b>	<b>\$ 6,469,704.00</b>

# Growth Management



# Growth Management Department Narratives



Growth Management FTE	FY19	FY20	FY21	FY22	FY23	FY24
	49	52	44.5	45.5	46	47

# Growth Management Department Narratives

## Mission Statement

The Department of Growth Management's mission is to enhance the quality of life for present and future generations in Alachua County by guiding growth and development through policy development, public participation, and coordination with municipalities and other government agencies, and to provide for the health and safety of the citizens of unincorporated Alachua County by ensuring compliance with building codes, land use, zoning, development regulations, and other applicable laws.

## Vision Statement

To facilitate a built environment that makes efficient use of land, promotes multi-modal transportation, protects natural resources, promotes social equity and economic prosperity, and provides for safe and affordable housing.

## Executive Summary

The Alachua County Growth Management Department works to create a community where people want to live, work, play and visit. The community's vision of quality of life is a sustainable community that promotes economic opportunity, protection of natural resources, and social equity in the interest of the health, safety, and welfare of the public. This is carried out through the County's comprehensive plan, land development regulations, development review and application of codes governing safe building construction and minimum housing, and through economic development initiatives.

## Program Descriptions

**Development Review Program** oversees the evaluation and approval process for new development projects, ensuring they comply with local regulations and community standards. By coordinating with various county departments and stakeholders, the program addresses environmental, infrastructural, and safety concerns, promoting sustainable and orderly growth.

**Planning Division** serves the public through implementing Alachua County's Comprehensive Plan (CP) to ensure the successful balance of economic development with environmental protection, with continued growth in a manner that enhances communities.

**Zoning Division** supports the successful development of business and residential communities in Alachua County through the adoption of progressive zoning regulations that benefit and protect the citizens. The division supports the centralized permitting services initiative to enhance customer service.



# Growth Management Department Narratives

**Building Division** ensures public health, safety, and welfare through the enforcement of federal, state, and local codes and ordinances governing construction. Plan reviews, permit issuances, and inspections are performed for structural, electrical, plumbing, gas, heating, air conditioning, refrigeration, solar, and ventilation systems for all residential and commercial construction projects to ensure compliance with these codes.

**Transportation Program** within Alachua County Growth Management is dedicated to enhance mobility, safety, and accessibility throughout the county. Through strategic planning, infrastructure improvements, and public transit initiatives, the program addresses the evolving transportation needs of residents and businesses. Additionally, the program collaborates with regional partners and stakeholders to develop integrated transportation solutions that support economic vitality and environmental sustainability.

## **FY 2024 Major Priorities**

### **Comprehensive Plan**

- Conduct the Pinehill Strategic Ecosystem Special Area Study.
- Continue to review and update the Unified Land Development Code for consistency with the Comprehensive Plan and Board priorities.

### **Housing**

- Implement the recommendations of the Inclusionary Housing Feasibility Study.

### **Infrastructure**

- Manage Safe Streets 4 All Grant Safety Study.
- Manage Countywide Bicycle and Pedestrian Master Plan.

## **Significant Budget Variances**

The FY25 County Manager Budget includes 1.0 FTE GIS Manager position.

## Growth Management

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
32 - Permits, Fees & Spec Assess	\$ 2,688,605.54	\$ 2,327,000.00	\$ 2,327,000.00
33 - Intergovernmental Revenue	\$ -	\$ -	\$ -
34 - Charges for Services	\$ -	\$ 7,200.00	\$ 7,200.00
36 - Miscellaneous Revenues	\$ 113,679.13	\$ 5,400.00	\$ 105,400.00
38 - Other Sources	\$ -	\$ 2,002,487.00	\$ 2,002,487.00
<b>Revenue Total</b>	<b>\$ 2,802,284.67</b>	<b>\$ 4,342,087.00</b>	<b>\$ 4,442,087.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 3,882,072.09	\$ 4,540,181.00	\$ 5,259,113.00
20 - Operating Expenditures	\$ 696,908.26	\$ 1,759,125.00	\$ 1,386,016.00
30 - Capital Outlay	\$ -	\$ 175,000.00	\$ 100,000.00
50 - Grants and Aids	\$ -	\$ -	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 4,578,980.35</b>	<b>\$ 6,474,306.00</b>	<b>\$ 6,745,129.00</b>

# Human Resources



# Human Resources Department Narratives



Human Resources FTE	FY19	FY20	FY21	FY22	FY23	FY24
	12.5	14	14	15	15	15

# Human Resources Department Narratives

## **Mission Statement**

The Department of Human Resources' mission is to provide high quality service to attract, develop, and retain a talented and diverse workforce. We accomplish this through commitment to innovative practices, open communication, and collaborative partnership within a supportive equitable and inclusive environment.

## **Vision Statement**

Alachua County is actively committed to building an organizational culture that welcomes, celebrates, and promotes diversity and inclusion in all aspects of human resources management.

## **Executive Summary**

Human Resources is responsible for coordinating classification and compensation efforts, organizational development and training, employee relations, and recognition programs. We promote a "customer first" attitude by demonstrating a spirit of cooperation and by being a trusted and valued source of human resources knowledge and expertise. We foster a work culture free from discrimination and harassment based on race, age, creed, color, religion, national origin or ancestry, sex, gender, disability, veteran status, genetic information, sexual orientation, gender identity or expression, or pregnancy.

## **Program Descriptions**

**Human Resources Program** in Alachua County is responsible for recruiting, hiring, and retaining qualified employees to support the county's operations and services. Through comprehensive workforce planning, training, and development initiatives, the program ensures that employees have the skills and resources needed to excel in their roles. Additionally, the program administers benefits, manages employee relations, and promotes a culture of diversity, equity, and inclusion within the county government.

**Labor and Employee Relations** manages the relationship between the county government and its employees, ensuring fair treatment and compliance with employment laws and regulations. Through effective communication, negotiation, and conflict resolution, the program promotes a positive work environment and fosters productive labor-management relations. Additionally, the program provides guidance and support to both employees and management, facilitating a workplace culture that values mutual respect, equity, and transparency.

# Human Resources

## Department Narratives

**Organizational Development & Training** supports employees by ensuring compliance and by developing training opportunities for individuals, departments, and all employees as needed.

### **FY 2024 Major Priorities**

#### **All Other Mandatory and Discretionary Services**

- Implement and train all county departments on the Alachua County volunteer management software system, which is an automated system to provide tools to manage every aspect of the volunteer process from recruitment to reporting.
- Develop a strong employer brand and promote it through various channels to attract and retain top talented candidates during the recruitment process.
- Develop and implement a Veterans Recruitment Program that will focus on attracting, hiring, and retaining talented veterans.
- Conduct an official request for proposals (RFP) process to procure a new Human Resources Enterprise system to create efficiencies and streamline the human resource processes.
- Work with departments to create training plans for all employees, and increase understanding countywide of the need for and use of effective training plans.
- Work with colleagues to continue to grow recognition and mentorship programs.
- Procure and implement a new county employee Learning Management System.

### **Significant Budget Variances**

FY25 County Manager Budget includes 1.0 FTE Executive Director position and Software to monitor employee leave status.

## Human Resources

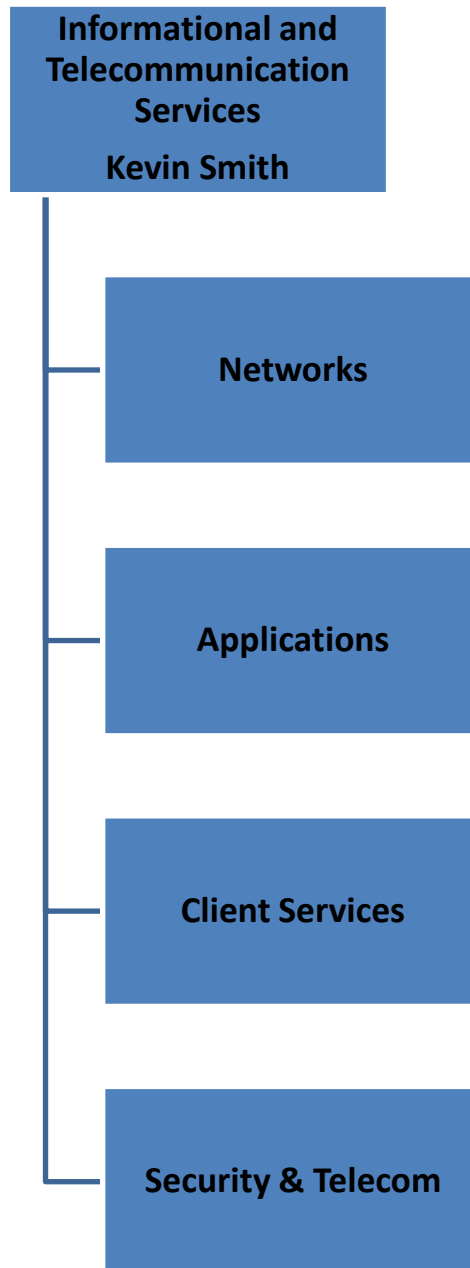
	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
34 - Charges for Services	\$ 954.50	\$ -	\$ 250.00
36 - Miscellaneous Revenues	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 954.50</b>	<b>\$ -</b>	<b>\$ 250.00</b>
 <b>Expenses</b>			
10 - Personal Services	\$ 1,256,170.11	\$ 1,588,735.00	\$ 2,035,044.00
20 - Operating Expenditures	\$ 271,002.70	\$ 307,791.00	\$ 393,197.00
30 - Capital Outlay	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 1,527,172.81</b>	<b>\$ 1,896,526.00</b>	<b>\$ 2,428,241.00</b>

# Information & Telecommunications Services





# Information and Telecommunication Services Department Narratives



Information & Telecommunications FTE	FY19	FY20	FY21	FY22	FY23	FY24
	41	41	38	38	38	38

# Information and Telecommunication Services Department Narratives

## **Mission Statement**

The Department of Information & Telecommunications Services' mission is to design and maintain a connected community environment where information can flow seamlessly between government, citizens, and organizations by providing high quality customer service and expansion of the County's use of technology.

## **Vision Statement**

To create and implement technology by which all residents, businesses, local governments, and employees can access timely, secure, and relevant government information at any time and from anywhere. Information & Telecommunications Services (ITS) strives to improve business processes, develop technology tools, and provide customer service in an efficient and cost-effective manner while remaining current and modern in an ever changing and fluid environment.

## **Executive Summary**

The Information & Telecommunications Services (ITS) Department is constantly striving to provide the highest level of information technology service to the employees of Alachua County, as well as electronic information for the citizens of Alachua County. We accomplish this by continually upgrading the information technology infrastructure to meet the growing demands for new services. ITS is proactively moving the County's operating systems into the new technology age.

## **Program Descriptions**

**Network Program** is dedicated to maintaining a secure, reliable, and efficient information technology infrastructure to support county operations. Through ongoing monitoring, maintenance, and upgrades, the program ensures that county departments have access to the necessary technology and resources to deliver essential services to residents. Additionally, the program implements cybersecurity measures to safeguard sensitive data and protect against potential threats.

**Applications Program** focuses on developing and maintaining software solutions to optimize county operations and enhance service delivery. Collaborating with departments aims to improve efficiency and effectiveness in various areas, from permitting to public records management. Additionally, the program provides training and support to ensure that county staff can utilize these applications effectively, fostering innovation and productivity across the organization.

**Client Services Program** is dedicated to providing comprehensive technical support to county employees, ensuring smooth operation of IT systems and services. Through a helpdesk and onsite assistance, the program offers troubleshooting, training, and guidance to address various IT issues and challenges. Additionally, the

# Information and Telecommunication Services Department Narratives

program facilitates technology procurement and deployment, ensuring that employees have access to the necessary tools and resources to fulfill their roles effectively.

**Security and Telecom Services Program** focuses on safeguarding the county's digital assets and telecommunications infrastructure from cyber threats and vulnerabilities. Through proactive monitoring, risk assessment, and implementation of security measures, the program mitigates potential risks and ensures compliance with industry standards and regulations. Additionally, the program manages the county's telecommunications systems, providing reliable connectivity and support for efficient communication among county departments and with the public.

## **FY 2024 Major Priorities**

### **All Other Mandatory and Discretionary Services**

- Oversee the assessment and integration of the capabilities awarded to the County through the Florida Local Government Cybersecurity Grant. Evaluate and implement capabilities that enhance cybersecurity by adding an additional security layer or replacing existing systems to reduce overall cybersecurity expenses.
- Finalize the application procedures for the current year State of Florida Local Cybersecurity Grant Program and the Federal State and Local Cybersecurity Grant Program, adhering to the established deadlines for submission. This objective is designed to secure funding opportunities and resources to enhance our cybersecurity initiatives effectively.

### **Infrastructure**

- In the previous fiscal year, the Applications Team successfully migrated the Alachua County Website's content and structure to the Microsoft Azure Cloud. To fully complete the transition to the cloud, collaboration between the Applications Team, the Security Team, and the selected vendor, Threadfin, is necessary to configure perimeter security using firewalls.
- As part of Alachua County's bicentennial celebration at the end of the 2024 calendar year, the Applications team will oversee the design and construction of a new Alachua County Home Page. This new web page will incorporate visual elements commemorating the 200-year founding anniversary. The target date for launching this page is December 31, 2024.

## **Significant Budget Variances**

No significant budget changes – Continuation Budget

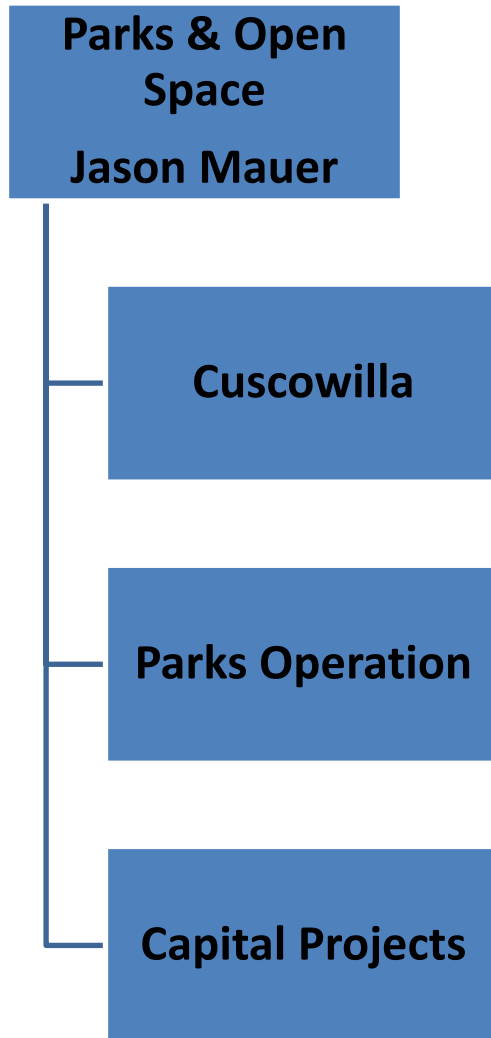
## Information and Telecommunications Services

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
34 - Charges for Services	\$ 554,462.48	\$ -	\$ 328,000.00
36 - Miscellaneous Revenues	\$ 275,112.17	\$ -	\$ -
38 - Other Sources	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 829,574.65</b>	<b>\$ -</b>	<b>\$ 328,000.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 4,296,571.64	\$ 4,616,034.00	\$ 5,107,928.00
20 - Operating Expenditures	\$ 1,925,014.27	\$ 2,273,768.00	\$ 3,934,815.00
30 - Capital Outlay	\$ 106,202.96	\$ 75,000.00	\$ 1,612,363.00
40 - Debt Service	\$ 182,450.16	\$ -	\$ -
50 - Grants and Aids	\$ -	\$ -	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 6,510,239.03</b>	<b>\$ 6,964,802.00</b>	<b>\$ 10,655,106.00</b>

# Parks and Open Space



# Parks and Open Space Department Narratives



Parks & Open Space FTE	FY19	FY20	FY21	FY22	FY23	FY24
	17.6	18.18	16.5	16.5	19.5	20

# Parks and Open Space Department Narratives

## Mission Statement

The Department of Parks and Open Space's mission is to provide safe, well-maintained parks and open spaces to create fun, memorable experiences that enhance the quality of life, as well as healthy minds and bodies, for all people.

## Vision Statement

Our parks are better today than they were yesterday. We envision increased recreational programming and investment in staff and facilities.

## Executive Summary

The Parks and Open Space Department manages and maintains 1,359.48 acres of land which is used for recreational activities. The goal of the Parks and Open Space Department is to ensure that every resident has access to parks that are safe and well maintained while contributing to the healthy minds and bodies of our residents.

Parks and Open Space finalized and presented to the Board of County Commissioners the 'Parks & Open Space 10 Year Master Plan' providing a roadmap to invest the portion of the 1.0% Infrastructure Surtax dedicated to parks and public spaces.

In presenting the Parks and Open Space budget to the County Manager, the County Commission, and the public, the Parks and Open Space Department goal is to exceed the expectations of the county residents by providing the highest quality services, in the most cost effective and time-efficient manner.

## Program Descriptions

**Cuscowilla Program** is an initiative in Alachua County that aims to preserve and celebrate the rich cultural heritage of the Cuscowilla community. Through community engagement, historical preservation efforts, and educational outreach, the program seeks to honor the legacy of the Cuscowilla people and their contributions to the region. By highlighting the cultural significance of Cuscowilla, the program fosters a deeper understanding and appreciation of the area's history among residents and visitors alike.

**Parks Operations Program** oversees the management, maintenance, and enhancement of public parks and recreational facilities throughout the region. Through regular maintenance, landscaping, and facility upgrades, the program ensures that residents have access to safe and enjoyable outdoor spaces for recreation and leisure activities.

# Parks and Open Space Department Narratives

**Parks Capital Projects** focus on the development and improvement of public parks and recreational facilities as presented in the Parks and Open Space ten- year master plan. By prioritizing projects such as trail expansions, playground renovations, and facility upgrades, the program contributes to the overall well-being and enjoyment of residents and visitors alike.

## **FY 2024 Major Priorities**

### **Infrastructure**

- Complete the Veterans Memorial Park playground and parking improvements.
- Complete the new restroom facility at Poe Springs Park.
- Complete the Kate Barnes Park boat dock replacement project.
- Complete the roof-over-court project at Cuscowilla Nature and Retreat Center.
- Complete the Copeland Park redesign and submit project for bid/contract process.
- Start the Montechoa Park design process with continued community engagement.

### **Social and Economic Opportunity**

- Expand Cuscowilla Nature and Retreat Center summer camp programming.

## **Significant Budget Variances**

The FY25 County Manager budget includes 1.0 FTE Parks Maintenance Worker, 1.0 FTE Parks Manager unfunded position, and equipment for parks maintenance, security cameras and additional lighting at Cuscowilla.



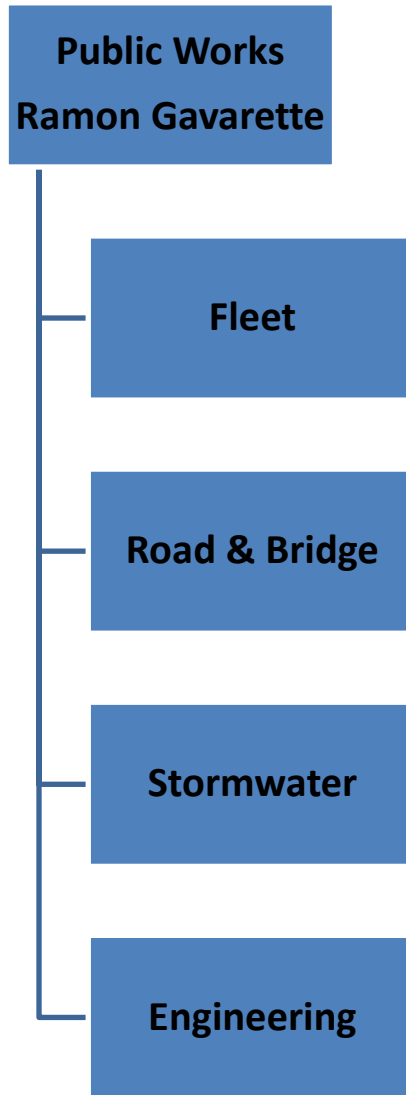
## Parks and Open Space

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ -	\$ -	\$ -
32 - Permits, Fees & Spec Assess	\$ 247,746.39	\$ 215,000.00	\$ 215,000.00
33 - Intergovernmental Revenue	\$ 21,988.00	\$ 40,000.00	\$ 40,000.00
34 - Charges for Services	\$ 90,756.51	\$ 126,645.00	\$ 126,645.00
36 - Miscellaneous Revenues	\$ 187,584.91	\$ 74,100.00	\$ 103,618.00
38 - Other Sources	\$ -	\$ 282,000.00	\$ 455,467.00
<b>Revenue Total</b>	<b>\$ 548,075.81</b>	<b>\$ 737,745.00</b>	<b>\$ 940,730.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 1,422,103.51	\$ 1,873,081.00	\$ 2,049,392.00
20 - Operating Expenditures	\$ 1,476,931.51	\$ 3,702,899.00	\$ 2,513,253.00
30 - Capital Outlay	\$ 1,064,468.79	\$ 2,812,638.00	\$ 4,522,184.00
50 - Grants and Aids	\$ 59,121.85	\$ 3,000.00	\$ 3,634,789.00
60 - Other Uses	\$ 4,704.00	\$ 5,548.00	\$ 5,154.00
<b>Expenses Total</b>	<b>\$ 4,027,329.66</b>	<b>\$ 8,397,166.00</b>	<b>\$ 12,724,772.00</b>

# Public Works



## Public Works Department Narratives



<b>Public Works</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Total FTE</b>	<b>120.86</b>	<b>122.86</b>	<b>133</b>	<b>133</b>	<b>128</b>	<b>149</b>
Fleet	18	18	18	18	18	18
Engineering	4	4	4	4	4	4
Roads & Bridge	87.86	87.86	98	98	98	114
Stormwater	11	13	13	13	8	13

# Public Works Department Narratives

## Mission Statement

The Department of Public Works' mission is to provide stewardship of assigned County-owned fleet equipment, infrastructure – including transportation, and works with the community to support growth that balances environmental, social and community development needs.

## Vision Statement

Collaborate with the community, county departments, and other agencies to plan, build and maintain the community's infrastructure to the highest standards allowable.

## Executive Summary

The department's commitment to maintaining and enhancing critical infrastructure, facilities, and services essential for the community's well-being and economic vitality. Through comprehensive planning, efficient operations, and sustainable practices, Public Works ensures the reliability and safety of transportation systems, utilities, and public spaces. By prioritizing collaboration, innovation, and responsiveness, the department aims to meet the present and future needs of residents while fostering a resilient and thriving community.

## Program Descriptions

**Fleet Management Division** ensures in-shop and road repair services are available or scheduled (preventative maintenance) and unscheduled maintenance of county owned vehicles and off-road equipment. Service is provided by fleet mechanics, support personnel, and/or contracted vendors.

**Road Maintenance** crews are now divided into six (6) units: Mowing, Grading, Stormwater, Construction, Right of Way Maintenance, and Traffic Maintenance. By moving to task-oriented units, Public Works continues to improve its response time and service requests completion rates.

**Stormwater Crew** continues to improve the County's drainage system and maintain existing structures. The department continues its implementation of an asset management and work order system, Cityworks. With the resources that are available to the department, we incorporate sustainable methods into our daily work, while continuing to strive to achieve the goals of the Commission's Strategic Guide and the Energy Conservation Strategies Committee report.

**Engineering and Operations** (includes Development Review and Transportation) The Division's funding continues to struggle to keep up with the costs of providing transportation system services. The difficulty comes primarily from the continued"

# Public Works Department Narratives

flattening” of the gas tax revenue, while costs of providing mandated services have continued to increase with inflation. Even with the many positive decisions in recent years to generate additional funding for roads, transportation system needs outweigh the anticipated revenues.

## **FY 2024 Major Priorities**

### **Infrastructure**

- NW 1<sup>st</sup> St/CR 2082/CR 234 (from Entrance to Paynes Prairie Maintenance Office to US 441) – Major Rehab
- NE/NW 53<sup>rd</sup> Ave (from US 441 to SR 24) – Major Rehab
- The stormwater division will be enhancing Ellis Park by designing wicks to mitigate downstream flooding.

## **Significant Budget Variances**

The FY25 County Manager budget includes Radar Data Recorders and the reduction of the 12.0 FTE construction crew. Fund 149 Gas Tax budget has also been adjusted due to gas tax revenues not keeping pace with inflation.

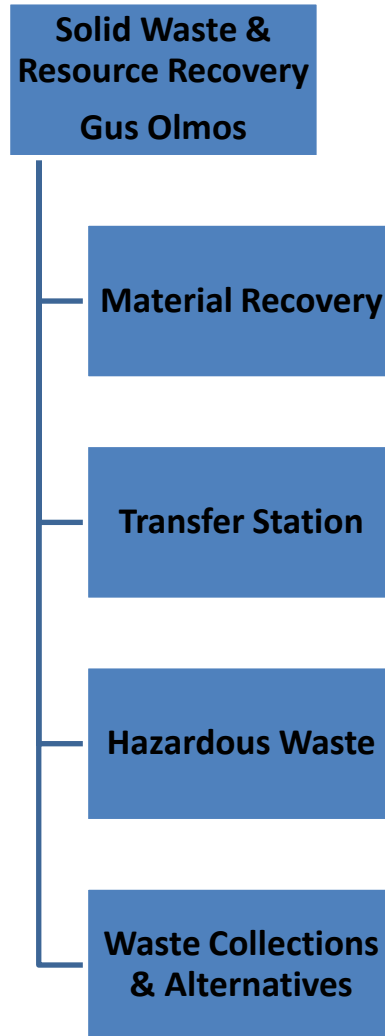
## Public Works

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ 8,381,432.69	\$ 9,762,124.00	\$ 9,352,888.00
32 - Permits, Fees & Spec Assess	\$ 3,961,799.81	\$ 2,686,101.00	\$ 1,523,500.00
33 - Intergovernmental Revenue	\$ 5,871,582.68	\$ 5,085,110.00	\$ 7,335,110.00
34 - Charges for Services	\$ 5,559,909.61	\$ 7,947,298.00	\$ 8,074,476.00
36 - Miscellaneous Revenues	\$ 2,209,229.94	\$ 14,000.00	\$ 14,000.00
38 - Other Sources	\$ 9,127,109.56	\$ 13,864,069.00	\$ 16,549,741.00
<b>Revenue Total</b>	<b>\$ 35,111,064.29</b>	<b>\$ 39,358,702.00</b>	<b>\$ 42,849,715.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 8,112,800.57	\$ 11,660,313.00	\$ 11,360,660.00
20 - Operating Expenditures	\$ 11,013,196.11	\$ 18,434,018.00	\$ 20,967,992.00
30 - Capital Outlay	\$ 2,944,932.02	\$ 19,903,832.00	\$ 22,085,567.00
40 - Debt Service	\$ -	\$ -	\$ -
60 - Other Uses	\$ 8,142,195.00	\$ 11,186,544.00	\$ 7,190,862.00
<b>Expenses Total</b>	<b>\$ 30,213,123.70</b>	<b>\$ 61,184,707.00</b>	<b>\$ 61,605,081.00</b>

# Solid Waste & Resource Recovery



# Solid Waste and Resource Recovery Department Narratives



<b>Solid Waste FTE</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
	66.5	66.4	59	64	64	62



# Solid Waste and Resource Recovery Department Narratives

## Mission Statement

The Department of Solid Waste and Resource Recovery's (SWRR) mission is to provide clean, efficient, economical, and environmentally sound management of solid waste resources in Alachua County.

## Vision Statement

Focus on transitioning the current disposal and transfer system to a resource recovery based system to maximize the efficient and cost-effective use of our resources.

The Department of Solid Waste and Resource Recovery will:

- be a benchmark leader in efficient, cost effective and integrated resource recovery,
- use the latest, viable and cost-effective technology in the industry,
- be recognized locally and nationally as a model for programs and customer service,
- be networked with other providers of resource recovery.

## Executive Summary

The Department of Solid Waste and Resource Recovery provides a variety of solid waste and resource recovery management services, including receiving, collecting, processing, and transporting solid waste, and recycling and various methods of promoting waste reduction. The goal of the Department is to continue to develop a resource recovery-based facility as the focus of our business model.

The priority issues facing the Department in the next Fiscal Year are the continued implementation of the adopted zero waste strategy report and implementation plan, addressing the capacity issues at the rural collection center and household hazardous waste facilities and addressing infrastructure issues at the Leveda Brown Environmental Park.

## PROGRAM DESCRIPTIONS:

**Leveda Brown Environmental Park and Transfer Station (LBEP)** is the hub of the Solid Waste and Resource Recovery's system. This facility is responsible for the safe and efficient management of all municipal solid waste and much of the recycling generated within Alachua County. The facility hosts, on site, the Hazardous Waste Facility, and the Materials Recovery Facility (MRF) is located within the Leveda Brown Environmental Park. This facility receives, processes, and markets recyclables. In Alachua, a dual stream recycling system is predominately utilized where fibrous materials such as paper and cardboard are collected in a separate bin from containers such as plastic or glass bottles and aluminum or steel cans. At the Materials Recovery Facility there are two distinct sorting lines which process these streams so that they remain separate and keep contamination to a minimum. The materials received at this facility come from both residential and commercial sources.

# Solid Waste and Resource Recovery Department Narratives

**Hazardous Waste Management** provides a County-wide system for the proper disposal, reuse, and recycling of hazardous materials, automotive fluids, household chemicals, unwanted pharmaceuticals, waste vegetable oil, latex paint and electronic waste generated by households and small businesses. Hazardous Materials are collected primarily at the Hazardous Waste Collection Center (HWCC), located at the Leveda Brown Environmental Park and Transfer Station. Additional drop off sites are located within each of the five Rural Collection Centers. Through a grant from the Florida Department of Environmental Protection (FDEP), Hazardous Waste Management conducts hazardous waste collection events in 9 neighboring counties.

**Rural Recycling and Solid Waste Collection Centers** consist of five Rural Collection Centers are located throughout the unincorporated area of the County offering alternative disposal sites for limited amounts of municipal solid waste as well as recycling and Household Hazardous Waste drop off and reuse areas. These services are available to citizens countywide and are primarily used by those citizens in the unincorporated area who do not have curbside services. Non-county residents may use the centers by purchasing a non-resident permit.

**Waste Collection and Alternatives** manages the curbside collection contract, provides customer service, coordinates enforcement for compliance to the curbside contract and solid waste ordinances, manages and/or assists other departments with non-ad valorem assessments, provides a variety of public education and outreach programs, manages a multi-media advertising campaign promoting waste reduction, and operates the Tools for Schools program.

**Solid Waste Engineering and Compliance Monitoring** provides oversight and technical expertise on all solid waste management activities, programs, and processes. It ensures that all solid waste facilities and operations comply with all state and federal regulations. In 2014, the Board of County Commissioners approved the acquisition of 647 acres of land which contain two closed landfills that are under a consent order from the Florida Department of Environmental Protection for continued monitoring and remediation.

## **FY 2024 Major Priorities**

### **All Other Mandatory and Discretionary Services**

- Oversee the transition of commercial customers to the exclusive commercial waste franchise.

### **Environment**

- Mitigate the stormwater intrusion issues at the closed Southwest Landfill.

# Solid Waste and Resource Recovery Department Narratives

## Infrastructure

- Address infrastructure issues at Leveda Brown Environmental Park Transfer Station and Materials Recovery facility.
- Address capacity issues at the rural collection center(s) and hazardous waste collection center.

## Significant Budget Variances

The FY25 County Manager Budget includes the proposed increase for Tipping Fee as well as replacement of the trolley.

## Solid Waste and Resource Recovery

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ -	\$ -	\$ -
32 - Permits, Fees & Spec Assess	\$ 11,199,096.87	\$ 13,058,705.00	\$ 13,722,882.00
33 - Intergovernmental Revenue	\$ 172,656.86	\$ 209,494.00	\$ 240,334.00
34 - Charges for Services	\$ 12,443,917.28	\$ 12,230,833.00	\$ 14,088,432.00
35 - Judgments, Fines & Forfeit	\$ -	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 2,479,847.07	\$ 2,774,975.00	\$ 2,774,975.00
38 - Other Sources	\$ 632,997.93	\$ 10,842,938.00	\$ 7,488,380.00
<b>Revenue Total</b>	<b>\$ 26,928,516.01</b>	<b>\$ 39,116,945.00</b>	<b>\$ 38,315,003.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 4,788,585.86	\$ 4,970,196.00	\$ 5,496,100.00
20 - Operating Expenditures	\$ 22,604,369.43	\$ 23,553,688.00	\$ 23,324,628.00
30 - Capital Outlay	\$ 21,530.00	\$ 2,331,000.00	\$ 155,002.00
60 - Other Uses	\$ 179,501.55	\$ 1,303,443.00	\$ 847,748.00
<b>Expenses Total</b>	<b>\$ 27,593,986.84</b>	<b>\$ 32,158,327.00</b>	<b>\$ 29,823,478.00</b>

# Non-Departmental



# **Non-Departmental Departmental Narratives**

## **Mission Statement**

To manage County-wide accounts in a professional and accurate manner as stipulated by Florida Statutes and Generally Accepted Accounting Principles.

## **Summary of Services Provided**

This collection of funds includes Debt Service, Reserves, Computer Replacement Fund, and Vehicle Replacement Fund in addition to Special Expense, Indirect Costs, and County-wide revenue and transfer activities.

## **Computer Replacement Fund**

This fund purchases replacement computers and electronic equipment per the Computer Equipment Replacement Administrative Regulation #03-03 (AP-06). Departments contribute to this fund on an annual basis in order to ensure that funds are available for use when replacement equipment is required. The Information and Telecommunications Services Department manages this fund and works closely with Management and Budget to efficiently coordinate the replacement procedure.

## **County-Wide Revenue and Transfer Activities**

Efficiently manages and accounts for intra-departmental transfers and transfers to the constitutional offices in addition to non-department specific revenue receipts while complying with Florida Statutes and Generally Accepted Accounting Principles.

## **Debt Service**

Ensures that the long-term debt of Alachua County is administered in the most cost-efficient and prudent manner possible within the parameters of Generally Accepted Accounting Principles and Florida Statutes. Funds set up for Debt Service are used to record budget, liabilities, and payment of principal and interest related to the long-term debt of Alachua County. The County has refunded certain obligations by placing amounts into escrow accounts that have been invested so the accumulated investment and interest earnings will be sufficient to pay the remaining principal and interest on the refunded obligations as they become due.

## **Indirect Costs**

A recognized accounting/budgeting methodology used to apportion costs incurred by the General Fund. Indirect costs include central services shared with other funds. Such costs include shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g., legal, finance, human resources, facilities, maintenance, technology).

## **Non-Departmental Departmental Narratives**

### **Reserves**

Management and Budget ensures that sufficient reserves are budgeted to provide funding for unanticipated contingencies and follow amounts found in the Budget Management Administrative Procedures adopted by the Board of County Commissioners. The Board of County Commissioners' approval is required to expend these funds.

### **Special Expense**

The Special Expense budget accounts for expenditures which are non-departmental in nature. This budget is administered by Management and Budget and includes such programs as unemployment compensation for Board departments, external auditor costs, the Value Adjustment Board attorneys, and the cost for TRIM mailing. The use of these funds requires specific approval from the Assistant County Manager for Budget & Fiscal Services.

### **Vehicle Replacement Fund**

This fund purchases replacement vehicles per the Fleet Replacement Regulation #03- 02 (AP-15). Departments contribute to this fund by a percentage of the purchase price on an annual basis, in order to ensure that funds are available for use when replacement vehicles are required. Fleet Management manages this fund and works closely with Management and Budget to efficiently coordinate the replacement procedure.

## Non-Departmental Departmental Narratives

Division Name	Program Name	Description
Non- Departmental - Debt Service	Debt Service Management	Used to record budget, liabilities, and payment of principal and interest related to the long-term debt.
Non- Departmental - Special Expense	Special Expense - Discretionary	Accounts for expenditures which are not easily connected to a specific department or program. This budget is administered by the OMB staff through the County Manager. It includes such expenditures as national organization membership fees; bank fees; audio visual equipment replacement; municipal code management. (ordinances); financial advisors and special audit costs.
Non- Departmental - Special Expense	Special Expense - Mandated	Accounts for expenditures which are not easily connected to a specific department or program. This budget is administered by OMB through the County Manager. It includes expenditures such as unemployment compensation costs, the external auditor, the Value Adjustment Board attorney, TRIM notice mailings, and legal document filing fees.
Non- Departmental - Special Expense	Tax Collector Fees	Fees due to the Tax Collector, for collection of ad valorem revenues based on millage rate and property values, for Board of County Commissioners and School Board.



## Non Departmental

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$211,372,125.22	\$234,787,454.00	\$251,167,779.00
32 - Permits, Fees & Spec Assess	\$ -	\$ 100,000.00	\$ 100,000.00
33 - Intergovernmental Revenue	\$ 78,254,123.27	\$ 23,641,725.00	\$ 27,143,941.00
34 - Charges for Services	\$ 31,442,071.82	\$ 35,663,737.00	\$ 39,954,363.00
35 - Judgments, Fines & Forfeit	\$ 340.00	\$ -	\$ 350.00
36 - Miscellaneous Revenues	\$ 20,291,073.42	\$ 6,412,678.00	\$ 23,025,737.00
38 - Other Sources	\$ 76,887,905.65	\$189,573,392.00	\$179,811,552.00
<b>Revenue Total</b>	<b>\$418,247,639.38</b>	<b>\$490,178,986.00</b>	<b>\$521,203,722.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 784,895.86	\$ 2,603,236.00	\$ 2,051,973.00
20 - Operating Expenditures	\$ 38,395,108.53	\$ 48,388,062.00	\$ 45,851,481.00
30 - Capital Outlay	\$ 2,766,928.89	\$ 21,315,673.00	\$ 24,062,261.00
40 - Debt Service	\$ 11,560,630.17	\$ 11,210,315.00	\$ 13,276,822.00
50 - Grants and Aids	\$ 332,779.80	\$ 14,012,618.00	\$ 14,525,144.00
60 - Other Uses	\$ 80,844,563.05	\$128,278,701.00	\$115,102,658.00
<b>Expenses Total</b>	<b>\$134,684,906.30</b>	<b>\$225,808,605.00</b>	<b>\$214,870,339.00</b>

### Expense Budget

**10 - Personal Services:** staffing programs funded through American Rescue Revenue Recovery and Emergency Rental Assistance Programs (ERAP2) and funds set aside for employee related countywide costs such as unemployment payments.

**20 – Operating Expenses:** programs funded through American Rescue Recovery, Vehicle Replacement Funds and Special Expense costs.

**30 – Capital items** funded through American Rescue Revenue Recovery and Emergency Rental Assistance Programs (ERAP2) and Vehicle Replacement Expense.

**40 – Debt Service Total** is \$37,551,993 divided into Capital and Interest 13,276,822 and Other Uses in the amount of \$24,275,171.

**50- Grants in Aid Total** reflects \$11,999,994 Surtax allocation to Cities, \$2,375,150 for American Rescue Revenue Recovery and \$150,00 of Cares Act.

**60- Programs** funded through American Rescue Revenue Recovery, Operating Transfers, Debt Service Transfers, Reserves in the amount of \$79,587,585.

# Constitutional Officers



Emery A. Gainey  
Sheriff

J.K. "Jess" Irby  
Clerk of Courts

Ayesha Solomon  
Property Appraiser

John Power  
Tax Collector

Kim A. Barton  
Supervisor of Elections



# **Constitutional Officers – Clerk of Courts**

## **Clerk of Courts – as Clerk of the Circuit Court and Comptroller Mission Statement**

To perform the wide range of record keeping well and faithfully, information management, and financial management duties for the judicial system and county government as outlined in the Florida Constitution, Florida Statutes, and local laws.

## **Summary of Services Provided**

The Florida Constitution creates the office of the Clerk of the Circuit Court. Authority for services and duties provided by the Clerk of the Circuit Court are mandated under state and local laws. The Clerk provides court functions as Clerk of the Courts and three separate non-court functions: Clerk to the Board, County Recorder and Comptroller, which includes acting as County Auditor and Accountant and Custodian of County Funds. The Clerk as Comptroller also provides financial services to the Library District. The Clerk to the County and Circuit Court services include management of court records and proceedings prescribed by law, filing and permanent maintenance of records, and collection and disbursement of all court related trust funds. As County Recorder, the Clerk maintains all official records recorded in the County, issues marriage licenses and processes the sale of county tax deeds.

### **Clerk of the Circuit and County Court**

- Attend Court hearings and trials,
- Process all civil and criminal cases,
- Prepare appellate records,
- Jury management,
- Collect and disburse fines, court costs, forfeitures, fees, and service charges,
- Conduct mortgage foreclosure sales,
- Maintain custody of all evidence and exhibits entered by the court,
- Assist in completing paperwork required to file a Small Claims action,
- Issue process service documents,
- Maintain court registry,
- Audit guardianship reports,
- Audit child support payments.

### **County Recorder**

- Record and index deeds, mortgages, and other documents required or authorized to be recorded,
- Record court judgments, tax liens, instruments of conveyance, and maps and plats of subdivisions and surveys.

# **Constitutional Officers – Clerk of Courts**

## **Clerk of Courts – Comptroller Duties**

### **Accountant and Custodian of County Funds**

- Provide accounting services to all departments under the Board of County Commissioners,
- Provide an accounting system for all fiscal changes implemented by the Board,
- Handle investments of available county funds,
- Provide financial reporting to the Board and all federal and state agencies,
- Process accounts payable,
- Process the county payroll,
- Provide these same services to the Library District.

### **County Auditor Duties**

- Pre-audit all County expenditures before payment,
- Review proposed contracts before adoption,
- Conduct internal post-audits to determine if financial controls are sufficient,
- Prepare reports suggesting improvements to management.

### **Clerk to the Board**

- Attend meetings of the Board of County Commissioners and committees of the board,
- Produce, record, index and distribute the official minutes of these meetings,
- Maintain legal custody of the Official County Seal,
- Maintain custody of all county resolutions, ordinances, and contracts,
- Process appeals for Value Adjustment Board,
- Attestation.

### **Other Duties of the Clerk**

- Issue and record marriage license applications,
- Compile and provide statistical data for state agencies and the judiciary,
- Maintain records storage facilities,
- Process passport applications,
- Issue home solicitation permits,
- Process tax deed applications and conduct sales.

**No significant budget changes** – Continuation Budget

Website: <https://alachuacounty.us/Depts/Clerk/Pages/Clerk.aspx>

## Clerk of Courts

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ -	\$ -	\$ -
34 - Charges for Services	\$ -	\$ -	\$ -
35 - Judgments, Fines & Forfeit	\$ 9.94	\$ -	\$ -
36 - Miscellaneous Revenues	\$ -	\$ -	\$ -
38 - Other Sources	\$ 458,207.19	\$ 140,000.00	\$ 100,000.00
<b>Revenue Total</b>	<b>\$ 458,217.13</b>	<b>\$ 140,000.00</b>	<b>\$ 100,000.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ -	\$ -	\$ -
20 - Operating Expenditures	\$ -	\$ 30,000.00	\$ 30,000.00
60 - Other Uses	\$ 3,728,944.00	\$ 3,928,178.00	\$ 4,266,028.00
<b>Expenses Total</b>	<b>\$ 3,728,944.00</b>	<b>\$ 3,958,178.00</b>	<b>\$ 4,296,028.00</b>

# Constitutional Officers – Property Appraiser

## **Mission Statement**

To provide accurate, quality products and services to our customers and ensure the fair and equitable administration of the Property Appraiser's responsibilities.

## **Summary of Services Provided**

Appraise all property within the borders of Alachua County, to administer Ad Valorem exemptions, and to produce and administer the tax rolls for the Alachua County Board of County Commissioners, the municipalities of the City of High Springs, the City of Newberry, the City of Archer, the Town of Micanopy, the City of Gainesville, the Town of LaCrosse, the City of Waldo, the City of Hawthorne, the City of Alachua, the School Board of Alachua County, the Suwannee River Water Management District, the St. John's River Water Management District, the Alachua County Library District, and the Children's Trust of Alachua County.

No significant budget changes – Continuation Budget

Website: <https://www.acpafi.org/>

## Property Appraiser

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
35 - Judgments, Fines & Forfeit	\$ -	\$ -	\$ -
38 - Other Sources	\$ 141,524.86	\$ -	\$ 50,000.00
<b>Revenue Total</b>	<b>\$ 141,524.86</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ -	\$ -	\$ -
20 - Operating Expenditures	\$ 79,200.00	\$ 79,200.00	\$ 79,200.00
60 - Other Uses	\$ 7,304,346.00	\$ 8,077,328.00	\$ 8,675,864.00
<b>Expenses Total</b>	<b>\$ 7,383,546.00</b>	<b>\$ 8,156,528.00</b>	<b>\$ 8,755,064.00</b>

# Constitutional Officers – Sheriff

## Mission Statement

SERVICE TO THE COMMUNITY FIRST, COMMITMENT TO THE EMPLOYEES  
ALWAYS

“...through our partnerships we are ACSO – **A**lways **C**ommitted to **S**erving **O**thers.”

The goals are:

Goal #1: Provide the Highest Level of Protection to our Citizens and Community

Goal #2: Provide the Highest Level of Professional Service to our Citizens and Community

Goal #3: Provide our Employees with the Support, Development and Resources that Promotes Excellence in Protection and Service.

## Summary of Services Provided

The Sheriff is a Constitutional Officer entrusted with powers and duties prescribed in Florida State Statute (FSS). We are an accredited Agency at the Excelsior level that is organized into three key areas: Operations, Support Services, and Administrative Services. The Sheriff's Leadership Team is comprised of an Undersheriff, Majors, Chief of Staff, and General Counsel. All personnel are expected to provide superior service to the community that we have been entrusted to serve.

Operations includes areas such as Patrol, Aviation Unit, Juvenile Relations, Special Teams, Training, School Resource Officers and Crossing Guards, Teen Court, Rural Deputies, and K-9 Unit.

Support Services includes areas such as Criminal Investigations, Professional Standards, Major Crimes, Forensics, Court Security, Warrants, Victim Advocate, False Alarm Reduction Unit, and Policy & Accreditation Unit.

Administrative Services includes areas such as Information Technology, Accounting and Budget, Human Resources, Records, Combined Communications Center, Fleet, Property, Evidence, and Facilities.

The Alachua County Jail is an accredited facility at the Excelsior level under the purview of the Sheriff through an Interlocal Agreement with the Board of County Commissioners.



## **Constitutional Officers – Sheriff**

The Combined Communications Center is an accredited facility that operates under an Interlocal Agreement and provides our community with effective emergency public safety communication services to safeguard life and property. It is responsible for the rapid and accurate collection, exchange and dissemination of information relating to emergencies and other vital public safety functions. Call takers at the Center answer incoming telephone calls received on emergency 911 lines, administrative non-emergency lines, and various other sources. These calls are triaged to determine what type and level of service would provide the most effective level of assistance for the situation. Calls are entered into a Computer Aided Dispatch System and sent to Radio Operators who dispatch the appropriate law enforcement, fire, and/or emergency medical resources to the scene.

Visit the Alachua County Sheriff's Office website at [www.acso.us](http://www.acso.us) for more information on our Agency.

Budget includes request for 6.0 FTE: 2 Mental Health Co-responder, 1 General Counsel, 1 Benefits Coordinator, 1 Civil Technician and 1 Evidence Specialist. Note: Request for Bomb Truck and Mobile Vehicle to be included in County Financing Package.

## Sheriff

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ 186,829.53	\$ -	\$ -
34 - Charges for Services	\$ 8,451,006.61	\$ 8,365,827.00	\$ 8,950,958.00
35 - Judgments, Fines & Forfeit	\$ 111,525.12	\$ 110,000.00	\$ 112,000.00
36 - Miscellaneous Revenues	\$ 276,820.97	\$ 250.00	\$ 250.00
38 - Other Sources	\$ 14,341,716.14	\$ 7,013,728.00	\$ 9,224,301.00
<b>Revenue Total</b>	<b>\$ 23,367,898.37</b>	<b>\$ 15,489,805.00</b>	<b>\$ 18,287,509.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ -	\$ -	\$ -
20 - Operating Expenditures	\$ 1,073,957.82	\$ 1,330,437.00	\$ 1,091,409.00
30 - Capital Outlay	\$ -	\$ -	\$ -
50 - Grants and Aids	\$ 66,572.30	\$ 100,000.00	\$ 100,000.00
60 - Other Uses	\$109,712,360.94	\$119,528,688.00	\$131,624,488.00
<b>Expenses Total</b>	<b>\$110,852,891.06</b>	<b>\$120,959,125.00</b>	<b>\$132,815,897.00</b>

# **Constitutional Officers – Supervisor of Elections**

## **Mission Statement**

The Supervisor of Elections will conduct the most open and accessible elections possible in a courteous and professional manner, while striving to serve the public with respect and dignity, providing timely and accurate access to information, and promoting an atmosphere of trust and dedication to the constitutional duties of this office.

## **Summary of Services Provided**

Be responsible for all matters pertaining to the registration of electors within the State of Florida for Alachua County; supervision of County, State, and Federal elections, which includes providing for early voting, voting by mail, and voting on Election Day; maintaining the County's voting equipment; filing of all campaign contribution and expenditure reports; candidate qualifying; providing community outreach and engagement opportunities; communicating nonpartisan elections information to Alachua County residents; financial disclosure filing by selected government officials and employees; providing poll registers and supporting the cities within Alachua County for their municipal elections; administering the City of Gainesville elections per contract; and such other requirements found in the Florida Election Code and other selected statutes and rules in order to ensure the integrity of the system of elections.

Budget includes 1.0 FTE Information Technology Manager, additional postage for presidential election, additional costs related to Early Voting Sunday (8 sites), and adding an additional voting site.

Website: <https://www.votealachua.com/>

## Supervisor of Elections

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ 110,478.55	\$ -	\$ -
34 - Charges for Services	\$ 311,111.65	\$ -	\$ -
35 - Judgments, Fines & Forfeit	\$ -	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 12,916.72	\$ -	\$ -
38 - Other Sources	\$ 3,803,909.85	\$ 4,832,055.00	\$ 4,262,384.00
<b>Revenue Total</b>	<b>\$ 4,238,416.77</b>	<b>\$ 4,832,055.00</b>	<b>\$ 4,262,384.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 1,691,786.52	\$ 2,722,534.00	\$ 2,612,448.00
20 - Operating Expenditures	\$ 1,238,995.55	\$ 1,962,821.00	\$ 1,479,936.00
30 - Capital Outlay	\$ 99,117.00	\$ 146,700.00	\$ 170,000.00
60 - Other Uses	\$ 3,803,909.85	\$ 4,832,055.00	\$ 4,832,055.00
<b>Expenses Total</b>	<b>\$ 6,833,808.92</b>	<b>\$ 9,664,110.00</b>	<b>\$ 9,094,439.00</b>

# Constitutional Officers – Tax Collector

## **Mission Statement**

The mission of the Alachua County Tax Collector is to serve the public with integrity, innovation, fiscal responsibility, and respect.

## **Summary of Services Provided**

The Tax Collector's Office serves the citizens of Alachua County by collecting and dispersing property, tangible, and tourist development taxes to the appropriate taxing authorities.

The Tax Collector office also serves the public by performing motorist services on behalf of the Department Highway Safety and Motor Vehicles through issuing and processing Florida Driver Licenses, Identification Cards, and vehicle/vessel registrations and titles.

The Tax Collector partners with the Department of Agriculture and Consumer Services to process concealed weapons applications and with the Health Department to issue Florida Birth Certificates.

The Tax Collector also performs hunting and fishing licensing services on behalf of the Florida Fish and Wildlife Conservation Commission.

To find out more information about our office like service locations and office hours, please visit our website at [www.AlachuaCollector.com](http://www.AlachuaCollector.com).

No significant budget changes – Continuation Budget

## Tax Collector

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
34 - Charges for Services	\$ 1,225,554.02	\$ 524,927.00	\$ 523,230.00
36 - Miscellaneous Revenues	\$ 42,419.55	\$ -	\$ -
38 - Other Sources	\$ 221,433.37	\$ 28,714.00	\$ 28,714.00
<b>Revenue Total</b>	<b>\$ 1,489,406.94</b>	<b>\$ 553,641.00</b>	<b>\$ 551,944.00</b>
<b>Expenses</b>			
20 - Operating Expenditures	\$ 6,394,579.87	\$ 6,821,643.00	\$ 7,977,876.00
40 - Debt Service	\$ -	\$ -	\$ -
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 6,394,579.87</b>	<b>\$ 6,821,643.00</b>	<b>\$ 7,977,876.00</b>

# Judicial



# Judicial

## **Mission Statement**

While each of the Judicial Offices have distinct missions, they have in common the same goal of promoting justice for all citizens of Alachua County.

## **Court Administration:**

To provide professional management to ensure the proper operation of, and the public's access to, the court.

## **Office of the State Attorney:**

To seek Justice for Florida.

Pursuant to Article V Section 17 of the Constitution of the State of Florida the State Attorney is charged with being the Chief Prosecuting Officer in all criminal trial courts in his/her respective circuit and shall perform all other duties prescribed by general law. Chapter 27 and 29 of the Florida Statutes and the Florida Rules of Criminal Procedure further elaborate upon the duties of the State Attorney. The State Attorney with the aid of appointed assistants and staff shall appear in the circuit and county courts within his/her judicial circuit and prosecute or defend on behalf of the State, all suits, applications, or motions, civil or criminal, in which the State is a party. The Eighth Judicial Circuit is comprised of Alachua, Baker, Bradford, Gilchrist, Levy, and Union counties.

## **Office of the Public Defender:**

The Public Defender is responsible for representation of people facing a loss of liberty throughout the 8<sup>th</sup> Judicial Circuit. The Public Defender represents clients charged with felony, misdemeanor, and criminal traffic offenses. The Public Defender represents children charged with criminal offenses. The Public Defender also represents clients in certain civil proceedings, such as those facing commitment under Baker Act and other mental health proceedings; and those facing civil commitment pursuant to the Jimmy Ryce Act. The Public Defender provides administration and management of its personnel and all fiscal matters relating to State and County budgeting. In addition, the Public Defender maintains an electronic case management system to assist with case processing and records management. The Office is headquartered in Gainesville, with branch offices in Macclenny, Starke, and Bronson.

## **Office of the Regional Conflict Counsel:**

To protect constitutional and statutory rights in a cost-effective manner and provide legal representation to indigent defendants when appointed by the Court primarily in those cases when the Public Defender has a conflict.



## **Judicial**

### **Guardian ad Litem:**

The Guardian ad Litem Program (GALP) is appointed by the court to advocate for the best interests of children who have been abused, neglected, or abandoned. Each child is represented by an advocacy team: Volunteer Child Advocate (VCA), Child Advocate Manager (CAM), and Program Attorney. The team provides best interest advocacy for the children in the courtroom and at other critical meetings where important decisions are being made. These meetings include but are not limited to meetings involved in permanency, placement, medical care, adoption, and independent living. Children are visited at least once each month by the VCA and/or CAM for the purpose of building a relationship with the child and gathering information that will allow the GALP to be the voice for children in the courtroom and the community.

### **Court Related:**

To provide the citizens of Alachua County with a forum for the fair and effective resolution of legal

Court Administration 1.0 FTE General Magistrate position all others no significant budget changes – Continuation Budget

## Court Administration

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
33 - Intergovernmental Revenue	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 1,234,396.26	\$ 1,450,836.00	\$ 1,263,074.00
35 - Judgments, Fines & Forfeit	\$ -	\$ -	\$ -
36 - Miscellaneous Revenues	\$ 12,156.20	\$ -	\$ -
38 - Other Sources	\$ 1,351.21	\$ 111,838.00	\$ 358,105.00
<b>Revenue Total</b>	<b>\$ 1,247,903.67</b>	<b>\$ 1,562,674.00</b>	<b>\$ 1,621,179.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 1,088,117.76	\$ 1,316,718.00	\$ 1,639,360.00
20 - Operating Expenditures	\$ 290,412.53	\$ 520,006.00	\$ 533,857.00
30 - Capital Outlay	\$ 53,591.70	\$ -	\$ -
50 - Grants and Aids	\$ -	\$ -	\$ -
60 - Other Uses	\$ 227,774.00	\$ 97,360.00	\$ 73,576.00
<b>Expenses Total</b>	<b>\$ 1,659,895.99</b>	<b>\$ 1,934,084.00</b>	<b>\$ 2,246,793.00</b>

## State Attorney

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
31 - Taxes	\$ -	\$ -	\$ -
34 - Charges for Services	\$ 124,795.81	\$ 125,798.00	\$ 125,798.00
36 - Miscellaneous Revenues	\$ -	\$ -	\$ -
38 - Other Sources	\$ -	\$ 209,390.00	\$ -
<b>Revenue Total</b>	<b>\$ 124,795.81</b>	<b>\$ 335,188.00</b>	<b>\$ 125,798.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ -	\$ -	\$ -
20 - Operating Expenditures	\$ 484,868.79	\$ 774,705.00	\$ 757,003.00
30 - Capital Outlay	\$ 34,040.93	\$ 20,000.00	\$ 20,000.00
60 - Other Uses	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 518,909.72</b>	<b>\$ 794,705.00</b>	<b>\$ 777,003.00</b>

### Public Defender

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Revenue</b>			
34 - Charges for Services	\$ 29,446.06	\$ 30,000.00	\$ 35,000.00
36 - Miscellaneous Revenues	\$ -	\$ -	\$ -
38 - Other Sources	\$ -	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 29,446.06</b>	<b>\$ 30,000.00</b>	<b>\$ 35,000.00</b>
<b>Expenses</b>			
10 - Personal Services	\$ 50,510.75	\$ 68,309.00	\$ 92,335.00
20 - Operating Expenditures	\$ 230,870.36	\$ 260,264.00	\$ 262,117.00
30 - Capital Outlay	\$ -	\$ 8,806.00	\$ -
<b>Expenses Total</b>	<b>\$ 281,381.11</b>	<b>\$ 337,379.00</b>	<b>\$ 354,452.00</b>

### Guardian Ad Litem

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Expenses</b>			
10 - Personal Services	\$ 107,748.48	\$ 142,284.00	\$ 134,639.00
20 - Operating Expenditures	\$ 60,542.50	\$ 77,079.00	\$ 89,938.00
30 - Capital Outlay	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 168,290.98</b>	<b>\$ 219,363.00</b>	<b>\$ 224,577.00</b>

### Regional Conflict Counsel

	FY23 Actuals	FY24 Adopted Budget	FY25 CM Budget
<b>Expenses</b>			
20 - Operating Expenditures	\$ 19,537.85	\$ 20,000.00	\$ 20,000.00
30 - Capital Outlay	\$ -	\$ -	\$ -
<b>Expenses Total</b>	<b>\$ 19,537.85</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>

## **FY25 Budget Requests for Capital**

The FY25 Budget for Equipment and Vehicle purchases and the Fire Tower will be part of a financing package.

Currently proposed items include:

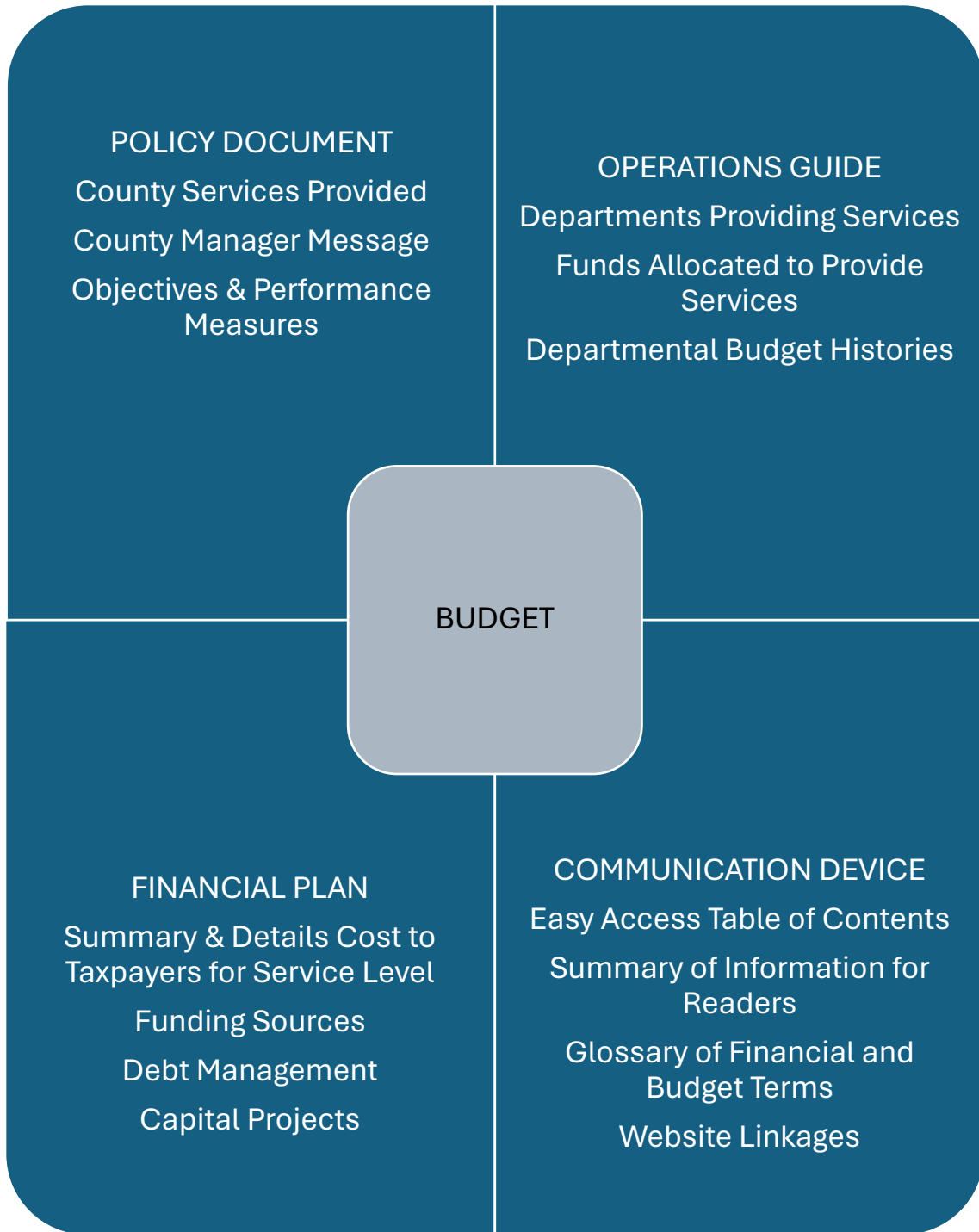
- Animal transportation vehicle to also be utilized for adoption events
- Bus for the transportation for Cuscowilla camp which can also be utilized for county-wide programs
- Additional fire apparatus of two rescue units
- Two mini excavators, a skid steer and vehicle for engineering for public works.
- The bomb truck and mobile vehicle the sheriff presented.

# Budgeting & Fund Structures

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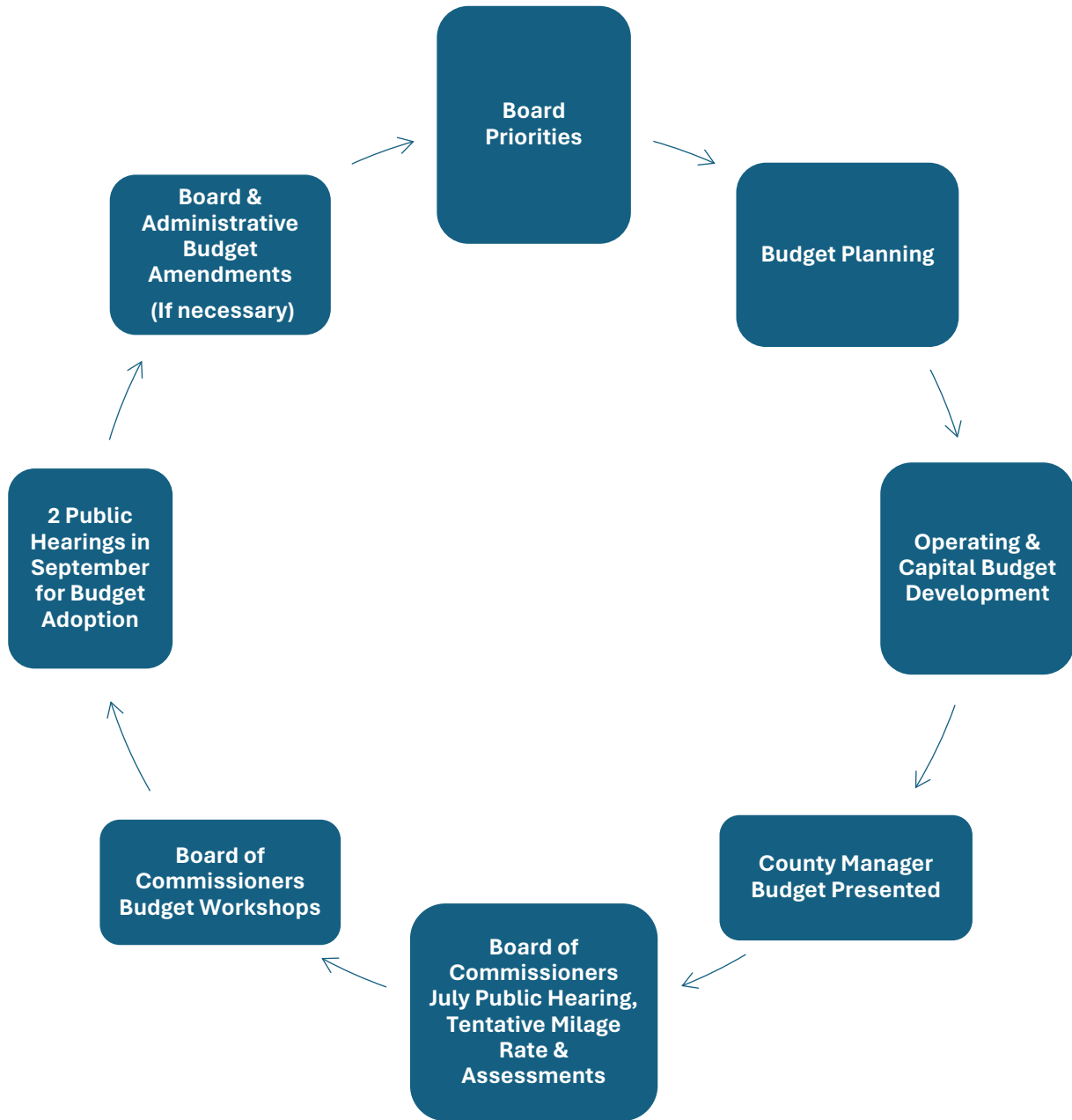


## BUDGET PROCESS



The budget serves as a multipurpose document, functioning as a policy, financial, communication, and operations guide. Outlining strategic priorities, providing details of revenues and expenditures, and facilitates clear communication with stakeholders. This comprehensive approach ensures readers understand the organization's direction, financial health, and operational efficiency, empowering informed decision-making and effective management.

# BUDGET PROCESS



# **BUDGET PROCESS**

## **OPERATING AND CAPITAL BUDGET PLANNING**

### **BOARD PRIORITIES**

The Alachua County Board of County Commissioners and County Leadership initiated a strategic planning process in 2020. The Board formally adopted the FY 2022 – FY 2026 Strategic Plan on February 8, 2022, and redefined the Strategic Guide on February 28, 2023. The Board's mission, values, and strategic guide are incorporated to align the budget. More information about the County's Strategic Plan, focus areas, and departmental metrics can be found in Section 8.

### **BUDGET PLANNING**

During the January Board meeting, the Board officially approved a budget calendar. This calendar outlines important dates for Statutory Public Hearings and Special Budget Meetings. It is distributed to the public, staff members, as well as Constitutional and Judicial offices.

In early February, County departments evaluate the impacts on program service levels and determine their internal service requirements for the upcoming budget year. This is done through utilizing the department's budget workbook and submitting budget proposal requests. Additionally, the capital planning process involves assessing capital needs and identifying projects by departments, while also reviewing ongoing projects. Both processes enable the Office of Management and Budget (OMB) and County Administration to conduct financial analysis, evaluate projects, and plan for the impacts on both capital projects and operating budgets.

### **BUDGET WORKBOOK**

The Budget workbook equips departments with various documents to facilitate budget planning by providing budget and actual financial histories. These components include:

- Budget Adjustments Tab: Lists all line-item changes to existing department budgets, including new requests.
- Schedule 1 Personnel Detail Tab: Provides staff data charged to the department, including open positions.
- Schedule 2 Certifications Tab: Presents the current list of staff certifications, if any.
- Data History Tab: Offers a five-year history of actuals and the current budget, along with actual revenues and expenses.
- Contract Worksheet Tab: Supplies data from the procurement's contract management system.
- Computer Inventory Tab: Furnishes departmental data from the computer replacement and Information Technology inventory.
- Travel Calculator Worksheet Tab: Assists in identifying in-state and out-of-state travel costs, including hotel, registrations, meals, and transportation expenses.



## BUDGET PROCESS

- Memberships, Certifications & Non-Travel Training Tab: Identifies departmental costs related to memberships, certifications, and non-travel training.
- Promotional - Public Purpose Tab: Aids in identifying eligible program-related costs utilizing taxpayer dollars for educational or employee morale programs.
- Vehicle List: Pre-filled by OMB based on information provided by Fleet.
- Grant Worksheet: Helps departments identify existing and proposed grant-related revenues and expenses.
- Goals & Metrics: Establishes goals for the budget year linked to the department budget.
- Capital Projects & Other: Lists existing projects for review with the budget analyst and outlines the process for proposing new projects. It includes a Building List Master List developed by Facilities, OMB, and Risk for review and notifications of any changes.
- Budget Proposal Request is a supplemental form for which, should a department wish to make a new request for the upcoming budget year, details of the request must include justification, links to strategic goals along with costs for 5 years.
- An Employee Calculator is included in the Budget Proposal Request to ensure that salary plus benefits plus all related operational costs are captured in the request.

## BUDGET AND FINANCIAL POLICIES SUMMARY

Alachua County Board of County Commissioners and its staff have a fiduciary responsibility to its citizens to be stewards of public funds and plan for adequate funding to carry out public services. The County Board of Commissioners has established and maintains sound financial and budgeting policies and procedures to comply with all applicable state and federal laws.

OMB periodically reviews and revises the budget and financial policies of the Board of County Commissioners. During the March Board meeting, the Board officially approves any policy updates recommended by OMB. Additionally, at this meeting, the Board engages in discussions with staff regarding strategic priorities and focus areas.

**ETHICS POLICY:** The Office of Management and Budget embraces professional ethics as recommended by the Government Finance Officers Association and has adopted a Statement of Ethics defining the standards we hold in the course of our duties.

**BUDGET MANAGEMENT:** Policy to exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from conception to finality, including amendments throughout the fiscal year.

**CAPITAL PROGRAM:** The Capital Program provides the means through which Alachua County plans a programmed approach to utilize financial resources to meet the County's service and facility needs. A five-year plan for capital improvements is developed and updated annually.

## **BUDGET PROCESS**

**DEBT MANAGEMENT:** Policy to recognize the capital improvement needs of the County and utilize debt to maximize the County's ability to provide the highest-level services and infrastructure, considering existing legal, economic, financial and debt market considerations while balancing the taxpayers' ability and desire to pay.

**ENERGY CONSERVATION INVESTMENT:** Policy which annually funds capital projects meeting the Board of County Commissioners' energy and utility objectives as found in the comprehensive plan and financial policies.

**FINANCIAL MANAGEMENT:** Policy to establish the framework for the County's overall financial planning and management which also demonstrates for the citizenry, credit rating industry and prospective investors the County's commitment to sound financial management and fiscal integrity.

**HEALTH INSURANCE MANAGEMENT POLICY:** The County's Self-Insurance Review Committee has reviewed and recommended a Procedure for Fund 507 Reserve Management.

**MUNICIPAL SERVICES BENEFIT UNIT CITIZEN-INITIATED PROGRAM:** Policy for the creation of citizen-initiated Municipal Services Benefit Units (MSBUs) along with the procedures for levying, collecting, adjusting, supporting, and enforcing the units. The policy outlines the administration of non-ad valorem assessments levied for publicly owned roads, road related capital improvements, and periodic maintenance of included roads.

**PERFORMANCE MANAGEMENT:** This policy establishes the framework for the County's commitment to performance management. Performance Management has specific guidelines and best practices documented by the Government Finance Officers Association (GFOA) and the International City/County Management Association (ICMA).

**PUBLIC PURPOSE:** Revenues received by the County are public funds and as such their use must serve a public purpose. Public Purpose is defined as a county action or direction, the primary purpose for which provides a declared public benefit. The Board hereby declares that the following objectives support the County's overall mission and serve a valid public purpose.

**COMPLETE VERSIONS OF THE ALACHUA COUNTY FINANCIAL POLICIES ARE LOCATED IN THE APPENDICES SECTION AND THE COUNTY WEBSITE.**

<https://alachuacounty.us/Depts/OMB/Pages/OMB.aspx>

### **OPERATING BUDGET DEVELOPMENT AND REVIEW**

Each department, including constitutional and judicial officers, is tasked with creating their operating budget requests. These requests are submitted to OMB in late February. Constitutional officers follow a different timeline, submitting their budgets in May and June as outlined by Florida Statute and local regulations. From February to May, all budget requests undergo analysis, and revenue estimates are revised. Simultaneously, the

## **BUDGET PROCESS**

capital and financial plan budget is developed and reviewed, although it follows a distinct process detailed in the subsequent section.

### **CAPITAL BUDGET AND FINANCIAL PLAN**

The Capital Budget and Financial Plan (CFPB) outlines a five-year strategy for allocating funds for public physical improvements. This plan details proposed capital projects, their start dates, anticipated funding amounts (including operating impacts), and the financing methods for each expenditure. Annually, OMB leads the process of developing a capital program and budget.

### **BUDGET ELEMENTS**

The County's budget is constructed based on revenues, expenditures, debt, and reserves, in alignment with the Board of County Commissioners' Strategic Guide. According to Chapter 129 of the Florida Statutes, local county governments must adopt balanced budgets, and this statute outlines the requirements for the county's annual budget.

### **REVENUES**

Revenues Florida State Statute 200.065(2)(a)(1) provides that each taxing authority shall utilize not less than ninety-five percent (95%) of taxable value for budget. The General Fund budgets Ad Valorem revenues will be based on a 95% tax collection rate, or a rate that is consistent with prior years' collection trends as computed against the Current Year Gross Taxable Value as shown on Form DR-420 provided to the County by the Alachua County Property Appraiser.

Revenue projections for all major non-ad valorem revenue sources will be based on prudent trend analysis that considers current and projected economic conditions. Budget projections for State shared revenues will consider State of Florida estimates that are contained in the Local Government Financial Information Handbook and on the State of Florida website as one of several factors for determining final revenue estimates.

The use of revenues which have been pledged to bond holders will conform to bond covenants which commit those revenues.

### **EXPENDITURES**

Office of Management and Budget staff review with department directors their respective budgets at the department and program level and allocate appropriations to specific line items.

Personal services for bargaining employees will be estimated based on collective bargaining provisions governing salary adjustments, whereas personal services for non-bargaining unit employees are based on parameters defined by the County Manager and approved by the County Commission.

## **BUDGET PROCESS**

Health insurance premiums and related benefit contributions to be paid on behalf of County employees will be estimated based on current market conditions that affect annual premium adjustments. Reviews will be completed annually and will be used to assist with recording medical reserves, monitoring liquidity and medical inflation and to facilitate State compliance.

Incorporated into department operations includes program or activity costs, and what benefits are derived from these programs or activities allows the County to make informed funding decisions. Departments shall utilize performance measures to track performance, support operational improvement, and determine effective use of resources for each program. Inflationary factors and changes in population will be considered in preparing cost of service delivery.

Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact to County operating budgets shall be analyzed annually as part of the budget process and will be budgeted centrally for all departments.

### **DEBT**

The County shall review its outstanding debt on an on-going basis for the purpose of determining if the financial marketplace will provide the County with the opportunity to refund any issuance for debt service savings. Revenues pledged are appropriated for debt service payments and any remainder is appropriated for general use purposes.

### **RESERVES**

A Reserve for contingency requests in the General Fund, MSTU Law Enforcement and MSBU Fire Funds and Gas Tax Fund must be approved by the Board of County Commissioners. A reserve for contingency shall be calculated and budgeted by the Office of Management and Budget at a level not less than 5% of the General Fund, MSTU Law Fund, and MSBU Fire Fund and Gas Tax Fund operating revenues, respectively, and an amount not greater than 10% of the total budget and in accordance with Florida Statute Chapter 129.01(2)(c) for each operating fund. If the reserve for contingency falls below 50% of the minimum level, the reserves shall be reestablished over a period not to exceed three fiscal years.

The Self-Insurance Risk Program will be funded at a confidence level of a minimum of 75 percent, based on an annual Cost of Risk Allocation Study and may include use of accumulated retained earnings to maintain this confidence level. Budget for the Self-Insurance Risk Program are made by Board approval as stated in Alachua County Code Chapter 28. The County shall maintain two months of anticipated claims for a Reserve for Contingency/ Catastrophic Loss in the Self-Insurance Risk Fund.

Health Insurance Fund will be maintained at a level that will, together with purchased insurance policies, adequately fund medical claims risk in accordance with Chapter 28 of the Alachua County Code.

## BUDGET PROCESS

Retained Earnings in the Solid Waste Fund shall be maintained at a beginning balance of \$2,500,000.

### FUND BALANCES

**BEGINNING FUND BALANCE** represents the residual resources available to be used at the end of the previous fiscal year. Some influences taken into consideration when calculating a projected beginning fund balance for the next fiscal year include:

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

Grants and Aid from the County to other governments and non-profit agencies are budgeted at the full allocation. However, most of these grants are reimbursements for services provided with a maximum allocation by year end and routinely a balance remains.

Contracts for Services and Capital Equipment are budgeted at the full estimated amount so the contract or purchase order can be awarded. However, there are some contracts where not all work is completed by year end, some equipment will not be received by year end, or actual costs are less than the published not-to-exceed amount.

**ENDING FUND BALANCE** represents the amount protected to ensure fiscal stability and positive cash flow particularly during the beginning of a fiscal year prior to the receipt of new revenue (ad valorem, sales tax, fuel tax, et cetera).

**FUND BALANCE** (total budgeted Fund Balance) is the difference between Beginning and Ending Fund Balance and represents the revenue offset for the budgeted Reserves and some of the one-time expenditures anticipated in the coming fiscal year. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate policy adjustments by the governing body or changes in budget procedures.

- General Fund – The budgeted Estimated Ending Fund balance will be at a minimum 10% of projected revenue.
- MSTU Law Enforcement, MSBU Fire Fund and Gas Tax Fund – The budgeted Estimated Ending Fund Balance will be at a minimum 5% of projected revenue.
- All Other Operating Funds – The amount of ending fund balance to be budgeted shall be analyzed and determined during the annual budget process.
- To the extent feasible, the actual unassigned plus assigned ending fund balances for the County's General Fund, MSTU Law Enforcement and MSBU Fire Funds will be at least 2 months of the appropriations.

### SUMMARIES AND DEPARTMENTS

The budget document provides summaries which demonstrate the Fund to Department Relationships, Sources and Uses, Sources and Expenses by Major Fund, Reserves by

## **BUDGET PROCESS**

Major Fund and Fund Balances. For each department, there is a department title, program organization chart with full-time equivalent (FTE) position counts, mission statement, program services description, goals, performance, and 3-year historical summary of expenditures.

### **BUDGET ADOPTION AND CITIZEN INPUT**

Alachua County actively encourages citizen participation in the budget process by hosting various public hearings and budget meetings throughout the year, all of which are open to the public.

The Truth in Millage (TRIM) Act, established by the Florida Legislature in 1980, aims to inform taxpayers about their tax obligations to each governmental entity. This law requires the property appraiser to send a TRIM notice to property owners, detailing the taxes levied and the amount owed to each taxing authority. The specific requirements for compliance are outlined in Florida Statute 200.065.

In June, the County Manager presents the proposed budget, along with the Budget Message, to the Board. Additionally, during the first Board meeting in July, the Board sets the maximum millage rate. Special Budget Meetings with the Board are scheduled for August, during which departmental budgets are reviewed in detail with the County Manager, Deputy County Manager, and Assistant County Managers.

In September, the Board finalizes the budget at the second of the two mandatory public hearings, where citizens can provide input. Based on this feedback or actions taken by the Board, adjustments to the tentative budget may be necessary before final adoption. During the final public hearing, the Board officially approves the final millage rates and budget through a resolution.

### **BUDGET AMENDMENTS AND MONITORING**

Budgetary control is maintained at the department level, with support from OMB. Departments can amend their budgets following County policy outlined in the Budget Management Policy (refer to Appendices). The County Manager has the authority to authorize budget adjustments between Functions, as defined by the Uniform Chart of Accounts (also known as the Uniform Accounting System Manual for Florida Local Governments), up to \$50,000. Adjustments between categories that do not affect Function or Accounting Fund totals can be approved by the County Manager. Quarterly reports on budget adjustments will be generated and included in the Board agenda alongside the quarterly Financial Reports. The Board of County Commissioners must approve all other amendments.

Monitoring budgets is essential to ensure financial resources are used efficiently and projects stay on track. Regular oversight by OMB and departments helps identify potential issues early, allowing for timely adjustments to prevent overspending.

**BUDGET PROCESS**

**THE ALACHUA COUNTY  
BUDGET  
IS YOUR BUDGET  
GET INVOLVED**

**PUBLIC HEARING DATES  
TO REMEMBER**

**JULY 19, 2024**

**BOARD OF COUNTY COMMISSIONERS SETS  
MILLAGE & ASSESSMENT RATES**

**SEPTEMBER 10, 2024**

**FIRST PUBLIC HEARING ON MILLAGE RATES AND  
BUDGET**

**SEPTEMBER 24, 2024**

**ADOPTION OF FINAL MILLAGE RATES AND BUDGET**

## FY25 BUDGET PROCESS CALENDAR

Dates and Time	Activity	Participants
October 2023 – February 2024	Departmental Budget and Capital Improvement Plan Preparation	County Manager, Departments, Office of Management and Budget (OMB)
Tuesday, January 9, 2024 11:30 AM	<u>BoCC Regular Board Meeting</u> FY25 Adoption of Calendar Reminder Dates for Constitutional Officers	BoCC, County Manager, County Attorney, OMB
Thursday, February 22, 2024 5:00 PM	Departmental Budgets & Requests Submitted to OMB	Departments, Office of Management and Budget (OMB)
Tuesday, February 27, 2024 5:00 PM	Internal Service Estimates Due to OMB	Departments, Office of Management and Budget (OMB)
Tuesday, March 12, 2024 11:30 AM	<u>BoCC Regular Board Meeting</u> Review of Budget Guidelines FY25 Adoption of Budget & Financial Policies Board Focus Historical Trends Strategic Guide	BoCC, County Manager, County Attorney, OMB
Thursday, March 21, 2024 2:00 PM	<u>BoCC Special Meeting</u> <u>Deep Dive - Growth Management</u>	BoCC, County Manager, County Attorney, OMB
Tuesday, April 9, 2024 11:30 AM	<u>BoCC Regular Board Meeting</u> Level of Service Performance Matrix Breakout By Focus Area	BoCC, County Manager, County Attorney, OMB
Wednesday, May 1, 2024 5:00 PM	Judicial and Constitutional Officers submit budget requests to Board of County Commissioners	
Tuesday, May 7, 2024 10:00 AM	<u>BoCC Special Budget Meeting</u> Judicial Offices <ul style="list-style-type: none"> <li>· Court Administration</li> <li>· Guardian Ad Litem</li> <li>· Public Defender</li> <li>· State's Attorney</li> <li>· Regional Conflict Council</li> </ul> Constitutional Officers <ul style="list-style-type: none"> <li>· Tax Collector</li> <li>· Property Appraiser</li> <li>· Clerk of Courts</li> <li>· Supervisor of Elections</li> <li>· Sheriff</li> </ul>	BoCC, County Manager, County Attorney, OMB
Saturday, June 1, 2024	Preliminary Property Value Estimates are delivered	Property Appraiser
Tuesday, June 11, 2024	<u>BoCC Special Meeting</u> <i>County Manager Budget Presentation</i>	BoCC, County Manager, County Attorney, OMB
By Saturday July 1, 2024	Preliminary Tax Roll is Certified	Property Appraiser
Tuesday, July 9, 2024 10:00 AM	Capital Improvement Plan Review	Financial Oversight Workgroup
Tuesday, July 9, 2024 5:01 PM	<u>BoCC Regular Meeting Action Items:</u> Set Proposed Millage Rates Set Initial Assessment Rates Fire Stormwater Solid Waste Sugarfoot	BoCC, County Manager, County Attorney, OMB



## FY25 BUDGET PROCESS CALENDAR

Dates and Time	Activity	Participants
Friday, July 12, 2024	County Manager advises Alachua County Property Appraiser of proposed millage and assessment rates	
Thursday, August 8, 2024 1:30 PM	<u>BoCC Special Budget Meeting</u> Assistant County Manager, Budget and Fiscal Services Budget & Fiscal Services Facilities  Deputy County Manager Animal Resources Community Support Services Court Services Office of Sustainability, Equity, Economic and Strategic Development (SEEDS)	BoCC, County Manager, County Attorney, Assistant County Manager, OMB  BoCC, County Manager, County Attorney, Deputy County Manager, OMB
	Assistant County Manager Growth Management Solid Waste Public Works Office of Code Administration Capital Improvement Plan	BoCC, County Manager, County Attorney, Assistant County Manager, OMB
Thursday, August 15, 2024	TRIM Notices mailed by this date	Property Appraiser
Tuesday, August 20, 2024 10:00 AM	<u>BoCC Special Budget Meeting</u> Assistant County Manager – Chief of Staff Career Source Equal Opportunity Office UF/IFAS/AG Extension Office Visit Gainesville, Alachua County FL Information and Telecommunications Services Department Parks and Open Spaces Department	BoCC, County Manager, County Attorney, Assistant County Manager- Chief of Staff, OMB
Thursday, August 22, 2024 1:30 PM	<u>BoCC Special Budget Meeting</u> County Attorney County Manager Community and Administrative Services Department Accreditation and Agenda Office Commission Services County Manager’s Office Communications Office Environmental Protection Department & Lands Fire Rescue Human Resources and Training	BoCC, County Manager, County Attorney, Assistant County Manager Chief of Staff OMB

## FY25 BUDGET PROCESS CALENDAR

Dates and Time	Activity	Participants
<p>Thursday, August 29, 2024 10:00 AM</p>	<p><b><u>Review &amp; Finalize:</u></b>            County Wide Impacts            Revenue Projections            Fee Schedule Review            Personnel-FTE Review            Review CIP            Changes from Tentative Budget            Budget Decisions Finalized            Tax Rates Finalized            Assessments Finalized            Millage Chart Finalized</p> <p><b><u>Action Items:</u></b>            Adopt Fee Schedule            Adopt Personnel/FTE Chart            Adopt CIP            Finalize Millage Rates            Finalize Assessment Rates            Final Budget Decisions</p>	<p>BoCC, County Manager, County Attorney,            Assistant County Manager Chief of Staff            OMB</p>
<p>Tuesday, September 10, 2024 5:01 PM</p>	<p>1st Public Budget Hearing Action Items:            Adopt FY25 Adjusted Tentative Millage Rate            Adopt FY25 Adjusted Tentative Budget            Adopt FY25 Final Assessments</p>	<p>BoCC, County Manager, County Attorney,            OMB</p>
<p>Tuesday, September 24, 2024 5:01 PM</p>	<p>Final Public Budget Hearing Action Items:            Adopt FY25 Final Millage Rate            Adopt FY25 Final Budget</p>	<p>BoCC, County Manager, County Attorney,            OMB</p>

## **FUND STRUCTURE**

### **BASIS OF ACCOUNTING AND BUDGETING**

#### **BASIS OF ACCOUNTING**

The accounts of the County are organized based on funds and account groups, each of which constitutes a separate accounting entity. A fund is a group of functions combined into a separate accounting entity (corresponding to a corporation in the private sector) having its own assets, liabilities, equity, revenues, and expenditures and/or expenses. The types of funds used are determined by Generally Accepted Accounting Principles (GAAP). The various funds are the result of the diverse nature of the County's operations and compliance with legal provisions. These funds have been grouped by type to facilitate understanding of the financial statements.

#### **BASIS OF BUDGETING**

Alachua County's Governmental and Fiduciary Funds are prepared on a modified accrual basis. Revenues are recognized when measurable and available under budgetary basis. The following revenues are considered to be susceptible to accrual: taxes, charges for services, interest, state revenue sharing, federal forestry revenue, insurance agent revenues, 5th & 6th cent gas tax, federal and state grants, planning and zoning revenue, communication services tax, and special assessments.

Obligations are budgeted as expenses and generally recorded when the related fund liability is incurred. An exception is principal and interest on general long-term debt which is recorded when due.

The budgets of the proprietary funds (enterprise and internal service) are prepared on an accrual basis. The revenues are recognized when earned and their expenses are recognized when incurred.

Florida state law requires that receipts from all sources be budgeted at 95% of anticipated receipts.

## **FUND STRUCTURE**

The financial activities of the County are recorded in separate funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for within a set of self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as necessary. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

# GOVERNMENTAL FUND TYPES

General Fund	Special Revenue	Debt Service	Capital Projects
<ul style="list-style-type: none"><li>• Accounting &amp; Budgeting Modified Accrual</li></ul>	<ul style="list-style-type: none"><li>• Accounting &amp; Budgeting Modified Accrual</li></ul>	<ul style="list-style-type: none"><li>• Accounting &amp; Budgeting Modified Accrual</li></ul>	<ul style="list-style-type: none"><li>• Accounting &amp; Budgeting Modified Accrual</li></ul>

**FUND 001 GENERAL FUND** - The general operating fund of the Board. This fund is used to account for all financial transactions not required to be accounted for in another fund. The majority of revenues are collected as ad valorem taxes and other revenues include fines, fees, and licenses. Generally, all departments are supported by the General Fund. However, more than half is dedicated to Public Safety which includes the County Jail, County Sheriff, Emergency Medical Services and Court Services.

**SPECIAL REVENUE FUNDS** - Funds used to account for special assessments and specific governmental revenue sources. Major capital projects that are restricted by law, or administrative action, for expenditures for specific purposes are not considered are legally restricted to specific expenditures. Municipal Service Taxing Unit (MSTU), Municipal Service Benefit Unit (MSBU), County Gas Tax, CHOICES and grants are in this category and are examples of special revenues that have legally restricted expenditures.

**Fund 008 - Municipal Service Benefit Unit Unincorporated (MSBU)** - Pays for County services (excluding Sheriff) dedicated to the unincorporated area of the County.

**Fund 009 - Municipal Service Taxing Unit (MSTU) Law Enforcement** - Pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers to the Sheriff.

**Fund 010 - CHOICES Program Fund** - Voter approved on August 31, 2004, funded by a ¼ cent sales tax which was approved through December 2011 to provide health care services to the County's working citizens who need help.

**Fund 011 - Municipal Service Benefit Unit (MSBU) Fire Protection** - Provides firefighting and related services to citizens in the unincorporated area of the County.

**Fund 021 - Wild Spaces Public Places Surtax** - Voter approved November 8, 2016, an eight-year, half-cent sales tax to acquire and improve conservation lands and create, improve, and maintain parks and recreational facilities within Alachua County. On March 28, 2017, the County Commission adopted Resolution 17-36 establishing the Wild Spaces Public Places Citizens Oversight Board.

**Funds 140 & 142 Wild Spaces Public Places, Road Repair, Fire Stations and Affordable Housing One Percent Sales Tax** - On November 8, 2022, Alachua County voters passed this ten-year one-cent sales tax to acquire and improve lands for conservation, wildlife habitat, water quality, and recreation; operate and maintain parks and recreation facilities; repair roads and improve road safety; construct and renovate fire stations and other public facilities; acquire lands for affordable housing; fund economic development projects pursuant to Florida Statute 212.055(2)(d) (3); provide citizen oversight and independent audit.

**Fund 144 - Combined Communication** - Fees and fines collected by the Sheriff, pursuant to Section 121.37 of the Code of Ordinances of Alachua County, shall be deposited by the Sheriff into a special revenue fund.

**Fund 146 - Stormwater Management** - Board of County Commissioners adopted a stormwater assessment providing a dedicated funding source to allow the County to better measure and manage the County's stormwater system, improve the condition of stormwater infrastructure, provide pollution prevention education, monitor water quality, eliminate illegal connections and discharges, and enforce stormwater codes more proactively.

**Fund 148 - Municipal Service Benefit Unit (MSBU) Refuse** - Accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1). The Refuse Collection Center is run by the County.

**Fund 149 - Gas Tax Uses Fund** - Primary operating fund of Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers in from the General Fund and Gas Tax Revenue Bonds.

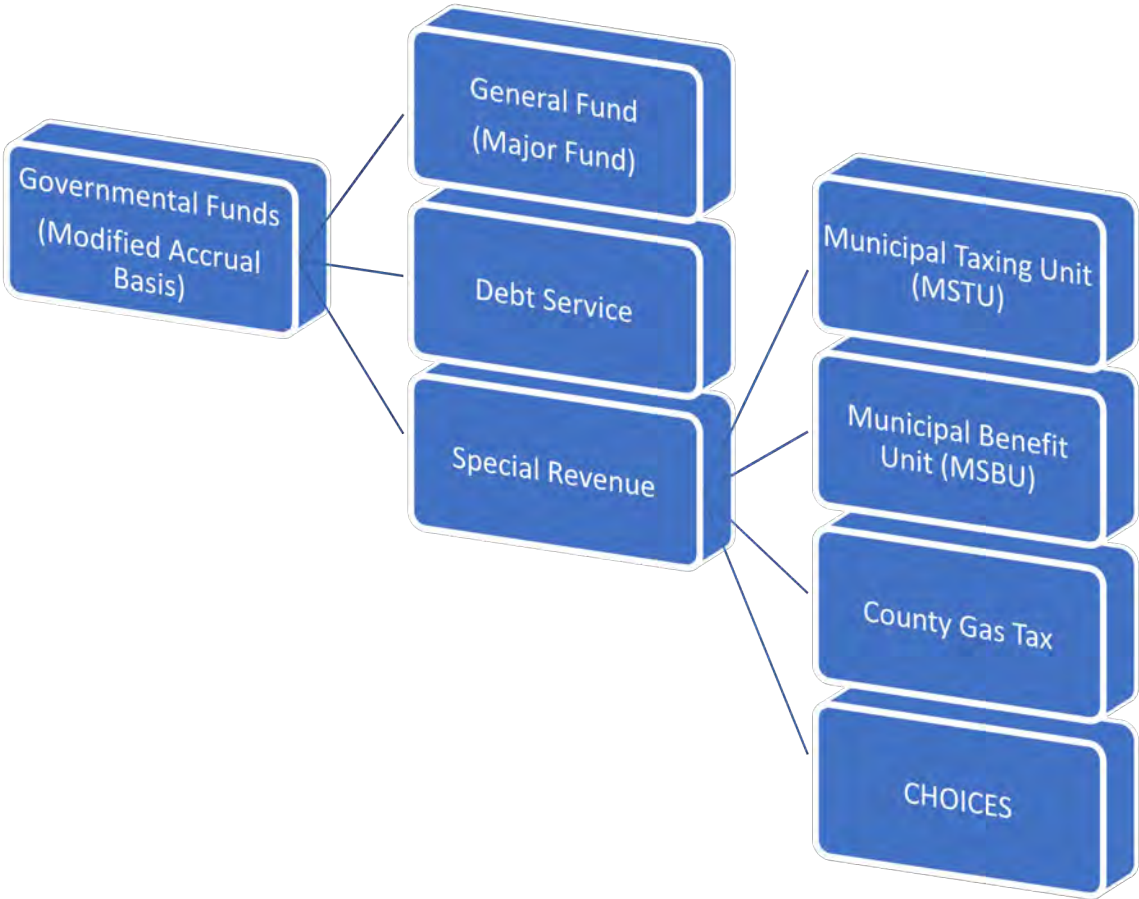
**DEBT SERVICE FUNDS** - Funds used to record the funding and payment of principal and interest and other costs on debt to the County's long-term debt.

**Fund 287 - 2016 Series Public Improvement (Bond)** - Finance the costs of acquisition and construction of certain capital improvements within the County and to finance the costs of refunding certain Public Improvement Bonds.

**Fund 288 - 2016 Series Gas Tax Refunding (Bond)** - Finance the costs of acquisition and construction of certain road improvements within the County.

**CAPITAL PROJECTS FUNDS** - These funds are used to account for the acquisition or construction of major capital facilities.

**Fund 300 - Capital Projects Fund** - Accounts for bond proceeds and other allocations for general facilities improvements.



# PROPRIETARY FUND TYPES

Enterprise Fund	Internal Service Fund	Fiduciary Fund
<ul style="list-style-type: none"><li>Accounting &amp; Budgeting</li></ul> Full Accrual	<ul style="list-style-type: none"><li>Accounting &amp; Budgeting</li></ul> Full Accrual	<ul style="list-style-type: none"><li>Accounting &amp; Budgeting</li></ul> Full Accrual

**ENTERPRISE FUND** – A fund used to report operations that provide services financed primarily by user charges. Alachua County has two such funds: Solid Waste; and Permits & Development.

**Fund 400 - Solid Waste System Fund** - Accounts for revenues and expenses associated with refuse/garbage disposal, recyclable reclaiming, care of closed landfills, and collection activities outside the mandated designated Alachua County collection area.

**Fund 403 - Collection Centers** - Accounts for the revenues and expenditures associated with the rural collections centers that collect solid waste, yard trash, bulk items, household hazardous waste and recycling items.

**Fund 405 - Waste Management Assessment** - Accounts for the revenues and expenditures associated with Alachua County's Waste Management Assessment.

**Fund 406 - Closure/Post-Closure** - Maintains the liability related to the closure of the Southwest Landfill.

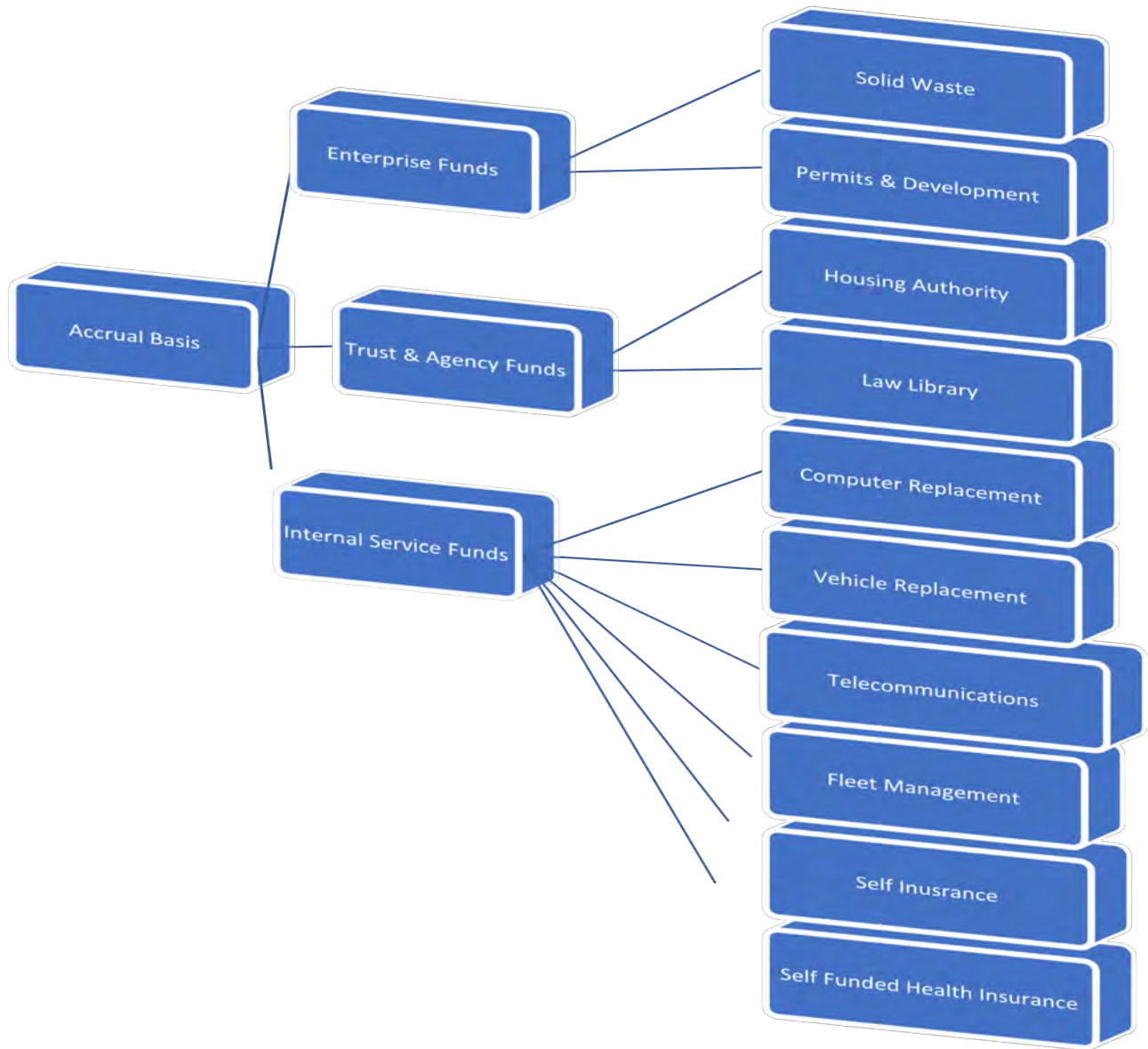
**INTERNAL SERVICE FUNDS** – A fund used to account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis. The County uses internal service funds to account for Computer Replacement, Vehicle Replacement, Telecommunications, Fleet Management, Self-Insurance, and Self-Funded Health Insurance.

**Fund 501 - Self Insurance Fund** - This fund was established for the purpose of self-insuring the County's Workers' Compensation and Liability exposures.

**Fund 503 - Fleet Management** - Encompasses all the costs associated with purchasing and maintaining Alachua County's Fleet.

**Fund 507 - Health Insurance** - Self funded insurance plan funded by County employees. This fund was established in accordance with Section 112.08 of Florida Statutes.

**FIDUCIARY FUNDS** (Trust & Agency Funds) are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. For instance, the Alachua County Housing Authority and the Law Library are two such funds.





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# Debt Management



## **DEBT MANAGEMENT**

The Constitution of the State of Florida does not impose a debt limit. However, as part of the annual budget process, the Board of County Commissioners implements a comprehensive set of Financial Policies. These policies are designed to establish and document a framework for fiscal decision-making, enhancing the County's financial management. Among these policies, Debt Management stands out, providing guidance on the County's borrowing practices through various targets and ratios. These measures aim to strike a balance between the flexibility needed to secure capital and ensuring ongoing access to capital markets. Specific targets include:

- The current debt service costs without the dedicated limited ad valorem debt service shall not exceed 35% of the total General Fund.
- Debt service costs on "Direct Debt" shall not exceed 5% of total General Fund
- Debt service costs on "Direct Debt" shall not exceed 10% of total General Fund operating expenditures.
- Total net direct indebtedness shall not exceed 3% of the full valuation of taxable property in the County.
- Total net direct indebtedness shall not exceed \$750 per capita.
- Per capita debt shall not exceed 5% of per capita income.

The County consults with its financial advisors and bond counsel to explore the most cost-effective financing options for all debt issuances. This adherence to prudent fiscal management has allowed the County to make several long-term infrastructure improvements for its residents.

The County currently receives a bond rating from the national bond rating organization Moody's: "Alachua County has a very good credit position, and its Aa2 rating matches the US counties median of Aa2. Notable credit factors include a robust financial position, an extensive tax base and a healthy wealth and income profile. It also reflects a negligible debt burden and a somewhat elevated pension liability." - Moody's Investors Service. New York: Moody's Investors Service, 19AD. Issuer Comment December 16, 2020.

## **FUNDING MECHANISMS FOR GOVERNMENT**

The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per \$1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds.

The County currently has the following major non-ad valorem revenues as follows:

- the local government half-cent sales tax,
- the communications services tax,
- the local option infrastructure surtax for community reinvestment,
- the voted fuel tax (9th ¢),
- the local option fuel tax (1-6¢),
- the county fuel tax (7th ¢),
- the constitutional fuel tax,
- the 4th cent tourist development tax,
- the 5th cent tourist development tax,
- traffic surcharge revenues, and

Many of the non-ad valorem revenues discussed here are limited in terms of use. For example, the county fuel tax and local option fuel tax are limited to transportation and road improvement related costs, including debt service payments on transportation bonds; the 4th and 5th cents of the tourist development tax are limited to capital construction and maintenance of tourist-related facilities such as convention centers, sports arenas, and stadiums. The primary, unrestricted direct revenue sources available as security for a non-ad valorem/non-enterprise bond issue are the local government half-cent sales tax, the communication services tax, and the constitutional fuel tax.

There are various mechanisms for government borrowing, either long-term or short-term, and they can be repaid through tax revenues, user fees, or special assessments.

**LONG-TERM DEBT** is a commonly used means of financing large capital assets such as infrastructure, buildings, and large pieces of equipment. By spreading out the debt payments over many years, local governments can also smooth out their expenses and create a more predictable cash flow.

**SHORT-TERM DEBT** can be used to cover a temporary cash-flow deficit or provide for an interim method of financing until long-term borrowing has been secured.

**GENERAL OBLIGATION (GO) DEBT** is secured by the full faith and credit of the government issuing the debt. The County pledges its tax revenues unconditionally to pay the interest and principal on the debt as it matures. If the debt is in the form of a bond, the bond owners have a legal claim on all the general income of the jurisdiction if a default occurs.

**REVENUE DEBT** relies on a pledge of specific revenue generated by the issuer for repayment.

**SPECIAL ASSESSMENT DEBT** is debt repaid from assessments against those who directly benefit from the project the funds have been used to finance.

**DEBT LIMITATION** is total current debt service on “Direct Debt” less any dedicated limited ad valorem debt service measured as a percent of the current total General Fund revenue less any General Fund ad valorem revenue.

### **BOND RATING**

**“Alachua County has a very good credit position, and its Aa2 rating matches the US counties median of Aa2. Notable credit factors include a robust financial position, an extensive tax base and a healthy wealth and income profile. It also reflects a negligible debt burden and a somewhat elevated pension liability.” - Moody’s Investors Service. New York: Moody’s Investors Service, 19AD. Issuer Comment December 16, 2020.**

**DEBT OUTSTANDING AS OF JUNE 2, 2024  
12 Obligations totaling \$105,793,000.**

### **SUMMARY OF RECENT AND FUTURE DEBT ISSUANCES**

#### **DEBT ISSUANCES**

On August 24, 2023, the County issued an \$8,000,000 Capital Improvement Revenue Note pledging non-ad valorem revenues for the purpose of funding capital improvements for purchase and renovation of the armory for emergency operations and Fire Rescue /EMS Administration approved by the Board of County Commissioners on August 22, 2023 - Resolution Number 2023-59.

On October 20, 2022, the County issued an \$34,000,000 Capital Improvement Revenue Note pledging non-ad valorem revenues for the purpose of funding capital improvements in the amount of \$34,000,000 for the purpose of construction of two Fire Stations and Court Service Buildings approved by the Board of County Commissioners on October 11, 2022 - Resolution Number 2022-94.

On August 31, 2021 the County issued its Series 2021A and 2021B Tourist Development Tax Revenue Note in the amount of \$30,000,000. The 2021A and 2021 B Bonds were issued in order to fund the Sports Event Center building project. approved by the Board of County Commissioners on August 24, 2021 - Resolution Number 2021-99.

On August 27, 2020 the County issued its Series 2020A Bond in the amount of \$3,750,000 and 2020B Bond in the amount of 4,400,000 in Capital Revenue Bonds to construct the Medical Examiner Building and the Tax Collector Building approved by the Board of County Commissioners on August 25, 2020 - Resolution Number 2020-89.

On September 24, 2020 the County issued its Series 2020C Bond in the amount of \$12,500,000 in Capital Revenue Bonds to construct the Agricultural and Equestrian Center approved by the Board of County Commissioners on September 22, 2020 - Resolution Number 2020-102.

On August 14, 2018 the County issued its Series 2018 Bond in the amount of \$13,200,000 in Gas Tax Revenue Bonds to funding certain improvements to the County's Transportation System approved by the Board of County Commissioners on August 14, 2018 - Resolution Number 2018-53.

On January 12, 2017 the County issued its Series 2017 Bond in the amount of \$2,120,000 in Public Revenue Note to construct two fire stations approved by the Board of County Commissioners on January 10, 2017 - Resolution Number 17-01.

On May 4, 2016 the County issued \$24,430,000 its Series 2016 Bond Refunding of Notes Series 2007A and 2007B public improvement revenue bonds approved by the Board of County Commissioners on April 26, 2016 - Resolution Number 16-48.

On April 23, 2015 the County issued \$3,800,000, its Series 2015A Revenue Bond in order to construct the Public Defender building approved by the Board of County Commissioners on April 14, 2015 - Resolution Number 15-35.

On April 23, 2015 the County issued \$12,637,000, its Series 2015B Bond in order to refund the county's Sales Tax Revenue Bond Series 2007A approved by the Board of County Commissioners on April 14, 2015 - Resolution Number 15-36.

On September 12, 2014 the County issued \$9,900,000, its Series 2014 Revenue Bond in order to acquire Building at 515 N. Main, new fire station, new rescue station, HVAC system for Criminal Courthouse, and ERP financial software, approved by the Board of County Commissioners on April 14, 2015 - Resolution Number 14-81.

## **PLANNED FUTURE DEBT ISSUANCES**

In 2025, the County intends to issue in capital revenue bonds rate-backed debt for the purpose of the following projects:

**Animal Resources Building:** The issuance of debt for the new Animal Resources Building is a strategic investment aimed at enhancing the county's animal care infrastructure. This project is essential to meet the growing demand for animal services, provide better facilities for the care and shelter of animals, and ensure compliance with modern standards for animal welfare.

The debt issuance will fund the construction of a state-of-the-art Animal Services Building, which will include advanced veterinary facilities, increased capacity for housing animals, and dedicated spaces for community education and outreach programs. This project is designed to improve the efficiency and effectiveness of animal services in the county, ultimately leading to better outcomes for both animals and residents.

**Warehouse:** Facility will serve as a centralized hub for storing essential equipment, supplies, and emergency resources, ensuring quicker and more organized distribution throughout the county. By consolidating storage and logistical operations under one roof, the county anticipates significant cost savings, improved inventory management, and increased responsiveness to community needs. This purchase underscores the county's commitment to proactive infrastructure development and resource management, ultimately aiming to better serve its residents and support ongoing municipal projects.

**Fire Training Tower:** The certified fire training tower will enhance our ability to provide comprehensive certifications and education, offering a wider range of fire-based and Urban Search and Rescue (USAR) courses at no extra cost to staff. As multi-use high-rise buildings increase in Gainesville and Alachua County, this facility ensures our readiness for such emergencies. It addresses recruitment and retention challenges by enabling internal certification and the establishment of our own Fire Academy, reducing sponsorship costs for external training.

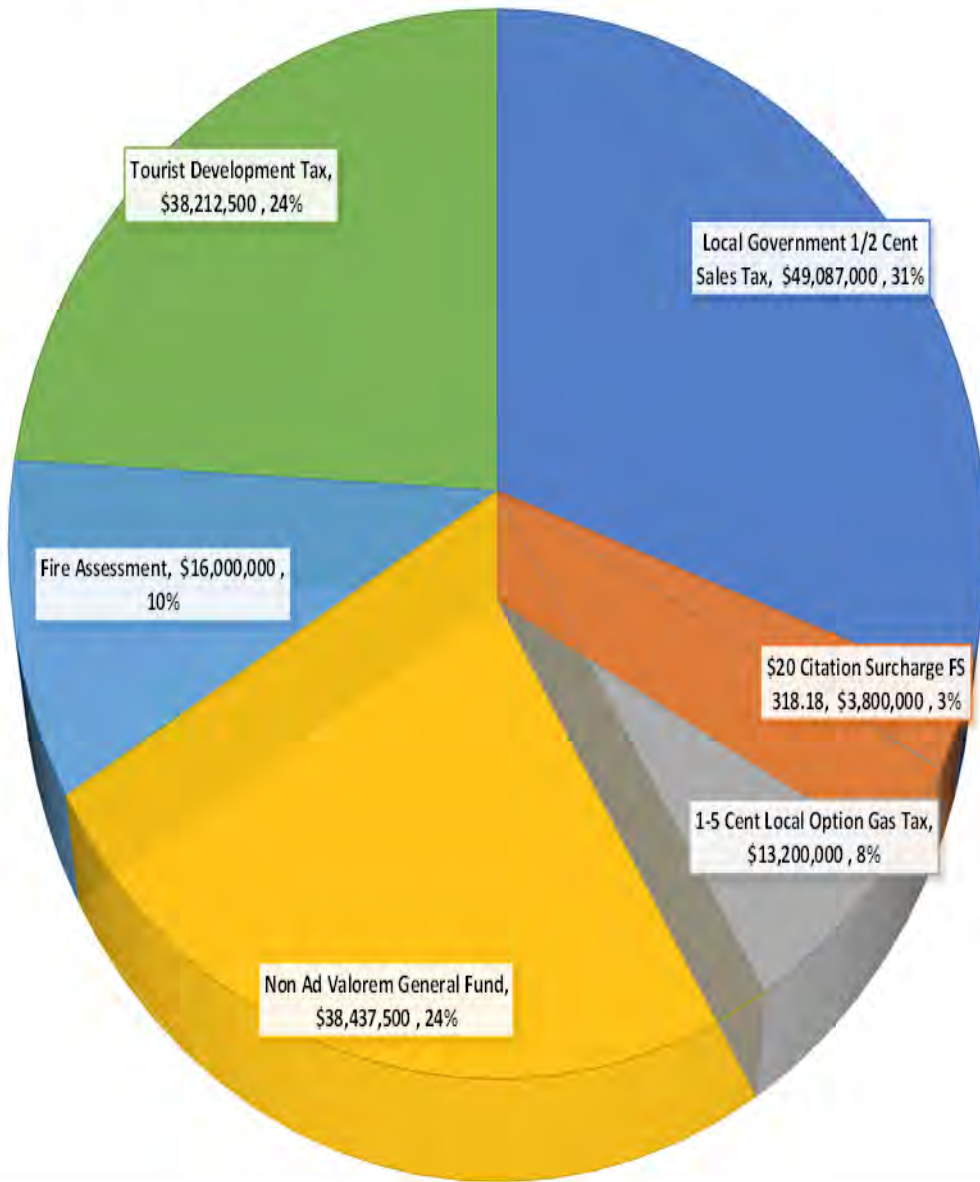
**Vehicle Replacements:** Issuing debt for capital vehicle replacements is a strategic investment to ensure the county's fleet remains reliable, efficient, and safe. This debt issuance will fund the procurement of new vehicles allowing for the county to place orders in a timely fashion. By updating our fleet, we can enhance operational efficiency, reduce maintenance costs, and improve service delivery across various county departments, including emergency services, public works, and transportation. This continued proactive approach to fleet management ensures we meet the needs of our community effectively while maintaining fiscal responsibility through structured, long-term repayment plans.

## CONCLUSION

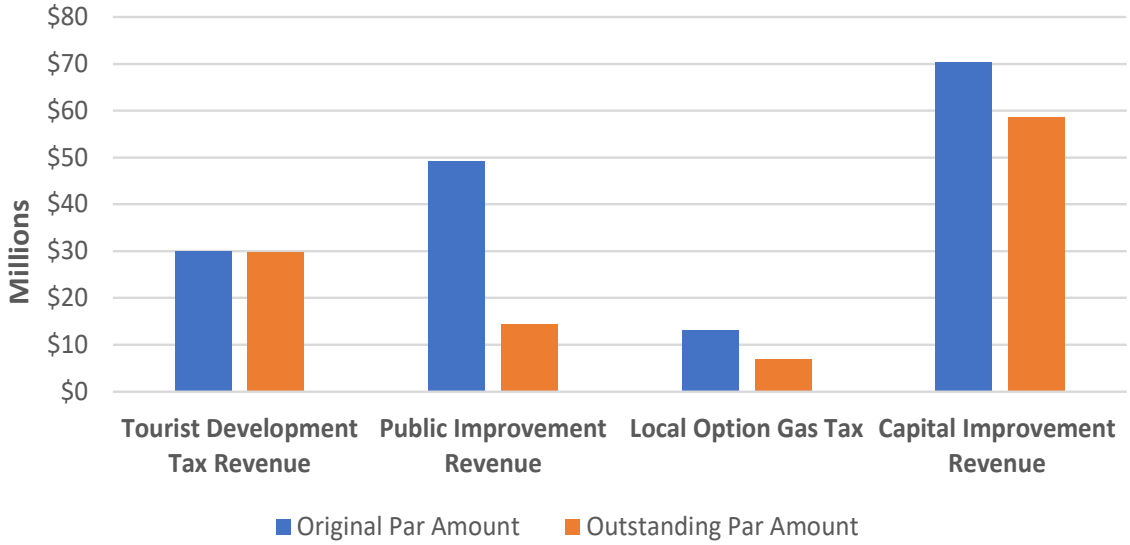
The County actively and aggressively monitors market opportunities to refinance, defease or redeem its outstanding debt to achieve lower debt service costs. When legally and economically feasible, lower interest rate debt or available reserves will be issued to pay off higher interest rate debt.

In summary, as confirmed by its credit ratings, the County's financial condition is characterized by strong debt service coverage from pledged revenue, a broad and varied local economy, and strong financial management.

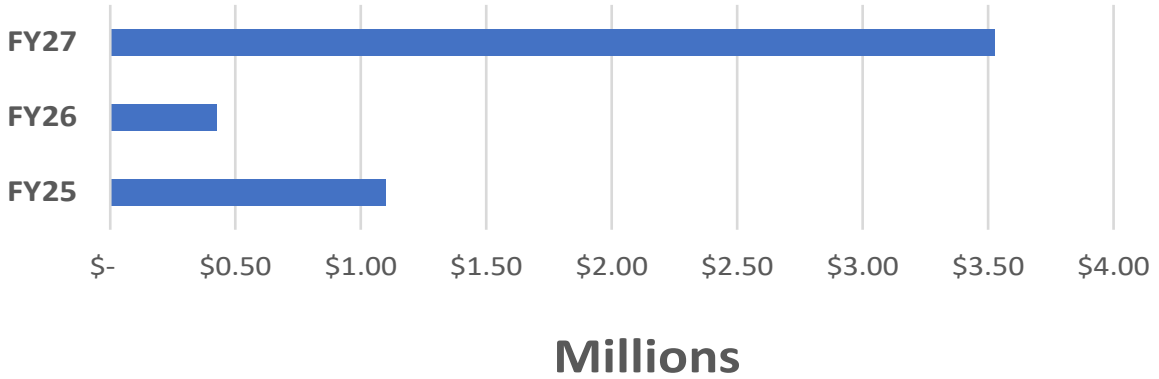
# ALL ALACHUA COUNTY DEBT OUTSTANDING AS OF SEPTEMBER 30, 2023



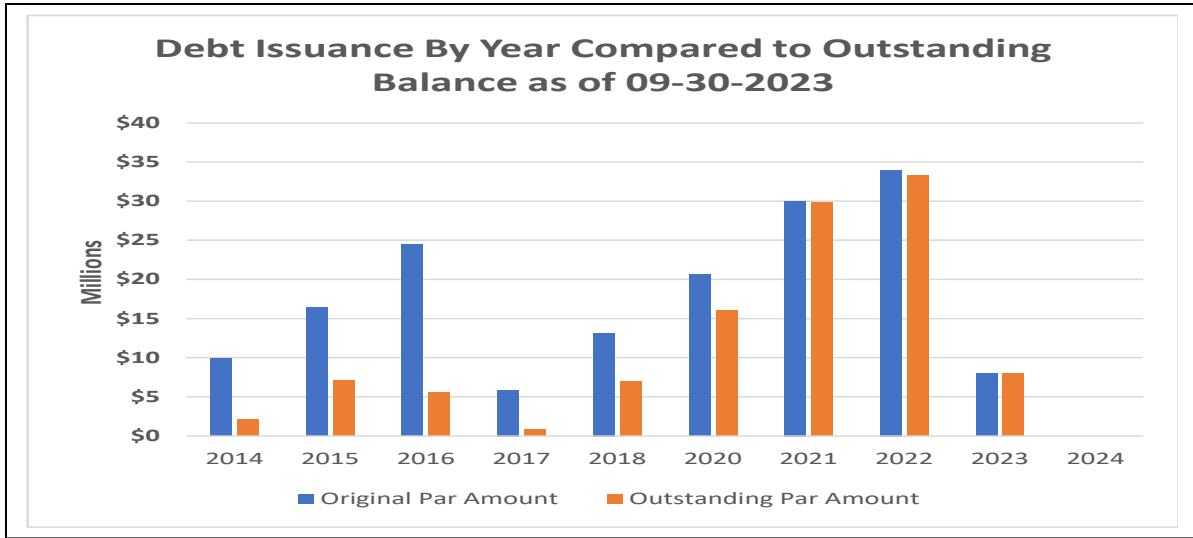
### Alachua County Debt Issuance By Type as of 09-30-23



### Final Payment Amount Value By Year







The following chart is a detailed schedule of the county's existing debt, including the following information:

- Project Associated with the Debt
- Pledged Funding Source
- County Fund Number Assigned to the Project
- Original Amount Borrowed
- Interest Rate Charged
- Annual Payments for Interest and Principal from FY25 to FY30
- "Thereafter" Column: Cumulative amount for payments beyond FY30
- "Total" Column: Full principal and interest for each issuance

**ALACHUA COUNTY CUMULATIVE DEBT SCHEDULE AS OF 09-30-24**

PROJECT	PLEDGE FUNDING SOURCE	FUND	AMOUNT	INTEREST	FY25	FY26	FY27	FY28	FY29	FY30	Thereafter	TOTAL
Acquire bldg at 515 N. Main, new fire station, new rescue station, HVAC system for Criminal Courthouse, and ERP financial software	Local Government 1/2 Cent Sales Tax	293	\$ 9,900,000	2.09%	\$ 1,096,339							\$ 1,096,339
Public Defender Building	\$20 Citation Surcharge FS 318.18	285	\$ 3,800,000	2.25%	\$ 424,040	\$ 423,714						\$ 847,754
8th Ave Extension, SW 61st Extension, SW 61st/SW 24th Ave Intersection	1-5 Cent Local Option Gas Tax	280	\$ 13,200,000	2.98%	\$ 1,878,387	\$ 1,877,131	\$ 1,879,385					\$ 5,634,903
Refund 2007A PI Bond	Local Government 1/2 Cent Sales Tax	286	\$ 12,637,000	2.25%	\$ 1,517,003	\$ 1,520,333	\$ 1,518,898					\$ 4,556,234
2 Fire Stations	Local Government 1/2 Cent Sales Tax	289	\$ 2,120,000	2.74%	\$ 256,166	\$ 255,522	\$ 126,713					\$ 638,401
Medical Examiner Building	Non Ad Valorem General Fund & Rent Revenue	295	\$ 3,750,000	1.38%	\$ 407,085	\$ 406,910	\$ 406,666	\$ 406,353	\$ 405,971	\$ 405,520		\$ 2,438,505
Tax Collector Building	Non Ad Valorem Tax Collector Fees	292	\$ 4,400,000	1.41%	\$ 522,230	\$ 525,462	\$ 523,553	\$ 526,573	\$ 524,453	\$ 522,262		\$ 3,144,533
AG Equestrian Center/Auditorium/IFAS Building	Non Ad Valorem General Fund & Tourist Development Tax	294	\$ 12,500,000	1.45%	\$ 1,493,395	\$ 1,488,530	\$ 1,488,448	\$ 1,493,075	\$ 1,492,340	\$ 1,491,315		\$ 8,947,103
Refund 2007A (Balance and 2007B PI Bond)	Local Government 1/2 Cent Sales Tax	287	\$ 24,430,000	1.89%	\$ 848,239	\$ 847,813	\$ 842,135	\$ 846,155	\$ 839,874	\$ 838,342		\$ 5,062,558
Sports Event Center	Tourist Development Tax	299	\$ 30,000,000	1.75% & 2.07%	\$ 687,795	\$ 690,695	\$ 693,507	\$ 686,232	\$ 689,045	\$ 691,770	\$ 32,263,255	\$ 36,402,299
Court Services Building; Fire Station 21; Fire Station 80	Non-Ad Valorem General Fund / Fire Assessment	282	\$ 34,000,000	3.52%	\$ 2,080,656	\$ 2,077,568	\$ 2,078,424	\$ 2,078,048	\$ 2,081,440	\$ 2,078,424	\$ 35,336,952	\$ 47,811,512
Armory - Purchase & Renovate for Emergency Operations & Fire Rescue/EMS	Non-Ad Valorem General Fund	291	\$ 8,000,000	4.21%	\$ 601,486	\$ 599,908	\$ 602,910	\$ 600,280	\$ 602,229	\$ 603,546	\$ 8,023,879	\$ 11,634,236
<b>TOTALS</b>			<b>\$ 158,737,000</b>		<b>\$11,812,821</b>	<b>\$10,713,586</b>	<b>\$10,160,639</b>	<b>\$6,636,716</b>	<b>\$6,635,352</b>	<b>\$6,631,179</b>	<b>\$75,624,086</b>	<b>\$128,214,377</b>
<b>PLEDGED SOURCES</b>												
	Local Government 1/2 Cent Sales Tax		\$ 49,087,000		\$ 3,717,747	\$ 2,623,668	\$ 2,487,746	\$ 846,155	\$ 839,874	\$ 838,342	\$ -	\$ 11,353,532
	\$20 Citation Surcharge FS 318.18		\$ 3,800,000		\$ 424,040	\$ 423,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 847,754
	1-5 Cent Local Option Gas Tax		\$ 13,200,000		\$ 1,878,387	\$ 1,877,131	\$ 1,879,385	\$ -	\$ -	\$ -	\$ -	\$ 5,634,903
	Non Ad Valorem General Fund		\$ 38,437,500		\$ 3,142,209	\$ 3,140,391	\$ 3,141,664	\$ 3,143,125	\$ 3,144,115	\$ 3,140,844	\$ 26,717,126	\$ 45,569,473
	Fire Assessment		\$ 16,000,000		\$ 979,989	\$ 978,535	\$ 978,938	\$ 978,761	\$ 980,358	\$ 978,938	\$ 16,643,704	\$ 22,519,222
	Tourist Development Tax		\$ 38,212,500		\$ 1,670,449	\$ 1,670,148	\$ 1,672,906	\$ 1,668,675	\$ 1,671,005	\$ 1,673,055	\$ 32,263,255	\$ 42,289,493
	<b>TOTAL</b>		<b>\$ 158,737,000</b>		<b>\$ 11,812,821</b>	<b>\$ 10,713,586</b>	<b>\$ 10,160,639</b>	<b>\$ 6,636,716</b>	<b>\$ 6,635,352</b>	<b>\$ 6,631,179</b>	<b>\$ 75,624,086</b>	<b>\$ 128,214,377</b>

# Capital Budget and Financial Plan



## PURPOSE OF THE CAPITAL BUDGET & FINANCIAL PLAN

The Capital Budget and Financial Plan (CBFP) serves as a strategic tool for Alachua County to efficiently manage its financial resources to meet its service and facility needs. The five-year capital budgeting process aims to achieve several objectives:

1. Streamlining departmental requests to minimize delays and ensure alignment with departmental improvement programs.
2. Establishing evaluation procedures and priorities to assess proposals based on public needs, comprehensive planning, project interrelationships, and cost considerations.
3. Planning proposals over an extended period to achieve the Capital Improvements Budget and Financial Plan.
4. Anticipating necessary projects and aligning them with the county's existing and projected fiscal capacity.

As per the Capital Budget and Financial Plan Policies, all capital improvement

## WHAT IS THE DIFFERENCE BETWEEN A CAPITAL ASSET AND A CAPITAL PROJECT?

The following definitions for a capital asset and capital project help distinguish the difference between the two types of capital items and how they are handled in the budget process.

**Definition of a Capital Asset** – An item with a value of \$15,000 or more and an expected life of more than one year, such as equipment, furniture, and automobiles. These items are included in the operating budget.

**Definition of a Capital Project** – A project expected to have a useful life greater than five years and an estimated cost of \$150,000 or more. Capital projects include the construction, purchase, or major renovation of buildings, utility systems, or other structures, purchase of land and major machinery and equipment. Projects meeting the above definition will be included in the Capital Budget Financial Plan and will be tied to the operating budget within each identified fund and department/division.

## WHAT ARE CAPITAL IMPROVEMENTS?

Capital improvements comprise the essential infrastructure that counties require to deliver vital services to residents and accommodate new growth and development. They aim to maintain and enhance the existing infrastructure, as well as anticipate future county expansion. These projects involve significant non-routine capital expenditures, typically exceeding \$150,000. They include the acquisition of equipment and land, as well as the design, construction, renovation, rehabilitation, or expansion of capital assets. Capital projects typically have a useful life expectancy of at least ten years. A wide range of projects include capital improvements, as illustrated by the examples below:

- Fire, court and sheriff buildings.
- parks, trails, open space, recreation centers, and other related facilities.
- water and wastewater treatment plants, transmission pipes, storage facilities, and pump stations.
- roads, bridges, traffic signals, and other traffic control devices.
- water control structures and stormwater retention ponds.

## GUIDELINES AND POLICIES USED IN DEVELOPING THE CAPITAL BUDGET AND FINANCIAL PLAN

The County's Strategic Vision Plan, along with its budget and financial policies, provides broad parameters for the development of the annual capital plan. Considerations include the following:

- Does a project support the County Commission's strategic priority?
- Does a project qualify as a capital project, i.e., cost more than \$150,000 and has an expected useful life of at least ten years?
- Does a project prevent the deterioration of the County's existing infrastructure, and respond to and anticipate future growth in the County?
- Does a project encourage and sustain quality economic development?
- Can a project be financed through growth in the tax base or development fees, when possible, if constructed in response to residential or commercial development?
- Is a project responsive to the needs of residents and businesses within the constraints or reasonable taxes and fees?

Master plans help determine which projects should be included in the Capital Budget Financial Plan and the timeframes in which the projects should be completed. For example, the Parks and Open Space Plan and the Fire Rescue Master Plan provide valuable guidance.

Economic forecasts are also a critical source of information and guidance throughout the capital planning process. These forecasts assess external factors such as whether the local economy is growing or contracting, population growth, inflation in construction materials, the value of land, and other variables that may affect the County's ability to finance needed services and capital projects.

The County policies that are followed include the Capital Budget and Financial Plan and the Debt policies. Each serve as a set of guidelines and principles that an organization follows to manage its finances effectively. It outlines the strategies, procedures, and rules governing various aspects of financial management.

### **CAPITAL BUDGET AND FINANCIAL PLAN ASSESSMENT PROCESS**

The CBF process entails an assessment of many valid competing needs, a determination of priorities, an evaluation of costs and financing options, and an establishment of achievable completion timeframes. The analysis process involves many familiar questions:

- Do we need it?
- Can it wait?
- Are there other options?
- What must wait if we proceed with it?
- Can we afford it?
- Do we need financial help to attain it?

If the purchase plan progresses, a decision regarding the initial cost must be made. However, the County also needs to secure longer-term financing to cover certain expenses for capital improvements. For instance, loan repayments add to the overall cost of a capital improvement project. Since most major capital improvements cannot be funded solely from revenue generated in a single year or by adjusting income and expenses, it's crucial to consider the long-term financial implications.

As part of the annual budget process, the Office of Management and Budget oversees the County-wide effort to revise and update the County's capital plan. Staff from all County departments participate in a thorough review of existing projects and the identification of new projects for inclusion in the Capital Budget Financial Plan. Throughout this capital planning process, adherence to legal requirements and available financial resources is crucial, with the County Commission carefully considering citizen input.

While only the first year of the plan is formally appropriated by the Commission, the following four years serve as planning guidelines. The County Commission retains authority over funding decisions for future years. Once projects are chosen for inclusion in the capital plan, decisions are made regarding which ones should be prioritized for the

initial five years. The County Commission then assesses the recommended Capital Budget Financial Plan during budget workshops, considering staff recommendations before reaching a final decision.

## **IMPACT OF THE CAPITAL BUDGET FINANCIAL PLAN ON THE OPERATING BUDGET**

The operating budget of Alachua County is directly impacted by the Capital Budget and Financial Plan (CBFP). Most new capital improvements entail ongoing expenses for routine operation, maintenance, and repairs once completed. Additionally, the creation of new capital facilities may require the establishment of new staff positions. Meanwhile, existing county facilities and equipment, once considered state-of-the-art, now require rehabilitation, increased maintenance, renovation, or upgrades to accommodate new uses and address safety and structural concerns.

Each department provides estimates for future operations and maintenance costs associated with new projects in the CBFP. These operating costs play a crucial role in determining which projects move forward within the CBFP. Implementation timelines are established to stagger projects over time, allowing for the funding of large-scale projects that have significant impacts on the operating budget.

The Office of Management and Budget assesses both current and future debt obligations and available resources for funding the planned projects. The majority of capital projects are financed through revenue-backed financing, impact fees, and the Infrastructure Surtax Fund.

## **REVENUE PROCEEDS**

County revenue proceeds typically include property tax, sales, tax, state shared revenues, fees for service and investment income. These sources are pledged as collateral for financing.

## **IMPACT FEES**

Impact fees are an imposed fee on new development as a total or partial reimbursement for the cost of additional facilities made necessary for growth. Impact fees are restricted to use on capital projects that are necessary to add infrastructure capacity. Currently, the County imposes three impact fees: 1) Fire; 2) Transportation (Mobility); 3) Parks.

## **SURTAX**

On November 8, 2022, Alachua County voters passed the ten-year one-cent surtax. One-half cent of the tax is restricted for use related to conservation lands and parks and

one-half cent for roads and affordable housing. The County receives a portion of the tax proceeds based upon a distribution formula developed by the Florida Department of Revenue. Population is the key component to the calculation.

## **AMENDING THE CAPITAL BUDGET AND FINANCIAL PLAN**

Throughout the fiscal year, circumstances may necessitate amending the approved Capital Budget and Financial Plan to address unforeseen needs. A systematic procedure has been established to facilitate the submission and assessment of each requested amendment.

Amendments to the project list, as originally adopted by the Board of County Commissioners in the Capital Budget and Financial Plan, require approval through a budget amendment process. An amendment to the Capital Budget and Financial Plan becomes necessary under the following conditions:

- The project was not initially included in the adopted CBFP.
- The project is removed from the approved CBFP.
- Project costs exceed those outlined in the adopted CBFP.
- There is a change in the proposed financing method for the project compared to what was initially indicated in the CBFP.
- There is a fundamental alteration in the project's scope and focus compared to what was outlined in the CBFP.

## **WHAT IS IMPORTANT TO KNOW WHEN REVIEWING THE CAPITAL BUDGET FINANCIAL PLAN PROGRAM?**

The Capital Budget Financial Plan serves as a long-term planning tool, but only the funding allocated for the first year is officially approved by the County Commission. Future appropriations are reviewed by the Commission in subsequent years.

Key points about the Capital Budget Financial Plan:

- It offers a comprehensive view of capital planning, covering projects funded from all sources.
- It complements the Operating Budget document and is intended to be used in conjunction with it.
- It reflects the current goals and intentions of the County Commission.
- It's a dynamic process subject to changes over time, influenced by factors such as organizational shifts, funding uncertainties, emergencies, delays, or plans from other entities. Despite inevitable changes, the thorough long-term planning and analysis involved in developing the Capital Budget Financial Plan offer numerous benefits.
- Summaries of Capital Budget Financial Plan data, presented in tables and graphs, help readers grasp the Countywide impact of the plan.



## WHAT ARE THE KEY ELEMENTS OF THE CAPITAL BUDGET FINANCIAL PLAN?

The following describes key elements of the details included in the CBFP:

**Capital Improvement Element (CIE)** – Includes information on the project’s impact on the County’s Comprehensive Plan, which assists the County in determining if the project meets state statutory requirements.

**Capital Budget Financial Plan Category** – The Department and/or Function within the County that is responsible for the project. The categories may include the Department and/or Function based on direction from County Commission.

**Capital Budget Financial Plan Status** – Identifies if the project is an Existing CBFP Project, Existing CBFP Project – Revised Request, Existing CBFP Program, or New Request.

**Cost Center** – Includes account segments for Fund, Department, Division, Activity, and Sub Activity.

**Expenditure Type** – Groups of expenditures separated into the following categories:

- Planning/Design/Engineering – any outside contractual service needed to complete a project.
- Land Acquisition – any purchase of land needed to complete a project.
- Construction – any outside contractual service of construction crews needed to complete a project.
- Equipment/Materials/Furniture – any purchase of these items needed to complete the project.
- Professional Fees – services procured as independent professional services, such as architectural or consulting services needed to complete a project.
- Technical Software/Hardware – any purchase of these items needed to complete the project.

**Funding Strategy** – Includes the proposed funding source(s) and amounts for the project. Some of the County’s new asset expansion projects include funding from Developer Agreements. These projects are noted as such in project detailed information. Typically, a Developer Agreement provides for the County to reimburse costs associated with the new asset over a period of years.

**Object Code** – Includes the last four digits of the accounting code that are considered the line items, which describe the type of expenditure being made.

**Operating Budget Impact** – Provides narrative on the impact to the operating budget and includes the estimated project cost by expenditure category.

**Operation Budget Impact** – A narrative of the anticipated impact the project has on the operating budget is included in the CBFP Detail Sheets. Many projects can significantly impact the operating budget such as maintenance, staffing, utilities, and equipment. It is important to consider these issues prior to adopting the project so additional savings or costs are factored into the decision-making process.

**Programmed Funding** – CBFP project funding that has been appropriated in prior years, appropriated in the current year budget, and/or Un-Appropriated but planned during the next four fiscal years.

**Project Number** – The number/letter sequence used primarily for tracking the project.

**Project Description** – Includes a description and specific justification for the project.

**Project Rationale** – If the project is needed to meet service demands, environmental impacts, health, or safety issues, or is mandated by law, it will be discussed in this part of the form. Also, the location and type of work performed will be included.

**Schedule of Activities** – This table breaks out the Project Activities (see Expenditure Type) with Timeline (From-To) and Amount (Programmed Funding) for the project.

**Title** – A descriptive name given to each project.

## **CAPITAL BUDGET AND FINANCIAL PLAN QUESTIONS AND ANSWERS**

### **1. What type of costs are included in the Capital Improvement Project?**

All expenses related to design, construction, and any other preparations necessary for facility use are encompassed within the project.

### **2. What happens if a department is not able to expend/encumber funds by year-end that were approved in the budget for that fiscal year?**

Any capital project funding previously approved but not spent or committed in the prior fiscal year can be reallocated through a budget amendment.

### **3. Some departments customarily forecast what will not be expended/encumbered during the current fiscal year and budget the unexpended funds estimate in a “reserve for future capital outlay” or “provision for re-budgets” account.**

This account will grant the department access to funding through a capital project amendment in the upcoming fiscal year, prior to the completion of the actual budget reconciliation.

#### **4. How much money/funds are available for projects?**

Each year, available funds are determined based on projected tax revenue and financing strategies.

#### **5. What is the process for amending a Capital Project budget?**

Any alteration to a capital project that affects its total cost or involves transferring funds from a reserve account necessitates an Amendment and approval from the Board of County Commissioners (BoCC). However, changes solely related to adjusting funding timing between years do not require BoCC approval.

#### **6. How are operating expenditures associated with a Capital Project handled?**

When a capital project is requested, all costs, including future operating impacts, are evaluated. Once the project is completed and operational, the operating and maintenance costs must be funded with operating revenues. Departments include in their budgets the operating expenses that are needed when the capital project is completed and becomes operational.

#### **7. If a project won't begin for three (3) years, would it be included in the Five-Year Capital Budget and Financial Plan?**

All projects requiring funding over the next five years are part of the Five-Year Capital Budget and Financial Plan. If there are known costs or projects extending beyond this timeframe, they should be listed as future funding needs. These estimates can then be incorporated into long-term financial planning models.

## POTENTIAL REVENUE SOURCES FOR CAPITAL PROJECTS

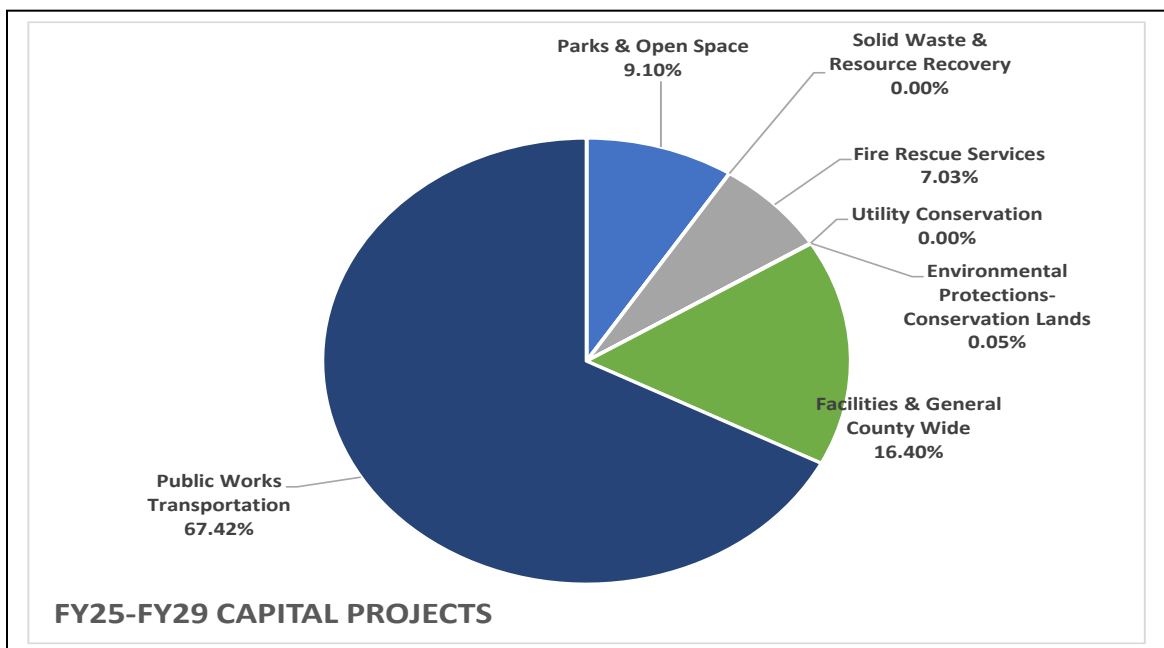
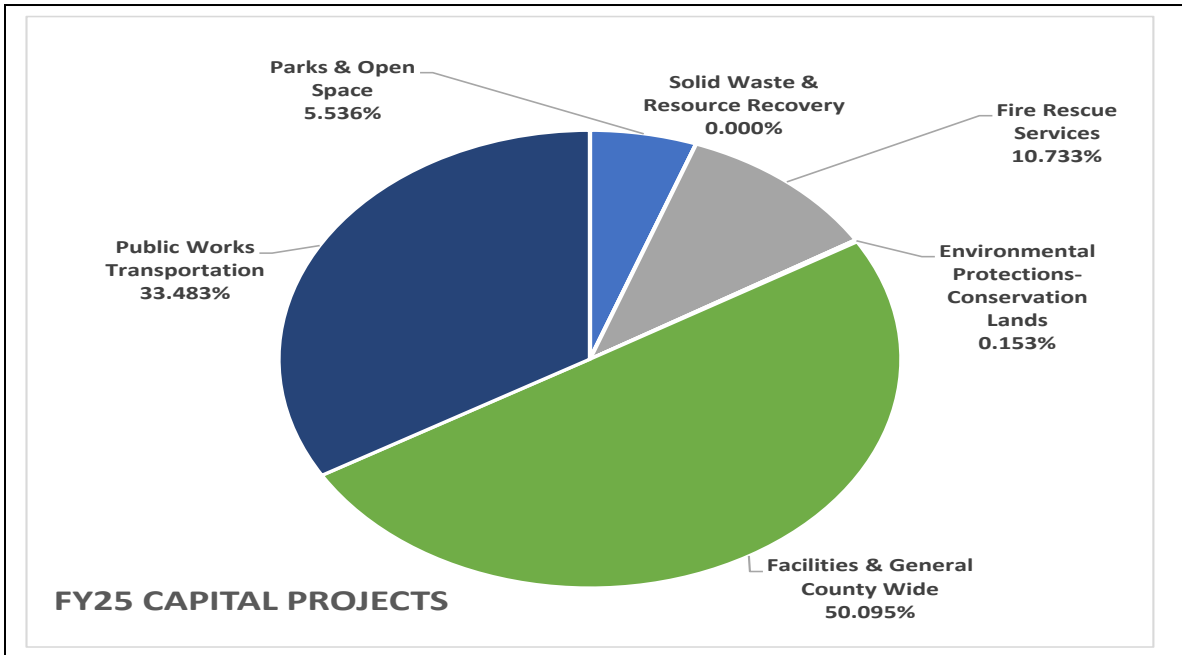
The following are potential sources of revenue for capital improvements. If the source of funding is restricted to items/departments, these restrictions are indicated.

Fund Name	Fund	Use
Transportation Trust Fund	341	Restricted for use for transportation operating costs and infrastructure needs.
Constitutional (2nd) Gas Tax	353	Restricted for use by the Public Works Department, further restricted for use by F.S. 206.411, 206.47, 335.075, 336.41
Local Option Gas Tax	350	Restricted for use by the Public Works Department, F.S. 336.025.
MSBU Fire Assessment	011	Fire Services
MSBU Solid Waste Assessment	400	Solid Waste Services
MSBU Stormwater Assessment	146	Stormwater Services
MSTU Law Enforcement Unincorporated	009	Sheriff Law Enforcement Services
Tree Mitigation Fund	264	Restricted for the purchase and/or planting of trees/landscaping for community enhancement.
Fire Impact Fee	340	Restricted for use for growth related Fire capital equipment and structures.
Parks & Recreation Impact Fee	339	Restricted for use for Parks growth related capital expenditures.
NW Transportation District Impact Fee	336	
East Transportation District Impact Fee	337	
SW Transportation District Impact Fee	338	
Multi Modal Transportation Mitigation	354, 355, 356	Restricted to NW, SW and East Districts
Court Technology Fund	076	Restricted for County Courts use for technology needs. Created under the provisions of Article V, revision 7.
State Court Facility Capital Preservation	037	
Wild Space Public Places	021	Restricted Recreation & Land Acquisition
One Cent Infrastructure Surtax	140	Restricted Recreation & Land Acquisition
One Cent Infrastructure Surtax	142	Restricted Road & Work Force Housing
Boating Improvement Program	043	Boating Ramps, Access & Facilities
Capital Projects - General	300	

The FY25-FY29 Capital Budget and Financial Plan is primarily focused upon maintaining the County's infrastructure including roads, facilities, and land management.

The capital projects plan includes the implementation of the transportation pavement management plan adopted by the Board of County Commissioners along with Phase One of the Facilities Master Plan.

The full transportation plan can be found on the County Website.







**PARKS OPEN SPACES Financial Summary**

**Copeland Park**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
052 Revenue Recovery	ARP2021x006	-	290,000	-	-	-	-	-	-	-	\$ 290,000
140 Infrastructure Surtax- WSPP	6214102	-	80,000	-	230,000	-	-	-	-	230,000	\$ 310,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 600,000</b>

**Monteocha Park**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
052 Revenue Recovery	ARP2021x006	-	290,000	-	-	-	-	-	-	-	\$ 290,000
140 Infrastructure Surtax- WSPP	6214103	-	80,000	-	230,000	-	-	-	-	230,000	\$ 310,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 370,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,000</b>	<b>\$ 600,000</b>

**Cuscowilla - Pavillion**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP	6204104	-	325,990	-	-	-	-	-	-	-	\$ 325,990
<b>Total</b>		<b>\$ -</b>	<b>\$ 325,990</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,990</b>

**Cuscowilla - Playground**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP	6204104	-	-	-	350,000	-	-	-	-	350,000	\$ 350,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>

**Jonesville Park - Refurbish Soccer Fields 2 and 3**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP	6194104	-	303,000	-	-	-	-	-	-	-	\$ 303,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 303,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 303,000</b>

**Jonesville Park - Pickleball Courts with Sports Lighting**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP	6194104	-	36,600	-	350,000	-	-	-	-	350,000	\$ 386,600
<b>Total</b>		<b>\$ -</b>	<b>\$ 36,600</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 386,600</b>

**Jonesville Park - Soccer Stadium**

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP	6194104	-	92,100	-	300,417	301,183	-	-	-	601,600	\$ 693,700
150 Tourist Development Taxes	6194104	-	-	-	500,000	-	-	-	-	500,000	\$ 500,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 92,100</b>	<b>\$ -</b>	<b>\$ 800,417</b>	<b>\$ 301,183</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,101,600</b>	<b>\$ 1,193,700</b>



PARKS OPEN SPACES Financial Summary

Veterans Park- Roller Rink or Pickleball

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost	
140	Infrastructure Surtax- WSPP	6194109	-	-	-	395,210	-	-	-	-	395,210	\$ 395,210
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,210</b>	<b>\$ 395,210</b>	

Various - Sports Fields Renovations (on-going)

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140	Infrastructure Surtax- WSPP	-	-	-	200,000	200,000	200,000	200,000	200,000	1,000,000	\$ 1,000,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>

Kate Barnes Restroom

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
043	Boating Improvement Program	6224103	-	-	70,000	-	-	-	-	70,000	\$ 70,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>

Squirrel Ridge - Restroom

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP	6184108	-	-	-	300,000	-	-	-	-	300,000	\$ 300,000
318 Capital Projects - Parks	6184108	10,229	-	-	-	-	-	-	-	-	\$ 10,229
<b>Total</b>		<b>\$ 10,229</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 310,229</b>

McCall Park - New Park with Amenities

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP		-	-	-	110,000	-	-	-	-	110,000	\$ 110,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>

GRU Wetlands - Park Amenities and Parking

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP		-	-	-	100,000	900,000	-	-	-	1,000,000	\$ 1,000,000
339 Impact Fees - Parks		-	-	-	50,000	450,000	-	-	-	500,000	\$ 500,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 1,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>

St. Peter/St. Paul - New Park with Amenities

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP		-	-	-	100,000	935,000	-	-	-	1,035,000	\$ 1,035,000
339 Impact Fees - Parks		-	-	-	50,000	415,000	-	-	-	465,000	\$ 465,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 1,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>

Industrial Park- New Park with Amenities

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP		-	-	-	150,000	1,788,600	921,400	-	-	2,860,000	\$ 2,860,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 1,788,600</b>	<b>\$ 921,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,860,000</b>	<b>\$ 2,860,000</b>

Walker Park - New Park with Amenities

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140 Infrastructure Surtax- WSPP		-	-	-	-	50,000	435,000	-	-	485,000	\$ 485,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 435,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>

High Springs Boat Ramp

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
043 Boating Improvement Program		-	-	-	-	30,000	110,000	-	-	140,000	\$ 140,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 110,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>

PARKS OPEN SPACES Financial Summary

E University Fishing Pier

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140	Infrastructure Surtax- WSPP	-	-	-	-	39,270	1,440,000	-	-	1,479,270	\$ 1,479,270
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,270</b>	<b>\$ 1,440,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,270</b>	<b>\$ 1,479,270</b>

Diamond Sports Park

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
140	Infrastructure Surtax- WSPP	-	-	-	-	-	-	2,355,200	3,532,800	5,888,000	\$ 5,888,000
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,355,200</b>	<b>\$ 3,532,800</b>	<b>\$ 5,888,000</b>	<b>\$ 5,888,000</b>

Totals by Fund		Spent Thru FY23	Adjusted Budget FY24	Year to Date Spent FY24	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
021	Wild Spaces Public Places	4,251,535	47,690	1,433	-	-	-	-	-	-	4,299,225
043	Boating Improvement Program	157,157	425,274	66,693	70,000	30,000	110,000	-	-	210,000	792,431
052	Revenue Recovery	-	828,830	13,294	-	-	-	-	-	-	828,830
083	Emergency Management Grant	200,000	-	-	-	-	-	-	-	-	200,000
140	Infrastructure Surtax- WSPP	-	2,715,538	394,925	2,940,627	4,214,053	2,996,400	2,555,200	3,732,800	16,439,080	19,154,618
150	Tourist Development Taxes	-	-	-	500,000	-	-	-	-	500,000	500,000
167	Donation Fund	-	25,000	14,361	-	-	-	-	-	-	25,000
260	Suwannee River Water Mgmt	30,000	-	-	-	-	-	-	-	-	30,000
318	Capital Projects - Parks	10,229	179,564	25,077	-	-	-	-	-	-	189,793
339	Impact Fees -parks	546,152	507,586	191,114	100,000	865,000	-	-	-	965,000	2,018,739
<b>Total</b>		<b>\$ 5,195,074</b>	<b>\$ 4,729,482</b>	<b>\$ 706,897</b>	<b>\$ 3,610,627</b>	<b>\$ 5,109,053</b>	<b>\$ 3,106,400</b>	<b>\$ 2,555,200</b>	<b>\$ 3,732,800</b>	<b>\$ 18,114,080</b>	<b>\$ 28,038,636</b>



**FIRE RESCUE INDEX**

<b>Project</b>	<b>#</b>	<b>FY23 Spent Life to Date</b>	<b>FY24 Adj Budget</b>	<b>FY25 Budget</b>	<b>FY25-FY29 Total</b>	<b>Project Total</b>
Fire Station Design and A&E	9215401	\$ 310,654	\$ 51,462	\$ -	\$ -	\$ 362,116
Relocation Engine #19 - Engine 80 Land & Structure	9215401	\$ 3,598,203	\$ 3,441,797	\$ -	\$ -	\$ 7,040,000
Move Station 21	9215401	\$ 220,422	\$ 6,930,578	\$ -	\$ -	\$ 7,151,000
Station #25 (Tech City)	9215401	\$ -	\$ 10,000	\$ 7,000,000	\$ 7,000,000	\$ 7,010,000
Grove Park Station	9215401	\$ -	\$ 10,000	\$ -	\$ 7,000,000	\$ 7,010,000
<b>Fire Rescue Total</b>		<b>\$ 4,129,279</b>	<b>\$ 10,443,837</b>	<b>\$ 7,000,000</b>	<b>\$ 14,000,000</b>	<b>\$ 28,573,116</b>

**FIRE RESCUE Financial Summary**

**Fire Station Design and A&E**

Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
001 General Fund	310,654	51,462	5,250	-	-	-	-	-	-	362,116
<b>Total</b>	<b>\$ 310,654</b>	<b>\$ 51,462</b>	<b>\$ 5,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 362,116</b>

**Relocation Engine #19 - Engine 80**

Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
310 Fire Facilities Capital	40,000	-	-	-	-	-	-	-	-	\$ 40,000
335 2022 Cap Improv - Station 80	3,558,203	3,441,797	2,016,315	-	-	-	-	-	-	\$ 7,000,000
<b>Total</b>	<b>\$ 3,598,203</b>	<b>\$ 3,441,797</b>	<b>\$ 2,016,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,040,000</b>

**Relocate Station 21**

Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
310 Fire Facilities Capital	56,969	93,031	7,500	-	-	-	-	-	-	\$ 150,000
321 2022 Cap Improv - Station 21	163,453	6,837,547	149,318	-	-	-	-	-	-	\$ 7,001,000
<b>Total</b>	<b>\$ 220,422</b>	<b>\$ 6,930,578</b>	<b>\$ 156,818</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,151,000</b>

**Station #25 - Tech City**

Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
310 Fire Facilities Capital	-	10,000	-	-	-	-	-	-	-	\$ 10,000
332 Debt Issue - Station 25	-	-	-	7,000,000	-	-	-	-	7,000,000	\$ 7,000,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 7,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000,000</b>	<b>\$ 7,010,000</b>

**Grove Park Station**

Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
310 Fire Facilities Capital	-	10,000	-	-	-	-	-	-	-	\$ 10,000
Borrow - TBD	-	-	-	-	-	7,000,000	-	-	7,000,000	\$ 7,000,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000,000</b>	<b>\$ 7,010,000</b>

**ENVIRONMENTAL PROTECTION - CONSERVATION LANDS INDEX**

<b>Project</b>	<b>#</b>	<b>FY23 Spent Life to Date</b>	<b>FY24 Adj Budget</b>	<b>FY25 Budget</b>	<b>FY25-FY29 Total</b>	<b>Project Total</b>
Program Office and Field Support Facility	8231902	\$ -	\$ 2,117,500	\$ -	\$ -	\$ 2,117,500
Four Creeks Preserve - Public Use Improvements	6214104: PRS Four Creeks	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Turkey Creek Preserve - Observation Platforms	N/A	\$ 4,720	\$ 195,280	\$ -	\$ -	\$ 200,000
Barr Hammock Preserve- Observation Platform	N/A	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
Black Lake Preserve - Public Use Improvements	6214104: PRS Black Lake	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Lochloosa Slough Preserve - Public Use Improvements	6214104: PRS Lochloosa	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
<b>EPD - Conservation Lands Total</b>		<b>\$ 4,720</b>	<b>\$ 3,012,780</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 3,117,500</b>





## FACILITIES & GENERAL COUNTYWIDE INDEX

Project	#	FY23 Spent Life to Date	FY24 Adj Budget	FY25 Budget	FY25-FY29 Total	Project Total
Sports & Event Center, Celebration Pointe	N/A	\$ 32,847,447	\$3,134,831	\$ -	\$ -	\$ 35,982,278
Animal Resources - Lease and New Building	ARP2021x006	\$ -	\$3,000,000	\$ 2,500,000	\$2,500,000	\$ 5,500,000
Warehouse Space	8241901	\$ -	\$11,042,964	\$ -	\$ -	\$ 11,042,964
Alachua County Apartments	9212901	\$ 2,318,237	\$4,608,148	\$ -	\$ -	\$ 6,926,385
Scottish Inn	9232901	\$ 9,950	\$7,506,020	\$ -	\$ -	\$ 7,515,970
Fire Headquarters/Emergency Ops Center/Armory		\$ 3,250,282	\$4,808,060	\$ 172,158	\$172,158	\$ 8,230,500
<i>Court Complex*</i>						
Central Energy Plant, Civil Courthouse/ Court Services Building, Parking Garage	9201902	\$ 221,748	\$ 5,054,157	\$ -	\$ -	\$ 5,275,905
New Civil Courthouse/ Court Services Building*	9201902	\$ 285,574	\$ 9,154,342	\$ 22,598,660	\$ 22,598,660	\$ 32,038,576
Court Complex Parking Garage*	9201902	\$ -	\$ 6,085,192	\$ 7,401,340	\$ 7,401,340	\$ 13,486,532
<b>Facilities &amp; General Countywide Total</b>		<b>\$ 38,933,238</b>	<b>\$ 54,393,714</b>	<b>\$ 32,672,158</b>	<b>\$ 32,672,158</b>	<b>\$ 125,999,110</b>

\* Court Complex projects are in the Architecture and Engineering phase as of June 1, 2024;  
Project specifics will be updated over the summer as more information is available.

FACILITIES & GENERAL COUNTYWIDE Financial Summary

Sports & Event Center, Celebration Pointe

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
333 2021 TDT Rev Bonds - Sports Comp	N/A	32,847,447	3,134,831	3,299	-	-	-	-	-	-	35,982,278
<b>Total</b>		<b>\$ 32,847,447</b>	<b>\$ 3,134,831</b>	<b>\$ 3,299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,982,278</b>

Animal Resources - Lease and New Building

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
052 Revenue Recovery	ARP2021x008	-	1,000,000	3,400	-	-	-	-	-	-	\$ 1,000,000
001 General Fund		-	2,000,000	-	-	-	-	-	-	-	\$ 2,000,000
300 Capital - General Borrow - TBD		-	-	-	2,500,000	-	-	-	-	2,500,000	\$ 2,500,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 3,400</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 5,500,000</b>

Warehouse Space

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
001 General Fund	8241901	-	42,964	16,000	-	-	-	-	-	-	\$ 42,964
Borrow - TBD	8241901	-	11,000,000	-	-	-	-	-	-	-	\$ 11,000,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 11,042,964</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,042,964</b>

Alachua County Apartments

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
001 General Fund	9212901	2,290,343	121,362	-	-	-	-	-	-	-	\$ 2,411,705
052 Revenue Recovery	9212901	-	650,000	75,559	-	-	-	-	-	-	\$ 650,000
202 CDBG - Corona Virus Response	9212901	-	3,773,189	-	-	-	-	-	-	-	\$ 3,773,189
205 Alachua County Apartments	9212901	27,894	63,597	-	-	-	-	-	-	-	\$ 91,491
<b>Total</b>		<b>\$ 2,318,237</b>	<b>\$ 4,608,148</b>	<b>\$ 75,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,926,385</b>

Scottish Inn

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
052 Revenue Recovery	9232901	9,950	1,982,550	1,812,339	-	-	-	-	-	-	\$ 1,992,500
230 Emergency Rental Assist 2-COVID	9232901	-	5,523,470	62,561	-	-	-	-	-	-	\$ 5,523,470
<b>Total</b>		<b>\$ 9,950</b>	<b>\$ 7,506,020</b>	<b>\$ 1,864,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,515,970</b>

Fire Headquarters/Emergency Ops Center/Armory

Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
001 General Fund		-	30,500	30,500	-	-	-	-	-	-	\$ 30,500
346 Capital Improv- Armory	8211903	3,250,282	4,777,580	9,003	172,158	-	-	-	-	172,158	\$ 8,200,000
<b>Total</b>		<b>\$ 3,250,282</b>	<b>\$ 4,808,080</b>	<b>\$ 39,503</b>	<b>\$ 172,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,158</b>	<b>\$ 8,230,500</b>

**COURT COMPLEX\***  
**Central Energy Plant\***

	Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
324	2022 Cap Impr- Court Services Building	N/A	221,748	5,054,157	-	-	-	-	-	-	-	\$ 5,275,905
<b>Total</b>			<b>\$ 221,748</b>	<b>\$ 5,054,157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,275,905</b>

**New Civil Courthouse/ Court Services Building\***

	Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
324	2022 Cap Impr- Court Services Building	N/A	285,574	9,154,342	907,000	22,598,660	-	-	-	-	22,598,660	\$ 32,038,576
<b>Total</b>			<b>\$ 285,574</b>	<b>\$ 9,154,342</b>	<b>\$ 907,000</b>	<b>\$ 22,598,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,598,660</b>	<b>\$ 32,038,576</b>

**Court Complex Parking Garage\***

	Funding Source	Project Number	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
324	2022 Cap Impr- Court Services Building	N/A	-	6,085,192	-	7,401,340	-	-	-	-	7,401,340	\$ 13,486,532
<b>Total</b>			<b>\$ -</b>	<b>\$ 6,085,192</b>	<b>\$ -</b>	<b>\$ 7,401,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,401,340</b>	<b>\$ 13,486,532</b>

\* Court Complex is 3 related projects with one funding source and no specific project numbers to delineate expenses separately. These tasks are in the A&E phase as of June 1, 2024. The CIP will be updated for revised expenditures and construction budget costs as bids are received and awards made.

**PUBLIC WORKS- TRANSPORTATION INDEX**

Project	#	FY23 Spent Life to Date	FY24 Adj Budget	FY25 Budget	FY25-FY29 Total	Project Total
Roadways - Widening & Other Major Improvements	Various	\$ 4,619,548	\$12,039,403	\$ -	\$ -	\$ 16,658,951
Roadways - Pavement Management Program with Minor Improvements	Various	\$ 692,648	\$34,150,800	\$17,843,440	\$123,056,036	\$ 157,899,484
Program - Signals	9197901	\$ 137,995	\$1,188,150	\$1,111,885	\$4,045,510	\$ 5,371,655
Program - Bridge Rehabilitation / Construction	9197903	\$ 655,000	\$ 787,517	\$ -	\$ 2,500,000	\$ 3,942,517
Program - Bike/Ped Program	9197902	\$ 1,845	\$ 336,826	\$ 2,882,551	\$ 4,672,913	\$ 5,011,584
<b>Public Works-Transportation Total</b>		<b>\$ 6,107,036</b>	<b>\$ 48,502,695</b>	<b>\$ 21,837,876</b>	<b>\$ 134,274,459</b>	<b>\$ 188,884,190</b>

For complete Details of Road Segments please visit the County Website

**PUBLIC WORKS- TRANSPORTATION Financial Summary**

**Roadways - Widening & Other Major Improvements**

	Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
329	FDOT Grant Fund	1,172,302	4,029,127	347,391	-	-	-	-	-	-	5,201,429
336	Impact Fees - NW Transportation District	2,607,689	985,464.38	553,372	-	-	-	-	-	-	3,593,153
341	Transportation Trust Fund	89,557	5,444,113	845,323	-	-	-	-	-	-	5,533,670
354	Multi-Modal Transportation Mitigation NW District	750,000	1,580,699	124,288	-	-	-	-	-	-	2,330,699
<b>Total</b>		<b>\$ 4,619,548</b>	<b>\$ 12,039,403</b>	<b>\$ 1,870,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,658,951</b>

**Roadways - Pavement Management Program with Minor Improvements**

	Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
142	50% 1 cent Surtax Other Uses	-	17,476,132	818,800	11,145,814	13,365,484	12,956,025	12,824,088	12,034,279	62,325,690	\$ 80,420,421
341	Transportation Trust Fund	692,125	11,105,851	674,436	6,697,626	6,104,649	6,464,014	7,150,313	4,202,476	30,619,079	\$ 43,091,490
350	5-Cent Local Option Gas Tax	522	5,568,817	-	-	-	794,565	19,312,465	10,004,238	30,111,268	\$ 35,680,608
<b>Total</b>		<b>\$ 692,648</b>	<b>\$ 34,150,800</b>	<b>\$ 1,293,035</b>	<b>\$ 17,843,440</b>	<b>\$ 19,470,133</b>	<b>\$ 20,214,605</b>	<b>\$ 39,286,866</b>	<b>\$ 26,240,993</b>	<b>\$ 123,056,036</b>	<b>\$ 159,192,519</b>

**Program - Signals**

	Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
341	Transportation Trust Fund	137,995	1,188,150	167,032	1,111,885	853,772	887,923	664,292	527,638	4,045,510	\$ 5,371,655
<b>Total</b>		<b>\$ 137,995</b>	<b>\$ 1,188,150</b>	<b>\$ 167,032</b>	<b>\$ 1,111,885</b>	<b>\$ 853,772</b>	<b>\$ 887,923</b>	<b>\$ 664,292</b>	<b>\$ 527,638</b>	<b>\$ 4,045,510</b>	<b>\$ 5,371,655</b>

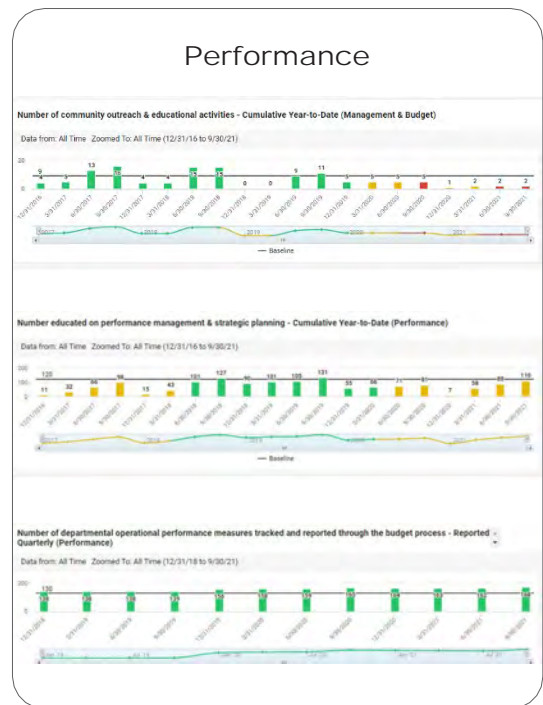
**Program - Bridge Rehabilitation / Construction**

	Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
341	Transportation Trust Fund	655,000	787,517	901,767	-	-	360,000	-	2,140,000	2,500,000	\$ 3,942,517
<b>Total</b>		<b>\$ 655,000</b>	<b>\$ 787,517</b>	<b>\$ 901,767</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 2,140,000</b>	<b>\$ 2,500,000</b>	<b>\$ 3,942,517</b>

**Program - Bike/Ped Program**

	Funding Source	Spent Thru FY23	Adjusted Budget FY24	FY24 Spent thru 6/1	FY25 Budget	FY26 Planned	FY27 Planned	FY28 Planned	FY29 Planned	5 Year Total (FY25-FY29)	Total Project Cost
350	5-Cent Local Option Gas Tax	1,845	336,826	12,021	2,882,551	1,087,861	702,501	-	-	4,672,913	\$ 5,011,584
<b>Total</b>		<b>\$ 1,845</b>	<b>\$ 336,826</b>	<b>\$ 12,021</b>	<b>\$ 2,882,551</b>	<b>\$ 1,087,861</b>	<b>\$ 702,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,672,913</b>	<b>\$ 5,011,584</b>

# Performance Management and Departmental Summaries of Service



## Performance Management Overview:

### Overview:

The county leadership envisions Alachua County, FL as a progressive and sustainable organization focusing on resiliency and equity. Leadership encourages staff participation at all levels, promotes the reduction and/or elimination of bureaucratic “silos” and ultimately memorialized the vision of county service through the Alachua County Board Level Strategic Guide.

**The County’s Strategic Planning and Performance Management Program:** Aligns the Board’s mission, values, and strategic guide to the County’s day-to-day operations and employee performance. The program guides the direction of our work to ensure support for identified strategies and goals, and accountability for our efforts. Performance Management and Measurement can be a powerful tool to integrate strategic planning, budgeting, and management with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

Alachua County uses the performance management system to help set program priorities and to ensure our organizational priorities match those of the community via the Board’s guidance. This performance management system also helps to develop meaningful measures, especially efficiency, effectiveness, and outcome measures, to gauge program success. These measures are then able to provide the tools and data necessary to help every employee focus on delivering desired outcomes. Moreover, the Performance Management Program increases organizational coordination by providing managers with data for necessary management decisions in order to achieve desired results more effectively and efficiently.

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### AWARDS:



***Alachua County was recently awarded the ‘Special Recognition for both ‘Performance Measures’ and ‘Strategic Goals & Strategies’ by the Government Finance Officers Association (GFOA) for the strategic planning and performance management information contained in the County’s Adopted Budget Document for the fiscal year beginning October 1, 2023. The County was rated as ‘Outstanding’ by three independent raters in each of those related rating categories.***

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## Performance Management Overview:

### History:

Alachua County has been actively involved in operational analysis and performance management for almost two decades. In 2014, Alachua County adopted the first Board Level Strategic Guide. In 2017, the County implemented a new performance management and strategic planning software system to align more than 170 operational measures with the Board's Strategic Guide. Each of the operational performance measures were aligned with the applicable Board Focus Areas and Objectives.

### Strategic Planning Process:

Alachua County Board of County Commissioners and County Leadership began a new strategic planning process in 2020. Below is an outline of the steps taken to develop the new Board Level Strategic Guide, which is intended to be a multi-year guide:

<b>Date</b>	<b>Action</b>
<b>March – June 2020</b>	<b>Employee Focus Groups</b>
<b>February 2021</b>	<b>Individual Commissioner Strategic Planning Sessions</b>
<b>March 4, 2021</b>	<b>Board Workshop – Facilitated Strategic Planning Session</b>
<b>May 4, 2021</b>	<b>Draft Strategic Guide presented at Board Special Meeting</b>
<b>May 25, 2021</b>	<b>Strategic Guide adopted at Board Regular Meeting</b>
<b>February 28, 2023</b>	<b>Refined Strategic Guide - adopted at Board Regular Meeting</b>

During Fiscal Year 2022, the County rolled out the new Strategic Guide, which was revised and updated in Fiscal year 2023 including, but not limited to the following:

- Align existing operational department performance measures with the new Focus Areas (5) and Objectives (26)
- Encourage departmental development of new program level objectives and measures that align with the newly adopted Strategic Guide and the recently updated Comprehensive Plan Elements
- Based on departmental input, Board adopted a refined the Strategic Guide
- (Future) Coordinate enhanced departmental outreach to incorporate Strategic Guide, Comprehensive Plan, and Equity considerations into operational performance and transparency reporting

While the adoption of a formal Strategic Guide is a major milestone, the County periodically evaluates the progress of our Performance Management program and provides input for the County's future course.



## **Performance Management Overview:**

Additionally, under the Performance Management and Measurement umbrella, the following major milestones were achieved:

- Utilized the established Performance Management & Strategic Planning software (AchieveIT) to link dashboards to the County's transparency website
- Reinforced operational alignment with the Board Level Strategic Guide
- Awarded the Certificate of Excellence through the ICMA Center for Performance Analytics for seven (7) consecutive years (2015-2021), the ICMA program has been on hiatus since the last awards year in 2021
- Received the Government Finance Officers Association (GFOA) Special Recognition in both 'Performance Measures' and 'Strategic Goals & Strategies' in 2024 for the Budget Document beginning October 1, 2023
- Enhanced community knowledge of performance results through the budget document, performance chapter, transparency website, and community outreach and educational meetings

All of these accomplishments occurred as a result of an integrated and collaborative effort by the County Manager, Leadership, Performance Liaisons, and direct support staff.

### **Future:**

The Strategic Planning and Performance Management and Measurement Program is a living, dynamic program. The nature of the program requires continuous monitoring and improvement in order for this program to survive and be successful.

- In alignment with the County's Comprehensive Plan Elements, departments will be expected to identify measures with multi-year targets, and report the corresponding data into the performance management system for reporting to the Board of County Commissioners and the public. This activity will coincide with the development of a new program level objectives and measures that align with the adopted Board Level Strategic Guide.
- The cascade philosophy will continue to be supported and reinforced with focus on educating all staff at all levels of the organization.
- Operational Performance Audits will continue for the foreseeable future. Those audits include operational performance and benchmarking and involve a centralized staff to oversee the audit recommendation implementation.
- Best management practices outlined by the Government Finance Officers Association (GFOA), the International City/County Managers Association (ICMA) – Center for Performance Management, and the Government Accounting Standards Board (GASB) – Service Effort and Accomplishment Performance Information standard will continue to be evaluated and implemented within our performance management program.

## Performance Management Overview:

### Performance Measures:

Performance measurement is the practice of regular and continuous data collection and reporting on important aspects of an organization's services, programs, or processes. Performance measures are numeric indicators representing specific process or service delivery activities. When done well and used effectively, performance measures enhance a manager's ability to make decision, ensure service delivery, evaluate program performance, communicate program results, and improve program effectiveness.

Effective performance measurement will:

- Instill a sense of mission and focus
- Indicate where the local government has made progress
- Assist leaders in making day-to-day decisions
- Provide a tool to communicate agency's performance
- Increase program accountability
- Identify improvement areas

Additional details on the performance management process can be obtained through the adopted Performance Management Administrative Procedure. Each department reports, on a quarterly basis, operational performance measures, which are displayed in the Business Center Budgets Chapter.

The Constitutional and Judicial Officers do not report to the County Commission, and as such, choose to report their performance separate of the County's budget book.

### Reporting:

The reporting of performance measures in Alachua County, through the Performance Management and Measurement program is multi-layered. Below is a listing of the documents in this chapter, the Performance Management Chapter, which will help to outline our performance management program.

**4.2 Looking Forward to a Sustainable Future: Framework for Success** – This document is an overview of the agency's management philosophy, including the mission and values of the County.

**4.3 Strategic Planning - Cascade Chart** – This document reflects the alignment of the Board's mission, values and strategic guide to our day-to-day operations and personal performance. This chart is used to help all employees understand how they personally impact our agency goals.

## **Performance Management Overview:**

**4.4 Strategic Guide** – This Board approved document identifies the Board of County Commissioner identified Focus Areas and Objectives, which are those service area categories integral to our operations. The use of this chart helps the departments break away from the ‘silo’ mentality to help focus outcomes cross-departmentally in order to achieve desired objectives.

**4.5 Strategic Guide Outcome Report** - This document summarizes operational information by Focus Area. It provides:

- Focus Area Title
- Focus Area Objectives
- Focus Area Examples of Services Provided
- Showcase measures directly aligned with the identified Focus Area.  
(All measures, regardless of Strategic Guide alignment, are contained within the Functional Department Budgets section of the Budget Document.)

# Looking Forward to a Sustainable Future: Framework for Success

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## Mission Statement:

Alachua County's mission is to provide responsive service to citizens and responsible stewardship of county resources for current and future generations.

## Values Statement:

**Integrity:** We adhere to standards of ethical conduct.

**Honesty:** We are truthful, fair and open with our fellow employees and the people we serve.

**Respect:** We are responsive, compassionate and courteous in all our interactions.

**Diversity:** We embrace the value and power of diversity in our community.

**Innovation:** We are committed to the consideration and implementation of new ideas.

**Accountability:** We are accountable for our behavior and the quality of work performed individually and in teams.

**Communication:** We encourage open communication and the sharing of ideas to enhance the decision-making process.

## Commission Goals:

**Resiliency:** Integrating the environment, the local economy, and equity to achieve sustainability.

**Equity:** Treating everyone justly according to their circumstances, providing opportunity and access for everyone, while focusing on closing existing equity and access gaps.

**Excellence in County Government:** Providing mandatory and discretionary services expected by our constituents in a transparent, accountable, efficient, and effective manner.

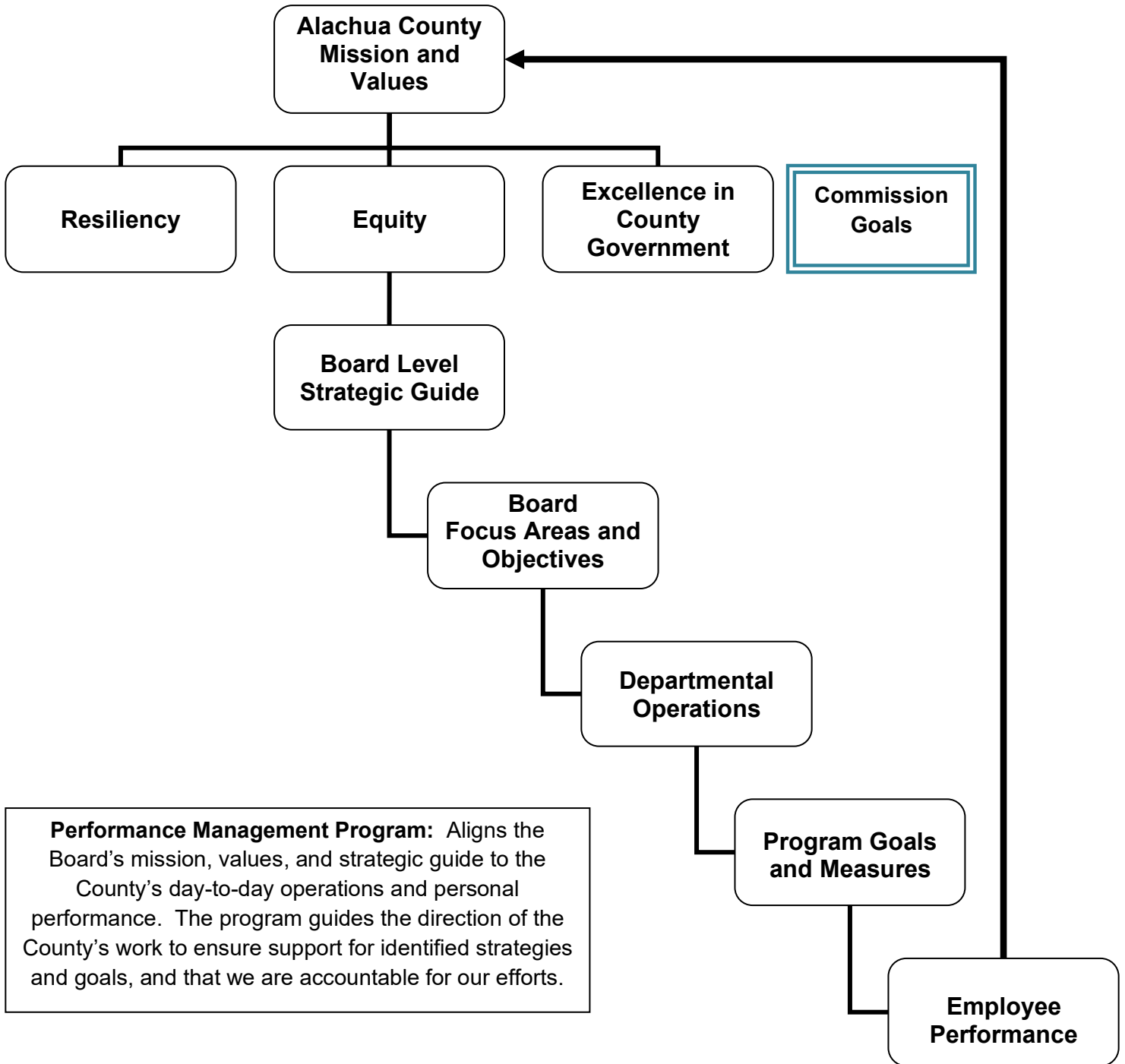
## Major Opportunities and Challenges in Fiscal Year 2025

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- Manage activities associated with the 10-year Alachua County 1.0% Infrastructure Surtax, approved by voter referendum in 2022
- Establish and address affordable housing needs through the Affordable Housing Trust
- Build, maintain, and improve the County's public-facing buildings, transportation, mobility, and public safety infrastructure
- Increase access to conservation land and support food/agricultural producers
- Evaluate, manage, and provide recommendations regarding Medical Examiner transition and CareerSource merger
- Develop and conduct community engagement activities to promote social and economic opportunities and ensure that all voices are heard



# Strategic Planning Cascade Chart





# Alachua County

## Strategic Guide – FY 2023

### Guiding Principles:

- Address the root cause of issues and inequities
- Utilize a collaborative approach where we seek to hear from all the voices, consider other points of view, and coordinate and leverage relationships to get more done than we could on our own
- Continue to provide mandated services and discretionary services expected by our constituents in a transparent, accountable, efficient and effective manner

### Achieve Social and Economic Opportunity for All

- Promote proactive, collaborative leadership to make the most of Alachua County's resources
- Build equitable access to health (physical and mental), safety, and opportunity, especially for people who haven't traditionally had access to those systems
- Create an inclusive process that gets all voices heard
- Focus our Economic Development efforts on local businesses and removing barriers to economic opportunity
- Drive the discussion and implement a central receiving facility as a way to deliver coordinated services
- Enhance public safety and services to shift the focus from reactionary to life-improving interventions and support innovative models for blight reduction, citizen safety and education, alternatives to incarceration, and public safety advocacy for disadvantaged populations
- Work with private and public partnerships, including farms and local food entrepreneurs to build a community food system

### Provide for the Welfare and Protection of the Public

- Provide resources necessary to meet fire prevention and protection, law enforcement, criminal justice, 911 Communications Center, and Jail services
- Coordinate countywide resources in conjunction with our community partners for the prevention, protection, mitigation, response, and recovery from man-made, environmental, and/or natural disasters
- Manage public safety components of capital infrastructure, roadway maintenance, development review, public facility life-safety maintenance, solid waste removal, and building inspections

### Equitable and Resilient Community

- Resilient means integrating the environment, the local economy, and equity to achieve sustainability
- Equitable means striving to treat everyone justly according to their circumstances, providing opportunity and access for everyone, while focusing on closing existing equity and access gaps

### Address the Housing Gap

- Invest intentionally to reduce the gap in available public housing
- Coordinate proactively with agencies, municipalities, and other entities
- Define clearly the policies and expectations to make it predictable and more likely to be implemented
- Focus on extremely-low and low income housing
- Develop a "whole cost" approach, including operating costs, not just construction and development costs

### Invest in and Protect Our Environment

- Continue Wild Spaces & Public Places and include agricultural lands as well
- Focus community planning and growth to address climate change and community and environmental resiliency
- Create a Climate Action Plan and implement Climate Action Plan recommendations
- Implement and refine adopted energy, water, and environmental conservation and preservation plans to benefit all inhabitants, and ensure activities are aligned with the Climate Action Plan

### Accelerate Progress on Infrastructure

- Identify and report transparent priorities and progress dashboards
- Investigate Infrastructure Sales Tax in conjunction with Housing Trust Fund, and renewal of Wild Spaces & Public Places
- Research, apply for, and prepare to implement federal investments for the benefit of our local community
- Develop a 'Today's design for tomorrow's roads and infrastructure' mindset
- Address internet affordability and accessibility gaps throughout the County
- Provide for Public Safety infrastructure
- Improve community mobility and transportation options

## FOCUS AREA: ACHIEVE SOCIAL AND ECONOMIC OPPORTUNITY FOR ALL

### Objectives

- Promote proactive, collaborative leadership to make the most of Alachua County's resources
- Build equitable access to health (physical and mental), safety, and opportunity, especially for people who haven't traditionally had access to those systems
- Create an inclusive process that gets all voices heard
- Focus our Economic Development efforts on local businesses and removing barriers to economic opportunity
- Drive the discussion and implement a central receiving facility as a way to deliver coordinated services
- Enhance public safety and services to shift the focus from reactionary to life-improving interventions and support innovative models for blight reduction, citizen safety and education, alternatives to incarceration, and public safety advocacy for disadvantaged populations
- Work with private and public partnerships, including farms and local food entrepreneurs to build a community food system

### Examples of Services Provided

- Social Services
- Veteran Services
- Equity and Community Outreach
- Equal Opportunity Wage Recovery
- 4-H and Family Consumer Sciences Services
- CareerSource NCF

CareerSource North Central Florida Awarded Challenge Member Status for Green Job Pipeline



**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Number of youth currently enrolled in 4-H programs - Reported Quarterly (UF/IFAS Extension Alachua County)	Stay above baseline of 200	<b>On Track</b>	361	
Number of current 4-H volunteers - Reported Quarterly (UF/IFAS Extension Alachua County)	Stay above baseline of 150	<b>Off Track</b>	81	
Number of Family and Consumer Sciences customers - Reported Quarterly (UF/IFAS Extension Alachua County)	Stay above baseline of 300	<b>On Track</b>	340	
Percent of targeted positions filled by under-represented groups. Reported Quarterly (Equal Opportunity)	FY 19 - 26 Goal: 40%	<b>On Track</b>	63%	19 of 30 targeted positions were filled by women/minority candidates.
Complaint Resolution Process - Percent of investigations (internal and external) closed. Reported Quarterly (Equal Opportunity)	Stay above baseline of 50%	<b>On Track</b>	60%	3 of 5 investigations closed during this period.
Number of volunteer hours - Reported Quarterly (Foster Grandparents)	FGP Hours - staying above: 7,605	<b>On Track</b>	11,292	
Number of children with improved academic performance - Reported at the end of school year (Foster Grandparent)	Stay above baseline of 108	<b>At Risk</b>	0	Data will be collected in April for report.
Number of citizens contacted - Reported Quarterly (Victim Services & Rape Crisis Center)	Stay above baseline of 1,500	<b>On Track</b>	1,492	



**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Number of clients assisted - Reported Quarterly (Veteran Services)	Stay above baseline of 600	<b>On Track</b>	935	
Percent of wage theft complaints successfully conciliated - Reported Quarterly (Equal Opportunity)	Stay above baseline of 50%	<b>On Track</b>	100%	2 of 2 wage theft complaints were resolved.
Number of patient encounters for communicable disease services - Reported Quarterly (Public Health)	Stay above baseline of 10,000	<b>Off Track</b>	5,333	Have seen a reduction in the number of clients due to COVID being endemic.
Number of community members who received clinical services or attended a Crisis Center outreach program - Reported Quarterly (Crisis Center)	Stay above baseline of 1,000	<b>On Track</b>	3,529	
Number of crisis center phone calls responded to by interventionists - Reported Quarterly (Crisis Center)	Stay above baseline of 10,000	<b>Off Track</b>	8,611	Due to 988 (National Lifeline) routing changes.
Number of hours of service offered by unpaid, trained counselors - Reported Quarterly (Crisis Center)	Stay above baseline of 10,000	<b>On Track</b>	11,238	
Dollar value of VA benefits awarded to veterans assisted by Alachua County Veteran Services - Reported Quarterly (Veteran Services)	VA Benefits: \$50,000.00	<b>At Risk</b>	\$0	Data has not been released yet.

**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Number of citizens assisted through County sponsored poverty reduction activities - Cumulative Year-to-Date (Community Stabilization)	Stay above baseline of 75	On Track	413	
Percent clients retained in the Drug Court program - Reported Quarterly (Drug Court)	Stay above baseline of 70%	Off Track	69%	This is due to losing 1 client (absconding) within their first week not even attending orientation, 2 clients absconding from Metamorphosis and 1 client absconding as he did not want to go to Metamorphosis and having 1 client opt out as he did not want to go to Metamorphosis.
Percent of Community Service cases successfully completing conditions ordered - Reported Quarterly (Community Services)	Stay above baseline of 70%	On Track	75.5%	196 cases were closed during this period. There were 148 Successful closures and 48 Unsuccessful closures. This represents an increase of 3.3% from the previous quarter's success rate.
Percent of Metamorphosis clients enrolling in Aftercare Program - Reported Quarterly (Metamorphosis)	Stay above baseline of 95%	On Track	100%	This total reflects the number of program graduates this quarter that are enrolled and actively participating in the Metamorphosis Aftercare Program. During this quarter, Metamorphosis had one (1) resident successfully complete all treatment program components.
Number of special events attended - Cumulative Year-to-Date (Fire Rescue Administration)	Stay above baseline of 200	On Track	89	

**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Number of Community Service hours performed at County-owned properties and departments - Reported Quarterly (Community Service)	Stay above baseline of 150	On Track	837	989.25 hours were performed by clients on the Work Crew at County-owned properties and departments. 45 hours were performed by individual clients assigned directly to County-owned properties and departments.
Number of IFAS customers requesting pesticide safety training and exam - Reported Quarterly (UF/IFAS Extension Alachua County)	Stay above baseline of 10	On Track	92	
Number of new clients released to Pretrial Supervision - Reported Quarterly (Pretrial)	Stay above baseline of 50	On Track	204	Pretrial Supervision numbers have remained consistent based on continued releases from Bond Reduction Hearings, etc. There were a total of 84 new clients released to pretrial supervision and 47 to GPS.
Number of new clients in the Day Reporting program - Reported Quarterly (Day Reporting)	Stay above baseline of 25	On Track	67	Our DR numbers are rising due to the increased use of the TAD Monitoring Program by the Judiciary.
Percent of pretrial risk assessments completed on detainees - Reported Quarterly (Pretrial)	Stay above baseline of 95%	On Track	100%	First Appearance staff complete Risk Assessments using the validated Florida Pretrial Risk Assessment Instrument.
Percent of Drug Court program clients employed, in school, or on disability - Reported Quarterly (Drug Court)	Stay above baseline of 70%	Off Track	65%	Please note that the employment numbers at 65%. This is due to 50% of the clients being in the first phase of the program for each month of the quarter.

**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Percent of Metamorphosis residential program capacity utilized - Reported Quarterly (Metamorphosis)	Stay above baseline of 80%	Off Track	71.42%	During this quarter, the mean occupancy for Metamorphosis' was 15. There continues to be some delays in our local jails and area community supervision officers receiving timely and appropriate sentencing orders and specific transportation instructions. In general, the transportation and court-order issues that existed during the pandemic and for several months afterwards have substantially improved.
Percent of Pretrial defendants who successfully complete supervision - Reported Quarterly (Pretrial)	Stay above baseline of 75%	On Track	95%	The number of Pretrial defendants who have successfully completed the program has remained consistent.
Percent of probationers who successfully complete probation - Reported Quarterly (Probation)	Stay above baseline of 50%	On Track	50.3%	This quarter probation had a 50.3% success rate. 83 of 165 cases closed were closed successfully. Meaning all probation conditions were completed and there were no new arrests.
Percent of pretrial investigations completed prior to First Appearance - Reported Quarterly (Pretrial)	Stay above baseline of 95%	On Track	100%	Investigations for First Appearance continue to be conducted daily for everyone who appears before the judiciary during court.

**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Number of Community Service Work Crew service hours performed for the community - Reported Quarterly (Community Service)	Stay above baseline of 1,000	On Track	2,386.5	Work Crew exceeded the target goal by performing 68 projects in the community this quarter.
Number of Community Service hours performed at all work sites - Reported Quarterly (Community Service)	Stay above baseline of 3,500	On Track	7,379.5	Community Service clients exceeded the target goal during the 2nd quarter. Calculated at a rate of \$12 per hour, this equates to an estimated value of \$88,554 to the community!
Number of therapeutic hours completed towards successful graduation - Reported Quarterly (Metamorphosis)	Stay above baseline of 7,000	On Track	16,688	This total reflects the total number of residential program units accumulated during this quarter, with active program participation being calculated at roughly sixteen (16) hours per day. Minus approximately eight (8) hours of sleep per resident per day.
Percent of client evaluations completed within 10 calendar days of referral to OPUS - Reported Quarterly (OPUS)	Stay above baseline of 75%	On Track	97%	During the 2nd quarter, OPUS received a total of 37 referrals from Court Services. Of those referrals, 28 of the evaluations were completed within 10 days. Of the 9 referrals that were not completed within 10 days, 4 clients opted out, 2 requested screening dates outside of the 10-day window, and 2 no-showed to their appointments. 1 screening was due to scheduling challenges. Considering the circumstance within OPUS' control and the standard of conducting evaluations within 10 days of referral, OPUS was successful in 36 out of 37 screenings and achieved a 97% success rate.

**FOCUS AREA: Achieve Social and Economic Opportunity for All**

Measure Name- Reporting Frequency (Program)	Target	Status	Current Value	Comment
Number of community outreach & educational activities - Cumulative Year-to-Date (Budget & Fiscal Services)	Stay above baseline of 9	<b>On Track</b>	2	Citizens Academy is conducted in the 3rd quarter.
Number of public presentations, training events and short courses presented - Cumulative Year-to-Date (Water Resources)	Stay above baseline of 120	<b>On Track</b>	85	Q1 (24) + Q2 (61) = 85
Number of community outreach presentations - Cumulative Year-to-Date (Emergency Management)	Stay above baseline of 5	<b>On Track</b>	19	
Number of home installations of smoke alarms - Cumulative Year-to-Date (Fire Protection)	Stay above baseline of 50	<b>At Risk</b>	2	Changes to the Red Cross program may take us out of installing detectors. Working with them to see how the new system will work.



Alachua County Job Fair hosted on 10/5/2022 and 3/28/2023

## FOCUS AREA: PROVIDE FOR THE WELFARE AND PROTECTION OF THE PUBLIC

### Objectives

- Provide resources necessary to meet fire prevention and protection, law enforcement, criminal justice, 911 Communications Center, and Jail services
- Coordinate countywide resources in conjunction with our community partners for the prevention, protection, mitigation, response, and recovery from man-made, environmental, and/or natural disasters
- Manage public safety components of capital infrastructure, roadway maintenance, development review, public facility life-safety maintenance, solid waste removal, and building inspections

### Examples of Services Provided

- Animal Resources Field Operations
- Fire Protection
- Emergency Medical Services
- Code Enforcement and Building Inspection
- Hazardous Waste Collection and Disposal
- Petroleum Management
- Pavement Marking Maintenance

Alachua County promoted the  
Amateur Radio Emergency Service  
Training for Emergency Operations.  
January 2023

Learn more about amateur radio  
<https://www.arrl.org/>



**FOCUS AREA: Provide for the Welfare and Protection of the Public**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Number of medical emergency and non-emergency transports - Cumulative Year-to-Date (Rescue Medical)	EMS Transports: 32,046	On Track	16,759	
Percent of non-traumatic cardiac arrest patients with ROSC both pre-hospital and upon arrival to Hospital Emergency Department - Reported Quarterly (Rescue Medical)	Stay above baseline of 20%	On Track	27%	
Number of fire responses - Cumulative Year-to-Date (Fire Protection)	Stay between baseline of 14,000 and target of 15,000	On Track	7,315	
Number of medical emergency and non-emergency responses - Cumulative Year-to-Date (Rescue Medical)	EMS Responses: 55,092	On Track	16,759	
Rescue Unit Response Times: En-route to arrival - Urban (6 minutes or less) - Reported Annually (Rescue Medical)	Stay above baseline of 80%	At Risk	36.78%	
Fire Unit Response Times: En-route to arrival - Urban Cluster (8 minutes or less) - Reported Annually (Fire Protection)	Stay above baseline of 80%	Off Track	72.16%	
Fire Unit Response Times: En-route to arrival - Rural (12 minutes or less) - Reported Annually (Fire Protection)	Stay above baseline of 80%	On Track	76.61%	



**FOCUS AREA: Provide for the Welfare and Protection of the Public**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Rescue Unit Response Times: En-route to arrival - Rural (12 minutes or less) - Reported Annually (Rescue Medical)	Stay above baseline of 80%	Off Track	51.3%	
Rescue Unit Response Times: En-route to arrival - Urban Cluster (8 minutes or less) - Reported Annually (Rescue Medical)	Stay above baseline of 80%	Off Track	54.13%	
Number of Out-of-County transfers completed - Reported Annually (Rescue Medical)	Stay above baseline of 700	Off Track	114	
Number of trainings held within the Emergency Operations Center - Cumulative Year-to-Date (Emergency Management)	Stay above baseline of 5	On Track	34	
Percent of petroleum storage tank compliance inspections completed - Reported Quarterly (Petroleum Management)	Stay above baseline of 25%	On Track	23.8%	3rd quarter YTD (for contract year ending 6/30/24), this metric stands at 83.8% which is well ahead of 3rd quarter cumulative target.
Number of responses to calls/requests for field services - Reported Quarterly (Animal Resources)	Stay between baseline of 2,000 and target of 4,000	On Track	2,078	
Number of incidents/exercises completed - Cumulative Year-to-Date (Emergency Management)	Stay above baseline of 2	On Track	2	

**FOCUS AREA: Provide for the Welfare and Protection of the Public**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Santa Fe Hills Water Utility - Maintain minimum residual chlorine levels per mg/L as required by FDEP - Reported Quarterly (Public Works)	Stay above baseline of 0.2	On Track	1.001	
Percent of hazardous materials code violations identified and corrected during routine facility inspections - Reported Quarterly (Hazardous Materials)	Stay above baseline of 80%	At Risk	27.78%	Still Off track due to increased inspections, complaints and emergency response demands through the second quarter. Mid-year reviews of inspections with personnel should assist with additional improvements going forward for Q3.
Percent of facilities without violations of the Hazardous Materials Management Code - Reported Quarterly (Hazardous Materials)	Stay above baseline of 60%	On Track	70.54%	ACEPD staff conducted 142 inspections, including 112 routine and 30 follow-up inspections.
Number of days, on average, to review building permits - Reported Quarterly (Building)	Stay below target of 15	On Track	8	
Number of code enforcement complaints received - Reported Quarterly (Codes Administration)	Stay between baseline of 100 and target of 500	On Track	293	
Percent of building inspections completed within 24 hours - Reported Quarterly (Building)	Stay above baseline of 90%	On Track	90%	

**FOCUS AREA: Provide for the Welfare and Protection of the Public**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Number of building inspections performed - Reported Quarterly (Building)	Stay between baseline of 4,500 and target of 6,500	Off Track	6,681	
Number of miles of unimproved roads graded - Reported Quarterly (Transportation)	Stay above baseline of 250	On Track	524.55	
Number of pounds of hazardous waste collected - Reported Quarterly (Hazardous Waste)	Haz Waste Collected: 300,000	On Track	332,635	
Number of solid waste loads hauled to the landfill - Reported Quarterly (Waste Management)	Stay between baseline of 1,900 and target of 2,100	Off Track	2,187	
Average pounds per day of residential and commercial solid waste collected per capita - Reported Annually (Waste Management)	Stay below target of 5.5	On Track	5.19	
Percent of code enforcement complaints received and actions ordered within 4 business days - Reported Quarterly (Codes Administration)	Stay above baseline of 80%	On Track	95.28%	Continuous efforts to meet goal are improving with lower staffing levels of Code Officers in assigned areas.

**FOCUS AREA: Provide for the Welfare and Protection of the Public**

<b>Measure-Reporting Frequency (Program)</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>	<b>Last Update's Comment</b>
Pavement marking maintenance - miles completed - Reported Quarterly (Transportation)	Stay above baseline of 25	<b>Off Track</b>	22.17	
Number of fire and life safety inspections completed - Cumulative Year-to-Date (Fire Protection)	Stay above baseline of 500	<b>On Track</b>	583	2nd Qtr 583
Percent of new construction fire inspections completed within 3 days of request - Reported Quarterly (Fire Protection)	Stay above baseline of 99%	<b>On Track</b>	100%	
Percent of new roadway designations fulfilled within nine (9) days of request acceptance by addressing staff - Reported Quarterly (E911)	Staying above 90%	<b>On Track</b>	100%	
Percent of new address requests fulfilled within four (4) days of request acceptance by addressing staff - Reported Quarterly (E911)	Staying above 90%	<b>On Track</b>	100%	
Percent of new subdivision address requests containing no more than three (3) roadways fulfilled within seven (7) days of request acceptance by addressing staff - Reported Quarterly (E911)	Staying above 90%	<b>On Track</b>	100%	

**FOCUS AREA: Provide for the Welfare and Protection of the Public**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Percent of new subdivision address requests containing more than three (3) roadways fulfilled within ten (10) days of request acceptance by addressing staff - Reported Quarterly (E911)	Staying above 90%	Off Track	75%	
Number of miles of trees trimmed on right-of-way - Reported Quarterly (Transportation)	Staying above 8	On Track	65.77	
Number of linear feet of sidewalk repaired / replaced - Reported Quarterly (Transportation)	Staying above 1500	Off Track	200	
Number of miles of right-of-way mowed (internal and contracted) - Cumulative Year-to-Date (Transportation)	Staying above 500	On Track	772.51	



Alachua County Fire Rescue to Operate Micanopy Fire Station Starting October 1, 2023

## FOCUS AREA: INVEST IN AND PROTECT THE ENVIRONMENT

### Objectives

- Continue Wild Spaces and Public Places and include agricultural lands as well
- Focus community planning and growth to address climate change and community and environmental resiliency
- Create a Climate Action Plan and implement Climate Action Plan recommendations
- Implement and refine adopted energy, water, and environmental conservation and preservation plans to benefit all inhabitants, and ensure activities are aligned with the Climate Action Plan

### Examples of Services Provided

- Land Conservation and Water Resources
- Parks and Open Spaces
- Development Review and Approval
- Energy Monitoring and Reduction
- IFAS and 4-H Programs
- Waste Alternative Programs
- Waste Management Materials Recovery Facility



Alachua County Environmental Protection Department Received the Wes Skiles Water Stewardship Award

**FOCUS AREA: Invest in and Protect Our Environment**

<b>Measure-Reporting Frequency (Program)</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>	<b>Last Update's Comment</b>
Number of vehicles (traffic count) entering Poe Springs Park - Reported Quarterly (Parks and Open Space)	Stay above baseline of 1,000	<b>On Track</b>	3,847	Counter repair needed during quarter.
Number of total paid daily rentals at Poe Springs, the Freedom Center, Cuscowilla, and park pavilions - Cumulative Year-to-Date (Parks and Open Spaces)	Stay above baseline of 270	<b>On Track</b>	266	
Number of collaborative recreation agreements - Reported Quarterly (Parks and Open Spaces)	Stay above baseline of 8	<b>On Track</b>	8	
Number of days used at parks managed rental facilities to benefit the community - Cumulative Year-to-Date (Parks and Open Spaces)	Stay above baseline of 75	<b>On Track</b>	68	
Percent of Annual Work Plan completed - Cumulative Year-to-Date (Land Conservation & Mgmt)	Stay above baseline of 75%	<b>On Track</b>	33%	
Percent of suitable preserves with public access within three (3) years of acquisition - Cumulative program total (Land Conservation & Mgmt)	Stay above baseline of 90%	<b>On Track</b>	90%	
Percent cost savings recognized through Cenergistics Energy Program - Reported Quarterly (Budget & Fiscal Services)	Stay above baseline of 10%	<b>On Track</b>	23.8%	

**FOCUS AREA: Invest in and Protect Our Environment**

<b>Measure-Reporting Frequency (Program)</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>	<b>Last Update's Comment</b>
Percent of conservation lands monitored and treated for invasive plants - Cumulative Year-to-Date (Land Conservation & Mgmt)	Stay above baseline of 20%	<b>On Track</b>	11%	
Percent of prescribed fire targets met - Cumulative Year-to-Date (Land Conservation & Mgmt)	Stay above baseline of 80%	<b>On Track</b>	33.4%	
Percent of acquired conservation lands managed by partners - Cumulative program total. (Land Conservation & Mgmt)	Stay above baseline of 33%	<b>On Track</b>	35.69%	
Number of Commercial Agriculture customers - Cumulative Year-to-Date (UF/IFAS Extension Alachua County)	Stay above baseline of 40,000	<b>On Track</b>	11,802	Q2 - 5,019
Number of 4-H customers - Reported Quarterly (UF/IFAS Extension Alachua County)	Stay above baseline of 2,500	<b>On Track</b>	2,241	
Percent Comprehensive Plan and Land Development Code requirements met for upland habitat protection - i.e. up to 50% of acreage - Reported Quarterly (Natural Resources)	Stay above baseline of 50%	<b>On Track</b>	100%	No new habitat impacts authorized.
Number of on-site energy audits completed through the Cenergistics Energy Program - Reported Quarterly (Budget & Fiscal Services)	Stay above baseline of 150	<b>On Track</b>	205	



**FOCUS AREA: Invest in and Protect Our Environment**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Percent of natural resource impacts avoided by Pre-Application Screening - Reported Quarterly (Natural Resources)	Stay above baseline of 80%	<b>On Track</b>	99%	
Percent of impervious surface approved for residential development - Reported Quarterly (Natural Resources)	Stay below target of 10%	<b>Off Track</b>	26%	Two projects during the last quarter; Oakmont 5A (8.03 acres, 12.33% impervious); Tara Verde (17.61 acres, 39% impervious). With the zoning and planning emphasis on supporting higher density and less sprawl, this measure is being re-evaluated for an alternative measure.
Percent of enforcement actions completed to Natural Resources staff satisfaction - Reported Quarterly (Natural Resources)	Stay above baseline of 80%	<b>On Track</b>	100%	
Percent of Stormwater Development Review submittals approved on time - Reported Quarterly (Environmental Protection - Water Resources)	Stay above baseline of 90%	<b>On Track</b>	100%	
Percent of jobs inspected - Irrigation Design Code Implementation - Reported Quarterly (Environmental Protection - Water Resources)	Stay above baseline of 10%	<b>On Track</b>	95%	Staff conducted 163 inspections and 171 new jobs were received this quarter. The industry is still adjusting to the new irrigation standards, so staff is having to re-inspect a significant number of jobs. These inspections include random inspections of jobs that have gone through our self-inspection process and those that require a county inspection (due to lack of contractor credentials).
Percent of inspections passed - Irrigation Design Code Implementation - Reported Quarterly (Environmental Protection - Water Resources)	Stay above baseline of 70%	<b>At Risk</b>	58%	The industry is still adjusting to the new irrigation standards, so staff is having to re-inspect a significant number of jobs.

**FOCUS AREA: Invest in and Protect Our Environment**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Average residential density of approved new development in Urban Cluster - Reported Quarterly (Comprehensive Planning)	Stay above baseline of 5	On Track	7	There were five new residential developments within the Urban Cluster that received final development plan approval this quarter, containing a total of 858 residential units on 122.79 acres, for a density of 7.0 units per acre.
Number of Development Review Applications reviewed - Cumulative Year-to-Date (Comprehensive Planning)	Stay above baseline of 80	On Track	144	
Percent of final residential development plan dwelling units that are located within the Urban Cluster - 3-Year rolling average - Reported Quarterly (Comprehensive Planning)	Stay above baseline of 90%	On Track	99.4%	There were 858 total new residential units that received final development plan approval during this quarter, and all of those (100%) were located within the Urban Cluster. This resulted in an increase of 0.2 percentage points to the three-year rolling average from the previous quarter.
Number of Development Review Applications reviewed - Reported Quarterly (Comprehensive Planning)	Stay above baseline of 20	On Track	36	
Number of calendar days on average to process Development Review Applications - Statutorily required time frame is 180 calendar days or less - Reported Quarterly (Comprehensive Planning)	Stay below target of 180	On Track	11.27	

**FOCUS AREA: Invest in and Protect Our Environment**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Reduction in annualized energy use index trend within county owned buildings including use of electric, natural gas, propane and solar- Reported quarterly (Budget & Fiscal Services)	EUI trend: 78	<b>On Track</b>	62.2	
Dollar cost (12 month rolling average) of utilities per sq. foot for county facility service area - Reported Quarterly (Budget & Fiscal Services)	Stay below target of \$15.50	<b>On Track</b>	\$15.35	
Number of Home Horticulture customers - Reported Quarterly (UF/IFAS Extension Alachua County)	Stay above baseline of 4,000	<b>Off Track</b>	2,610	
Number of acres of surface waters and wetlands authorized for impacts by the county - target goal is to have less than 1 acre of impact - Reported Quarterly (Natural Resources)	Stay below target of 1	<b>On Track</b>	0	There were no proposed impacts to wetlands or wetland buffers during the last quarter.
Percent of water quality code violations identified and corrected - Reported Quarterly (Water Resources)	Stay above baseline of 90%	<b>At Risk</b>	76%	13 of 17 complaint cases were resolved during this quarter. Many complaints were received at the end of the quarter and will be resolved during the third quarter.
Number of Wastewater Treatment Facilities Monitored - Cumulative Year-to-Date (Water Resources)	Stay above baseline of 40	<b>On Track</b>	31	Quarter 1 (11) + Quarter 2 (20) = 31

**FOCUS AREA: Invest in and Protect Our Environment**

<b>Measure-Reporting Frequency (Program)</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>	<b>Last Update's Comment</b>
Number of Groundwater Quality Monitoring activities completed - Cumulative Year-to-Date (Water Resources)	Stay above baseline of 48	<b>On Track</b>	92	Quarter 1 (66) + Quarter 2 (26) = 92. Grant funded monitoring in the Santa Fe Basin is resulting in additional monitoring.
Number of Surface Water Quality Monitoring activities completed - Cumulative Year-to-Date (Water Resources)	Stay above baseline of 110	<b>On Track</b>	90	Quarter 1 (51) + Quarter 2 (39) = 90
Number of petroleum contaminated sites remediated - Reported Quarterly (Petroleum Management)	Stay above baseline of 3	<b>On Track</b>	4	
Percent of residential and commercial recycling - Reported Annually (Waste Management)	Stay above baseline of 25%	<b>On Track</b>	27.26%	
Percent of recycling contamination rate - Reported Quarterly (Waste Management)	Stay below target of 13%	<b>On Track</b>	12.08%	
Number of stormwater basins maintained - Reported Quarterly (Transportation)	Stay above baseline of 50	<b>On Track</b>	120	
Number of cubic yards of paint diverted for reuse, collected at the Hazardous Waste Facility and Rural Collection Centers - Reported Quarterly (Hazardous Waste)	Staying above 12	<b>Off Track</b>	8	
Number of full trailer loads (FTL) of electronic waste diverted for recycling - Reported Quarterly (Hazardous Waste)	Staying above 5	<b>On Track</b>	4	

## FOCUS AREA: ADDRESS THE HOUSING GAP

### Objectives

- Invest intentionally to reduce the gap in available public housing
- Coordinate proactively with agencies, municipalities, and other entities
- Define clearly the policies and expectations to make it predictable and more likely to be implemented
- Focus on extremely-low and low income housing
- Develop a “whole cost” approach, including operating costs, not just construction and development costs

### Examples of Services Provided

- Housing Support Programs
- Rent and/or Utility Assistance
- Assistance with Home Rehab/Repair
- Home Buyer Education Courses



The Energy Efficiency and Weatherization of Affordable Housing Grant Program is designed to help lower utility bills for Alachua County residents by creating a fund to improve energy efficiency of rental units.

**FOCUS AREA: Address the Housing Gap**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Number of substandard homes repaired - Cumulative Year-to-Date (Housing)	Stay above baseline of 25	<b>Off Track</b>	3	Delays in receiving signed contracts from vendors.
Number of households who became homeowners through SHIP or HFA - Cumulative Year-to-Date (Housing)	Stay above baseline of 6	<b>Off Track</b>	0	Staffing Issues
Number of citizens impacted by rent and/or utility assistance - Reported Quarterly (Social Services)	Stay above baseline of 125	<b>At Risk</b>	27	
Percent of clients maintaining housing 90 days after receiving support - Reported Quarterly (Social Services)	Stay above baseline of 70%	<b>On Track</b>	93%	



State Housing Initiatives Partnership Program (SHIP) funding for roof replacement and home repair as part of the Owner-Occupied Rehabilitation program is available through the Alachua County Housing Division.

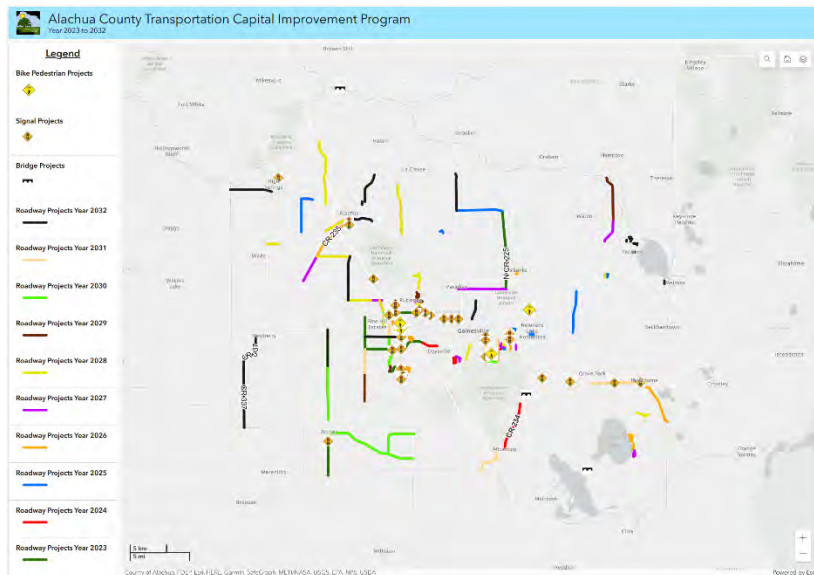
# FOCUS AREA: ACCELERATE PROGRESS ON INFRASTRUCTURE

## Objectives

- Identify and report transparent priorities and progress dashboards
- Investigate Infrastructure Sales Tax in conjunction with Housing Trust Fund, and renewal of Wild Spaces and Public Places
- Research, apply for, and prepare to implement federal investments for the benefit of our local community
- Develop a 'Today's design for tomorrow's roads and infrastructure' mindset
- Address internet affordability and accessibility gaps throughout the County
- Provide for Public Safety infrastructure
- Improve community mobility and transportation options

## Examples of Services Provided

- Transportation Capital Projects and Planning
- Facilities Preservation Projects and New Construction
- Maintenance of County Owned Buildings
- Parks and Open Space Infrastructure and Maintenance
- Roadside Ditch Maintenance
- Assessment and Acquisition of Conservation Lands



Residents are invited to view an interactive County Transportation Capital Improvement Projects map

<http://alachuacounty.us/depts/pw/engineering/pages/currentreports.aspx>

**FOCUS AREA: Accelerate Progress on Infrastructure**

<b>Measure-Reporting Frequency (Program)</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>	<b>Last Update's Comment</b>
Number of miles of ditches cleaned - Reported Quarterly (Transportation)	Stay above baseline of 8	<b>At Risk</b>	1	
Number of Parks and Open Spaces capital projects completed - Cumulative Year-to-Date (Parks and Open Space)	Stay above baseline of 2	<b>On Track</b>	2	Santa Fe Restrooms completed.
Dollars received through Tourist Tax collections - Cumulative Year-to-Date (Visit Gainesville, Alachua County, FL)	Move from baseline of 1,000,000 to target of 6,000,000	<b>On Track</b>	\$3,474,168	5 months TDT collected
Percent of conservation lands protected through Alachua County Forever from non-County sources/funds - Cumulative program total - based upon cost of acquisition. (Land Conservation & Mgmt)	Stay above baseline of 25%	<b>On Track</b>	34.22%	
Average Site Assessment Score for conservation lands acquired through the Alachua County Forever program - out of a possible score of 10.0 - Reported Quarterly (Land Conservation & Mgmt)	Stay between baseline of 7 and target of 10	<b>On Track</b>	6.9	
Number of conservation land transactions completed - Cumulative Year-to-Date (Land Conservation & Mgmt)	Stay above baseline of 4	<b>On Track</b>	4	
Number of Stormwater Quality Projects Initiated - Cumulative Year-to-Date (Environmental Protection/Water Resources)	Stay between baseline of 1 and target of 3	<b>On Track</b>	3	Headquarters Library, High Springs Library, and Trout Street Improvements



**FOCUS AREA: Accelerate Progress on Infrastructure**

<b>Measure-Reporting Frequency (Program)</b>	<b>Target</b>	<b>Status</b>	<b>Actual</b>	<b>Last Update's Comment</b>
Number of assigned work orders marked as completed in work order management system - Cumulative Year-to-Date (Facilities)	Number of work orders: 5,700	<b>On Track</b>	2,900	
Percent of emergency, high, and medium priority maintenance service requests completed within established response times - Reported Quarterly (Facilities)	Stay above baseline of 72%	<b>On Track</b>	72%	Work is completed in a timely fashion and reporting speed continues to improve.
Number of Facilities Preservation Projects completed - Cumulative Year-to-Date (Facilities)	Stay above baseline of 6	<b>On Track</b>	0	Although we have not completed any FY24 projects, we have six on schedule to be finished by the end of the fiscal year.
Number of maintenance service requests received - Cumulative Year-to-Date (Transportation)	Stay between baseline of 1,500 and target of 2,000	<b>On Track</b>	441	
Cost of space leased by the County - Cumulative Year-to-Date (Facilities)	Reduce Cost of Leased Space: \$400,000	<b>On Track</b>	\$174,440	
Number of parks acres – activity-based recreation sites per 1,000 unincorporated residents per the Comprehensive Plan - Reported Quarterly (Parks and Open Spaces)	Stay above baseline of 0.5	<b>On Track</b>	1.33	

**FOCUS AREA: Accelerate Progress on Infrastructure**

Measure-Reporting Frequency (Program)	Target	Status	Actual	Last Update's Comment
Number of work orders initiated - Reported Quarterly (Transportation)	Staying above 1500	On Track	1,583	
Number of work orders completed - Reported Quarterly (Transportation)	Staying above 1700	On Track	1,706	
Percent of service requests closed - Reported Quarterly (Transportation)	Staying above 80%	Off Track	70%	
Number of driveway requests received - Reported Quarterly (Transportation)	Staying above 50	On Track	90	
Number of driveway requests approved - Reported Quarterly (Transportation)	Staying above 45	On Track	84	



Public Works Continues to Monitor Fiber Installation in County Right of Way

## Animal Resources Summary of Services

Division Name	Program Name	Description
Animal Resources	Administration	Provides organizational leadership to ARC in the areas of strategic planning, budget & finance, human resources, program development, public relations, performance management, and quality improvement. Responsible for departmental oversight including areas of data management, risk management, technology, contracts, procurement, communications, public records, interdepartmental relations, legislative affairs, and emergency management (ESF 17). Builds & maintains strong working relationships with local animal welfare partners, veterinarians, and UF College of Veterinary Medicine. Directs and monitors the delivery of animal-related services to the citizens of Alachua County in compliance with federal, state, and local statutes, County policies, procedures, and best practices.
Animal Resources	Customer Service	Provides front-line customer service to the public in person, electronically, and via telephone; processes animal reclaims, adoptions, and transfers. Responsible for administration of state rabies requirements & local animal licensing provisions.
Animal Resources	Sheltering	Responsible for management, oversight, and implementation of sheltering operations for up to 3,000 cats & dogs annually. Provides humane care and treatment of stray, surrendered, abandoned, and abused animals in ARC custody 365 days/year. Administers reunification, transfer, adoption, volunteer, and foster programs. Coordinates events that promote adoption & animal welfare.

## Animal Resources Summary of Services

Division Name	Program Name	Description
Animal Resources	Medical	Responsible for management, oversight, and implementation of medical services for the animals in ARC control; including sterilization program and post-operative care and pain management; as well as vaccination, anti-parasitic, and biosecurity protocols to ensure health of sheltered animals. Performs forensic exams for potential cruelty cases, and administers low-cost rabies vaccines to owned animals as a service to the public.
Animal Resources	Public Education	Satisfy local mandate to educate public about animal safety, care, and welfare; charged with raising awareness through community outreach, media appearances, interaction with students (elementary through college level); and administration of the Paws on Parole program.
Animal Resources	Field Operations	Responsible for management, oversight, and implementation of field operations for approximately 10,000 citizen calls/reports of animal-related incidents annually. Provides investigation & prosecution of alleged animal cruelty cases; response to citizen complaints regarding cats & dogs; administration and enforcement of federal, state, and local animal welfare ordinances; apprehension of stray animals, return to owner, or transport to shelter; and 24/7 support for first responders with calls involving cats & dogs.

## Budget and Fiscal Services Summary of Services

Division Name	Program Name	Description
Budget and Fiscal Services	Business Systems Administration	Provides oversight and administration services for the enterprise-wide business and financial systems, including, Budgeting, Finance & Accounting, Procurement, Human Resources, and Payroll. Implementation of new functionality, security requirements, system maintenance, liaison with all end users for support and training, and documentation of processes and procedures.
Budget and Fiscal Services	County-wide Broadband Oversight	Oversee, monitor, and create equity in Broadband access and affordability for unserved geographic areas of the County as well as underserved residential populations. Alachua County allocated \$15 Million from the American Rescue Plan Funds to increase access to Broadband. The County intends to leverage these dollars with Internet Service Providers (ISP) and other partners to increase service availability and acquire matching grant funding through possible FCC and USDA grants.
Budget and Fiscal Services	Operational Performance & Reporting	Performs coordination and oversight for strategic planning processes, operational analysis, and performance management to enhance organizational effectiveness. Administers the AchieveIT Organizational Performance Management software system & reporting. Provides performance measure reporting concurrent with the budget process, tracks outcomes, and advises on operational performance issues. Assists departments with identifying goals and objectives that align with the Board's strategic guidance. As required, analyzes and reports on county operations.

## Budget and Fiscal Services Summary of Services

Division Name	Program Name	Description
Budget and Fiscal Services	Alachua County Citizens Academy and Advanced Citizens Academy Coordination	Coordinates and oversees the County's Annual Citizens Academy and Bi-Annual Advanced Citizens Academy programs to provide education and outreach to interested stakeholders on all local county government level programs. The Annual Citizens Academy program run weekly for 8 weeks and the Advanced program runs over 10 weeks.
Budget and Fiscal Services	Operational Performance Audits	At the direction of the County Manager, oversees the independent operational performance audits of various county departments and programs. Works to define Scope of Work, RFP process, document collection, interviews, and final report presentation. After acceptance of the final Operational Performance Report, works with the departments/programs to implement the audit recommendations.
Management and Budget	Budget Management	Develops and maintains a balanced budget, monitors and analyzes ongoing fiscal activity, and produces documents and reports to assist management in financial planning and the maximization of the allocation of resources. Advises on budget/financial considerations and alternative options. Coordinates development of financial feasibility for the five year Capital Improvement Program.
Management and Budget	Truth in Millage (TRIM) Compliance	Compliance with requirements for Board of County Commissioners related to TRIM.
Management and Budget	Research and Technical Assistance	In house, professional staff provide informed and in depth analysis, advice, and recommendations to the Departments, management, and the Board relating to County policy, County procedure, and Local, State, and Federal issues relating to and affecting the County.

## Budget and Fiscal Services Summary of Services

Division Name	Program Name	Description
Management and Budget	Financial Policy and Procedures	Professional budget staff provide daily financial oversight to ensure that the County's financial policies and procedures are adhered to. The staff consults with Legal, Finance & Accounting, Constitutional Offices and the County's management team and support staff.
Procurement	Procurement Function	Procurement of materials, goods, services, construction and equipment for the BOCC, Library District, Constitutional Officers, the public and other governmental agencies as requested. The division is also responsible for establishing, administering, interpreting and keeping current all procurement related policies and procedures; monitoring the insurance requirements; monitoring the Small Business Enterprise Program and government minimum wage ordinances in the competitive bidding process; the analysis of the prices paid for materials, equipment, services, supplies and construction, the Rental Car Program, and end to end processing of all procurement BoCC agenda items.
Procurement	Procurement Card (P-Card) Program	The procurement card is a credit card that is assigned to individual employees and cannot be transferred to, assigned to, or used by anyone other than the designated employee. The card is used as a method of paying for small dollar items. The Procurement Card Program Administrator serves as the main contact for the bank and the user departments. The administrator acts as the intermediary for establishing and maintaining bank reports and for coordinating all card holder maintenance (adds, changes and closures).

## Budget and Fiscal Services Summary of Services

Division Name	Program Name	Description
Procurement	Contracts	<p>Develops, revises, and reviews all contracts and related documents (amendments, task assignments, etc.) assuring compliance with relevant rules and regulations prior to placement on BOCC agenda or submission to the County Manager. Participates in the negotiation of terms, conditions, and pricing of contracts as needed and monitors contracts for compliance. Reviews requests for proposals and bid documents. Assists all departments with contract related questions and contributes to such teams. Reviews contract wording for language that is contrary to public policy or Alachua County code. Compliance with bid/RFP's and maintain the sample agreements library and templates in the contracts management software.</p>
Procurement	Records Retention	<p>This program processes over 1200 contract and grant documents in Cobblestone, KnowledgeLake, and/or New World. This program maintains original contract and grant files in accordance with Records Retention statutes and storage guidelines. This program also processes contract and grant related requisitions resulting in encumbrances, amendments, and task assignments.</p>
Procurement	Grants	<p>Reviews contracts associated with the utilization of Grant funds, in coordination with departments, assuring compliance with relevant rules and regulations prior to placement on BOCC agenda or submission to County Manager. Assists all departments with grant related questions and contributes to such teams. Maintains grant files in accordance with Records Retention statutes and grant guidelines.</p>
Risk Management	Commercially-Insured and Self Insured Property and Casualty programs	<p>Provides comprehensive property, liability, and workers' compensation programs designed to mitigate and protect employees, citizens and the County from financial loss.</p>



## Budget and Fiscal Services Summary of Services

<b>Division Name</b>	<b>Program Name</b>	<b>Description</b>
Risk Management	Self Funded Health Insurance Programs	Risk Management monitors the County's Self Insured Health funds to ensure legal compliance and stable fiscal management. In 2017, Risk Management oversaw an expansion of the Employee Health and Wellness Center to include after hours urgent care.
Risk Management	Employee Benefits and Wellness Program	Risk Management provides Employee Benefits including Life Insurance and sponsors an annual Health Fair and Worksite Wellness Programs for employee preventative health measures.
Risk Management	Safety and Loss Control Program	Risk Management provides work site safety inspections, accident investigations, safety and loss control trainings, policies and educational programs to assure employees a safe and healthy work environment.
Risk Management	Property & Casualty/ and Health Insurance Claims Administration	Risk Management provides claims administration for all claims including claims investigations, claims adjustments, and claims payments for the County self funded insurance programs.
Fiscal Services	Countywide Fiscal Services Oversight	Manages directly and indirectly the daily activities of decentralized departmental staff who perform departmental budget and fiscal services.
Fiscal Services	Fiscal Services/ Accounts Payable/ Accounts Receivable/ Timekeeping/ Payroll	Provide fiscal and technical support to all County Departments. This includes procurement, p-card verification, payroll and timekeeping, budget development and monitoring, accounts receivable, payables, invoices, grants management, interdepartmental billings, budget transfers and amendments, reporting and data analysis, documentation collection and submission, and provides invoice processing for service contracts. Other departmental assignments may be required.

## Budget and Fiscal Services Summary of Services

Division Name	Program Name	Description
Fiscal Services	Departmental Contracts and Service Agreements	Assist with the development and review of all departmental contracts and related documents (amendments, task assignments, etc.). Creates and tracks agenda items for BoCC or County Manager approval. Works closely with the Procurement staff to ensure contract wording language is not contrary to public policy or Alachua County code.
Fiscal Services	Utility Billing & Energy Savings	Process all utility billing countywide and oversees the Cenergistics (energy use reduction) contract.
Fiscal Services	FEMA Reimbursement Coordination	The Office of Management and Budget, in conjunction with the Fire/Rescue Department, is responsible for the coordination and processing of FEMA and other emergency disaster related reimbursement activities.

## Code Administration Summary of Services

Division Name	Program Name	Description
Codes Administration	Management	Manages, supervises, implements and coordinates the operations of Code Administration
Codes Administration	General Code Enforcement	Investigates complaints received from the public, and works with County departments to resolve code violations and see code enforcement actions to completion. Administers code information within CitizenServe software. Conducts training of employees to ensure proper inspection and enforcement of code, housing, zoning and solid waste. Investigates and removes the blighted influence of adjudicated code violations such as junk and unsafe structures from the community. Completes landfill inspections for compliance with applicable regulations.
Codes Administration	Solid Waste Collections and Recycling Enforcement	Provides enforcement of Chapter 75 of the Alachua County Code of Ordinances, especially those sections related to the curbside solid waste collection, commercial solid waste removal and recycling, and volume-based collection systems. Enforces the County's mandatory commercial recycling ordinance with the goal of 95% compliance by the year 2030.
Codes Administration	Special Magistrate Administration	Receives citizen complaints, assigns to officers, prepares agendas, prepares board orders, tracks code enforcement liens, reviews notice of hearing and case file for compliance with FS:162 and division procedures, and provides general administrative support to Code Enforcement Board and Special Magistrate. Provides assistance to other County programs with Codes Enforcement Board and Special Magistrate processing and proceedings.

## Community and Administrative Services Summary of Services

Division Name	Program Name	Description
CareerSource NCF	Workforce Innovation Opportunity Act (WIOA) AD/DW/Youth	CareerSource North Central Florida is a one-stop center for job searches, career support and training. The Workforce Innovation and Opportunity Act of 2014 provides for basic career services and vocational and occupational training opportunities for eligible Adults, Dislocated Workers and Youth participants.
CareerSource NCF	Welfare Transition Program (WTP)/ Supplemental Assistance Nutrition Program (SNAP)	The goal of the WTP is to emphasize work, self-sufficiency and personal responsibility. To accomplish this goal, the Florida legislature, using federal and state funding, has developed an array of support services and programs. The Supplemental Nutrition Assistance Program, formerly known as Food Stamps, also emphasizes self-sufficiency and personal responsibility through mandatory activities.
CareerSource NCF	Wagner Peyser (WP) Program	The Wagner Peyser Program provides for a no cost nationwide public employment system. The focus of the Wagner Peyser system is to promote employment services and training opportunities that are needed by both employers and workers. A continuum of services, ranging from self-service to individualized is available to meet the needs of job applicants.
CareerSource NCF	Trade Adjustment Assistance (TAA) Act	The Trade Adjustment Assistance Act provides services to individuals who have been laid off due to foreign trade. It is a federally funded program operated through the career centers. Affected workers are provided case management in order to become reemployed at comparable or higher wages.

## Community and Administrative Services Summary of Services

Division Name	Program Name	Description
CareerSource NCF	Jobs for Veterans State Grant (JVSG)	The Disabled Veteran's Outreach Program provides case management services to veterans that have a significant barrier to employment, or SBE. Services available to local businesses include interviewing and assessment, job development, recruitment, provision of occupational and labor market information, and recruitment events including job fairs. In the case of a mass layoff at a local employer, CSNCFL engages in rapid response activities that are designed to respond quickly to employer, worker, and community needs when the layoff or plant closure appears imminent. CSNCFL also has Employed Worker and On the Job Training opportunities for local businesses to increase their talent pools. The Local Veteran's Employment Representative, or LVER, provides business services to employers hiring veterans.
CareerSource NCF	Reemployment Services and Eligibility Assessment (RESEA) Program	Reemployment Services and Eligibility Assessment or RESEA is a component of Unemployment Assistance. All Unemployment Claimants must work register with CareerSource and participate in work requirements, including job search each week. A random selection of Individuals are pulled from the pool of Unemployment claimants and referred to RESEA. A RESEA case manager meets one on one with the participant and provides additional career counseling and job search assistance.

## Community and Administrative Services Summary of Services

Division Name	Program Name	Description
Equal Opportunity	Internal: Compliance with Equal Employment Opportunity Laws	Investigate employee complaints of harassment or discrimination; provide guidance to management on equal opportunity issues; conduct targeted recruitment efforts to increase the number of applications from demographic groups under-represented in the County's workforce, as identified by the current Alachua County Equal Employment Opportunity Plan; monitor the recruitment and selection process and other formal employee actions for compliance with federal and state equal opportunity laws; conduct equal opportunity training for management and employees; prepare and submit federal workforce reports as required. Assist in responding to discrimination charges filed with external agencies against the County.
Equal Opportunity	Internal: Compliance with disability accessibility laws and regulations and federal regulations governing the programs and services of public entities.	Ensure that County employment programs and services are accessible to persons with disabilities. Review newly constructed or renovated County facilities for ADA accessibility. Coordinate the activities of the Citizens Disability Advisory Committee and conduct public education and outreach events. Ensure non-discrimination in the provision of County programs and services based on protected status such as race, age, and national origin. Investigate citizen complaints of discrimination against a County program or service. The EO Manager serves as the County's designated ADA Coordinator as required by Title II of the ADA; and as the Title VI Coordinator.
Equal Opportunity	External Programs: Human Rights Ordinance/Wage Recovery Ordinance	Administer the County's Human Rights Ordinance which prohibits discrimination in employment, housing and public accommodations. Receive and investigate/resolve complaints; conduct public education and outreach efforts. Serve as liaison to the Human Rights Advisory Board. Administer Wage Recovery Ordinance which prohibits the non-payment or under-payment of wages. Conciliate/resolve complaints.

## Community and Administrative Services Summary of Services

Division Name	Program Name	Description
Equal Opportunity	Small Business Enterprise Ordinance	Administer the County's Small Business Enterprise (SBE) Ordinance, designed to promote the growth and development of local small businesses. Certify small businesses, maintain online SBE directory and notify SBEs of procurement opportunities. Conduct public education and outreach efforts.
UF/IFAS Extension Alachua County	4-H, Family and Consumer Sciences, Horticulture and Agricultural services	Provides informal educational programs and unbiased scientific information to citizens through: seminars, workshops, demonstrations, field days, newsletters, brochures, fact sheets, or individual consultations. Individual services include: crop, livestock and pesticide recommendations, pest identification, soil and forage testing, restricted-use pesticide certification training, financial management, food preservation and safety, youth development, etc. Pesticide testing and certification trainings are State mandated. Funding from Alachua County represents only 37% of their total budget. Currently, all 67 Florida counties have an Extension Office.
Visit Gainesville, Alachua County, FL	Visitors and Convention Bureau	A full-service visitor's bureau that is completely funded by the Local Option Tourist Tax and receives no General Fund support. Visit Gainesville, Alachua County is the official destination marketing and management organization that directs, facilitates and coordinates marketing, public relations, advertising and promotions to attract tourists to Alachua County, incorporating research, stakeholder engagement and destination management best practices. Core functions include: Tourism Marketing, Advertising and Public Relations, Visitor Services, Grant Management, What's Good Official Weekly Event Guide, Market Data Analysis and Reporting, Hotel RFP's and Conferences, Outreach and Event Sponsorships, Stakeholder Liaison to nature and cultural groups, sports groups, festival and event producers, Destination Industry Representation, Film Liaison.

## Community and Administrative Services Summary of Services

<b>Division Name</b>	<b>Program Name</b>	<b>Description</b>
Visit Gainesville, Alachua County, FL	Equestrian Center	The Visitors and Convention Bureau coordinates the supervision of the management of the Alachua County Equestrian Center for rentals and advertising to event producers.



## Community and Strategic Initiatives Summary of Services

Division Name	Program Name	Description
Sustainability, Equity, and Economic Development Strategies	Countywide Resiliency and Sustainability Programs	Provides staff support for sustainability activities to protect resources and reduce energy consumption. Manages specific capital projects and special assignments. Assists in following up and updating the Comprehensive Plan Policies. This program encompasses the physical, social, and economic sustainability of our community. Tackling concerns such as climate change, lack of affordable housing, aging infrastructure, and the long-term stability of County services and operations.
Sustainability, Equity, and Economic Development Strategies	Economic Development	Collaborating and facilitating role: connects the different county programs and departments. expands collaboration between county and other economic development stakeholders. and manages specific projects with significant community visibility. Assists smaller municipalities and businesses in identifying opportunities for economic expansion, promotes county industrial areas, and explains Alachua County internal processes. Coordinates efforts with economic agencies and incentives for applicants such as coordination of approval for the Industrial Revenue Bonds and processes payments to Community Redevelopment Agencies (CRAs).
Sustainability, Equity, and Economic Development Strategies	Community Redevelopment Agency (CRA)	Administration of Community Redevelopment Agency (CRA) Payments
Sustainability, Equity, and Economic Development Strategies	Strategic Initiatives & Food Systems	Coordinates county-wide strategic initiatives as determined by the Board and County Manager. Includes economic development and food systems.

## Community and Strategic Initiatives Summary of Services

Division Name	Program Name	Description
Sustainability, Equity, and Economic Development Strategies	Equity and Community Outreach Manager	Working with County programs, municipalities, government agencies, the education sector, business groups, nonprofit organizations, and other community partners, this program will enhance quality of life, generate diverse economic growth, and create equitable access to resources and services for Alachua County residents. Addresses historic inequity and securing economic prosperity for all.
Sustainability, Equity, and Economic Development Strategies	GIS Sustainability, Equity, & Economic Development Analysis	Two-year program using GIS and mapping service for all SEEDS Office priorities to address historic inequity and securing economic prosperity for all.
Sustainability, Equity, and Economic Development Strategies	Language Access and Immigrant Inclusion	Two-year program using outreach to non-English speaking and immigrant communities to address historic inequity and securing economic prosperity for all.

## Community Support Services Summary of Services

Division Name	Program Name	Description
Administration	Administration	<p>Provides organizational leadership to the department in the areas of budget and finance, human resources, program development, performance management and quality improvement. Provides departmental oversight in the areas of strategic planning, data management, technology, contracts, procurement, communications, public relations, inter-governmental relations, legislative affairs and emergency management, (ESF 6, 11). Directs and monitors the delivery of services to the citizens of Alachua County, as prescribed in the Health and Human Services Master Plan and BoCC's Guiding Vision. Serves as liaison to the Public Health Department and Medical Examiner's Office. Division Directors and Program Managers report directly to Department Director and two Assistant Directors.</p>
Administration	Office Support	<p>Responsible for Customer Service, Human Resources Management, Data Management and Information Technology for the Department. Provides administrative, grant oversight and facilities support to the Department Divisions; manages building utilization for staff and citizens; serves as liaison to County Departments, and teams; processes documents for signatures.</p>
Administration	Medicaid	<p>State mandated County cost share for inpatient hospital and nursing home care for residents of Alachua County who are Medicaid recipients.</p>
Administration	Medical Examiner	<p>State mandated service that conducts autopsies, investigates cause of death and approves all cremations for those who die in Alachua County. This mandated service historically exceeds the budgeted amount, due to the indeterminate nature of forecasting deaths requiring autopsies.</p>

## Community Support Services Summary of Services

Division Name	Program Name	Description
Administration	MTPO/MVT	Provides payment for transportation of disadvantaged citizens in the unincorporated area of Alachua County and participants in the Foster Grandparent Program. Provides transportation to FGP volunteers that is used as match for the FGP Grant.
Administration	Justice and Mental Health Collaboration Project (JMHP)	The Justice and Mental Health Collaboration Project (JMHP) brings together key stakeholders to improve the identification and treatment of those living with behavioral health concerns that come into contact with the Criminal Justice system. Key stakeholders include the judiciary, law enforcement, state attorney's office, office of the public defender, behavioral health treatment providers, and various community advocacy agencies. In 2017, JMHP received a grant to conduct a process analysis and strategic plan to divert individuals with behavioral health concerns from the criminal justice system. A second grant provided funding to continue research activities and embed a Clinician in Law Enforcement by funding a Co-Responder team in partnership between the Gainesville Police Department and Meridian Behavioral Healthcare. JMHP also assisted with the development of a Central Receiving System and earned Alachua County the 38th Stepping Up "Innovator County" status in the nation.

## Community Support Services Summary of Services

Division Name	Program Name	Description
CHOICES	N/A	<p>Administer Surtax Use Fund to contracted non-profit agencies for the delivery of health care services to eligible residents. Provides access to health care services for working uninsured residents with limited incomes. This includes primary medical care, prescription assistance, dental care and disease management/health education. County dollars provide local match to draw down for Federal and State funds. Staff review grant applications, develop and administer contracts, process invoices, review performance data and monitor contracts. Funding to Meridian Behavioral Health Services for behavioral healthcare.</p>
Community Agency Partnerships Program (CAPP)	Community Agency Partnerships Program (CAPP)	<p>Administers County funds to contracted nonprofits for the delivery of poverty reduction services to low-income residents. Current funding categories are: Safe, Affordable Housing; Quality Child Care and Education; Adequate Food; Reliable Transportation; Quality Health Care; Reliable Technology; Financial Education and Stability. Staff review grant applications, develop and administer contracts, process invoices, review performance data and monitor contracts. Administers remaining unexpended CAPP funds from the prior fiscal year via the Special Projects and Community Enhancements (SPACE) grants program.</p>
Community Stabilization Program	Community Stabilization Program	<p>Engagement that focuses on the revitalization of challenged neighborhoods and communities. Builds partnerships with businesses, faith-based organizations, neighborhoods, educational institutions, other County departments, and social services agencies to address issues related to poverty, health, and well-being on a micro, meso and macro level.</p>

## Community Support Services Summary of Services

Division Name	Program Name	Description
Community Stabilization Program	Preservation and Enhancement District	<p>This Program supports the Preservation and Enhancement District (P&amp;E) which is a Non Ad Valorem Special Taxing District. By assisting members of the neighborhood with special activities, lawn maintenance, other safety and beautification efforts, citizens feel a stronger sense of attachment to their community which helps reduce vandalism, graffiti, and vacant units. The goal of this Program is to promote, protect, and improve the health, safety and welfare of the district neighborhoods for the residents, visitors, and property owners. During the FY23 Budget Development, the P&amp;E board with input from residents, voted to double the door tax to be able to increase funding for improvements and was approved following two public hearings and the FY24 Budget approved by the BoCC.</p>
Crisis Center	988 Hotline	<p>The Crisis Center is a part of the 988 Suicide and Crisis Lifeline network and responds to calls from the North Central Florida area. The 988 line provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.</p>

## Community Support Services Summary of Services

Division Name	Program Name	Description
Crisis Center	Crisis Center	<p>The County Crisis Center (ACCC) services include 24-hour telephone crisis counseling that is administered via local crisis lines, 311/Critical Information. The ACCC also provides 24-hour face-to-face counseling and crisis intervention services including: (a) emergency walk-in counseling, (b) daytime counseling appointments, (c) Family Clinic counseling appointments for couples and families (d) emergency crisis intervention mobile outreach [Care Team], (e) community trauma response services, (f) Survivors of Suicide Support Group, and (g) counseling for the Alachua County Employee Assistance Program. The ACCC has approximately 120 highly trained volunteers who support staff in providing many of these services. In addition, the ACCC offers extensive training and education in suicide and crisis intervention to professional and community organizations, businesses, and specialized programs for medical and mental health professionals. The ACCC coordinates the Crisis Intervention Team (CIT) Training for local law enforcement agencies. ACCC is also a highly regarded training site for psychology and counseling graduate students.</p>
Crisis Center	Mobile Response Team	<p>The Crisis Center's Mobile Response Team (MRT) provides 24/7 mobile outreach. Mobile outreach services are requested by schools, law enforcement, community agencies, families and other concerned parties. Services include crisis intervention, risk assessment, referral/warm hand-off, and follow up/service coordination. MRT staff respond to calls, as well as travel on site, in effort to deescalate and divert from hospitalization when appropriate.</p>

## Community Support Services Summary of Services

Division Name	Program Name	Description
Foster Grandparent Program (FGP)	Foster Grandparent Program (FGP)	Focus on the well being of seniors in Alachua County. Recruits and places volunteers aged 55 and older in public schools and private non-profit and proprietary child care organizations serving children with special or exceptional needs. FGP provides a stipend to low-income senior volunteers who fall below 200% of the Federal Poverty Line. This Program is funded by a Federal grant with County funds and host in-kind match.
Housing Programs	Administration	Housing Staff administers programs detailed below to support the related housing needs of low to moderate income Alachua County residents that reside in the unincorporated areas.
Housing Programs	State Housing Initiatives Partnership	State Housing Initiatives Partnership (SHIP) is a state-funded affordable housing program designed to create and preserve affordable housing. SHIP funds are used to assist income-eligible households with home repairs and down payment assistance. Other strategies may be applicable.



## Community Support Services Summary of Services

Division Name	Program Name	Description
Housing Programs	Community Development Block Grant (CDBG) Funded Housing Programs & Neighborhood Stabilization Program (NSP)	<p>Alachua County applies for Federal CDBG funds from the State of Florida's Department of Commerce (DoC) on a competitive basis. CDBG funding for Housing Rehabilitation is used to make substantial home repairs, and in some cases, to replace substandard housing stock in Alachua County. This grant funding is available on a three year cycle can only be applied for when the prior grant is fully closed out. Neighborhood Stabilization Program (NSP) - Alachua County completed NSP grants to acquire and rehab 36 foreclosed homes in neighborhoods distressed by high foreclosure rates. The three organizations providing NSP rental housing are the Alachua County Housing Authority, Meridian Behavioral Healthcare, and Neighborhood Housing and Development Corporation. The County has a sub-recipient agreement and conducts annual monitoring of each organization. These agencies are to return proceeds from annual rental revenue.</p>
Housing Programs	Alachua County Housing Finance Authority	<p>Provides staff support to the Alachua County Housing Finance Authority (ACHFA). As part of the liaison responsibilities, Housing Staff manage the invoicing and collection of annual administration fees earned by the ACHFA from developers who have participated in Multi-family Mortgage Revenue Bond Issues. ACHFA partners with Affordable Housing Advisory Committee (AHAC) to review all affordable housing projects recommended for development. Consultation will be engaged to make recommendations for best practice for establishing a Community Land Trust.</p>

## Community Support Services Summary of Services

Division Name	Program Name	Description
Housing Programs	Affordable Housing Trust Fund	On May 25, 2021, the BoCC adopted Ordinance 2021-06 establishing the Affordable Housing Trust Fund and creating a new Section 39.5.10 of the Alachua County Code. The Trust authorizes use of funds for the development and preservation of affordable community housing within Alachua County; and the provision of direct financial and technical assistance to qualified housing projects or eligible individuals. Additional revenue to the Trust Fund may come through the sale of escheated properties owned by the County that are found appropriate for affordable housing.
Housing Programs	1.0% Infrastructure Surtax - Affordable Housing portion	On November 8, 2022, the electors of Alachua County passed the 1.0% Infrastructure Surtax (IST), a 10-year, full-cent sales tax commencing January 1, 2023, and ending December 31, 2032. Fifteen percent of the full-cent IST may be used for land acquisition in support of affordable/workforce housing and economic development relating to housing in Alachua County. The Ten Year estimate of funding is approximately \$56,494,689.
Public Health Unit	Health Dept., Influenza Vaccine, WeCare	Provides funding for the following: Primary Care, After Hours Primary Care, WeCare (specialty care) and the annual influenza vaccine program.
Public Partnerships	Meridian	Funding to Meridian Behavioral Health Services for behavioral healthcare services. County dollars provide local match to draw down Federal and State funds. Meridian has agreed additional funding will be used to eliminate the waiting list for Alachua County residents seeking detoxification and residential treatment services. This additional funding could also be used as any match required under funding for a Central Receiving Facility.

## Community Support Services Summary of Services

<b>Division Name</b>	<b>Program Name</b>	<b>Description</b>
Social Services	Please see descriptions of programs and services listed below.	Provides social service assistance to eligible, low-income residents for primary health care/prescriptions, vision/hearing exams, rent/mortgage and utility payments, urgent special needs, public transportation, final disposition and eligibility determination for County fee waivers.
Social Services	Health Care Responsibility Act (HCRA)	State mandated payment for eligible indigent county residents receiving emergency services at out-of-county Florida hospitals.
Social Services	Indigent Burial and Cremation	State mandated disposal (cremation preferred) of unclaimed and indigent human remains. Eligible deceased are those low-income individuals who die in Alachua County and whose household income was at or below 150% of the Federal Poverty Level Guidelines.
Social Services	Prescription Assistance	Provides financial assistance to obtain prescribed medication, medical supplies and equipment for low income residents living at or below 150% of the Federal Poverty Level Guidelines.
Social Services	Primary Care	Provides financial assistance to access primary care and outpatient diagnostic services for low-income residents living at or below 150% of the Federal Poverty Level Guidelines.
Social Services	Homeless Prevention	Provides rent, mortgage and utilities assistance to eligible low-income residents living at or below 150% of the Federal Poverty Level Guidelines to prevent eviction and utility cut off. This program helps to prevent homelessness by keeping families intact and in their homes.
Social Services	Homeless Services - Permanent Supportive Housing	This program provides direct services to some of the County's most vulnerable unhoused residents. The Division has implemented a "Housing First" model to address homelessness through Permanent Supportive Housing. All referrals come through the local Homeless Continuum of Care Coordinated Entry.

## Community Support Services Summary of Services

Division Name	Program Name	Description
Social Services	Homeless Services - Rapid Rehousing	This program provides direct services to some of the County's vulnerable unhoused residents in need of up to 2 years of support in housing. The Division has implemented a "Housing First" model to address homelessness through Rapid Rehousing programs. All referrals come through the local Homeless Continuum of Care Coordinated Entry.
Social Services	Social Security Benefits Coordination	The SOAR Case Manager and Forensic SOAR Case Manager oversees and coordinates all the activities/efforts relating to SSI/SSDI Benefit for people with disabilities who are homeless in the community, in the Alachua County Jail, or recently released from the jail. The SOAR Case Managers assist in submitting new applications, benefit reinstatement, benefit appeal process and the general benefit application follow-up with SSA, DDS and ODAR offices. The SOAR Case Managers employ the SOAR Model in assisting people with disabilities to obtain SSI/SSDI Benefits.
Social Services	Emergency Rental Assistance Program	ERAP is a Federal Grant intended to assist households who cannot pay or are having difficulty paying rent and/or utilities due to the COVID-19 pandemic. It can assist eligible households with the payment of late rent and/or utilities and may also assist with rent payment in advance. Alachua County was awarded ERA 1 and ERA 2 funds and is working with a third party administrator to assist with application processing and approvals. Alachua County is providing final approval, payment processing as well as outreach and housing stability services through a Case Manager I and Senior Accounting Clerk positions. A component of the Housing Stability Program contracts with non-profit legal providers to assist residents in remaining housed. Additional funding in the form of Affordable Housing will be utilized to rehabilitate motels or apartment units that the County acquires.

## Community Support Services Summary of Services

Division Name	Program Name	Description
Veteran Services	Veteran Services	<p>There are approximately 20,000 Veterans residing in Alachua County, many of whom are returning from active duty. Through individual and group sessions, County Veteran Service Staff assist Veterans and their families to apply for benefits and link them with services.</p>
Victim Services and Rape Crisis Center	Victim Services and Rape Crisis Center	<p>The Center provides confidential support to victims and survivors of crime through 24 hour crisis intervention services. This includes counseling, accompaniment during a sexual assault medical exam or a legal hearing, information about victims' rights, assistance with the Victim's Compensation Program, referrals for local financial assistance programs, and advocacy services, such as assisting a survivor with securing services to support healing or ensuring their voice is heard as their case progresses. Meeting the needs of a broad range of clients is important, and the Center has bilingual victim advocates available for Spanish speaking victims. In addition to providing services to many different types of crime victims, the Center is a certified rape crisis center, and provides specialized services to sexual violence survivors in Alachua, Bradford and Union Counties. While services are provided in collaboration with area law enforcement agencies and the judicial system, crime victims are not required to report the crime to access services, unless mandatory reporting laws apply. 7.75 FTE's are funded through the Victims of Crime Act (VOCA) grant, 1 FTE has been funded through Gainesville Police Department, 3.25 FTE's are funded by grants with the Florida Council Against Sexual Assault (FCASV), and 5 FTE's are funded through Alachua County ad valorem taxes. Only 16 FTEs are funded as of 10/1/2023.</p>

## Community Support Services Summary of Services

<b>Division Name</b>	<b>Program Name</b>	<b>Description</b>
Victim Services and Rape Crisis Center	Child Protection Team	The Child Protection Team is tasked with funding medical exams conducted on children abandoned, abused and/or neglected. Counties are mandated to pay for those exams.

## Court Services Summary of Services

Division Name	Program Name	Description
Administration	Administration	<p>The Administration staff provides leadership and clerical support such as: standard office support as well as, compiling and verifying statistical data or reports, performance measurements, providing criminal histories (approx. 1,000/mo.) for Pretrial which are used to communicate critical information for First Appearance Court that is held 365 day/yr. Provides front desk services for all Court Services visitors. Receives, transfers, and/or assists callers. Initiates and completes intake process of new probation and community service clients. Enters data into the department information system. Creates and submits department service work orders. Provides coordination department policies and assists with program accreditation. Processes department Expunge/Seal Orders. Prepares program documentation such as violation reports, affidavits, arrest warrants, statistical reports, etc. Collects, enters and reconciles probation program fees into system for deposit. Also, assists with reporting Failures to Appear reports and Citizens Right to Know reporting and other types of violations. Assists with grant monitoring and reporting. Maintains inventory of assets. Maintains and provides support for the department Information System and access to the criminal justice information network equipment including connectivity, security, recertifications and proper operation as required by the FDLE and FBI.</p>
Aids and Assistance	(Dori Slosberg Driver's Ed; Legal Aid, and Juvenile Det. Center)	<p>Monitor fee collections for special funds. Adjust budgets for revenues and expenditures as required. Review supporting documentation provided by agencies to ensure timely and accurate payments.</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Aids and Assistance	Justice and Mental Health Collaboration Grant Program (JMHC)	JMHC is a three (3) year grant award from the Bureau of Justice Assistance. The Program has multiple objectives but the overarching one is to enhance the efforts of partner agencies to better serve those living with mental illness who are at risk of entering or are in the criminal justice system. This grant makes possible the addition of a co-responder model (combined law enforcement officer and clinician) along with peer specialists to provide outreach to those who make mental-health related calls. At a different level, the Program also seeks to better coordinate care between the multiple agencies of the criminal justice and behavioral health systems. Other key objectives are to support training and research.
Aids and Assistance	Mental Illness Work Group (MIWG)	The Mental Illness Work Group provides resources to address the mental health treatment needs of those adults involved in the criminal justice system. Funds are used to contract with Meridian Behavioral Healthcare for needed treatment and case management services.
Inmate Medical	Inmate Medical	Court Services manages the payments of medical care, treatment, hospitalization and transportation for any person ill, wounded, or injured during or at the time of arrest.
Clinical and Therapeutic Programs	Felony Forensics Division	<p>Felony Forensics Division offers competency restoration service and monitoring for felony defendants incompetent to proceed with the legal process.</p> <ul style="list-style-type: none"> <li>• Refers defendants to appropriate treatment provider and monitors defendant treatment progress.</li> <li>• Maximum supervision is five years</li> <li>• State Attorney prepares post-competency decision and referral to appropriate treatment court or prosecution</li> </ul>



## Court Services Summary of Services

Division Name	Program Name	Description
Clinical and Therapeutic Programs	Drug Court	<p>Offers an intensive community supervision and treatment program with routine judicial oversight for felony defendants with substance use or co-occurring disorders:</p> <ul style="list-style-type: none"> <li>• Offers a minimum of one-year intensive supervision</li> <li>• Reduces criminogenic risk through substance abuse and mental health treatment, education and employment referral and assistance, and other necessary service referrals.</li> <li>• Reduces community, health care, social service, and criminal justice costs</li> <li>• Reduces recidivism</li> <li>• Direct service integration with court service OPUS (out-patient treatment) program and court service Metamorphosis (residential treatment) program</li> <li>• Contract service integration with Creative Counseling Services for Intensive Outpatient treatment services</li> <li>• Successful completion requires stable employment (or educational program), valid driver license, and demonstration of drug-free lifestyle</li> <li>• State Attorney dismisses original charges for successful diversion participants resulting in increased future employment, education, and housing opportunities.</li> <li>• Court disposes of original charges according to the plea agreement for post-plea participants, reducing potential jail, prison, and additional judicial, clerk, prosecution, and defense costs</li> <li>• Drug Court also operates the treatment court drug testing laboratory (1.0 FTE) and provides supervision of Veterans Treatment Court and Mental Health Court</li> <li>• Integrated operation with Mental Health Court, Veterans Treatment Court, Metamorphosis and OPUS</li> </ul> <p>Provides additional drug testing services for other Court Service programs (e.g., Day Reporting, Probation, and Pretrial Services)</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Clinical and Therapeutic Programs	Veterans Treatment Court	<p>Provides intensive community supervision and treatment programming with routine judicial oversight for qualified military veteran misdemeanor and felony defendants with substance use, mental health, or co-occurring disorders:</p> <ul style="list-style-type: none"> <li>• Offers a minimum of one-year intensive supervision</li> <li>• Reduces criminogenic risk through substance abuse and mental health treatment, education and employment referral and assistance, and other necessary service referrals</li> <li>• Reduces community, health care, social service, and criminal justice costs</li> <li>• Reduces recidivism</li> </ul> <p>Direct service integration with U.S. Veterans Administration treatment and medical services, Creative Counseling Services for Intensive Outpatient treatment services and court service Metamorphosis (residential treatment) program.</p> <ul style="list-style-type: none"> <li>• Contract service integration with Creative Counseling Services for Intensive Outpatient treatment services</li> <li>• Successful completion requires stable employment (or educational program), valid driver license, and demonstration of drug-free lifestyle</li> <li>• State Attorney dismisses original charges for successful diversion participants resulting in future employment, education, and housing opportunities.</li> <li>• Court disposes of original charges according to the plea agreement for post-plea participants, reducing potential jail, prison, and additional judicial, clerk, prosecution, and defense costs.</li> </ul>

## Court Services Summary of Services

Division Name	Program Name	Description
Clinical and Therapeutic Programs	Mental Health Court	<p>Provides community supervision and treatment with routine judicial oversight for misdemeanor and felony defendants with mental health or co-occurring disorders:</p> <ul style="list-style-type: none"> <li>• Reduces criminogenic risk through mental health treatment, substance abuse treatment, medication management, and other appropriate service referrals</li> <li>• Reduces community, health care, social service, and criminal justice costs</li> <li>• Reduces recidivism</li> <li>• Reduces jail population by approximately 20 inmates per day</li> <li>• Direct service integration with Meridian Mental Health for Medication Management and short-term residential services. In addition to, court service OPUS (Outpatient) Creative Counseling Services for Intensive Outpatient treatment services and Metamorphosis (long-term residential treatment) substance abuse programming.</li> <li>• Successful completion requires demonstration of stable medication management and the demonstration of a drug-free lifestyle.</li> <li>• Average supervision time of approximately nine months to one year</li> <li>• State Attorney dismisses original charges for successful participants. This results in increased future employment, education, and housing opportunities (program is diversion only)</li> </ul>

## Court Services Summary of Services

Division Name	Program Name	Description
Clinical and Therapeutic Programs	Metamorphosis	<p>A Residential treatment program for adult, chronic Substance Dependence clients or clients with co-occurring disorders, (both mental health and substance abuse). Licensed by the Department of Children and Families and receives state funding. Alternative to jail, which is historically supported by judiciary system both for residential and aftercare services and is part of the continuum of care for other programs. Length of stay 6-12 months; Clinical Staff have master's degrees with mental health training. Intense therapy provided using Cognitive Behavior Therapy, an evidence based practice. Trauma, mental health, and family issues are also addressed by therapeutic interventions. Psycho-educational groups such as; parenting, anger management, life skills and relapse prevention planning are provided. Employment required (unless they are disabled) prior to graduation. Two transitional housing units that allow people to save money and have a slow, stable and structured transition back into the community. Participants pay 50% of their income to the program while employed. Intensive Aftercare treatment available following a successful completion of residential treatment.</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Clinical and Therapeutic Programs	OPUS Outpatient Treatment	<p>An onsite Outpatient &amp; Aftercare Treatment Program licensed by the Department of Children and Families and governed by 65D-30 that provides treatment for adults with substance use disorders/ co-occurring mental health disorders: Completes Screenings, Assessments, Level of Care Recommendations and eligibility determinations for Drug Court, Mental Health Court, Veteran's Court (individuals ineligible for VA benefits), Probation, &amp; Day Reporting clients. Provides individual &amp; group treatment using Evidence-Based Practices. Performs case coordination with Treatment Court &amp; Day Reporting staff, &amp; consults with medical &amp; psychiatric providers for continuity of care. Provides Weekly personal development and life skills groups. To reduce recidivism, provides aftercare treatment to participants upon successful completion. Partnering with the Department of Health, Opus offers quarterly HIV educational classes/presentations and free HIV testing and Hepatitis A vaccinations to clients of Opus as well as other participants of Court Services.</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Investigations and Community Supervision	Investigations	<p>Per Florida Statute, Pretrial Investigations are completed on arrestees for First Appearance Hearings 365 days a year. Staff interviews defendants and verifies information via phone contact with relatives, friends, employers, etc.; and reviews local, State and National criminal histories. Staff also complete and review pretrial risk and needs assessments on all interviewees. Staff compile and present Pretrial Investigative Summaries to the Court that include a criminal history review, preliminary risk / needs assessments and information related to whether the persons are designated a violent felony offender of special concern (AMA/JLA). Pretrial Services Court Officers also attempt to contact victims of domestic violence during the investigation process to ascertain whether there are safety and/or security concerns that need to be reported to the Judge during First Appearance. The Judiciary uses the investigation information to make informed release or detention decisions, including orders for treatment and/or other special release conditions, based on Florida Statutes which address public safety.</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Investigations and Community Supervision	Centralized Screening Team (CST)	<p>Court Services has a jail population review process that is performed by a Centralized Screening Team (CST). CST screens eligible detainees who remain in custody within 96 hours after their First Appearance Hearing. In collaboration with the Department of the Jail, the judiciary and treatment partners, the Pretrial Release Assessment Specialists develop and propose release options to manage and supervise low and high risk offenders ordered to participate in community based supervision programs. Referrals for program screenings can be made by defense attorneys and community partners for defendants in a pretrial status who remain in custody and are appropriate for Court Services programs. CST also provides screening results to attorneys to expedite releases at bond reduction hearings.</p>
Investigations and Community Supervision	Case Management	<p>Pretrial Case Management provides the judiciary with a cost effective alternative to incarceration pending case disposition. The defendant's supervision can be customized to address their risk and needs, while addressing concerns the Court may have about an unsupervised release. Defendants supervised in the community pending case disposition have the opportunity to work and take care of their family while freeing up jail bed space for high risk defendants. Pretrial Services works in partnership with community based social service and treatment providers. Pretrial defendants are referred to local community treatment providers for services as ordered by the court. Substance abuse, mental health and other forms of treatment reduce the likelihood of re-arrest and failure to appear for court.</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Investigations and Community Supervision	Electronic Monitoring/Global Positioning Satellite (EM/GPS/TAD)	<p>Pretrial Services fully utilizes technology and provides Electronic Monitoring (EM), Global Positioning Satellite (GPS) and EM monitors compliance with curfew conditions. GPS monitors their whereabouts 24/7 and is an excellent tool to monitor compliance with inclusion and exclusion zones. Participants are allowed to maintain employment, stay or enroll in school, attend treatment and medical appointments. Defendants who are not indigent are required to pay the fees associated with their supervision. This program is also an alternative to jail for inmates with significant medical issues. Staff in this program also supervise Thermal Alcohol Detection (TAD). TAD is for pretrial defendants and sentenced misdemeanor offenders needing the most intensive level of community supervision in all Court Services venues. TAD monitors their compliance with abstaining from the use of alcohol.</p>
Investigations and Community Supervision	Probation	<p>The Probation program provides judges with a cost effective alternative to sentencing misdemeanor and traffic offenders to jail. Probationers are supervised in the community by staff who monitor compliance with conditions ordered by the court. Conditions of supervision may include monthly reporting, participating in treatment, maintaining employment, completing community service work, paying court assessed fines/court cost, restitution and cost of supervision and to incur no new law violations. Probation officers are required to visit probationers at their place of residence and/or their place of employment.</p>



## Court Services Summary of Services

Division Name	Program Name	Description
Investigations and Community Supervision	Probation - Domestic Violence	Specialized caseloads are designated for offenders charged with domestic battery. These caseloads require specialized training and experience dealing with probationers who exert abusive power and control issues over their victims. Additionally, caseloads involve a high level of victim contact and rapid response when victims may be endangered by probationers who violate court orders. Supervising Officers operate with public safety of victims as their primary concern. Violation of no-contact with victim orders could result in jail sentences of up to 364 days.
Investigations and Community Supervision	Day Reporting	Day Reporting is an intensive form of community supervision designed for pretrial defendants and sentenced offenders who pose high risks with accompanying high needs. Consequently, program participants have daily contact with program staff to allow for effective oversight and supervision of their cases in a community based program verses being incarcerated in jail. Individuals are required to participate in treatment, educational, and rehabilitative activities according to structured schedules. In addition to being utilized as a final alternative for individuals failing to comply with previous county probation sentences, the program also serves as an alternative to pretrial incarceration for defendants who would remain in custody but for the structure provided through Day Reporting Program.

## Court Services Summary of Services

Division Name	Program Name	Description
Investigations and Community Supervision	Community Service	<p>The Community Services Program recruits and coordinates governmental and non-profit agencies as worksites so that individuals can complete community service hours as ordered by the Court. These hours are ordered as a condition of county or state probation, as conditions of deferred prosecution and other diversion agreements with the State Attorney and City Attorney Offices, Treatment Courts, Civil Court and other County Compliance Courts. Staff monitors the completion of hours/days worked. Compliance is reported back to the Court and other appropriate entities. Program participants assigned to do community service hours are placed at worksites according to their skills, location, and criminal history. Worksites, including agencies that address the needs of children and their families are available to be worked days, nights, and weekends.</p>
Investigations and Community Supervision	Community Service -Work Crew	<p>The Community Service Work Crew Program provides a sentencing option for Courts in lieu of weekend and short term jail sentences. Judges sentence offenders to a specified number of days on the Work Crew, which operates 7 days a week. Work Crews provide assistance to non-profit and governmental agencies, including other County Departments that experienced staff and service level reductions, and to agencies with a focus on preservation of natural resources. This program is also used to perform designated community projects. Within Court Services, Work Crew is used to sanction Drug Court participants who do not adhere to program rules and policies, and to assist defendants with program fees.</p>

## Court Services Summary of Services

Division Name	Program Name	Description
Investigations and Community Supervision	Community Service - Level 1 Compliance	The Community Service - Level 1 Compliance Program provides community supervision to individuals placed on traffic and misdemeanor probation by monitoring payments of court costs, completion of community service hours, attendance at specified classes, collecting payments for cost of supervision and other special conditions. Misdemeanor and traffic cases are sentenced to this level of supervision when they need to comply with basic court ordered conditions. Individuals receive automatic termination of probation upon successful completion of all conditions.
Investigations and Community Supervision	Jail Population Manager	The employee assigned to this classification is responsible for researching jail population management strategies and programs; determining best practice methodology and implementing effective and efficient program policies. Additionally, this employee is responsible identifying, triaging and coordinating the expeditious and safe release of in custody inmates presenting special needs and considerations.

## Environmental Protection Summary of Services

Division Name	Program Name	Description
Environmental Protection Administration	Administration	Provide leadership and administrative support services for the department's technical programs. General administrative support services assist in meeting the department's financial management, procurement, human resources, public records, risk management, and document management needs in compliance with County policies, procedures, and best practices. The EPD Director provides Alachua County leadership and direction on environmental protection issues with a focus on natural and water resources protection, environmental resiliency, and climate mitigation and adaptation.
Land Conservation and Management	Administration	Provides direction and oversight for Land Conservation Programs (Real Property and Land Management). Including leadership, management, supervision, training, and oversight of program operations, developing and managing the division budget. Also supplies staff support for the Land Conservation Board, and the Board of County Commissioners. The Land Conservation and Management Program Manager provides leadership and direction on Land Conservation acquisition and stewardship issues. 0.5 FTE are funded by EPD and supports EPD functions.
Land Conservation and Management	Real Property	Acquire environmentally significant lands that protect water resources, wildlife habitats and natural areas suitable for resource based recreation. Evaluate nominated properties, present findings to the Land Conservation Board (LCB), and forward recommendations to the Board of County Commissioners. Negotiate protection of properties through fee simple acquisitions and conservation easements, and monitor conservation easements. Obtain matching funds through partnerships, donations, and grants. The County has protected 33,663 acres and leveraged 34% of the cost through partnerships and matching funds.

## Environmental Protection Summary of Services

Division Name	Program Name	Description
Land Conservation and Management	Stewardship	Manage 22,157 acres of conservation lands, monitor 4,717 acres of conservation easements, and assist partners with management of an additional 7,215 acres of environmentally significant lands acquired through the Alachua County Forever (ACF) Program that protects water resources, wildlife habitats and natural areas suitable for resource based recreation. Develop and implement preserve management plans, including natural and cultural resource management (prescribed burning, invasive species control, timber management, restoration, site monitoring and maintenance), outreach and education, and development and maintenance of public access and recreational amenities. Management costs are offset through timber sales, cattle leases, caretaker agreements, volunteers, and grants.
Land Conservation and Management	Balu Forest	Maintain 1,576 acre site for future solid waste facility. Restore to old growth, uneven aged, longleaf pine-dominant forest with potential to become self-sustaining in 15 to 20 years through timber revenues. Staffing: Senior Environmental Specialist (0.25)
Land Conservation and Management	Arboriculture	Planning and implementation of the County's tree planting program. The program's goal is to establish high value trees, appropriate for site conditions on County owned right-of-ways, developed County properties, and properties directly influencing the public sphere.

## Environmental Protection Summary of Services

Division Name	Program Name	Description
Natural Resources Protection	Environmental Planning, Review, and Compliance	<p>Environmental planning, review and analysis, compliance, education, and enforcement to ensure compliance with the Comprehensive Plan and county codes as they relate to regulated natural resources. Proactively provide natural resources protection through the local land use planning process by the specific mandate of Florida Statute 125 &amp; 163.3161, an exclusive authority of local governments not available to water management districts, state, or federal permitting agencies. Provide technical assistance in response to the public, development representatives, and other governmental agencies. Provide expert natural resources testimony. Conduct complaint investigations, compliance inspections, enforcement activities, and reviews for administrative permits, development and plat reviews, Comprehensive Plan Amendment requests, and zoning applications. Oversee countywide wetland and natural resource protection codes.</p>

## Environmental Protection Summary of Services

Division Name	Program Name	Description
Water Resources Protection	Water Resources	<p>Implementation and enforcement of Water Quality, Wastewater Treatment Facilities, Landscape Irrigation use, Landscape Irrigation Design, Homeowner Association Florida Friendly Landscaping, Stormwater, and Landscape Fertilizer codes, all of which apply countywide. Implementation and enforcement of the water quality, water conservation, and climate change related requirements of the ULDC. Staff the Citizen Climate Advisory Committee and Joint Water and Climate Policy Board. Monitor ambient surface water and groundwater resources. Inspect wastewater treatment plants, construction sites, landscape irrigation systems, and other regulated facilities. Implement the Illicit Discharge Detection Program and Public Outreach Program to reduce stormwater pollution through the Gainesville Clean Water Partnership (Alachua County, City of Gainesville, Florida Department of Transportation) to fulfill the NPDES permit. Respond to citizen complaints regarding Water Resources. Execute Water Resources grants and contracts with FDEP, Water Management Districts, and Wildlife Foundation of Florida. Represent the county in regional water quality, water supply planning, and springs protection groups. Implementation of springs restoration projects. Development and implementation of a wastewater remediation plan and a septic system remediation plan for the Santa Fe and Orange Creek Basins as required by the Clean Waterways Act.</p>

## Environmental Protection Summary of Services

Division Name	Program Name	Description
Water Resources Protection	Stormwater	<p>Implementation and management of the stormwater assessment program. Prioritization, design, permitting, implementation and management of the stormwater water quality improvement and restoration projects associated with the stormwater assessment program. Pursuit, management, and implementation of grant funds to assist with water quality improvement projects. Maintenance and verification of stormwater assessment database. Provide advice to citizens on addressing stormwater issues related to their property. Review of stormwater elements of new development projects countywide. General stormwater water quality related services. Development and implementation of a wastewater remediation plan and a septic system remediation plan for the Santa Fe and Orange Creek Basins as required by the Clean Waterways Act.</p>
Hazardous Materials	Hazardous Materials Management	<p>Implement and enforce the Hazardous Materials Management Code (HMMC). Implement the State of Florida Hazardous Waste Small Quantity Generator Program (SQG). Implement the Federal Hazardous waste management system. Implement the Federal Hazardous Materials transportation management system. Conduct compliance verification and inspections, compliance assistance and waste reduction assistance inspections at regulated hazardous materials / hazardous waste facilities. Provide Hazardous Materials education to the general public. Provide response to complaint investigations of hazardous materials issues. Provide Emergency Response to all hazardous materials discharges. Provide technical oversight of assessment, cleanup and remediation of contaminated sites such as the Cabot / Koppers Superfund site. Provide development review of contaminated sites or properties impacted by contaminated sites. All functions are Countywide.</p>



## Environmental Protection Summary of Services

Division Name	Program Name	Description
Pollution Prevention	Petroleum Management	<p>Provide site management for investigation and remediation activities at petroleum contaminated sites in Alachua County and (7) seven neighboring counties via performance-based contracts with Florida Department of Environmental Protection (FDEP). Provide technical review of hydrogeological and engineering documents for compliance with FDEP guidelines. Provide financial review and approval of invoices and work orders submitted by engineering contractors. Conduct storage tank compliance inspections and provide enforcement assistance to FDEP for regulated storage tank facilities in Alachua County and (15) fifteen neighboring counties.</p> <p>Provide assistance to promote owner/operator compliance with State storage tank regulations.</p>

## Facilities Management Summary of Services

Division Name	Program Name	Description
Facilities Management	Administration	Leadership, administrative, and managerial support to provide services consistent with Board policy. Provide administrative direction and oversight over Facilities services, contracts, lease agreements, Facilities Preservation Projects, the Work Order System, purchasing and budgeting activities, and assigned Capital Projects.
Facilities Management	Office Support	Responsible for Customer Service, Human Resources Management, Data Management and Information Technology for the Department. Provides administrative, oversight and facilities support to the Department Divisions; manages building utilization for staff and citizens; serves as liaison to County Departments, and teams; processes BoCC agenda items, and contracts for signature.
Facilities Management	Customer Service	Provides front-line customer service to the public in person, electronically, and via telephone; processes service requests and work orders
Facilities Management	Database Administration & Asset Management	The Data Management Coordinator modifies, maintains, and supports the department's Computerized Maintenance Management System. Creates and maintains numerous department data reports. This position also assists with the development and tracking of service, maintenance, and lease agreements as related to. contract performance and compliance.
Facilities Management	Inventory & Warehouse Management	Directs the daily operation of a department Supply Warehouse to include maintenance of records and proper stock levels. Receives, stores and issues equipment, materials, supplies, and tools. Maintains control of inventory.
Facilities Management	Facilities Preservation and Capital Projects	Building assessments of all County owned or managed facilities. Prioritizes deferred maintenance, preventative maintenance, and preservation projects and makes recommendations. Oversees capital and facilities preservation projects as assigned.

## Facilities Management Summary of Services

<b>Division Name</b>	<b>Program Name</b>	<b>Description</b>
Facilities Management	Records Retention	Maintain contracts and files in accordance with Records Retention statutes and storage guidelines.
Facilities Management	Building, Janitorial and Grounds Maintenance	Provide cleaning and janitorial services for 49 County owned buildings, and Landscaping services for buildings as assigned.
Facilities Management	Building, Maintenance & Repairs	Provide repairs and maintenance to over 48 County owned buildings; Services include building maintenance such as: HVAC preventative maintenance and repairs, plumbing preventative maintenance and repairs, electrical preventative maintenance and repairs, exterior building maintenance and repairs,
Facilities Management	County Building Life Safety - Elevators	Contract oversight of elevator vendor contract to ensure that elevators are maintained according to safety building codes. Schedule inspections, load tests and maintenance according to safety codes for elevators and escalators. Perform monthly and quarterly inspections and notify vendor of any necessary maintenance or repairs. Confirm all elevators have current licenses posted. Ensure vendor performs to the standards specified in Florida State Code 100.2 and 1002.3. Repair work must be performed according to Chapter 30 of the Florida Building Codes, ASME A17.1, ASME A90.1, ASME B20.1, ALI ALCN, ASME A17.3, ASME A18.1, and other regulations regarding maintenance of elevators including inspections.

## Facilities Management Summary of Services

Division Name	Program Name	Description
Facilities Management	County Building Life Safety - Fire Suppression/Fire Protection	<p>Perform life safety inspections in County buildings, ensuring that they are maintained to required standards, including Fire Suppression and Fire Protection equipment. Inspections shall be performed according to the standards set forth in NFPA Forms 25-13 (inspection, testing, and maintenance of fire sprinkler systems). Fire Alarms systems must be maintained in accordance with National Fire Protection Association Standards 72 Fire Alarms codes. Equipment such as linear beam smoke detectors must be maintained to NFPA 72 standards. Automatic Sprinklers systems shall be tested and maintained according to NAPA 13 codes and manuals. The 5-year sprinkler inspection, test and maintenance of alarm valves (internal), strainers, filters, (internal) , gauges (replace), underground piping flow, standpipe flow, high temperature sprinklers (soldier type) and system flushing. Halon suppression system must be tested and serviced as well.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Administration	Administration	<p>The Administration Section provides direction and oversight to ensure effective Fire Rescue Operations (fire protection and emergency medical services), Enhanced 911, and Emergency Management services. Our mission is "Public servants dedicated to enhancing and caring for the lives of those in our community through preparedness and an immediate response to any and all of life's emergencies." Services include administrative support and logistical services to field personnel; budget development, oversight and management for all sections of the Department enabling them to accomplish the mission. Administration Section provides oversight of contracts and agreements related to public safety (rural fire/EMS agreements, Fire Services Assistance Agreement, medical directors, FEMA, etc.)</p>
Administration/ EMS & Fire	General Accounting Branch	<p>The General Accounting Branch coordinates and manages all fiscal operations for the Department and its 366 FTEs. The Branch provides oversight and management of the annual operating budget, grant fund management and reporting, coordination of procurement of supplies and equipment, personnel management, accounts payables, payroll, expenditure monitoring and management, annual budget development, and compliance with all Administrative, Fiscal, and Budget policies and procedures. The implementation of technology has allowed FTE stabilization within the Branch.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Administration/ EMS & Fire	Information and Technology Office	<p>The Information and Technology Office is responsible for technical support of all hardware and software programs within the Department. The staff of 2 provides 24/7 technical support related to the network and specialized software programs and reporting for over 150 computers. The Department currently has several specialized software applications that the Office supports including the electronic EMS and Fire reporting systems, Ambulance Billing software, Fire Personnel management System (Fire Programs), and Telestaff scheduling server management. The Office also has coordinated the implementation of a Unmanned Ariel Vehicle (UAV) program that enhances public safety capabilities.</p>
Administration/ EMS & Fire	Revenue and Collections Branch	<p>The Branch records, bills, and collects the non-tax, fee-based revenue source for Alachua County consisting of user fees related to rescue and transport services. The Branch maintains compliance with all federal and state laws related to insurance, Medicare, and Medicaid billing procedures and policies. The Revenue and Collection Branch provides a collection percent of approximately 85%. This is well above average of other similar agencies of 71%. In 2015, the Branch took over billing services for Bradford County EMS.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Emergency Management Section	Emergency Management	<p>Emergency Management performs technical work in the development, implementation and management of a County-wide disaster program that encompasses mitigation, preparedness, response and recovery. The section develops and maintains the following documents: Comprehensive Emergency Management Plan (CEMP), Continuity of Operations Plan (COOP), Local Mitigation Strategy (LMS) and Post Disaster Redevelopment Plan (PDRP). Emergency Management is the custodial agency for the County's Emergency Operations Center (EOC). Provides planning, training and exercises for local government staff, non-profit agencies, businesses and citizens in order to be prepared for disasters and incidents of National Significance. Conducts annual plan reviews for Health Care Facilities in the county. Responsible for the development and maintenance of operational plans supporting preparedness, response, and recovery. Civil Preparedness Guide recommends agencies employ 3-5 full time staff for populations of 100,000 - 250,000.</p>
Enhanced 911/ Communications Section	Enhanced 911/ Communications	<p>Coordinates compliant county-wide addressing of the unincorporated area and contracting municipalities; maintains E-911 addressing databases, operates a Geographic Information System (GIS), maintains 911 call answering equipment, upgrades 911 equipment. Initiates necessary actions to mitigate the impact of an interruption of 911 services. Investigates and resolves 911 misroutes. Manages radio and communication equipment and towers to support the Operations Section.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Fire Rescue Operations Section	Emergency Medical Services	<p>The BoCC provides pre-hospital Advance Life Support emergency medical care and transport services twenty four hours a day, seven days a week (page 23 Fire Master Plan), through the deployment of fifteen 24-hour rescue units and 5 Critical Care Peak load units working 13-hour days strategically located in the County. These units were dispatched to 45,239 incidents accounting for 49,744 responses in FY23. "Population alone has the greatest impact on EMS workload, since 100% of all EMS incidents are related to the activity or condition of human population" (Fire/EMS Services Master Plan). We also provide the following revenue generating services: local and long distance medical transfers, EMS coverage at all large scale community events (Ben Hill Griffin Stadium, O'Connell Center, Gator Nationals, etc.), technical and specialized rescue service, and EMS/Rescue training for all personnel.</p> <p>State Statute 401 and FAC 64E requires all EMS providers to operate under the direction purview of a Medical Director. Our Medical Director provides direction to the Department and all participants of the Fire Services Network on all medical procedures, acts as a liaison between physicians and hospitals, represents the Department on local, state and national committees and organizations and directs the Medical Quality Assurance program.</p>



## Fire Rescue Summary of Services

Division Name	Program Name	Description
Fire Rescue Operations Section	Fire Protection	<p>The Department provides fire suppression and first response advance life support (ALS) EMS services the unincorporated area and the cities of Alachua, Archer, Hawthorne, Micanopy, and Waldo. The County also contracts with the cities of Gainesville, LaCrosse, Newberry, High Springs, and the Windsor VFD, Cross Creek VFD, and Melrose VFD to provide varying levels of fire suppression and first response EMS services. Suburban and Rural fire units are staffed with a minimum of three personnel. The Department maintains the deployment of water tankers which results in the Insurance Services Office (ISO) approving the Hauled Water Certification. This certification results in reduced cost for homeowners insurance to over 7000 property owners. All rural fire service providers, by agreement are members of the County's "Fire Services Network" and work to comply with the BoCC "Fire Service Delivery Core Principles." The BoCC Principles incorporate the Level of Service Guidelines identified in the Comprehensive Plan and Fire/EMS Services Master Plan. The Automatic Aid Agreement (AAA) with the City of Gainesville ensures the closest unit response to critical incident types regardless of the political jurisdiction of the responder. A Diversity Recruitment position coordinates diversity recruiting events and activities that showcase the fire and rescue profession to prospective candidates in venues from primary education institutions, and professional career fairs. The individual will coordinate close and regular follow-up with interested individuals and help them maneuver through the process of training and certification.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Fire Rescue Operations Section	Fire Prevention	<p>The County Fire Marshal (CFM) oversees the areas of Fire Prevention, Arson Investigation, and Department Internal Affairs.</p> <p>The Fire Prevention Office activities include annual fire safety inspections for all public, private and charter schools, day care centers, assisted living facilities, nursing homes, Alachua County facilities, and medical facilities as required for the renewal of their State license. Fire and life safety inspections are also performed on commercial occupancies.</p> <p>The Plans Inspection/Review program, which is mandated, provides for the review of all architectural drawings for new commercial construction in Alachua County. The review includes the fire alarm systems, fire sprinkler systems, and pre-engineered suppression systems.</p> <p>The County's Fire Marshal conducts arson investigations for incidents in the unincorporated area and the cities of Alachua, Archer, Hawthorne, and Waldo. The CFM also coordinates all fire investigations with the State Fire Marshal's Office when there is an injury and/or death.</p> <p>The Fire Marshal is also assigned the function of Internal Affairs which is responsible for conducting investigations of received complaints (internal and external). The Fire Marshal's investigation process and reports are critical to appropriate resolution and disposition of each complaint.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Fire Rescue Operations Section	Training Bureau and Health & Safety	<p>Training provides comprehensive continuing education along with instruction for remedial and new techniques in emergency medical procedures, rescue practices, and fire prevention and suppression practices. Additionally, training provides continuing education opportunities for Emergency Medical Technicians and Paramedics to maintain required certifications. Training is responsible for reviewing and providing instruction to personnel on all equipment.</p> <p>Training is responsible for testing and promotional processes and orientation of all new and promoted employees. Training maintains employee files as required by State Statute and coordinates the Medical Direction with the Quality Assurance Program. Training is also assigned responsibility for maintaining all employee records concerning: exposures, immunizations, physicals, and the fit testing of all respiratory equipment. The assigned Captain investigates all accidents (employee, vehicle, station, etc...) and makes recommendations to prevent further occurrences. Coordinates Departmental Safety Committee as required by Florida Statute. The Captain also maintains Department compliance with protective air standards for on scene emergency operations and personnel accountability system for on scene operations.</p>

## Fire Rescue Summary of Services

Division Name	Program Name	Description
Fire Rescue Operations Section	Central Supply and Inventory Management Office	The Central Supply and Inventory Management provides primary support to the Operations Section of the Department. This support includes, but not limited to; medical supplies, fire suppression equipment, uniform and safety ensembles, and station supplies. This Office also coordinates the annual bid/rfp process under the procurement policies of the County and the annual inventory of fixed assets per Finance and Accounting. All items that are procured and issued to employees, agencies or units of the Department of Fire Rescue, are tracked by the Central Supply System for accountability purposes.

## General Government Summary of Services

Division Name	Program Name	Description
County Commission	Commissioners	The BOCC establishes policies that include: setting millage rates necessary to fund operations, setting the budget, enacting new laws, ruling on rezoning applications and other land-use cases, appointing the County Manager and County Attorney. Provides direction for countywide services that include Emergency Management, Animal Services, the Crisis Center, the Cooperative Extension Service, and Victim Service. Provides direction for urban services including Fire Protection, Solid Waste, Parks and Recreation, and Road and Bridges.
County Commission Staff	Commission Services Staff	Administrative staff who perform daily activities of the County Commission. Schedules all BoCC Special meetings including meeting with 9 municipalities, maintains Board assigned committee appointment schedules for each commissioner, manages incoming and outgoing correspondence and coordinates services provided to the County Commission by the County Manager, processes all proclamations (write, edit and proofread), handles travel arrangements, procurement and accounts payable.
County Manager	County Manager and Direct Reports	Serves as the Chief Administrative Officer, per the Charter, and liaison to the BOCC, the citizens, Constitutional Offices, elected officials, and County staff. The office is responsible for facilitating inter-governmental relations and implementing the directives and policies of the BOCC. Provides leadership throughout County Government to ensure the efficient and effective delivery of services to the citizens in accordance with the policies established by the County Commission.

## General Government Summary of Services

Division Name	Program Name	Description
County Manager	County Manager's Office Support	Administrative staff who perform daily activities of the Community and Administrative Services Department and General Government Department. Assists the general public, over the telephone and in person, with all questions and requests for service, ensuring that the public is directed to the appropriate office able to resolve special inquiries. Provide the following: schedules meetings with citizens, manages incoming and outgoing correspondence and coordinates services provided to the County Manager, handles travel arrangements, and procurement and accounts payable.
County Manager	Administration/ Chief of Staff	Executive staff who oversees, manages, coordinates, and performs daily activities of the Community and Administrative Services Department, General Government Department, and Commission Services.
County Manager	Accreditation Office	Oversees the accreditation process and identifies applicable grants for County departments. Accreditation compliance is accomplished by offering guidance, training, and support to facilitate the review, and if necessary, revision of departmental policies and procedures to ensure compliance with established accreditation standards. Accreditation will conduct assessments, reviews, and inspections of departmental records and operations to determine compliance with policies and procedures, state and national standards, best practices and prior audit findings. Represents the County at professional associations and with state and national accrediting bodies. Researches and communicates to the appropriate department grant opportunities. Supports departments in grant writing, application completion, and submittal, when requested.

## General Government Summary of Services

Division Name	Program Name	Description
County Manager	Agenda Office	Develops the County Commission's meeting agendas for regular meetings, special meetings, Commission retreats, public hearings, and other publicly noticed Commission meetings throughout the year. Manages the agenda and advisory board software, trains end users, and assists departmental agenda liaisons and advisory board liaisons as needed.
County Attorney	County Attorney	Provides Legal representation in litigation filed against and by the County; review and/or prepares contracts; provides advice and support for County Boards and meetings; provides advice and memoranda to the BOCC, County Manager, Constitutional Officers, County Departments, and various advisory boards and committees; prepares ordinances, resolutions, and other legal documents.
Communications	Meeting broadcast/ Video Production/ Audio/Visual technical support.	The Communications Office cablecasts and internet streams meetings for the County Commission (Public Hearings, Special Meetings, Joint City/County MTPO, Climate change committee, and Informal Meetings) the Planning Commission, Development Review, and Codes Enforcement Board. Communications also produces County informational programming including the County Manager's Annual Report, the award winning Alachua County Talks, public service announcements, special programming, and Channel 12 Bulletin Board information. The Communications staff provides audio/visual technical support for the Board Room, the Grace Knight Conference Room, the EOC, and a variety of other audio/visual projects and presentations.

## General Government Summary of Services

Division Name	Program Name	Description
Communications	External/ Internal Communications	<p>External: The Communications Director acts as the spokesperson for the Board and is the lead Communicator in the event of an emergency. The Communications Department tells the County's stories and monitors, coordinates, and communicates with the media. It produces and distributes press releases, the Community Update newsletter, and many other publications. The website homepage, communications page, and Video on Demand pages are maintained by Communications. The Community Update newsletter is electronically distributed to over 48,000 citizens, media, and County employees keeping them up-to-date on the activities and actions of County government. The County currently has over 110,000 social networking (Facebook, Twitter, and Instagram, and Nexdoor) subscribers.</p> <p>Internal: We provide design, copy writing, editorial, and public and media relations services for all County Departments. Every Monday morning the weekly media update is emailed to all County staff. The update includes newspaper articles and links to television stories that relate to County issues. Communications has a very active Intranet site that includes, the communications plan, logo guidelines, PowerPoint templates, Zoom and Teams backgrounds, and the County Manager's Communications Protocols.</p>



## Growth Management Summary of Services

Division Name	Program Name	Description
Building	Administration	<p>Administrative support for the Building Division (including Zoning and Land Development Regulations). Provides leadership, management, supervision, training, and oversight in program operations. This program is responsible for providing operations support for personnel through management of equipment and managing records relating to building and zoning issues. Also supplies liaison support for various boards and committees, including the Board of County Commissioners and Development Review Committee. Provides Structural Damage Assessment Management for EOC during disasters.</p>
Building	Building	<p>Responsible for enforcement of building code requirements through the Florida Building Code. Provides permitting, plan review, and inspections on building construction within unincorporated areas and within four of the municipalities under inter-local agreement. Provides initial damage assessment field teams, during catastrophic events.</p>
Comprehensive Planning	Administration	<p>Administrative support for Comprehensive Planning, Development Services, GIS, and Transportation Planning. Providing leadership, management, supervision, training, and oversight in program operations. This program is responsible for providing operations support for personnel through management of equipment and managing records relating to comprehensive plan and development services issues. Also supplies liaison support for various boards and committees, including the Board of County Commissioners, Planning Commission, and Development Review Committee.</p>

## Growth Management Summary of Services

Division Name	Program Name	Description
Comprehensive Planning	Comprehensive Planning	<p>Development, update, maintenance, administration, and implementation of the Comprehensive Plan and related data bases. This includes County initiated comprehensive plan amendments, annual review and update as needed of the Capital Improvements Program, joint planning and annexation-related strategies, including possible Interlocal Service Boundary Agreements, and special area plans. Other activities related to the Comprehensive Plan include intergovernmental coordination activities such as review of comprehensive plan amendments proposed by municipalities and adjoining counties relative to impacts on the County Comprehensive Plan, coordination with the University of Florida on the update of the UF Campus Master Plan and Campus Development Agreement, and coordination with the School Board in accordance with the Public School Facilities Comp Plan Element and the Interlocal Agreement for Public School Facilities Planning, as well as review of proposed annexations for consistency with statutory requirements, and implementation in coordination with pertinent County Departments of policies in various elements of the Comprehensive Plan, and Charter Amendments related to Growth Management. Program staff supports several advisory committees including: Rural Concerns Advisory Committee, Economic Development Advisory Committee, Historic Commission (including review and preparation of tax exemptions for improvements to qualified historic properties), and Recreation and Open Space Advisory Committee..</p>
Comprehensive Planning	Development Services	<p>Administers both the Zoning Application and Comprehensive Plan Amendment Review and Development Plan Review Processes (including Developments of Regional Impacts, Sector Plans and other large scale development proposals), disaster recovery planning, assistance to emergency support functions, provides information to the public, provides support for the Planning Commission, the Development Review Committee, reviews privately initiated Comprehensive Plan amendments, updates, maintains and implements the Unified Land Development Code.</p>

## Growth Management Summary of Services

Division Name	Program Name	Description
Comprehensive Planning	GIS	Development, maintenance and public distribution of geographic data, as well as development and maintenance of online building permit, building inspections, codes enforcement and other data tools. Growth Management's GIS functions are responsible for coordinating data storage and delivery techniques and reviewing software licensing for the GIS functions, within the Board Departments. The GIS functions are responsible for developing and maintaining new Electronic Plan Review and GIS applications, including the County's E-Permitting application and the Map Genius Web mapping application.
Comprehensive Planning	Transportation Planning/ Concurrency/ Impact Fees	Development and administration of the County's Impact Fee Ordinance and Multimodal Transportation Mitigation Program. Planning and programming of transportation projects for the Capital Improvements Program. Development and administration of the County's concurrency management program. Review of Comprehensive Plan amendments, zoning applications and development plans for transportation impacts and required transportation facilities. Represent Board's policies and priorities during the development of the MTPO's Long Range Transportation Plan and Transportation Improvements Program. Represents County on the Bicycle/Pedestrian Advisory Board and MTPO Technical Advisory Committee.

## Human Resources Summary of Services

Division Name	Program Name	Description
Human Resources	Policy Interpretation and Development	Guidance is provided to supervisors and employees who request clarification of the meaning, intent, or application of a policy or union contract article. Creating and revising policies is essential, to ensure that the County has adequate and innovative mechanisms in place, to deal with a myriad of employee issues. As cultures and technologies change, many policies and practices must change to keep pace. Revision of policies and procedures ensures that the County governs employees in a fair and consistent manner, that is also consistent with other like agencies' practices.
Human Resources	Record Keeping	HR Maintains all employee personnel files in accordance with Florida Statutes and Federal guidelines
Human Resources	Employee and Labor Relations	Assist supervisors in resolving employee and organizational issues and concerns. Promote effective communication with employees. Negotiate collective bargaining agreements. Coordinate and conduct grievance and administrative hearings. Coordinate and staff closed executive sessions. Conduct training of employees and supervisors.
Human Resources	Classification & Pay	Conduct position audits to ensure that positions are appropriately classified and assigned appropriate pay. Conduct comprehensive salary surveys to recommend equitable and competitive salaries and benefits for all county classifications.
Human Resources	Recruitment	Provide recruitment services for all County departments by placing ads, listing positions on the internet, staffing job fairs, screening applications, communicating with applicants, coordinating pre-employment tests, verifying degrees, assisting with the interview process and conducting new employee sign-ups and orientation. Responsible for ensuring that the hiring process is fair and open.

## Human Resources Summary of Services

Division Name	Program Name	Description
Human Resources	New Hire processing	Prepare and administer paperwork for new employees to sign. This paperwork may include acknowledgment of policies, I-9 forms, W4 forms, Secondary employment forms, Emergency Contact forms, Forms determining if they are "confidential employee's" etc. and completion of e-verify processing.
Human Resources	Employee Recognition	Seek innovative and creative ways to recognize and thank employees for their contributions to the successful running of County government and to develop mechanisms to encourage and motivate employees to remain with the County.
Human Resources	Employee Programs/ Employee Evaluations	Assist Human Resources Director with administration and oversight of county-wide employee and Human Resources program. Assist in programs that provide annual employee evaluations, employee incentives, educational reimbursements, and to encourage enhanced employee performance, goal achievement and employee development.
Human Resources	FMLA Administration	The County is required to ensure that all employees who meet the eligibility requirements are offered and afforded their rights under the Family Medical Leave Act. This involves notifying employees of their rights, requesting documentation from medical providers supporting their request to utilize Family Medical Leave(FML); verifying/confirming information from medical providers to determine if the employee will receive FML, and monitoring and tracking the use of that leave.

## Human Resources Summary of Services

Division Name	Program Name	Description
Human Resources	Employee Skills Development	<p>The purpose of the Organizational Development and Training (ODT) Office is to develop, build and/or launch online and instructor-led professional competency and leadership development programs that build the capabilities of operational leaders, front-line leaders, high potential employees and other critical talent employees under the Board of County Commissioners. This is done by engaging divisional and departmental leaders and other key stakeholders in the program design and focus; managing the launch, metrics and modifications to address changing needs over time. Additionally, this office develops, builds and launches non-leadership related learning that builds the capabilities of existing and new County employees, and provides them with the skills, tools, knowledge and job aids/resources needed to perform efficiently and effectively.</p>
Human Resources	Compliance Training	<p>Through the use of live instructor-led and online learning courses, ODT partners with the Human Resources, Equal Opportunity, Procurement Offices and others to deliver compliance courses for current and new employees to support the Board's commitment to ensuring that all employees comply with federal, state and local rules, regulations, policies and procedures. By ensuring compliance, not only does our organization become a safer, more hospitable place to work and learn, but we also lower the risk of being financially penalized due to non-compliance. We also partner with other training providers and departments in order to centralize information and record-keeping related to department-specific compliance training efforts.</p>

## Human Resources Summary of Services

Division Name	Program Name	Description
Human Resources	Consulting	<p>The Organizational Development and Training (ODT) Office is dedicated to offering programs and services that recruit, retain, and develop top-quality and high-performing managers and staff. Our organizational development (OD) services focus on developing work units, divisions and teams. From strategic planning to managerial coaching, retreat facilitation, and leadership training, our services are delivered by an experienced OD practitioner dedicated to the County's success.</p> <p>Strategic Planning • Clarify strategic purpose, team values, goals, and action items to help move a team forward.</p> <p>Managerial Coaching • One-on-one sessions designed to help individuals gain new skills and overcome obstacles that stand in the way of a team's progress.</p> <p>WorkGroup/Division/Departmental Assessment • Tools such as interviews, surveys, and assessments, including the MBTI to identify key issues and opportunities for improving team/unit/department effectiveness. The E-Learning Content Developer consults with departmental staff to develop online coursework related to a specific function, practice or procedure required for employees. Examples of this content might be emergency management training procedures or protocols, customer service training, regulatory or compliance training or any County-focused training more cost-effectively delivered online.</p>
Human Resources	Leadership Development	<p>Provide new and existing managers and supervisors with the tools, skills, knowledge and job aids/resources they need in order to effectively lead their work group in the most cost-efficient, highly-productive manner, and with a focus on developing and grooming staff to advance within the County structure. These programs and ongoing workshops are based on a County-specific competency structure (knowledge, skills, and behaviors) needed to be a successful leader or manager in our environment.</p>

## Information and Telecommunication Services

### Summary of Services

Division Name	Program Name	Description
Leadership & Admin	Administration	Provide department leadership, administrative, and managerial support for the entire department, to produce more effective services consistent with Board policy.
Application & Web Development	Web Support Services	The Web Support Services Team provides support and maintenance of Alachua County Websites. They provide general maintenance pertaining to website content updates and creation. They assist in the review and remediation of documents for ADA compliance. This team's main responsibility is to support the Alachua County Public Website.
Application & Web Development	Database Development and Support	The Database Development and Support team creates, modifies, maintains and supports Alachua County's database data and backups. The team aids in the development of software specific database code, system integrations and data normalization. The team verifies that all database backups are up to date and that the latest security patches are applied to our database systems and operating systems. The team also assists in the creation and maintenance of numerous Alachua County data reports that are run by departments as needed. Data migration is also performed by this team, as needed.



## Information and Telecommunication Services

### Summary of Services

Division Name	Program Name	Description
Application & Web Development	In-house Software Development & Maintenance (including Web Development)	<p>The In-house Software Development &amp; Maintenance Team creates, modifies, maintains and supports software applications for County business processes and web-based applications, content and services for citizens and internal Alachua County departments. They provide software analysis support, develop integrations between various systems, software implementation, and software user testing, for both in-house and third-party solutions. They develop and maintain software that enables Alachua County information and data to be shared across Alachua County departments and other software systems. This team is responsible for the management of software releases, software version control and patch management for Web Servers. Lastly, this team provides ongoing services for the migration and modernizing of legacy systems.</p>
Application & Web Development	3rd Party Software Implementation & Support	<p>The 3rd Party Software Implementation &amp; Support team provides direct assistance with the analysis, maintenance and implementation of 3rd Party Applications. They provide technical assistance and work with vendors to resolve issues and coordinate support and training. This team reviews requirements and provides software analysis and quotes to complete projects.</p>
Network Services	Data Storage Management	<p>Provides maintenance and support services, including installation and configuration of storage hardware and software used to operate the storage area network (SAN) and network area storage devices (NAS). Manages storage volumes snapshots and recovery methods, volume replication and duplication. Executes across-site data replication between Wilson Building and EOC Center for disaster recovery purposes. Provides storage infrastructure design as well as performance recommendations, to the application development team, to ensure optimal storage utilization.</p>

## Information and Telecommunication Services

### Summary of Services

Division Name	Program Name	Description
Network Services	Enterprise Server Support and Maintenance	<p>Install, support and maintain hardware and software for servers in the BOCC network. Ensure that servers (physical and virtual) are running efficiently by performing the necessary upgrades to the systems, and maintenance tasks on hardware and software; resolving technical problems, overseeing their activity levels, and ensuring server security. Continuously monitor server health status (Performance, disk utilization, server availability, CPU load, security patches updates) for all physical and virtual servers. Create, deploy, and maintain network and server infrastructure that relies on VMware Vsphere products. Maintain and troubleshoot virtual server environment to guarantee maximum performance. Monitor server availability and establish methods for virtual servers' replication and backups.</p> <p>Works closely with Storage Area Network (SAN) and Network Area Storage (NAS) administrators to assign disk resources to virtual servers.</p>
Network Services	Backup and Disaster Recovery	<p>Install and maintain the backup and media servers to manage, create and configure backup schedules for servers, files and databases to be backed-up to disk and tape. Create and maintain backup schedules and verify backups are completed successfully. Install and configure client software, as necessary, in servers to be backed-up. Perform activities related to install, configure and managing Tape Library, and perform periodic tape rotation and move tapes to safe location. Ability to restore data from disk or tape as needed and ensure data restores are tested periodically.</p>

## Information and Telecommunication Services

### Summary of Services

Division Name	Program Name	Description
Network Services	Email Admin	<p>Day to day administration of the County's Exchange Email System. These duties may include handling user support requests, email server maintenance (security patches and updates), data migrations, backups, and deployments. Provide email records associated with the Alachua County BOCC employees as required by public records requests. Administrate ListServer list to publish Commissioners' email, in an easy accessible and searchable format, on the County web page. Setup and support of all county own smartphones and tablets by providing access to county email and systems. Provide text archive capabilities for county owned smartphones.</p>
Network Services	Infrastructure Admin	<p>Maintain the Alachua County Active Directory. Oversee the creation of users, security groups, and group policy (GPO). Administer access rights to files, directories and objects in the Active Directory structure. Administer and maintain the Domain Naming Services (DNS), domain controllers; maintain and administer all the Dynamic Host Control Protocol (DHCP) entries, defined among various servers, for the assignment of IP addresses to devices connected to the network; support and maintain Active Directory Federation Services (ADFS) as the Single Sign-On solution to access multiple applications in use by county employees. Issue and manage the secure certificates used by multiple applications installed on county servers. Use centralized console to monitor power load, performance, and alarms in order to make recommendations for corrective actions.</p>

## Information and Telecommunication Services

### Summary of Services

Division Name	Program Name	Description
Client Services	Help Desk Support	Responsible for handling over 7,000 customer support calls, on an annual basis, regarding hardware and software support issues. Respond to customer service requests pertaining to all computer and telephone matters throughout County government. Provide remote support and troubleshooting, such as password resets, printer configurations, as well as break/fix solutions via phone. The team interfaces with all Board departments and Constitutional Offices and provides technical support for BoCC meetings. Technicians gather and analyze information about the issue and determines the best way to resolve their problem, or escalate to higher support if required.
Client Services	Field & Elevated Support	Handles onsite break/fix, configuration issues, troubleshooting, software installations, hardware repair (including in-house repair or coordinating depot services). Setup and configuration of network printers/ scanners. Manages Active Directory user and equipment accounts. They also image and deploy new desktop computers, laptops and tablet devices. The team schedules and provides resources for ITS equipment moves.
Security and Telecom Services	Security Monitoring	Configure, maintain and monitor the anti-SPAM and anti-virus appliances. Responsible for the distribution of the latest security patches and virus definitions for desktops. Monitor Internet traffic and bandwidth utilization. Monitor internal traffic for anomalies and issue alerts to the respective areas as needed. Provide security awareness training and reinforce that training through simulated phishing attacks. Stay up to date with changing threats and security vulnerabilities and mitigate and/or share with affected IT staff as needed. Maintain password manager for IT staff.

## Information and Telecommunication Services Summary of Services

Division Name	Program Name	Description
Security and Telecom Services	Security Infrastructure	Responsible for the configuration and maintenance of the hardware firewalls that provide perimeter security for the county network. Monitor the live traffic and firewall logs for suspicious or unwanted traffic. Administer the county fileshare system used to securely share large files externally. Manage county VPN access used to remotely access internal resources by county staff and other authorized users.
Security and Telecom Services	Telecom Voice	Provide maintenance and support for the County's telecommunication services network. Supports the voice services for all BOCC departments and the Constitutional Offices. The county phone system consists of approximately 2,400 telephones stationed at various facilities throughout the County. Responsible for maintenance and repair of the county copper and fiber infrastructure. Perform locates for underground, county owned, cabling,
Security and Telecom Services	Telecom Data	Maintain county data network comprised of 110 data switches and routers in 29 locations throughout the County. Responsible for county wireless infrastructure that provides connectivity for county staff and guests. Design solutions to install or improve connectivity between county locations. Manage IP address distribution and usage for county equipment. Monitor bandwidth usage of connections between county sites and to the internet.

## Parks and Open Space Summary of Services

Division Name	Program Name	Description
Parks and Open Spaces	Parks and Open Spaces Administration	Responsible for 30 parks totaling nearly 1,360 acres and provide parks operation services through the design, development, and maintenance of the county's park system. Manages and maintains the Freedom Community Center, Cuscowilla and Poe Springs Park. Administers management and security agreements, and construction contracts. Prepares and administers annual budgets and capital improvement program. Staffs the Recreation and Open Space Advisory Committee (ROSCO). Provides for staff training and evaluation.
Parks and Open Spaces	Parks and Open Spaces Maintenance	Constructs, maintains, and repairs park facilities and amenities. Conducts park safety inspections, maintains equipment, and procures supplies for park related maintenance. Provides public rental/meeting space at the Freedom Community Center, Poe Springs and Cuscowilla.
Parks and Open Spaces	Parks and Open Spaces Capital Projects	Provides capital project coordination and contract administration for the construction or installation of improvements in County parks. Improvements include both new construction and restoration of visitor oriented features and facilities necessary for the enhanced operation of the parks.

## Public Works

### Summary of Services

<b>Division Name</b>	<b>Program Name</b>	<b>Description</b>
Fleet Management	Maintenance and Repair Operations	The Fleet maintenance operations provides vehicle and equipment repair and maintenance for county departments, other external customers, and support for emergency events.
Fleet Management	Vehicle & Equipment Replacement Funds	These vehicle and equipment replacement funds are to ensure the availability of funds for the future replacement of Fleet vehicles and equipment when their economical life is up.
Fleet Management	Fuels	Fleet Fuels: gasoline, diesel and bio-diesel. Fleet Management provides fuel from 2 bulk stations (County Owned) an on site fuel delivery truck, and manages contracts with an outside vendor with multiple fuel sites throughout the county.
Fleet Management	Generators	Fleet Management manages 34 stationary generators at County owned facilities, providing maintenance and repair, fuel and fuel storage management, annual load testing, weekly test runs and detailed data logging. Telematics are used to remotely monitor unit run time, fault history, availability and fuel levels.
Fleet Management	Fleet Administration	Fleet Management Administration supports the fleet operation by providing services in the following areas: Accounting, Budgeting, Vehicle Replacement Funds, Vehicle Replacement Schedule, Tags/Titles, Customer Billing, Vehicle Procurement and Disposal, Parts Inventory, and County Fueling.
Transportation	Real Property, Right of Way, GIS, and Surveying	Reviews surveys and plats, Acquires and disposes of real property, right of way and easements, Maintains records for all County real property, Provide advice to public and other departments on land rights issues, Supports Operations with surveying needs using two in house survey crews, provides construction & maintenance project layout and Maintains contracts with private survey consultants and appraisal companies.

## Public Works Summary of Services

Division Name	Program Name	Description
Transportation	Construction Inspections	The Division manages all major rehabilitation, capacity and safety enhancement projects related to the County's transportation infrastructure of 900 miles of roads, 200 storm water basins, 79 signals, and 9 bridges. Duties include permitting, construction inspections, and construction.
Transportation	Roadway Maintenance	The Engineering & Operations Division performs the following mandated functions related to roadway safety & maintenance: Pavement maintenance (pot-hole, drop-off repair, rehabilitation); Receive & respond to citizen requests for roadway maintenance and safety issues; Localized dust control applications on unpaved roads for documented medical cases; Plantings and landscaping in medians, pedestrian facilities, and drainage areas; Right-of-way mowing; Permit and inspect all utility installations, driveway access, and private landscaping construction within County road rights-of-way; Street Light and Fire Hydrant Agreement; Coordinate public street light requests and installations required to be performed by other local utilities; Construct new sidewalk connections between existing sidewalks, capacity enhancement, and BOCC priorities and maintain existing sidewalks for tripping hazards and ADA requirements; Repair, replacement & maintenance of traffic control devices (signs, markings and signals); Sight distance clearing for signs, clear zone trimming; Unpaved roadway grading & maintenance. Stormwater basin maintenance.
Stormwater	Stormwater Maintenance	The Stormwater Division performs the following mandated functions related to roadway safety & drainage maintenance: Receive & respond to citizen requests for drainage maintenance and safety issues; Plantings and landscaping in drainage areas; Stormwater basin maintenance. Re-establish drainage ways county-wide.



## Public Works Summary of Services

Division Name	Program Name	Description
Transportation	Pollutant Discharge and Flood Mitigation	The Road & Bridge Division performs the following mandated functions related to meeting the requirements of its State National Pollutant Discharge Elimination System (NPDES) permit: Litter and debris removal from rights-of-way; Right-of-way mowing; Ditch & basin cleaning, permitting, and erosion & sediment control; Tree trimming in drainage areas (swales, ditches and basins).
Transportation	Emergency Response	First response in disasters, event control, and debris disposal. The Division is responsible for management of emergency operations relating to transportation, public works, and energy. All crews and personnel are trained and ready for emergency situations and Road & Bridge equipment and resources are loaned to other agencies as needed. Keep in mind, no emergency service vehicle (Fire/rescue, sheriff, etc.) can pass until roadways are cleared of debris by Road & Bridge personnel.

## Public Works

### Summary of Services

Division Name	Program Name	Description
Transportation	Engineering	Provides professional engineering support on County functions, including but not limited to: Transportation planning, traffic operations, roadway design, storm water system design, permitting and compliance. Provides long-range transportation planning; Prepares grant applications; Coordinates the Alachua County Transportation Needs Plan update; Coordinates the submittal of projects to the FDOT District 2 Work Program; Provides customer support, Represents the Department at MTPo functions; Reviews and certifies that all record plats are compliant with technical standards; Performs all services necessary to acquire land and land rights for all County Departments; Reviews and processes all applications for plat vacations or street closings; Provides GIS support; Maintains roadway and facilities inventory and as-built files and collects and compiles vehicle crash report data; Performs traffic speed studies; Administers the County traffic calming program; Performs design, permitting and contract management for transportation projects.
Transportation	Engineering (Pavement Management Plan)	Provides professional engineering support on County functions related to the County's Pavement Management Program (PMP) within the Transportation Capital Improvement Program. Functions include but are not limited to: Transportation planning, roadway design, storm water system design, permitting and compliance. Provides assistance on long-range Pavement Management Program planning. Provides customer support and reviews and certifies that all PMP projects are compliant with technical standards. Performs design, permitting and contract management for transportation projects.
Transportation	Engineering: Signs and Markings	In house sign shop for the repair, replacement and maintenance of traffic signs and responds to citizens roadway safety & ops concerns.

## Public Works Summary of Services

Division Name	Program Name	Description
Transportation	Engineering: Multimodal Accommodations	Establish and maintain a safe, convenient, efficient automobile, bicycle and pedestrian transportation system, RTS service in the unincorporated service area of the County and Receive & response to citizen request for multi modal needs.
Transportation	Development Review	Provides engineering support by performing reviews of paving and grading improvements associated with proposed developments; determines flood zone and flood hazard areas and evaluates infrastructure needs. Administers development regulations for land subdivisions, private site development, storm water management, access management and flood plain management. Makes recommendations to the Development Review Committee on issues regarding transportation concurrency, storm water, parks and solid waste issues and provides technical expertise to issues regarding comprehensive land amendments and rezoning requests. Makes recommendations to the Board of Adjustment on zoning variances and subdivision regulations. Reviews and issues commercial access, paving and drainage improvement permits; flood prone area permits. Provides flood information and assistance to the public upon request. Provides pre-application screening for all building permits.

## Solid Waste and Resource Recovery Summary of Services

Division Name	Program Name	Description
Waste Management	Transfer Station	Provides for environmentally sound countywide solid waste collection and disposal through transfer operations and hauling to an out-of-county landfill. Provides for recycling of vegetative waste, pallets, waste tires, scrap metal, and appliances.
Waste Management	Materials Recovery Facility	Provides countywide service for the processing, marketing, and sale of recyclable materials collected in Alachua County. This program provides services to both governmental and private industries for the recycling of commercial and residential recyclable materials.
Waste Management	Curbside Collection	Provides solid waste, recycling, yard waste, bulk, and white goods collection in the unincorporated curbside collection area. Provides collection of commercial solid waste in the unincorporated area. Provides support for all county special assessments. Provides support for system changes to meet the state recycling goals.
Waste Management	Rural Collection Centers	Provides for environmentally sound collection sites for rural residents to drop off solid waste, recycling, yard waste, and household hazardous waste.
Waste Management	Special Assessments	Develops or assists other departments in developing Alachua County's non-ad valorem assessments. Accurately maintains the solid waste assessments within the deadlines and requirements of FSS Ch. 197. Provides information to the Office of Management and Budget for coordination to implement.

## Solid Waste and Resource Recovery Summary of Services

Division Name	Program Name	Description
Waste Management	Hazardous Waste Collection	Provide a countywide system for the proper disposal, reuse, and recycling of hazardous materials and waste generated by households and small businesses. Manages a central hazardous waste collection and management facility and provides and maintains five hazardous Hazardous Waste drop-off locations throughout the county. Conducts mobile hazardous waste collection events in neighborhoods and small municipalities. Provide public education on the proper disposal of hazardous waste.
Waste Management	Waste Alternatives	Produce the solid waste management and recycling report as required by the Florida Department of Environmental Protection (FDEP). Provides educational and community outreach programs to promote waste reduction and recycling efforts in an effort to meet the state recycling goals. Additionally, it manages the waste reduction programs in all county offices, the commercial solid waste collection franchises, and the Tools for Schools facility.
Waste Management	Engineering/ Compliance	Provides permit and compliance monitoring of county-operated solid waste management facilities and closed landfills. Manages a reverse osmosis system for dewatering the closed Southwest landfill. Provides continual analysis and evaluation of solid waste systems and makes recommendations for system improvements.
Waste Management	Solid Waste Administration	Provides leadership, direction, oversight, and administrative support to the various solid waste programs. Serves as a liaison with the New River Solid Waste Authority, regulatory agencies, and county municipalities on solid waste matters.

## Non-Departmental Services Summary of Services

Division Name	Program Name	Description
Non-Departmental - Debt Service	Debt Service Management	Used to record budget, liabilities, and payment of principal and interest related to the long term debt.
Non-Departmental - Special Expense	Special Expense - Discretionary	Accounts for expenditures which are not easily connected to a specific department or program. This budget is administered by the OMB staff through the County Manager. It includes such expenditures as national organization membership fees; bank fees; audio visual equipment replacement; municipal code management (ordinances); financial advisors and special audit costs.
Non-Departmental - Special Expense	Special Expense - Mandated	Accounts for expenditures which are not easily connected to a specific department or program. This budget is administered by OMB through the County Manager. It includes expenditures such as unemployment compensation costs, the external auditor, the Value Adjustment Board attorney, TRIM notice mailings, and legal document filing fees.
Non-Departmental - Special Expense	Tax Collector Fees	Fees due to the Tax Collector, for collection of ad valorem revenues based on millage rate and property values, for Board of County Commissioners and School Board.



# Long Term Financial Forecasting

## **LONG-TERM FINANCIAL FORECASTING**

Long-term financial planning involves projecting revenues, expenses, and key factors that have a financial impact on the organization. Understanding long-term trends and potential risk factors that may impact overall financial sustainability allows the community to proactively address these issues.

Long-term financial planning:

- Creates a long-term outlook into other planning processes like budgeting, capital planning, and revenue forecasting.
- Help to diagnose potential risks and causes of fiscal distress.
- Stimulates “big picture thinking”
- Provides a tool for evaluating long-term compliance with financial policies.
- Allows for pre-emptive action to mitigate forecasted financial distress.
- Defines parameters for decision-making.
- Communicates long-term financial position to residents and other stakeholders, including rating agencies and bond investors.

### **WHAT IS A LONG-TERM FINANCIAL PLAN?**

A long-term financial plan serves as a "road map" for the County's financial goals and the strategies to achieve them. The following sections include discussions and explanations of revenue, historical expense, and economic impacts. The forecasts are prepared after State Revenues are published. Revenues illustrate the sources of the County's funding, what controls these revenues, and future projections based on past and current collections as well as economic factors. Expenses demonstrate the costs related to personal services, operating and capital over time.

### **WHO BENEFITS FROM HAVING A LONG-TERM FINANCIAL PLAN?**

- Citizens: Effective financial stewardship enhances the community's quality of life, making it a more desirable place to live.
- Commission: Long-term financial plans guide Commission members and provide a consistent framework for Commission decisions, ensuring quality control.
- Businesses: Long-term financial plans provide certainty for business decisions, making the community a more attractive location for businesses.
- Management, Department Heads, and Staff: Financial planning sets priorities and direction from the elected Commission



## DEVELOPING THE FINANCIAL PLAN

### ELEMENTS

**Time Horizon:** Preliminary financial forecasts include an overview of the prior- year performance; expectations for the current year; and revenue estimates for the budget year. A further 3–5-year forecast projection will be developed.

**Frequency:** OMB works with each County department to develop expense requests and revenue estimates. OMB also works with departments to identify repurposing opportunities and provide advice based on the County’s overall revenue and expense outlook. OMB monitors financial performance and economic conditions underlying the financial forecast. Forecasts are reviewed annually during the budget process as well as monitored due to economic conditions impacting revenue collections.

**Scope:** The General Fund, MSTU-Law Enforcement, MSBU Fire Solid Waste, Stormwater, One Cent Surtax and Gas Tax Fund.

**Content:** Development will include analysis of the financial environment, revenue and expenditure forecasts, debt position and affordability analysis, strategies for achieving and maintaining financial balance and plan monitoring mechanisms.

Our financial model is always changing as we study and adjust our assumptions. It is a tool that shows how our decisions and trends can impact our finances.

### BUDGET PRINCIPLES

We have a set of budget principles to guide us when we make our budget and financial plans:

- Funding ongoing operating expenditures with ongoing revenue sources.
- Using one-time revenues for one-time expenditures (capital projects, for example).
- Maintaining sufficient reserve balances to address unforeseen events.
- Using a conservative approach to revenue estimation to avoid budget shortfalls during the fiscal year.
- Preparing equipment replacement and building maintenance schedules (and providing appropriate funding for these schedules).
- Budgeting Estimated Ending Fund Balances at a minimum 10% of projected revenue.
- Budgeting Estimated Reserve Balances at a level not less than 5% of the General Fund operating revenues and not greater than 10% of the total budget of the General Fund.

## MOBILIZATION PHASE

- Alignment of Resources
- Preliminary Analysis
- Identification of Service Policies and Priorities
- Validation and Promulgation of Financial Policies
- Definition of Purpose and Scope of Planning

## ANALYSIS PHASE

- Information Gathering
- Trend Projection
- Analysis

## DECISION PHASE

- Decide How to Use the Information Provided
- Participative Process
- Review with Stakeholders
- Process for Executing the Plan

## EXECUTION PHASE

- Strategies Become Operational Through:
- The Budget
- Performance Measures
- Action Plans
- Monitoring

Alachua County Commission meets throughout the fiscal year to discuss future projects and needs of the community. The County holds Special Budget Meetings for which staff prepares documentation as to the County's long-term needs and the County's current and future funding sources.

All County agenda items reference the fiscal impact related to the item being presented to the Board. Quarterly a revenue/expenditure financial report is provided to the Board and citizens on the meeting agenda. The County's financial position is continually reviewed and discussed which ensures all are informed as to the County's financial resources and health as these long-term plans are implemented. Throughout the year at Commission meetings projects and needs are discussed as information becomes available and as the County works toward their goals and objectives.

Readers can find more in-depth information regarding the County's long-term financial planning in the following budget sections:

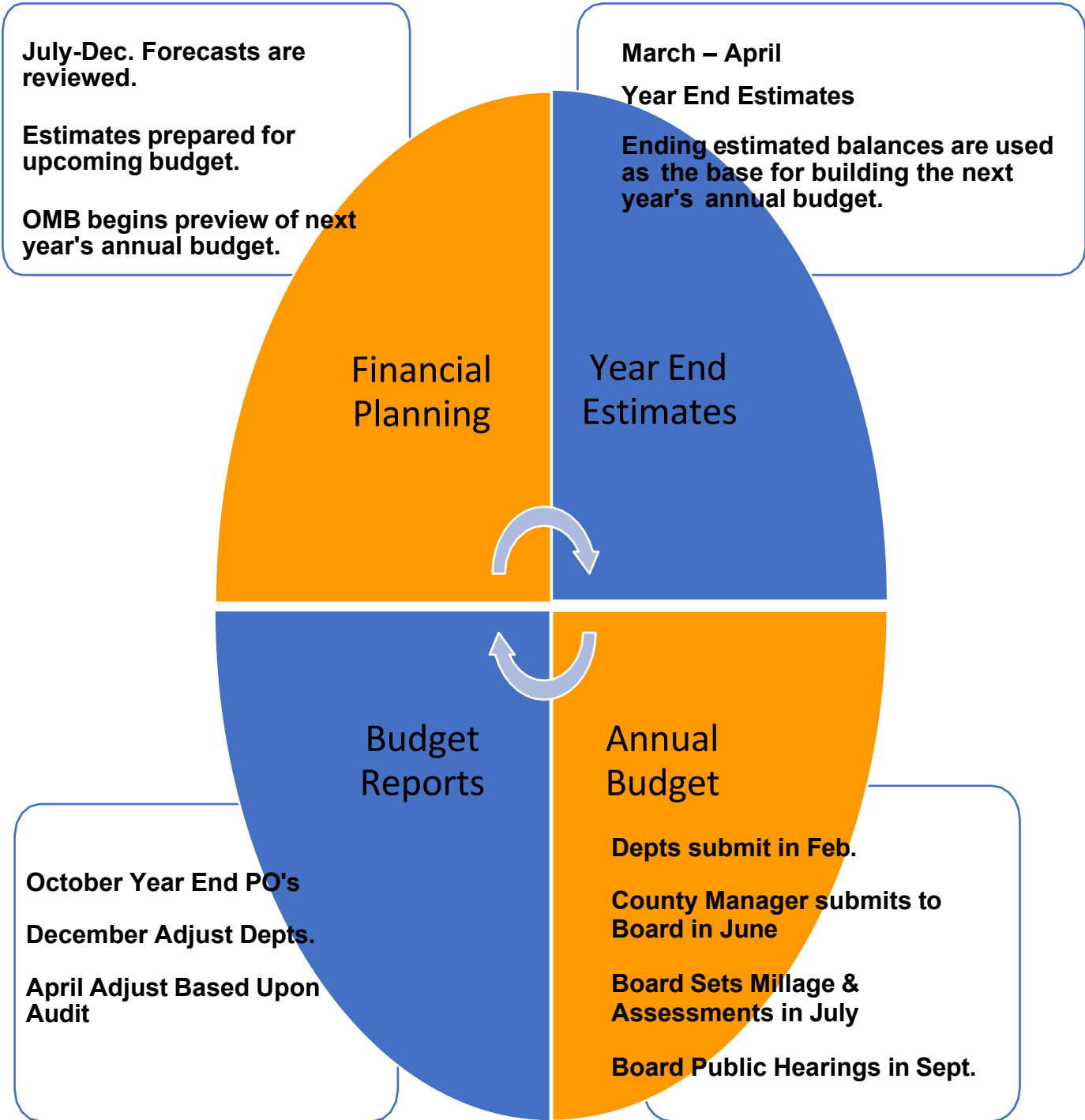
- Budget Overview and Policies
- Overview of Funds
- Fund Balance History (Fund Balance is where the County saves dollars for future projects)
- Strategic and Long-Term Planning
- Debt Information
- Capital Information

While the primary focus of a County's budget is to address the needs for the upcoming fiscal year, a broader range of economic factors must also be considered. These factors are crucial not only for determining the annual budget but also for planning future budgets, including allocating reserves or savings for future projects and purchases.

It is imperative that historical analysis be completed to determine what fiscal needs and impacts have changed and why. It is imperative to look forward as to what dollars the County will need in the future to address infrastructure and operational needs.

It is crucial to consider external impacts and trends that will affect the County's budgets. Analysis is needed to determine:

- What external factors will impact the County financially?
- Whether these factors can be adjusted for or controlled by the County.
- How will the County need to adjust or change to compensate for both negative and positive external impacts?



## **COUNTY REVENUES**

Revenue estimates for the budget come from multiple sources:

- Operating departments, agencies, and Constitutional Officers provide estimates for program-related fees, grants, licenses, permits, and fines based on past trends and current conditions.
- The Florida Department of Revenue provides estimates for the Local Government Half-Cent Sales Tax, state-collected gasoline taxes, and the State Revenue Sharing program.
- Ad valorem tax revenue, a major source, is estimated using taxable property values provided by the Property Appraiser by July 1st each year, along with the applicable millage rates.

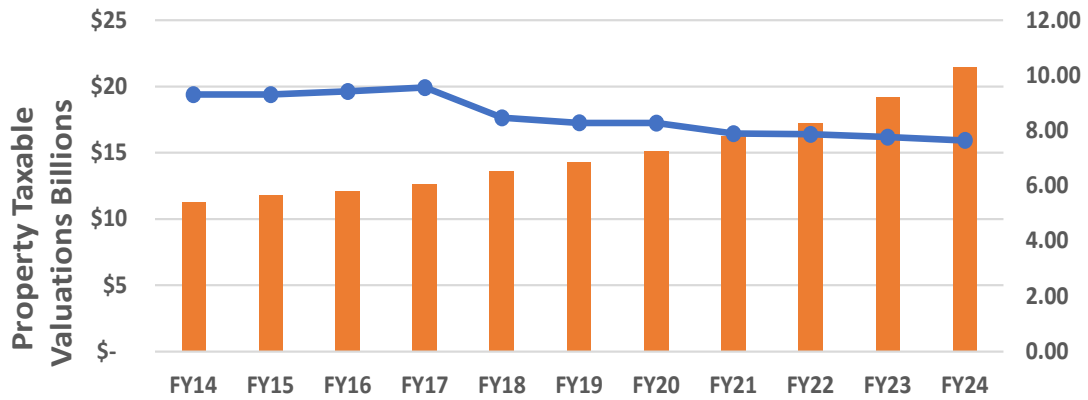
Alachua County funds its operations and capital projects through various revenue sources, including taxes, special assessments, fees, intergovernmental funding, and service charges. Key factors affecting these revenues are changes in taxable property values and millage rates, county population, service demands, real disposable income, and inflation. These "drivers" can directly or indirectly impact revenues. Therefore, the budget process includes forecasting and trend analysis to predict future revenue changes. To create the long-term financial plan, we start by reviewing County revenues and their historical changes.

## **AD VALOREM TAXES**

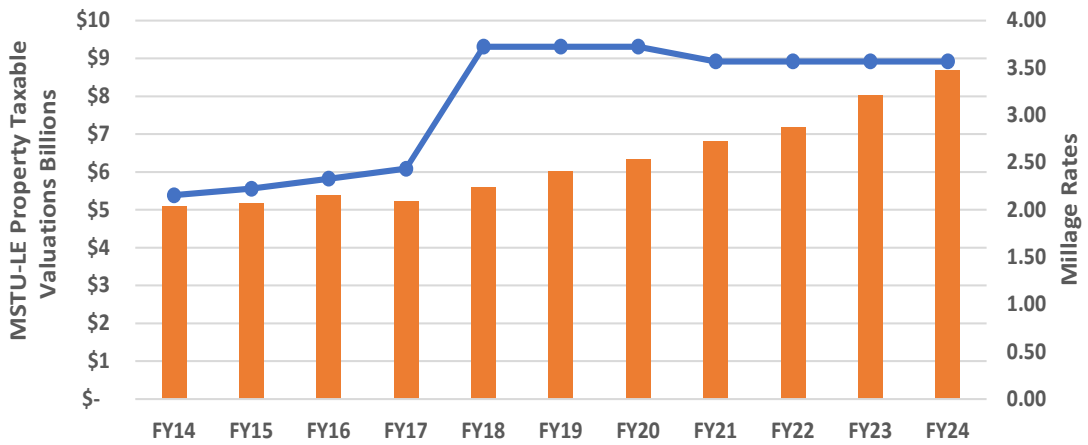
Taxes obtained are affected by population, restrictions for use, distribution factors and other things outside the County's control and most often controlled by the State. While the County controls the millage rate that creates the property taxes obtained, there is still a cap (10 mil/\$1,000 of value) to how much the County can obtain in property taxes.

Other jurisdictions within the county also have the authority to levy property taxes. These entities include cities, the St. John's River Water Management District, the Suwannee River Water Management District, the Alachua County Library District, the Children's Trust, and the Alachua County School District. All these tax levies are itemized on a consolidated tax bill sent to individual taxpayers.

**FY14-FY24 Ad Valorem Property Values & Millage Rates**



**FY14-FY24 MSTU-LE Ad Valorem Property Values & Millage Rates**

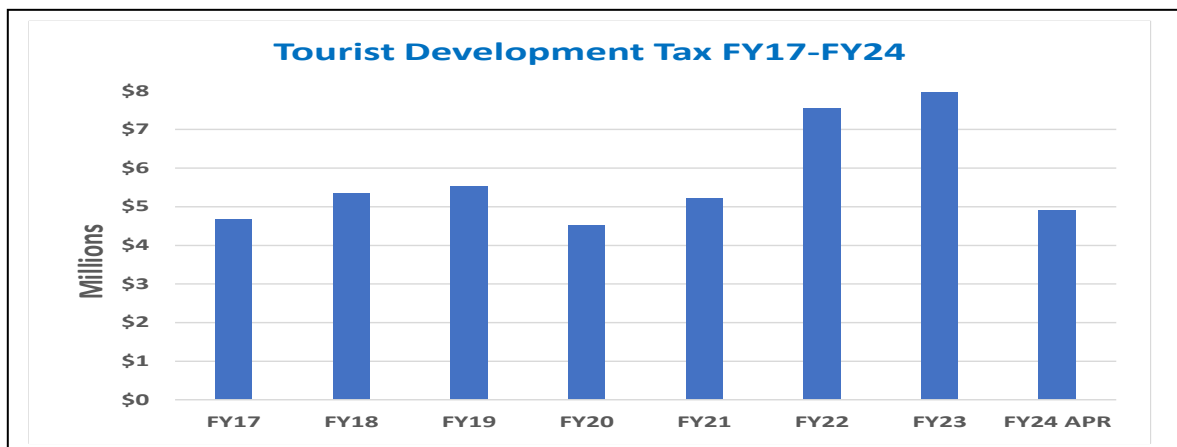


2023 Millage Rates		Total Millage if Suwannee	Total Millage if St Johns
County	7.6414		
MSTU-Law	3.5678		
Library	1.0339		
Children's Trust	0.4612		
Suwannee Water Mgt.	0.3113		
St Johns Water Mgt.	0.1793		
School Discretionary	3.2480		
School Required Local	3.1840		
Alachua	5.9500	21.8298	
Archer (includes MSTU Law)	5.5479	24.9955	
Gainesville	6.4297	22.3095	22.1775
Hawthorne (includes MSTU Law)	5.8594		25.1750
High Springs	6.9900	22.8698	
Lacrosse	6.5410	22.4208	
Micanopy	5.2000		20.9478
Newberry	5.9000	21.7798	
Waldo (includes MSTU Law)	6.4000	25.8476	25.7156
Unincorporated		19.4476	19.3156

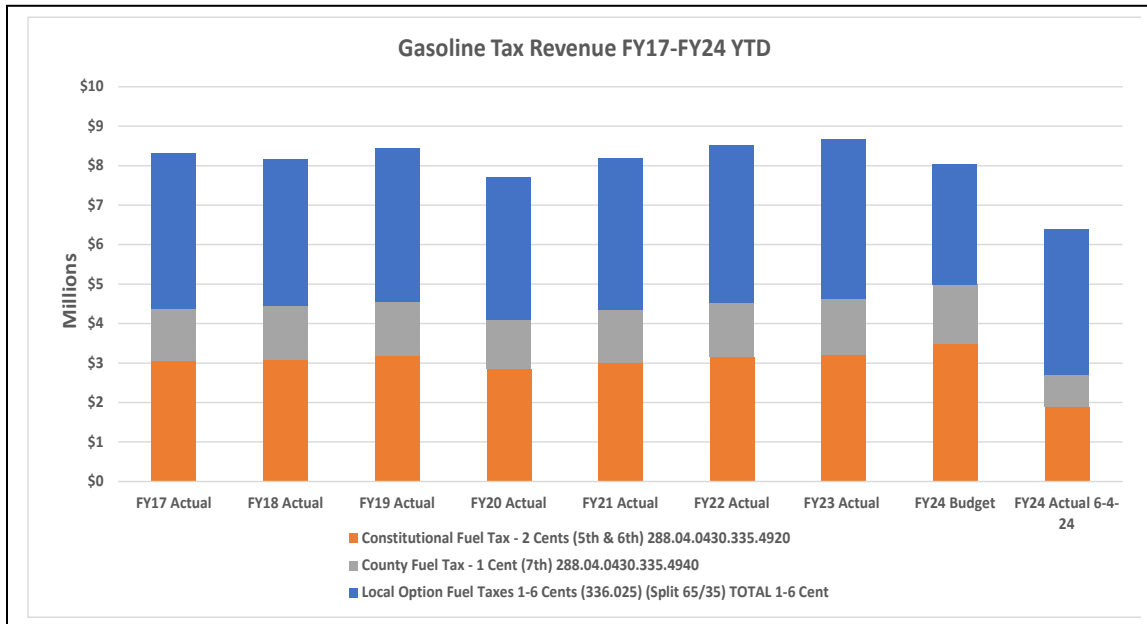
### OTHER TAXES

The Other Taxes category includes receipts from non-ad valorem sources such as certain types of locally imposed gasoline and sales taxes, and tourist development taxes.

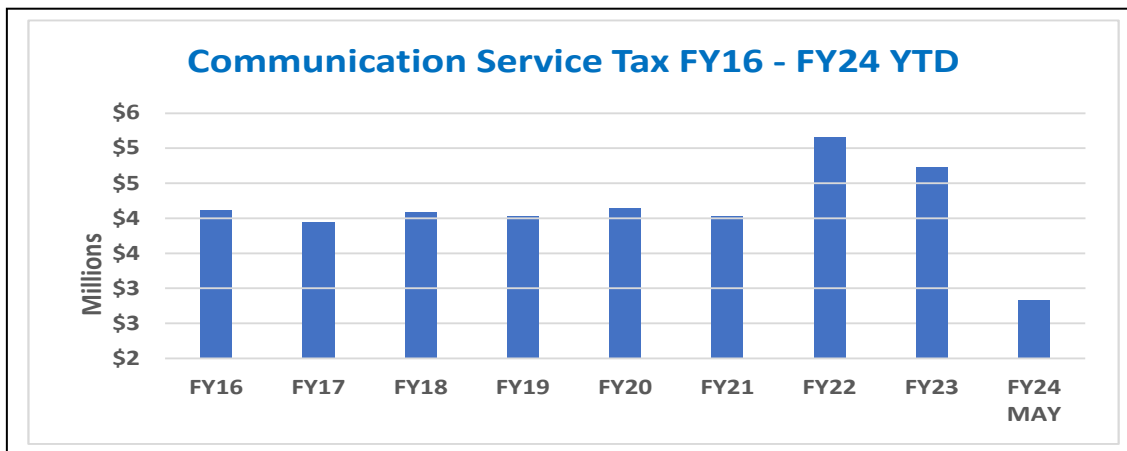
**Local Option Tourist Development Tax** – This tax is imposed primarily on tourist-related resorts and facilities and provides funding for tourist enhancement activities. Changes in this revenue are largely dependent on fluctuations in the hotel occupancy rate, which in turn depends on the performance of the state economy in general. A 1st and 2nd cent tax has been imposed and is used to fund capital projects and marketing. A 3rd cent tax funds the Tourism Grant Program. A 4th and 6th cent Tourist Development Tax was imposed during FY10; this revenue is used to fund operations of the Alachua County Visitors and Convention Bureau, known as Visit Gainesville, Alachua County, FL.



**Fuel Taxes** – This revenue category includes the Voted (9th Cent) Gasoline Tax and two Local Option taxes: the 1-6 cent Local Option Fuel Tax and the 1-5 cent Local Option Fuel Tax. The County Commission approved the 1-5 cent Local Option Fuel Tax in 2007, and it took effect on January 1, 2008, along with a two-cent constitutional tax and a one-cent county tax. Fuel taxes collected within Alachua County are distributed among the County and its nine municipalities. Fuel taxes are an important source of funds for road network improvement, maintenance, and road resurfacing. It is important to note that this tax is per gallon of gasoline and is not based upon the price of the fuel. Increases to fuel prices do not increase the revenue to the County.

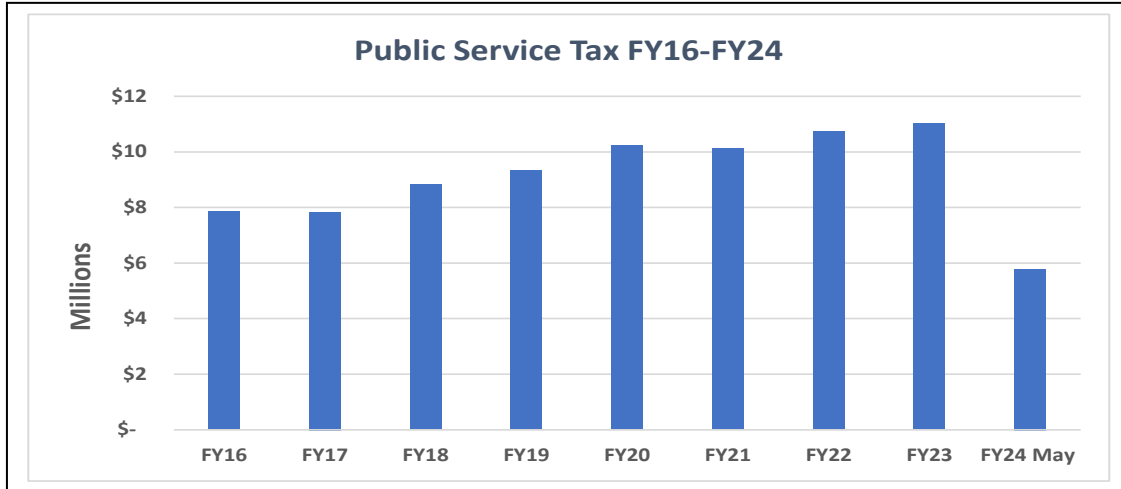


**Communications Services Tax** – In 2001, Florida established the Communications Services Tax, which consolidated several state and local taxes into a single tax with two components: the Florida communications services tax and the local communications services tax. Alachua County currently has a rate of 6.90% for this tax, which is applied only in the unincorporated areas. Each of the nine municipalities levy their own communications services tax. This tax is likely to be affected by rapid changes in the communications industry, complicating revenue forecasting.





**Public Service Tax** – The public service tax is a 10% surcharge on consumption of utilities including electric, water, diesel, and propane.



**Wild Spaces Public Places - 0.5% Infrastructure Surtax** – In November 2016, Alachua County voters approved a 0.5 percent local government infrastructure surtax, to be effective for eight years, from January 1, 2017, through December 31, 2024. The total is split among the municipalities within the county and Alachua County received 57% of the total. This infrastructure tax ended December 31, 2022, and the County will spend the remainder of unspent funds that have been collected to that date split 90% for land conservation and 10% for parks and recreational locations.

**1.0% Infrastructure Surtax** – On November 8, 2022, Alachua County voters approved a 1.0 percent local government infrastructure surtax, to be effective for ten years, from January 1, 2023, through December 31, 2032. The total is split among the municipalities within the county and Alachua County receives 57% of the total.

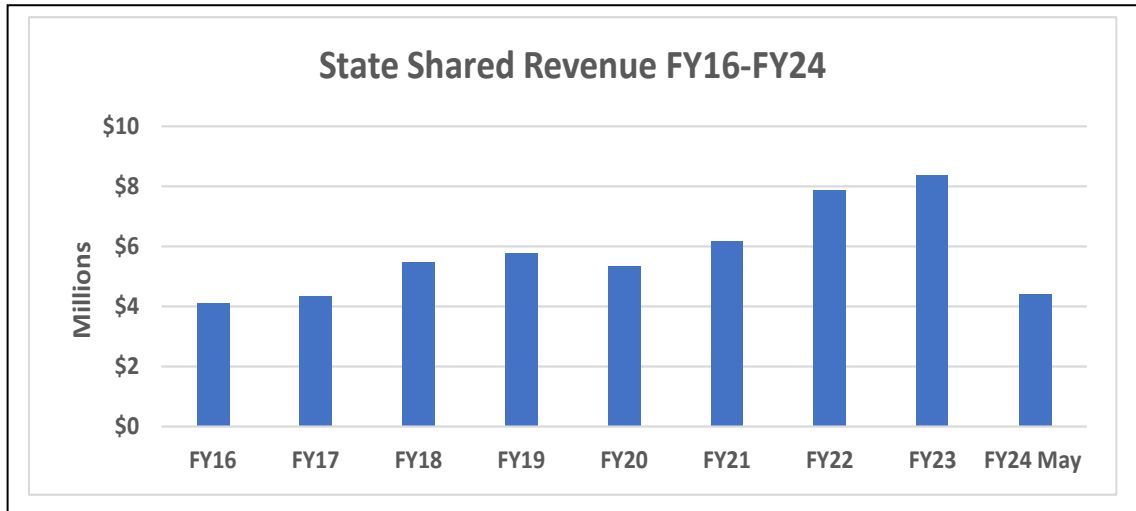
One half of revenues from this surtax is be used to acquire and improve conservation lands, and create, improve, and maintain parks and recreational facilities. This portion is split 80% for land conservation and 20% for parks and recreational locations. The other half of revenues is to be used for other infrastructure, including repaving, and repairing roads and acquiring or building affordable housing. This portion is split 70% for roads and 30% work force housing.

<b>One Cent Infrastructure Surtax</b>			
	<b>FY23 Budget</b>	<b>Actual YTD</b>	<b>FY24 Budget</b>
<b>Land</b>	\$ 4,814,693	\$ 3,150,531	\$ 13,332,374
<b>Parks</b>	\$ 1,203,673	\$ 787,633	\$ 3,333,093
<b>Roads</b>	\$ 4,212,856	\$ 14,468,644	\$ 11,665,827
<b>Housing</b>	\$ 1,805,510	\$ 6,200,847	\$ 6,779,640
<b>Totals</b>	\$ 12,036,732	\$ 24,607,655	\$ 35,110,934

## INTERGOVERNMENTAL REVENUES

**Grants** – Major grants received by the county include funding for Foster Grandparents, Victims of Crime Advocacy (VOCA), anti-drug and mental health programs, environmental issues, and housing grants for community development and housing rental.

**State-Shared Revenues** – The County Revenue Sharing and Local Government Half-Cent Sales Tax Programs are important sources of funding for the County.

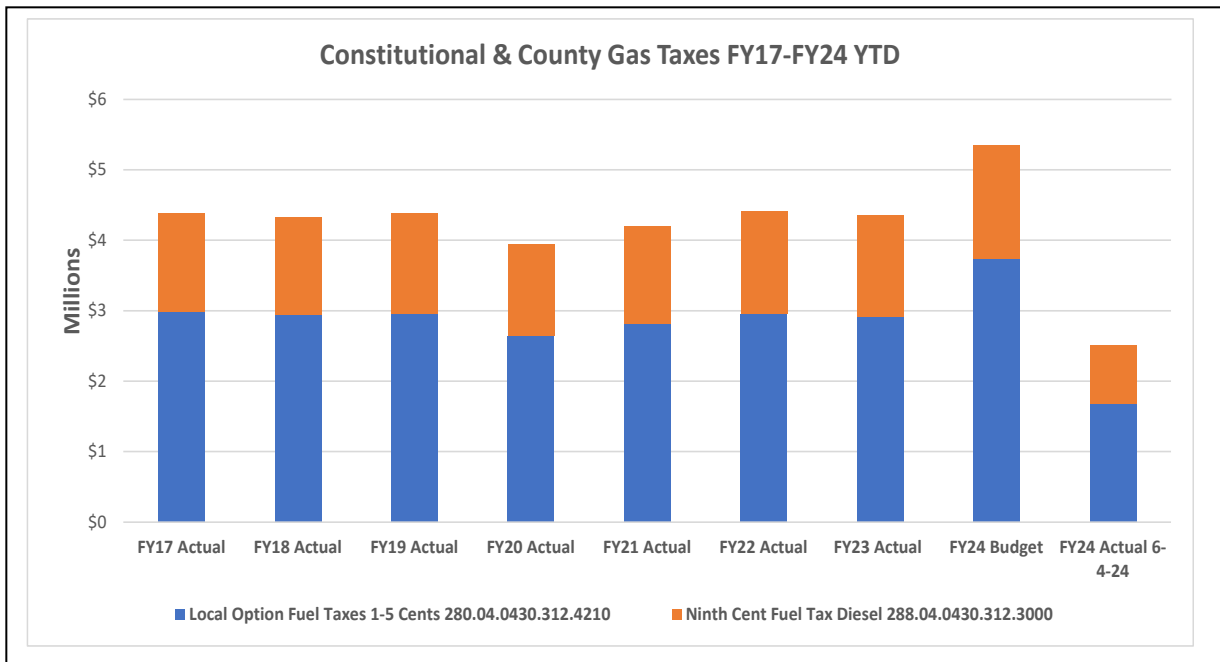


**County Revenue Sharing Program** created through The Florida Revenue Sharing Act of 1972 was an attempt to ensure a minimum level of revenue parity across units of local government. This program is funded by net cigarette tax and sales and use tax collections.

**Local Government Half-Cent Sales Tax Program** was authorized in 1982, this program generates the largest amount of revenue for local governments among the state-shared revenue sources. It distributes a portion of state sales tax revenue, and a portion of communications services tax revenue. This program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing revenues for local programs.

**The Constitutional Fuel Tax** is a 2-cent levy shared with counties only. Eighty percent of the revenue can be used for debt service, if any, to be managed by the State Board of Administration. Any remainder of the 80 percent portion is then distributed to the County. The other 20 percent is given to the County for the acquisition, construction, and maintenance of roads. This revenue will remain a continuous source of income.

**The County (1 Cent) Fuel Tax** is considered a State-Shared Revenue since its distribution is based on a State-set formula – not based solely on total collections within the county of collection. This revenue, along with other gasoline taxes and road network impact fees, is used to finance road network improvements and maintenance.



**The Documentary Stamp Tax** is levied at the rate of \$.70 per \$100 (or portion thereof) on documents that transfer interest in Florida real property, such as warranty deeds and quit claim deeds. This tax is paid to the Clerk of Court when the document is recorded. The Clerk of Court sends the money to the Department of Revenue which then distributes the funds according to law. Portions of the documentary stamp tax are transferred into the Local Government Housing Trust Fund for distribution to eligible county and municipal governments to fund the implementation of local housing assistance plans.

### CHARGES FOR SERVICES

Charges for Services comprise receipts from such services as ambulance transports, pet adoptions, parking fees at Poe Springs Park, internal service charges, fees for housing federal prisoners, and municipal, commercial and franchise solid waste disposal fees. In preparing the County’s annual budget, the departments whose operations are supported by these fees provide the estimates of anticipated revenue. Departments rely upon past trends and their accumulated expert knowledge to construct these estimates.

**Enhanced 911 Fee** is a fee paid by landline telephone subscribers within Alachua County to fund the 911 emergency service programs. The monthly rate is 40 cents per access line. There is a similar fee imposed by the State of Florida on cellular telephone subscribers to fund the electronic 911 system. Part of this levy is shared with the Counties.

### MISCELLANEOUS REVENUES

Miscellaneous Revenues account for interest, special assessments, impact fees, rental income, sale of surplus equipment, property and land, and contributions and donations. The County does not currently budget for unrealized changes in the value of its investments, but they are reflected in its financial statements, and they impact future years’ budgets through changes in the fund balance brought forward.

**Fines and Forfeitures** consist mainly of court and local ordinance violation fines.

**Interest Earnings** are revenues earned from the County’s investments. The majority of the County’s investments are with the State Board of Administration. All interest earned is remitted to the County.

**Impact Fees** on new construction were implemented to finance capital facilities needed to maintain service levels in areas of growth, including roads, parks, and fire.

### FIRE PROTECTION ASSESSMENT

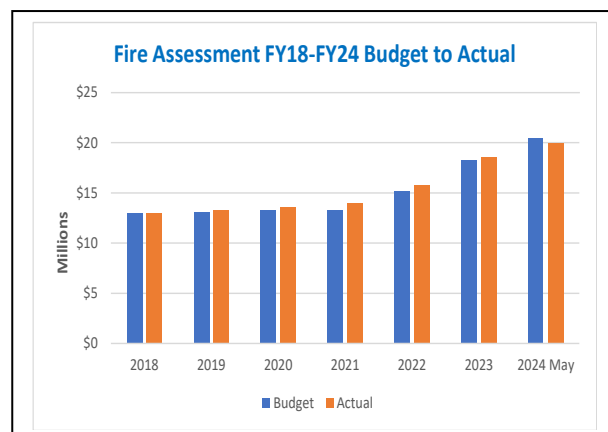
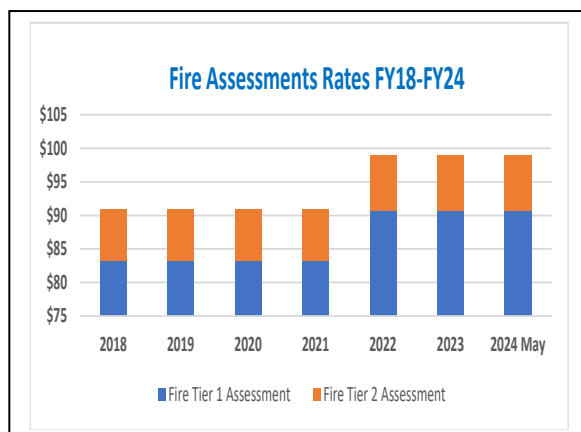
The fire assessment in Alachua County is a non-ad valorem fee imposed on property owners to fund fire protection services. This assessment is designed to cover the costs associated with fire prevention, fire suppression, emergency response, and related services provided by the county.

Tier 1 – Based on the simple availability of Fire Protection service which is available equally to all parcels of all types within the County by virtue of the continued state of fire protection readiness provided and maintained by the County. This tier is equal for all parcels.

Tier 2 – In order for the assessment to be fairly and reasonably apportioned among the properties that receive the special benefit, Tier 2 is based on the level of improvement related to each parcel. Thus, the higher the level of improvement, the higher the Tier 2 Assessment that would be charged. This tier is based on Equivalent Benefit Units (EBUs). Each EBU is representative of each \$5,000 of structure value. For example, a structure with a value of \$15,000 would equate to 3 EBUs.

Exemptions include government, agricultural, faith based, and charitable properties.

Fire Assessment	Unit Type	FY23 Assessment (Per Unit)	FY24 Adopted Assessment (Per Unit)
<b>Tier 1 - Response Readiness</b>	<b>Per Parcel</b>	<b>\$90.69</b>	<b>\$90.69</b>
<b>Tier 2 - Structure Loss Protection</b>	<b>Per EBU</b>	<b>\$8.31</b>	<b>\$8.31</b>



## **STORMWATER ASSESSMENT**

The Florida Legislature mandates that local governments, including the County, develop compatible storm water management programs aligned with state and local regulations. The County's storm water management system includes inlets, conduits, manholes, channels, ditches, drainage easements, retention and detention basins, infiltration facilities, and natural waterways. These elements benefit properties by managing storm water collection, storage, treatment, and conveyance. Costs for operating, maintaining, repairing, and improving the system should be allocated based on the benefits received, services provided, or burdens imposed. Poor storm water management adversely affects public health, safety, and welfare due to poor water quality and flooding.

Benefitted Property gains from the operation of the storm water management system through:

- Storm water management services and facilities for safe detention, retention, conveyance, or treatment of discharged storm water.
- Stabilized or increased property values.
- Increased safety and better property access.
- Improved property appearance.
- Enhanced adaptability for current or future higher uses.
- Alleviation of storm water runoff burdens.
- Promotion of environmentally responsible use and enjoyment of natural resources.
- Storm water charges equitably fund capital improvements and service costs by allocating expenses based on the storm water burden generated by each property's physical characteristics and use.

Stormwater Assessments shall be collected pursuant to the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions thereof.

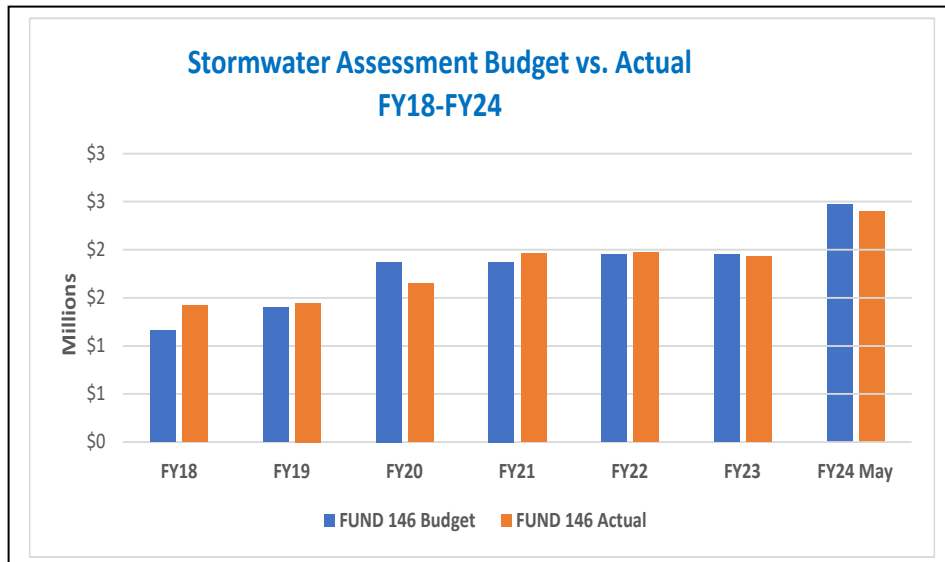
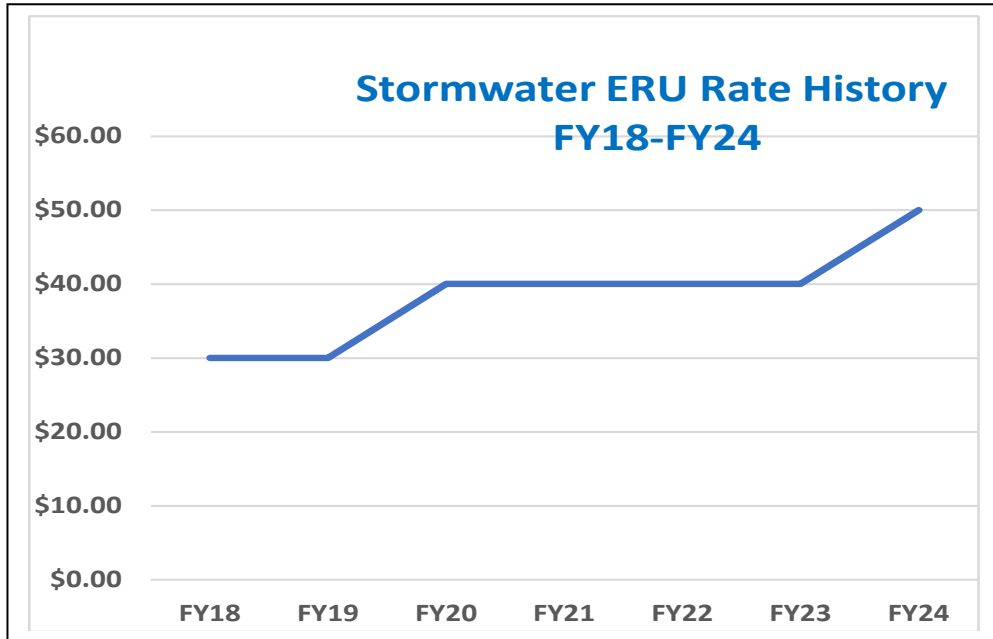
## **STORMWATER EXEMPTIONS**

Florida law provides specific exemptions to reduce the value of property subject to taxation exemptions.

[Hardship Exemption](#) – To qualify for a hardship exemption for residential property, the owner must meet the following criteria:

- Occupy the property and have a homestead exemption per Chapter 196, Florida Statutes.
- For the 12 months prior to the application, the combined income of all occupants must be below the Income Exemption Standard, or the owner must have received AFDC, Supplemental Security Income, or services from the Office of Social Services within the past year.
- Intend to maintain the property as their permanent residence for the entire Fiscal Year for which the exemption is sought.
- Entities also exempt include charitable, religious non-profit organizations, burial grounds, or Disabled Veterans.

<b>STORMWATER ASSESSMENT</b>	<b>Unit Type</b>	<b>FY23 Assessment (Per Unit)</b>	<b>FY24 Adopted Assessment (Per Unit)</b>
<b>Equivalent Residential Unit (ERU)</b>	<b>ERU</b>	<b>\$40.00</b>	<b>\$50.00</b>



## **SOLID WASTE ASSESSMENT**

The Solid Waste Assessment is a non-ad valorem fee imposed by the County on residential property to fund solid waste management, including collection and disposal services, and to generate necessary revenue.

Solid waste cost includes:

- The annual funding required for solid waste management, recycling, and disposal services.
- The estimated costs for collecting the assessment, including Tax Collector and Property Appraiser fees, and discounts for early payment.
- This regulation serves a public purpose by promoting the health, safety, and welfare of Alachua County residents.

## **SOLID WASTE EXEMPTIONS**

Florida law provides specific exemptions to reduce the value of property subject to taxation exemptions. The Solid Waste Assessment exemptions include those of the property taxation exemptions, as well as:

[Hardship Exemption](#) – To qualify for a hardship exemption for Residential Property, the owner must meet the following criteria:

- Occupy the property and have a homestead exemption per Chapter 196, Florida Statutes.
- For the 12 months prior to the application, the combined income of all occupants must be below the Income Exemption Standard, or the owner must have received AFDC, Supplemental Security Income, or services from the Office of Social Services.
- Intend to maintain the property as their permanent residence for the entire Fiscal Year for which the exemption is sought.

[Exemption for Inaccessibility](#)- Residential property in the Mandatory Area, which is inaccessible to a contractor, may apply for a partial exemption from the Solid Waste Assessment.

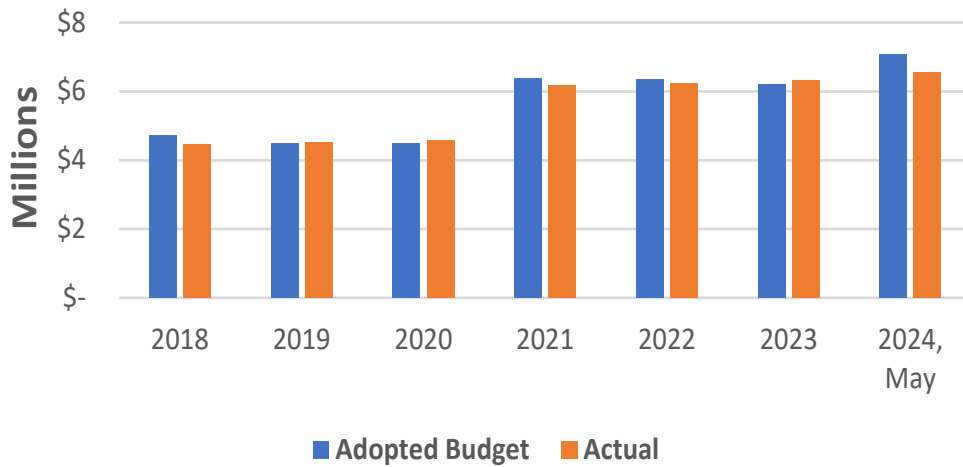
## **SOLID WASTE RESIDENTIAL ASSESSMENTS**

Non-ad valorem assessments, which appear on the ad valorem tax bill, fund residential solid waste collection and disposal, providing a stable revenue source. These assessments began in the mid-1980s, requiring all County residents to pay for refuse disposal. The fee varies based on residency in an incorporated town, the "mandatory collection urban area," or rural areas. Additionally, a management assessment is charged. Most residents are charged based on the quantity of refuse, and franchise haulers must purchase a franchise license. All users of the transfer station pay a tipping fee.

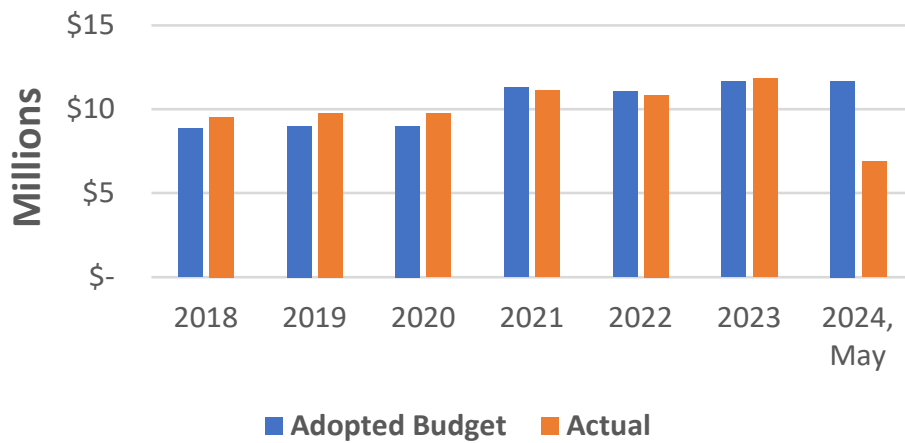
<b>Universal Collection Assessment</b>			
	<b>Code</b>	<b>FY23 Rates</b>	<b>FY24 Rates</b>
<b>Residential Mandatory Collection Area</b>			
appx. 20 gal cart	0120	\$184.73	\$203.89
35 gal cart	0135	\$210.49	\$227.08
64 gal cart	0164	\$264.56	\$276.86
96 gal cart	0196	\$322.68	\$330.00
<b>Multi-Family Residential</b>			
appx. 20 gal cart	0220	\$184.73	\$203.89
35 gal cart	0235	\$210.49	\$227.08
64 gal cart	0264	\$264.56	\$276.86
96 gal cart	0296	\$322.68	\$330.00
<b>Condo - Residential</b>			
appx. 20 gal cart	0320	\$184.73	\$203.89
35 gal cart	0335	\$210.49	\$227.08
64 gal cart	0364	\$264.56	\$276.86
96 gal cart	0396	\$322.68	\$330.00
<b>Rural Collection Assessment</b>			
	<b>Code</b>	<b>FY23 Rates</b>	<b>FY24 Rates</b>
Rural Collection Area	501	\$110.58	\$132.01
<b>Solid Waste Management Assessment</b>			
	<b>Code</b>	<b>FY23 Rates</b>	<b>FY24 Rates</b>
<b>Residential</b>			
Residential (Mandatory and Municipal)	710	\$20.78	\$25.27
Commercially Collected Residential	720	\$19.29	\$25.27
Non-Mandatory Residential	730	\$12.08	\$15.81
<b>Commercial</b>			
0-4.9 tons	801	\$20.47	\$23.61
5-9.9 tons	802	\$62.26	\$71.78
10-19.9 tons	803	\$124.93	\$144.05
20-29.9 tons	804	\$208.50	\$240.40
30-39.9 tons	805	\$292.06	\$336.76
40-49.9 tons	806	\$375.63	\$433.11
50-74.9 tons	807	\$521.87	\$601.73
75-99.9 tons	808	\$730.78	\$842.61
100-149.9 tons	809	\$1,044.16	\$1,203.94
150-199.9 tons	810	\$1,461.99	\$1,685.71
200-499.9 tons	811	\$2,924.39	\$3,371.90
500-999.9 tons	812	\$6,267.03	\$7,226.05
1000-1899.9 tons	813	\$12,116.64	\$13,970.82
1900 < tons	814	\$18,384.50	\$21,197.84



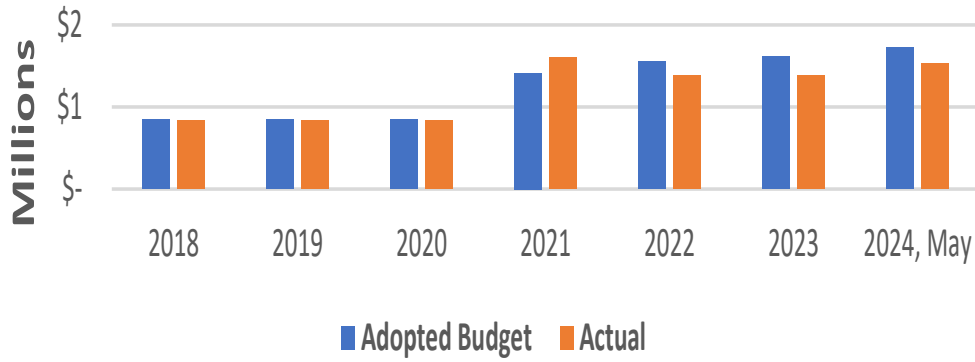
### Fund 148 MSBU Refuse Collection Revenues FY18-FY24 YTD



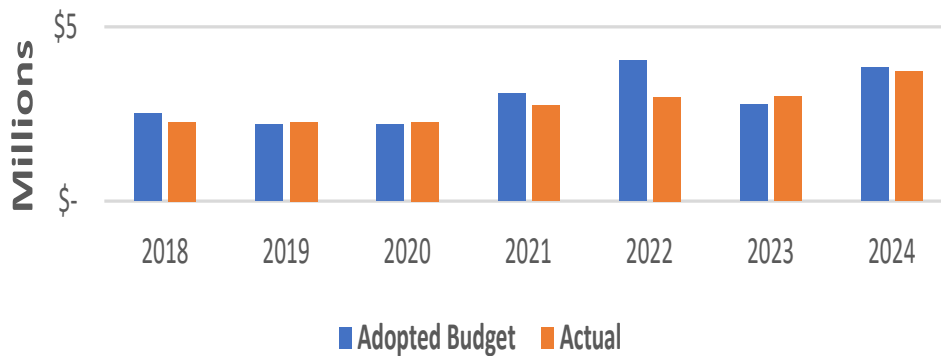
### Fund 400 Tipping Fee Revenues FY18-FY24 YTD



### Fund 403 Collection Centers Revenues FY18-FY24 YTD



### Fund 405 Waste Management Collection Revenues FY18-FY24 YTD



## ECONOMIC CONDITIONS TO CONSIDER

Items	Impact	Strategy
<b>Property Values</b> Increase in property values over the past three years has been an average of 9.11%	Increased property values have provided the County the ability to reduce millage rates	Monitoring of home sales throughout the year to determine stability of property values as well as concern for plateau
<b>Property Values</b> Concern that housing market will slow or plateau	Lower property values affect baseline to calculate millage rates.	Monitor trends and evaluate service levels to determine impacts
<b>Property Values</b> <b>Foreclosures</b>	Increased foreclosures can result in lower property values	Monitor foreclosure and home value rates
<b>State Revenue Sharing</b>	Consistent – return to pre-pandemic levels but cautious due to rising food and fuel prices	Monitor monthly trends to watch for mix of purchasing goods and services, savings, and inflation levels
<b>Gas Tax Revenues</b>	Increased gas price does not directly increase gas tax revenue	Monitor monthly revenues taking into account seasonal adjustments for trend analysis
<b>Supply Chain</b>	Impacts on project timelines, vendor hesitancy to commit due to fluctuating labor and materials costs	Review of vehicle and technology assets will occur to determine supply chain delay impacts as well as future project related cost updates
<b>Energy Costs</b>	Rising cost of Gasoline and Diesel	Quarterly review of gasoline and diesel pricing to monitor the impact on County operational expenses
<b>Employment</b>	Multiple impacts, Job Recruitment & Retention, Remote Work, Hybrids, Work-Life Balance	Monitor employment industry changes and unemployment rates

# Appendices

## CITIZENS GUIDE TO BUDGET TERMS

**ACCRUAL** is a method of accounting that recognizes the financial impact of transactions, events, and inter-fund activities when they occur, regardless of the timing of the cash flow.

**AD VALOREM TAX** is a tax levied in proportion (usually expressed in mills) to the assessed value of the property on which it is levied. This tax is also called **PROPERTY TAX**.

**ADOPTED BUDGET** is the financial plan for the fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

**AMENDED OR REVISED BUDGET** is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

**AMORTIZATION** is the gradual elimination of a liability, such as a mortgage in regular payments over a specified period of time and the method used to prorate the cost of a specific type of asset to the asset's life.

**ANNEXATION** is the legal process of merging land from one governing authority to another. An example would be when an incorporated body annexes land previously governed as unincorporated by a county.

**APPROPRIATION** is the legal authorization of funds granted by a legislative body such as Alachua County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

**ARBITRAGE** is a term used to describe the exploitation of inefficiencies within the financial market resulting in risk-free profit.

**ASSESSED VALUE** is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in Alachua County is set by the Property Appraiser.

**AUDIT** is an unbiased examination and evaluation of the financial statements of the organization. Conducted to provide an opinion whether the financial statements are stated in accordance with specified criteria.

**BALANCED BUDGET** is a budget in which revenues and expenditures are equal.

**BEGINNING FUND BALANCE** is the Ending Fund Balance of the previous period. See the definition for **ENDING FUND BALANCE**.

**BOARD OF COUNTY COMMISSIONERS** is the five-member legislative body of Alachua County's general-purpose government. This board is governed by State law and County Charter.

**BOND** is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

**BUDGET** is a comprehensive financial operating plan that allocates limited revenues among competing expenditure requirements for a given time period. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year. It may be amended during the fiscal year by the governing body and/or management in accordance with procedures, rules, and regulations. The Alachua County budget progresses in three stages: Tentative Budget, Final Budget, and Adopted Budget. See the definitions for each term.

**BUSINESS UNIT** is similar to a "division" as it is a sub-unit of a business center and provides one of the many functions of a larger governmental program.

**CAPITAL BUDGET** is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five- year Capital Budget Financial Plan (CBFP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as part of the annual County budget.

**CAPITAL BUDGET FINANCIAL PLAN (CBFP), formerly the COMPREHENSIVE CAPITAL IMPROVEMENT PROGRAM (CCIP)** is the financial plan of approved capital projects, their timing and cost over a five-year period. The plan is designed to meet County infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become, the property of Alachua County, as well as projects that although not owned by the county, will be part of a joint project agreement.

**CAPITAL OUTLAY** or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment or other operating equipment with a unit cost of \$5,000 or more.

**CAPITAL PROJECT** is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

**CAPITAL PROJECT FUNDS** are used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds).

**CONDUIT DEBT** incorporates limited obligation revenue bonds, certificates of participation, or similar debt instruments issued by state or local government entities for the express purpose of providing capital financing for a specific 3rd party that is not part of the issuer's financial reporting entity. Although the bonds issued bear the name of the governmental issuer, it has no debt service, or any other obligation beyond the resources provided to sell the debt on the 3rd party's behalf.

**CONTINGENCY** is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

**DEBT SERVICE** is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

**DEBT SERVICE FUNDS** are used to account for accumulation of resources for, and payment of, general long-term debt principal and interest. Specific revenue sources are pledged to provide repayment of various bond issues.

**DEMAND** is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

**DEPARTMENT** is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners in order to provide a major governmental function, such as public safety or public works.

**DEPRECIATION** is the process of estimating and recording lost usefulness, expired life or decrease of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**DIVISION** is a sub-unit of a department engaging in the provision of a large multi-service program. An example would be the division of Procurement within the department of Budget and Fiscal Services that provides numerous administrative functions.

**ECONOMIC INDICATOR** is economic information such as consumer price index, population, personal income, housing, wages, business activity and unemployment.

**EFFECTIVENESS** is a type of measure category sometimes referred to as quality indicators. Effectiveness measures examine the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

**EFFICIENCY** is a type of measurement category sometimes called productivity. This is often measured in terms of unit costs over time, increased timeliness of responses, or reduction in previous delays. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor or the time required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew per day or the dollar cost per permit application processed).

**ENCUMBRANCE** is an obligation in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

**ENDING FUND BALANCE** is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

**ENTERPRISE FUND** is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

**EXPENDITURES** are amounts of money actually paid or obligated for payment from County funds.

**FACILITY PRESERVATION EXPENSES** are asset preservation costs generally considered to be outlays that extend the useful life of an asset beyond its original estimated useful life but do not increase the capacity or efficiency of the asset. Preservation costs are expensed under the modified approach and capitalized under the depreciation approach if they meet the capitalization threshold.

**FIDUCIARY FUNDS** are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

**FINAL BUDGET** is the Board's modification to the budget made at the first public hearing (basis for the second public hearing).

**FINANCIAL STATEMENTS** show the revenue collected and the amounts the government spent for the fiscal year.

**FISCAL YEAR** is a twelve-month financial period used by the County, which begins October 1 and ends September 30 of the following year. A fiscal year is identified by the year in which it ends. Example, October 1, 2022, to September 30, 2023, is identified as fiscal year 2023 (also FY 2023 or FY23).

**FIXED ASSETS** are of a long-term character that are intended to continue to be held or used, such as land, infrastructure, buildings, construction in progress, improvements other than buildings, and equipment.

**FULL-TIME EQUIVALENT (FTE)** is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year, or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

**FUND** is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.



**FUND BALANCE** represents the excess of a fund's current assets over its current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditures exceed revenues, any existing fund balance from a prior year is reduced. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate possible policy adjustments by the governing body or changes in budget procedures.

**FUNDING SOURCES** is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

**FY 24 ADOPTED BUDGET** refers to the budget period beginning October 1, 2023, and ending September 30, 2024.

**FY 25 ADOPTED BUDGET** refers to the budget period beginning October 1, 2024, and ending September 30, 2025.

**GENERAL REVENUE FUND (GENERAL FUND)** is a fund that accounts for all financial transactions except those required to be accounted for in all other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Alachua County.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** comprises the uniform minimum standard of, and guidelines for, financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the convention, rules, and procedures necessary to define accepted accounting practices at a particular time.

**GOVERNMENTAL FUNDS** are used to account for tax supported activities. Alachua uses four different types of governmental funds: the general fund, special revenue funds, debt service funds, and capital project funds.

**GRANTS AND AIDS** includes all grants, subsidies, and contributions from other government agencies or private organizations.

**HOMESTEAD EXEMPTION** is a deduction from the total taxable assessed value of owner-occupied property. The current maximum exemption is \$25,000 for all homesteaded properties, and an additional \$25,000 on the assessed value between \$50,000 and \$75,000. Exemptions must be requested by taxpayers.

**IMPACT FEES** are a type of charge for services imposed on new construction to support specific new demands on a given service, e.g., transportation, schools, parks, and fire protection.

**INFRASTRUCTURE** is a permanent installation such as a building, road, or water transmission system that provides public services.

**INTER-FUND TRANSFER** is the movement of funds from one accounting entity to another within a single government.

**INTERGOVERNMENTAL REVENUES** are revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**INTERNAL SERVICE FUND** is a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

**LEVY** is the action of imposing taxes, special assessments, or service charges for the support of County activities.

**LIABILITY** is debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances. See the definition of **ENCUMBRANCE**.

**LOCAL OPTION SALES TAX** is an infrastructure surtax to be levied by local governments as approved by referendum at a rate of 1/2 cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs. See also "Voter Approved Indigent Care Surtax."

**MAJOR FUND** is a title given a fund within the County that is large in proportion to other funds (e.g., General Fund, the MSTUs, and the Gas Tax Fund).

**MANDATE** is a requirement imposed by a legal act of the federal, state, or local government.

**MEASURE** is a term referring to any one of four different types of measure: a count, a ratio, a percentage, or a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. To identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

**MILL** is a monetary measure equating to 0.001 of a dollar. When referring to the **AD VALOREM TAX**, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

**MILLAGE RATE** is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MISCELLANEOUS (FUNDING SOURCE)** is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

**MISSION STATEMENT** is a broad statement of purpose derived from an organization's and/or community's values and goals.

**MODIFIED ACCRUAL** is the basis of accounting that is used in governmental funds where the focus is to measure current financial resources. Revenues are not recognized until they are measurable and available. Expenditures are recognized when the related liability is liquidated not when the liability is first incurred.

**MUNICIPAL SERVICES BENEFIT UNIT (MSBU)** A special assessment district authorized by Florida Statutes 125.01 to provide for improvements and/or services to a specifically defined area of the county and financed by a special assessment on only those properties receiving benefits of those improvements or services.

**MUNICIPAL SERVICES TAXING UNIT (MSTU)** is the taxing district authorized by State Constitution Article VII and Florida Statute 125.01 encompassing the unincorporated area of the County. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area.

**NON-AD VALOREM ASSESSMENT** is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a non-ad valorem assessment. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a "Special Assessment". Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like ad valorem taxes.

**NON-OPERATING EXPENDITURES** are costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

**NON-OPERATING REVENUES** comprise income received by a government not directly attributable to providing a service. An example would be interest on investments.

**OBJECTIVE** is a specific step, with measurable terms, that contributes to achieving organizational goals. Considered a pre-requisite for budget planning.

**OPERATING BUDGET** is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principal and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

**OPERATING EXPENDITURES / EXPENSES** are the costs (expenses) directly related to a fund's primary service activities on an on-going or regular basis.

**OPERATING REVENUES** are the incomes (revenues) directly related to a fund's primary service activities. They consist primarily of user charges for services.

**OPERATING TRANSFERS** are legally authorized transfers of money from one fund to another fund from which the resources are to be expended.

**PERFORMANCE MEASURES** comprise a set of measures of service efforts and accomplishments. Six measure types include: 1) measure of efforts (inputs), 2) activity or process measures, 3) output measures, 4) service quality measures, 5) outcome measures, and 6) efficiency measures.

**PERSONAL SERVICES** characterize expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part-time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

**PORTABILITY** is a legislative provision that was enacted as part of Constitutional Amendment 1 that allows Florida homeowners to transfer a portion of their Save Our Homes taxable value reduction when they move to another homesteaded property in the State of Florida. Portability reduces the local government tax base by reducing taxable values of homesteaded properties. Portability benefits must be requested by taxpayers.

**PROPERTY TAX** is another term for ad valorem tax. See the definition for **AD VALOREM TAX**.

**PROPRIETARY FUND** is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

**PROPRIETARY FEES** are home rule revenue sources, which are based on the assertion that local governments have the exclusive legal right to impose such fees. Examples of proprietary fees include admissions fees, franchise fees, user fees, and utility fees.

**REGULATORY FEES** are home rule revenue sources that may be imposed pursuant to a local government's police powers in the exercise of a sovereign function. Examples of regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees.

**RESERVES AND REFUNDS** refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

**RETAINED EARNINGS** is a term the County uses as the amount of budget/cash set aside within an enterprise fund for possible, unforeseen expenditures. Similar to fund balance.

**REVENUE** are funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

**REVENUE BONDS** are bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

**ROLLED-BACK RATE** is the millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the calculation. Value of new construction is excluded from the current year total. Rolled-back rate adjusts prior year for reappraisals based on market value of property and represents "no tax increase." The only source of additional tax revenue, if the rolled-back rate is levied, is the tax on new construction.

**SAVE OUR HOMES** is a voter approved amendment to the Florida Constitution which limits the size of the annual increase in the assessed value of owner-occupied residential properties which have homestead status. Increases in the annual assessment of homesteaded property shall not exceed the lower of either 1) three percent (3%) of the assessment of the prior year or 2) the percent increase in the Consumer Price Index for all urban consumers in the United States.

**SPECIAL ASSESSMENT** is the term used to designate a unique charge that government units can assess against real estate parcels for certain public projects.

**SPECIAL REVENUE FUNDS** are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**STATUTE** is a written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

**TANGIBLE PERSONAL PROPERTY** is the non-real estate property, excluding motor vehicles, inventory, and household goods, that is owned by business enterprises and subject to ad valorem taxation. Constitutional Amendment 1 provides that the first \$25,000 of tangible personal property is exempt from ad valorem taxes starting with FY 09. It also imposes a 10% cap on annual increases in tangible property valuation.

**TAX RATE** is the amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield \$5 per \$1,000 of taxable value.

**TAXABLE VALUE** is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed when the owner uses the property as a principal residence, and an additional homestead exemption of \$25,000 on assessed value between \$50,000 and \$75,000 enacted as part of Constitutional Amendment 1 in January of 2008. Exemptions are also granted for disability, government owned and non-profit owned property.

**TENTATIVE BUDGET** is the County Manager's recommendation of the budget plan to the Board of County Commissioners.

**TRANSFER IN/OUT TO CONSTITUTIONALS.** There are five elected constitutional officers per Florida Constitution; the expenditure budgets for these officers are transferred out to each entity to manage on its own and revenues received from them are also accounted and recorded separately, in order to meet GASB/GAAP and statutory requirements. The details of the budgets are managed by the officers and not through the County system.

**TRUTH IN MILLAGE LAW (TRIM)** is a Florida Law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

**TRUST AND AGENCY FUNDS** are funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**USER (FEES) CHARGES** are payments of a fee for receipt of a public service by those individuals benefiting from the service.

**UNASSIGNED FUND BALANCE** is the residual classification that includes amounts that are not included in other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and available for any purpose. The General Fund is the only accounting fund that can report unassigned fund balance.

**UNINCORPORATED AREA** is the portion of the County not within the boundaries of any municipality.

## ABBREVIATIONS & ACRONYMS

<b>AAA</b>	<b>Automatic Aid Agreement</b> - assistance that is dispatched automatically by a contractual agreement between two fire departments, communities, or fire districts.
<b>ACF</b>	<b>Alachua County Forever</b> <a href="https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx">https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx</a>
<b>ACFR</b>	<b>Alachua County Fire Rescue</b> <a href="https://www.alachuacounty.us/Depts/PublicSafety/Pages/fr.aspx">https://www.alachuacounty.us/Depts/PublicSafety/Pages/fr.aspx</a>
<b>ACLD</b>	<b>Alachua County Library District</b> <a href="https://www.aclib.us/">https://www.aclib.us/</a>
<b>ACPA</b>	<b>Alachua County Property Appraiser</b> <a href="https://www.acpafl.org/">https://www.acpafl.org/</a>
<b>ACSO</b>	<b>Alachua County Sheriff's Office</b> <a href="https://acso.us/">https://acso.us/</a>
<b>ADA</b>	<b>Americans with Disabilities Act</b> - federal civil rights law that prohibits discrimination against people with disabilities in everyday activities. The ADA prohibits discrimination on the basis of disability just as other civil rights laws prohibit discrimination on the basis of race, color, sex, national origin, age, and religion. The ADA guarantees that people with disabilities have the same opportunities as everyone else to enjoy employment opportunities, purchase goods and services, and participate in state and local government programs.
<b>AFDC</b>	<b>Aid to Families with Dependent Children</b> - established by the Social Security Act of 1935 as a grant program to enable states to provide cash welfare payments for needy children who had been deprived of parental support or care because their father or mother was absent from the home, incapacitated, deceased, or unemployed.
<b>ALS</b>	<b>Advanced Life Support</b> - a set of life-saving protocols and skills that extend beyond Basic Life Support (BLS). It is used to provide urgent treatment for cardiac emergencies such as cardiac arrest, stroke, myocardial infarction, and other conditions.
<b>ARP or ARPA</b>	<b>American Rescue Plan Act</b> – federal aid that delivered \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.
<b>BCC or BOCC</b>	<b>Board of County Commissioners</b> <a href="https://www.alachuacounty.us/Depts/BOCC/Pages/BOCC.aspx">https://www.alachuacounty.us/Depts/BOCC/Pages/BOCC.aspx</a>
<b>CABHI</b>	<b>Cooperative Agreements to Benefit Homeless Individuals</b> - CABHI Federal grants will increase capacity to provide accessible, effective, comprehensive, coordinated, integrated, and evidence-based treatment services; permanent supportive housing; peer supports; and other critical services.

<b>CAPP</b>	<b>Community Agency Partnership Program</b> - utilizes a competitive funding process for programs offered by area non-profit organizations that reduce the impact of poverty among Alachua County residents.
<b>CARES Act</b>	<b>Coronavirus Aid, Relief, and Economic Security Act</b> – federal funding implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic. The Consolidated Appropriations Act continued many of these programs by adding new phases, new allocations, and new guidance to address issues related to the continuation of the COVID-19 pandemic.
<b>CBFP</b>	<b>Capital Budget and Financial Plan</b> <a href="https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx">https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx</a>
<b>CBA</b>	<b>Covenant to Budget and Appropriate</b> – legally available non-ad valorem revenue that is used to pay debt.
<b>CCC</b>	<b>Combined Communications Center</b> – joint dispatch services for Alachua County.
<b>CDBG</b>	<b>Community Development Block Grant</b> – Federal program supports community development activities to build stronger and more resilient communities. To support community development, activities are identified through an ongoing process.
<b>CDC</b>	<b>Centers for Disease Control and Prevention</b> <a href="https://www.cdc.gov/index.htm">https://www.cdc.gov/index.htm</a>
<b>CEMP</b>	<b>Comprehensive Emergency Management Plan</b> - in accordance with 27P-6.0023, Florida Administrative Code, County Comprehensive Emergency Management Plans and County Emergency Management Programs shall comply with established criteria.
<b>CHOICES</b>	<b>Community Health Offering Innovative Care and Educational Services</b> - created by the Board of County Commissioners (BoCC) and supported by residents of Alachua County via a voter-approved local referendum in August, 2004. The enabling state legislation, Florida Statute Chapter 212, allows counties to levy a special sales tax to fund health care needs.
<b>CIE</b>	<b>Capital Improvement Element</b> [of the Comprehensive Plan] – a component of a comprehensive plan adopted pursuant to Chapter 70 of this title which sets out projected needs for system improvements during a planning horizon established in the comprehensive plan, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement.
<b>CIP</b>	<b>Capital Improvement Plan</b> - lays out the financing, location, and timing for capital improvement projects over several years. A capital improvement plan typically consists of one or more capital improvement projects, which are financed through a capital budget.



<b>CCIP</b>	<b>Comprehensive Capital Improvements Program</b> <a href="https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx">https://alachuacounty.us/Depts/OMB/BudgetInformation/Pages/BudgetBook.aspx</a>
<b>CJMHSAG</b>	<b>Criminal Justice, Mental Health, and Substance Abuse Grant</b> - State of Florida grant program.
<b>CM</b>	<b>County Manager</b> - County Manager directs the County's organizational, operational, management, budget and administrative operations and activities as well as providing oversight for all Division Heads in the County.
<b>COOP</b>	<b>Continuity of Operations Plan</b> - effort within individual agencies to ensure they can continue to perform their mission essential functions during a wide range of emergencies. It's the initiative that ensures that governments, departments, businesses, and agencies are able to continue their essential daily functions. COOP requires planning for any event – natural, human-caused, technological threats and national security emergency – causing an agency to relocate its operations to an alternate or other continuity site to assure continuance of its essential functions.
<b>CP</b>	<b>Capital Projects</b> - a project to construct either new facilities or make significant, long-term renewal improvements to existing facilities.
<b>CPI</b>	<b>Consumer Price Index</b> - measures the monthly change in prices paid by U.S. consumers. The Bureau of Labor Statistics (BLS) calculates the CPI as a weighted average of prices for a basket of goods and services representative of aggregate U.S. consumer spending.
<b>CSP</b>	<b>Community Stabilization Program</b> - provides engagement that focuses on the revitalization of challenged neighborhoods and community. CSP also focuses on building partnerships with businesses, faith-based organizations, neighborhoods, educational institutions, other County departments, and social services agencies that address issues related to poverty, health, and well-being.
<b>CSSP</b>	<b>Community Self Sufficiency Program</b> - is designed to break the cycle of poverty and improve the quality of life of those citizens in need of supportive services. The CSSP provides support and guidance to the clients receiving services from divisions within Alachua County Department of Community Support Services and other County Departments.
<b>CST</b>	<b>Centralized Screening Team</b> - screens eligible detainees who remain in custody after First Court Appearance to determine eligibility for any court related programs.
<b>DEO</b>	(Florida's) <b>Department of Economic Opportunity</b> <a href="https://www.floridajobs.org/">https://www.floridajobs.org/</a>
<b>DOR</b>	(Florida's) <b>Department of Revenue</b> <a href="https://floridarevenue.com/Pages/default.aspx">https://floridarevenue.com/Pages/default.aspx</a>
<b>E-911</b>	<b>Enhanced 911</b> - part of the 911 system that automatically ties a location to the call—whether it's a specific address or coordinates.

<b>EAR</b>	<b>Evaluation and Appraisal Report</b> - Pursuant to Rule Chapter 73C-49, Florida Administrative Code, at least every seven years, local governments shall determine whether the need exists to amend the comprehensive plan to reflect changes in state requirements since the last time the Comprehensive Plan was updated.
<b>EBU</b>	<b>Equivalent Benefit Units</b> - the assessment unit used to determine the assessment for each tax parcel included on the assessment roll.
<b>E-CIP</b>	<b>Energy Conservation Investment Program</b> - promote capital investments which conserve resources and reduce utility costs. The policy is intended as an annual investment in projects that promote utility conservation, efficiency and or renewable energy.
<b>EDAC</b>	<b>Economic Development Advisory Committee</b> - advises the County Commission on issues related to economic development.
<b>EEO</b>	<b>Equal Employment Opportunity</b> - ensures that everyone is treated fairly in employment decisions, including hiring, promotion, and compensation. It prohibits discrimination based on characteristics like race, gender, age, religion, and disability, ensuring that all individuals have an equal chance for employment.
<b>EMS</b>	<b>Emergency Medical Services</b> - system that responds to emergencies in need of highly skilled pre-hospital clinicians.
<b>EO</b>	<b>Equal Opportunity</b> <a href="https://alachuacounty.us/Depts/EO/Pages/EqualOpportunities.aspx">https://alachuacounty.us/Depts/EO/Pages/EqualOpportunities.aspx</a>
<b>EOC</b>	<b>Emergency Operations Center</b> <a href="https://alachuacounty.us/Depts/EM/Pages/EM.aspx">https://alachuacounty.us/Depts/EM/Pages/EM.aspx</a>
<b>EPD</b>	<b>[Alachua County] Environmental Protection Department</b> <a href="https://alachuacounty.us/Depts/epd/Pages/EPD.aspx">https://alachuacounty.us/Depts/epd/Pages/EPD.aspx</a>
<b>ER</b>	<b>Emergency Room</b> - department of a hospital that provides immediate treatment for acute illnesses and trauma.
<b>ERP</b>	<b>Enterprise Resource Planning</b> - a platform companies use to manage and integrate the essential parts of their businesses.
<b>ERU</b>	<b>Equivalent Residential Unit</b> - a billing unit for the amount of storm water runoff from the impervious area of the average-sized residential parcel. It is a measure that serves to compare runoff generated by different size and type of properties with different storm water generation characteristics.
<b>ESF</b>	<b>Emergency Support Function</b> - grouping of governmental and certain private sector capabilities into an organizational structure to provide support, resources, program implementation, and services that are most likely needed to save lives, protect property and the environment.
<b>EWIT</b>	<b>Empowering Women in Technology Startups</b> <a href="https://innovate.research.ufl.edu/2019/01/09/empowering-women-in-technology-startups/">https://innovate.research.ufl.edu/2019/01/09/empowering-women-in-technology-startups/</a>

<b>FAC</b>	<b>Florida Association of Counties</b> <a href="https://www.fl-counties.com/">https://www.fl-counties.com/</a>
<b>FDEP</b>	<b>Florida Department of Environmental Protection</b> <a href="https://floridadep.gov/">https://floridadep.gov/</a>
<b>FDLE</b>	<b>Florida Department of Law Enforcement</b> <a href="https://www.fdle.state.fl.us/About-Us">https://www.fdle.state.fl.us/About-Us</a>
<b>FDOT</b>	<b>Florida Department of Transportation</b> <a href="https://www.fdot.gov/">https://www.fdot.gov/</a>
<b>FEMA</b>	<b>Federal Emergency Management Agency</b> <a href="https://www.fema.gov/">https://www.fema.gov/</a>
<b>FRS</b>	<b>Florida Retirement System</b> <a href="https://www.dms.myflorida.com/workforce_operations/retirement">https://www.dms.myflorida.com/workforce_operations/retirement</a>
<b>FS</b>	<b>Florida Statutes</b> - a permanent collection of state laws organized by subject area into a code made up of titles, chapters, parts, and sections. The Florida Statutes are updated annually by laws that create, amend, transfer, or repeal statutory material.
<b>FTE</b>	<b>Full-Time Equivalent [Position]</b> - means the total number of regular straight-time hours worked (i.e., not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year.
<b>FY</b>	<b>Fiscal Year</b> - accounting period is defined as a period of 12 months that the government uses for its accounting purposes. Alachua County Fiscal year begins October 1 through September 30; as does the Federal government, The State of Florida uses the fiscal year July 1 through June 30.
<b>GAAP</b>	<b>Generally Accepted Accounting Principles</b> - standards that encompass the details, complexities, and legalities of business and corporate accounting. The Financial Accounting Standards Board (FASB) uses GAAP as the foundation for its comprehensive set of approved accounting methods and practices.
<b>GALP</b>	<b>Guardian Ad Litem Program</b> <a href="https://www.myfloridalegal.com/victim-services-providers/guardian-ad-litem-8th-judicial-circuit">https://www.myfloridalegal.com/victim-services-providers/guardian-ad-litem-8th-judicial-circuit</a>
<b>GASB</b>	<b>Government Accounting Standards Board</b> - establishes accounting and financial reporting standards for U.S. state and local governments that follow generally accepted accounting principles (GAAP). The Governmental Accounting Research System™ (GARS) provides access to those standards.
<b>GFOA</b>	<b>Government Finance Officers Association</b> <a href="https://www.gfoa.org/">https://www.gfoa.org/</a>
<b>GIS</b>	<b>Geographic Information Systems</b> - a system that creates, manages, analyzes & maps all types of data.

<b>GO</b>	<b>General Obligation</b> [Bonds] - a municipal bond backed solely by the credit and taxing power of the issuing jurisdiction. The jurisdiction pledges its full faith and credit to their repayment.
<b>GOC</b>	<b>Gainesville Opportunity Center</b> <a href="https://goclubhouse.org/">https://goclubhouse.org/</a>
<b>GPD</b>	<b>Gainesville Police Department</b> <a href="https://police.gainesvillefl.gov/Home">https://police.gainesvillefl.gov/Home</a>
<b>GRU</b>	<b>Gainesville Regional Utilities</b> <a href="https://www.gru.com/">https://www.gru.com/</a>
<b>GSC</b>	<b>Gainesville Sports Commission</b> <a href="https://www.gainesvillesportscommission.com/">https://www.gainesvillesportscommission.com/</a>
<b>HAVA</b>	<b>Help America Vote Act</b> - passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access that were identified following the 2000 election.
<b>HIPAA</b>	<b>Health Insurance Portability &amp; Accountability Act</b> - federal law that required the creation of national standards to protect sensitive patient health information from being disclosed without the patient's consent or knowledge.
<b>HR</b>	<b>Human Resources</b> <a href="https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx">https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx</a>
<b>HSIP</b>	<b>Highway Safety Improvement Plan</b> - federal-aid program with the purpose to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned roads and roads on tribal land. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads with a focus on performance.
<b>HUD</b>	<b>Housing &amp; Urban Development</b> [Department] <a href="https://www.hud.gov/">https://www.hud.gov/</a>
<b>HVAC</b>	<b>Heating, Ventilation &amp; Air Conditioning</b> - comfort system used to heat and cool buildings.
<b>ICMA</b>	<b>International City/Council Management Association</b> <a href="https://icma.org/">https://icma.org/</a>
<b>IG</b>	<b>Innovation Gainesville</b> <a href="https://gainesvilleinnovationdistrict.com/">https://gainesvilleinnovationdistrict.com/</a>
<b>IFAS</b>	<b>Institute of Food and Agricultural Sciences</b> <a href="https://sfyl.ifas.ufl.edu/alachua/">https://sfyl.ifas.ufl.edu/alachua/</a>
<b>ITS</b>	<b>Information &amp; Telecommunications Services</b> <a href="https://alachuacounty.us/Depts/ITS/Pages/ITS.aspx">https://alachuacounty.us/Depts/ITS/Pages/ITS.aspx</a>
<b>LDR</b>	<b>Land Development Regulations</b> - ordinance enacted by a local governing body for the regulation of any aspect of development, including a subdivision, building construction, landscaping, tree protection, or sign regulation or any other regulation concerning the development of land.

<b>LMS</b>	<b>Local Mitigation Strategy</b> - identify the natural hazards that may affect a single or multiple local jurisdictions, such as a town, city, or county.
<b>LOS</b>	<b>Level of Service</b> - number of units of capacity per unit of demand, or similar objective measure of the extent or degree of service provided by a public facility.
<b>LRSP</b>	<b>Local Road Safety Plan</b> - provides a framework for identifying, analyzing, and prioritizing roadway safety improvements on local roads.
<b>MHFA</b>	<b>Mental Health First Aid</b> - help you give to someone developing a mental health problem, experiencing a worsening of a mental health problem or in a mental health crisis.
<b>MRT</b>	<b>Mobile Response Team</b> - meant to provide 24/7 emergency behavioral health care to anyone in the state of Florida. These teams are prepared to meet anyone having a severe emotional or behavioral health crisis in their home, school, or wherever they are.
<b>MSA</b>	<b>Metropolitan Statistical Area</b> - geographic entity based on a county or a group of counties with at least one urbanized area with a population of at least 50,000 and adjacent counties with economic ties to the central area.
<b>MSBU</b>	<b>Municipal Services Benefit Unit</b> - a special assessment on a one-time benefit for improvements within an established district without ongoing maintenance requirements.
<b>MSTU</b>	<b>Municipal Services Taxing Unit</b> - a tax based on the assessed property value and addresses capital improvements that typically require continued maintenance obligations.
<b>MTPO</b>	<b>Metropolitan Transportation Planning Organization</b> - is responsible for the continuing, comprehensive, and cooperative urban transportation planning program for the Gainesville Metropolitan Area. This planning program is required in order to receive federal and state funds for highway, transit, bicycle, and pedestrian transportation projects. <a href="http://www.ncfrpc.org/mtpo/">http://www.ncfrpc.org/mtpo/</a>
<b>NACo</b>	<b>National Association of Counties</b> <a href="https://www.naco.org/">https://www.naco.org/</a>
<b>NAPSA</b>	<b>National Association of Pre-trial Service Agencies</b> <a href="https://napsa.memberclicks.net/home">https://napsa.memberclicks.net/home</a>
<b>NPDES</b>	<b>National Pollutant Discharge Elimination System</b> - permit program addresses water pollution by regulating point sources that discharge pollutants to waters of the United States.
<b>NWRDC</b>	<b>Northwest Regional Data Center</b> <a href="https://www.nwrdc.fsu.edu/">https://www.nwrdc.fsu.edu/</a>
<b>ODT</b>	<b>[Office of] Organizational Development &amp; Training</b> <a href="https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx">https://alachuacounty.us/Depts/HR/Pages/HumanResources.aspx</a>
<b>OMB</b>	<b>Office of Management &amp; Budget</b> <a href="https://alachuacounty.us/Depts/OMB/Pages/OMB.aspx">https://alachuacounty.us/Depts/OMB/Pages/OMB.aspx</a>

<b>PDRP</b>	<b>Post Disaster Redevelopment Plan</b> - to facilitate pre- disaster planning in a way that guides long-term recovery efforts (five years or. more) following a disaster.
<b>PM</b>	<b>Performance Management</b> - performance management comprises the concerted actions an organization takes to apply objective information to management and policy making in order to improve results. Performance management uses evidence from measurement to support governmental planning, funding, and operations.
<b>PPE</b>	<b>Personal Protective Equipment</b> - equipment worn to minimize exposure to hazards that cause serious workplace injuries and illnesses. These injuries and illnesses may result from contact with chemical, radiological, physical, electrical, mechanical, or other workplace hazards.
<b>PSH</b>	<b>Permanent Supportive Housing</b> - housing assistance (e.g., long-term leasing or rental assistance) and supportive services are provided to assist households with at least one member (adult or child) with a disability in achieving housing stability.
<b>QTI</b>	<b>Qualified Target Industry</b> - tool available to Florida communities to encourage quality job growth in targeted high value-added businesses. If approved, the applicant may receive refunds on the taxes it pays.
<b>RFP</b>	<b>Request for Proposals</b> - procurement tool used in negotiated acquisitions to communicate government requirements to prospective contractors and to solicit proposals.
<b>RRH</b>	<b>Rapid Rehousing</b> - provides short-term rental assistance and services. The goals are to help people obtain housing quickly, increase self-sufficiency, and stay housed.
<b>SAMSA</b>	<b>Substance Abuse and Mental Health Administration</b> - agency within the U.S. Department of Health and Human Services that leads public health efforts to advance the behavioral health of the nation.
<b>SF</b>	<b>Santa Fe College</b> <a href="https://www.sfcollege.edu/">https://www.sfcollege.edu/</a>
<b>SF CIED</b>	<b>Santa Fe Center for Innovation and Economic Development</b> <a href="https://www.sfcollege.edu/incubators/">https://www.sfcollege.edu/incubators/</a>
<b>SF GTEC</b>	<b>Santa Fe Gainesville Technology Entrepreneurship Center</b> - a community program providing early-stage startup companies with tools, training, and infrastructure to help them get started, grow, and develop into financially viable enterprises.
<b>SHIP</b>	<b>State Housing Initiative Partnership</b> - provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low-, low- and moderate-income families. SHIP funds are distributed on an entitlement basis to all 67 counties and 55 Community Development Block Grant entitlement cities in Florida.

<b>SJRWMD</b>	<b>St. Johns River Water Management District</b> <a href="https://www.sjrwmd.com/">https://www.sjrwmd.com/</a>
<b>SOE</b>	<b>Supervisor of Elections</b> <a href="https://www.votealachua.com/">https://www.votealachua.com/</a>
<b>TEFRA</b>	<b>Tax Equity &amp; Fiscal Responsibility Act of 1982</b> - Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) is a law passed in 1982 that was designed to reduce the federal budget deficit through a combination of tax increases, spending cuts, and tax reform measures.
<b>TDC</b>	<b>Tourist Development Council</b> - Makes recommendations for the use of the Tourist Development Tax Revenue and performs other duties to promote Tourism.
<b>TRIM</b>	<b>Truth-In-Millage</b> - 1980, the Florida Legislature passed the Truth in Millage (TRIM) Act. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority.
<b>UF</b>	<b>University of Florida</b> <a href="https://www.ufl.edu/">https://www.ufl.edu/</a>
<b>ULDC</b>	<b>Unified Land Development Code</b> - collection of zoning, subdivision and other regulations that implement the policies of the Comprehensive Plan. New development in the unincorporated area is required to meet the standards of the ULDC.
<b>UPS</b>	<b>Uninterruptible Power Supply</b> - type of continual power system that provides automated backup electric power when the input power source fails.
<b>VA</b>	<b>Veterans Affairs [Department of]</b> - federal agency providing health, education, disability, and financial benefits earned by Veterans of the United States Armed Forces.
<b>VCA</b>	<b>Volunteer Child Advocate</b> - through the Guardian Ad Litem Program Volunteer Child Advocates visit children regularly to understand their circumstances, wishes, and needs.
<b>VCB</b>	<b>Visitors &amp; Convention Bureau</b> <a href="https://www.visitgainesville.com/">https://www.visitgainesville.com/</a>
<b>VOCA</b>	<b>Victims of Crime Act</b> - VOCA grant provides program funding to support and assist victims of violent and traumatic crime in Alachua, Bradford, and Union Counties.
<b>WSPP</b>	<b>Wild Spaces Public Places</b> <a href="https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx">https://alachuacounty.us/Depts/LandConservation/Pages/LandConservation.aspx</a>
<b>YES</b>	<b>Youth Employment Services</b> <a href="https://www.childrenstrustofalachuacounty.us/programs/page/teenswork-alachua">https://www.childrenstrustofalachuacounty.us/programs/page/teenswork-alachua</a>

# Alachua County

Florida's 24th most populous county  
with 1.3% of Florida's population



## Census Population

Census Population	Alachua County	Florida
1980 Census	151,369	9,746,961
1990 Census	181,596	12,938,071
2000 Census	217,955	15,982,824
2010 Census	247,336	18,801,332
2020 Census	278,468	21,538,187
% change 2010-2020	12.6%	14.6%
Age		
% Under 18 years of age	18.2%	19.5%
% Aged 65 and over	15.1%	21.2%
Median Age	32.2	43.0
Gender		
% Male	48.1%	48.6%
% Female	51.9%	51.4%
Race (alone) & Ethnicity		
% Not Hispanic-White	57.6%	51.5%
% Not Hispanic-Black or African American	18.4%	14.5%
% Not Hispanic-American Indian and Alaska Native	0.2%	0.2%
% Not Hispanic-Asian	6.4%	2.9%
% Not Hispanic-Native Hawaiian and Other Pacific Islander	0.0%	0.1%
% Not Hispanic-Some Other Race	0.6%	0.6%
% Not Hispanic-Two or More Races	4.7%	3.7%
% Hispanic or Latino (of any race)	12.1%	26.5%

## Population Estimates

	Alachua County	Florida
2021 Estimate	284,607	21,898,945
% change 2020-2021	2.2%	1.7%
2022 Estimate	287,872	22,276,132
% change 2020-2022	3.4%	3.4%
2023 Estimate	293,040	22,634,867
% change 2020-2023	5.2%	5.1%
Based on 2023 Estimate		
2025	300,783	23,292,200
2030	316,957	24,698,545
2035	329,319	25,814,954
2040	338,390	26,682,030
2045	345,608	27,409,376
2050	351,991	28,065,018

## Population Characteristics

	Alachua County	Florida
Language Spoken at home (% of total persons aged 5 and over)		
Speak only English	84.8%	70.1%
Speak a language other than English	15.2%	29.9%
Speak English "very well"	11.9%	18.1%
Place of birth		
Foreign born	10.8%	21.1%
Veteran status		
Civilian population 18 and over	6.5%	7.9%

## Migration

Residence 1 Year Ago	Alachua County	Florida
Persons aged 1 and over		
Same house	77.2%	85.6%
Different house in the U.S.	21.9%	13.5%
Same county in Florida	11.0%	7.4%
Different county in Florida	8.1%	3.1%
Different county in another state	2.9%	3.0%
Abroad	0.9%	0.9%

## Real Gross Domestic Product

Real GDP (Thousands of Chained 2017 Dollars)	Alachua County	Florida
2017 GDP	13,230,632	1,014,866,863
Percent of the State	1.3%	
2018 GDP	13,699,099	1,050,433,812
Percent of the State	1.3%	
2019 GDP	14,070,148	1,079,271,045
Percent of the State	1.3%	
2020 GDP	13,996,423	1,068,377,540
Percent of the State	1.3%	
2021 GDP	14,937,482	1,164,778,182
Percent of the State	1.3%	
2022 GDP	15,415,264	1,218,430,197
Percent of the State	1.3%	

## Population by Housing Type

	Alachua County	Florida
Household Population	260,839	21,073,604
Household Population per Occupied Housing Unit	2.31	2.47
Group Quarters Population	17,629	464,583

## Census Housing

	Alachua County	Florida
Census Housing		
Housing units	123,359	9,865,350
Occupied	112,723	8,529,067
Vacant	10,636	1,336,283

## Building Permits

	Alachua County	Florida
Units Permitted		
2000	1,973	155,269
2010	454	38,679
2020	1,767	164,074
2021	2,179	213,494
2022	2,827	211,962

## Density

Persons per square mile	Alachua County	Florida
2000	249.3	296.4
2010	282.7	350.6
2020	318.0	401.4
2023	334.7	421.9

## Households and Family Households

	Alachua County	Florida
Households		
Total households, 2000 Census	87,509	6,338,075
Family households, 2000 Census	47,819	4,210,760
% with own children under 18	46.2%	42.3%
Total households, 2010 Census	100,516	7,420,802
Family households, 2010 Census	53,500	4,835,475
% with own children under 18	41.3%	40.0%
Average Household Size, 2010 Census	2.32	2.48
Average Family Size, 2010 Census	2.91	3.01
Total households, 2020 Census	112,723	8,529,067
Family households, 2020 Census	60,557	5,571,482
% with own children under 18	40.2%	36.0%

According to Census definitions, a household includes all of the people who occupy a housing unit. The occupants may be a single family, one person living alone, two or more families living together, or any other group of related or unrelated people who share living quarters. A family includes a householder and one or more other people living in the same household who are related to the householder by birth, marriage, or adoption. Census counts may be corrected for Census Count Question Resolution (CCQR).



Employment and Labor Force

Establishments

2022	Alachua County	Florida
All industries	7,963	851,793
Natural Resource & Mining	97	5,563
Construction	669	80,911
Manufacturing	214	24,106
Trade, Transportation and Utilities	1,312	150,714
Information	177	17,691
Financial Activities	752	92,973
Professional & Business Services	1,874	215,872
Education & Health Services	1,180	95,774
Leisure and Hospitality	789	64,512
Other Services	629	58,508
Government	131	5,903

Establishments

% of All Industries, 2022	Alachua County	Florida
All industries	7,963	851,793
Natural Resource & Mining	1.2%	0.7%
Construction	8.4%	9.5%
Manufacturing	2.7%	2.8%
Trade, Transportation and Utilities	16.5%	17.7%
Information	2.2%	2.1%
Financial Activities	9.4%	10.9%
Professional & Business Services	23.5%	25.3%
Education & Health Services	14.8%	11.2%
Leisure and Hospitality	9.9%	7.6%
Other Services	7.9%	6.9%
Government	1.6%	0.7%

Average Annual Employment

% of All Industries, 2022	Alachua County	Florida
All industries	135,727	9,359,143
Natural Resource & Mining	1.0%	0.8%
Construction	4.3%	6.4%
Manufacturing	3.2%	4.4%
Trade, Transportation and Utilities	15.3%	20.5%
Information	1.2%	1.7%
Financial Activities	4.5%	7.0%
Professional & Business Services	11.7%	16.9%
Education & Health Services	19.9%	14.8%
Leisure and Hospitality	11.2%	13.2%
Other Services	2.2%	3.0%
Government	25.4%	11.2%

Average Annual Wage

2022	Alachua County	Florida
All industries	\$58,404	\$63,770
Natural Resource & Mining	\$38,973	\$43,504
Construction	\$55,357	\$63,021
Manufacturing	\$64,961	\$74,590
Trade, Transportation and Utilities	\$46,024	\$56,618
Information	\$74,229	\$109,068
Financial Activities	\$70,614	\$97,914
Professional & Business Services	\$60,996	\$79,380
Education & Health Services	\$60,724	\$62,057
Leisure and Hospitality	\$25,501	\$33,766
Other Services	\$41,971	\$47,178
Government	\$76,319	\$64,666

Industries may not add to the total due to confidentiality and unclassified.

Labor Force as Percent of Population

Aged 18 and Older	Alachua County	Florida
2000	66.7%	61.8%
2010	62.7%	63.7%
2020	60.1%	58.5%
2021	59.0%	59.1%
2022	59.1%	59.8%
2023	60.0%	60.5%

Unemployment Rate

	Alachua County	Florida
2000	3.0%	3.7%
2010	7.8%	10.8%
2020	5.7%	8.1%
2021	3.8%	4.7%
2022	2.9%	3.0%
2023	3.1%	2.9%

Income and Financial Health

Personal Income (\$000s)

	Alachua County	Florida
2000	\$5,481,047	\$471,588,082
2010	\$8,792,539	\$730,690,145
% change 2000-2010	60.4%	54.9%
2020	\$13,331,166	\$1,221,121,559
% change 2010-2020	51.6%	67.1%
2021	\$14,665,785	\$1,376,879,460
% change 2020-2021	10.0%	12.8%
2022	\$14,938,197	\$1,441,598,918
% change 2021-2022	1.9%	4.7%

Per Capita Personal Income

	Alachua County	Florida
2000	\$25,072	\$29,387
2010	\$35,484	\$38,778
% change 2000-2010	41.5%	32.0%
2020	\$47,655	\$56,561
% change 2010-2020	34.3%	45.9%
2021	\$52,040	\$63,078
% change 2020-2021	9.2%	11.5%
2022	\$52,594	\$64,806
% change 2021-2022	1.1%	2.7%

Earnings by Place of Work (\$000s)

	Alachua County	Florida
2000	\$4,473,884	\$308,751,767
2010	\$6,879,255	\$439,036,383
% change 2000-2010	53.8%	42.2%
2020	\$10,034,981	\$683,698,267
% change 2010-2020	45.9%	55.7%
2021	\$10,897,168	\$768,399,192
% change 2020-2021	8.6%	12.4%
2022	\$11,583,480	\$844,048,879
% change 2021-2022	6.3%	9.8%

Median Income

	Alachua County	Florida
Median Household Income	\$57,566	\$67,917
Median Family Income	\$89,713	\$81,514

Percent in Poverty, 2022

	Alachua County	Florida
All ages in poverty	19.1%	12.7%
Under age 18 in poverty	15.0%	17.3%
Related children age 5-17 in families in poverty	14.3%	16.1%

Workers Aged 16 and Over

	Alachua County	Florida
Place of Work in Florida		
Worked outside county of residence	5.5%	17.3%
Travel Time to Work		
Mean travel time to work (minutes)	21.6	27.9

Personal Bankruptcy Filing Rate

(per 1,000 population)	Alachua County	Florida
12-Month Period Ending September 30, 2022	0.58	1.14
12-Month Period Ending September 30, 2023	0.51	1.16
State Rank	60	NA

NonBusiness Chapter 7 & Chapter 13

Reported County Government Revenues and Expenditures

Revenue 2020-21	Alachua County	Florida*	Expenditures 2020-21	Alachua County	Florida*
Total - All Revenue Account Codes (\$000s)	\$1,082,349.2	\$81,512,347.2	Total - All Expenditure Account Codes (\$000s)	\$1,041,402.47	\$77,064,319.71
Per Capita \$	\$3,802.96	\$3,903.45	Per Capita \$	\$3,659.09	\$3,690.44
% of Total	100.0%	100.0%	% of Total	100.0%	94.5%
<b>Taxes (\$000s)</b>	\$187,155.0	\$28,700,395.9	<b>General Government Services** (\$000s)</b>	\$566,720.41	\$30,930,327.83
Per Capita \$	\$657.59	\$1,374.40	Per Capita \$	\$1,991.24	\$1,481.19
% of Total	17.3%	35.2%	% of Total	54.4%	37.9%
<b>Permits, Fee, and Special Assessments (\$000s)</b>	\$32,782.2	\$3,079,751.7	<b>Public Safety (\$000s)</b>	\$184,426.94	\$13,640,661.35
Per Capita \$	\$115.18	\$147.48	Per Capita \$	\$648.01	\$653.22
% of Total	3.0%	3.8%	% of Total	17.7%	16.7%
<b>Intergovernmental Revenues (\$000s)</b>	\$77,869.5	\$9,164,789.4	<b>Physical Environment (\$000s)</b>	\$35,254.51	\$5,265,524.83
Per Capita \$	\$273.60	\$438.88	Per Capita \$	\$123.87	\$252.15
% of Total	7.2%	11.2%	% of Total	3.4%	6.5%
<b>Charges for Services (\$000s)</b>	\$658,082.4	\$23,760,013.8	<b>Transportation (\$000s)</b>	\$21,874.50	\$5,650,946.87
Per Capita \$	\$2,312.25	\$1,137.82	Per Capita \$	\$76.86	\$270.61
% of Total	60.8%	29.1%	% of Total	2.1%	6.9%
<b>Judgments, Fines, and Forfeits (\$000s)</b>	\$1,991.3	\$338,738.4	<b>Economic Environment (\$000s)</b>	\$25,976.26	\$1,975,239.15
Per Capita \$	\$7.00	\$16.22	Per Capita \$	\$91.27	\$94.59
% of Total	0.2%	0.4%	% of Total	2.5%	2.4%
<b>Miscellaneous Revenues (\$000s)</b>	\$13,905.9	\$4,467,076.4	<b>Human Services (\$000s)</b>	\$18,149.08	\$4,694,300.07
Per Capita \$	\$48.86	\$213.92	Per Capita \$	\$63.77	\$224.80
% of Total	1.3%	5.5%	% of Total	1.7%	5.8%
<b>Other Sources (\$000s)</b>	\$110,562.8	\$12,001,581.6	<b>Culture / Recreation (\$000s)</b>	\$5,125.82	\$1,794,823.73
Per Capita \$	\$388.48	\$574.73	Per Capita \$	\$18.01	\$85.95
% of Total	10.2%	14.7%	% of Total	0.5%	2.2%
			<b>Other Uses and Non-Operating (\$000s)</b>	\$65,057.39	\$10,103,703.21
			Per Capita \$	\$228.59	\$483.84
			% of Total	6.2%	12.4%
			<b>Court-Related Expenditures (\$000s)</b>	\$118,817.56	\$3,008,792.67
			Per Capita \$	\$417.48	\$144.08
			% of Total	11.4%	3.7%

\* All County Governments Except Duval - The consolidated City of Jacksonville / Duval County figures are included in municipal totals rather than county government totals.

\*\* (Not Court-Related)

Quality of Life

Crime	Alachua County	Florida
Crime rate, 2020 (index crimes per 100,000 population)	3,208.5	2,158.0
Admissions to prison FY 2022-23	619	27,209
Admissions to prison per 100,000 population FY 2022-23	211.2	120.2

State Infrastructure

Transportation	Alachua County	Florida
State Highway		
Centerline Miles	293.5	12,123.4
Lane Miles	1,042.5	45,337.5
State Bridges		
Number	71	7,079

State Facilities

Buildings/Facilities (min. 300 Square Feet)	Alachua County	Florida
Number	364	9,426
Square Footage	1,686,314	65,539,144

Conservation Land (land acres only)

State-Owned (includes partially-owned)	Alachua County	Florida
State-Owned (includes partially-owned)	76,409	5,689,323
% of Total Conservation Land (CL)	74.9%	54.9%
% of Total Area Land	13.6%	16.6%
% of Florida State-Owned CL	1.3%	

Health Insurance Status

Percent Insured by Age Group	Alachua County	Florida
Under 65 years	87.6%	84.9%
Under 19 years	93.7%	92.7%
18 to 64 years	85.7%	82.2%

State and Local Taxation

2023	Alachua County	
	County-Wide	Not County-Wide*
County	7,6414	1,4641
School	6,4320	
Municipal		3,8029
Special Districts	1,4951	0,2189

\*MSTU included in Not County-Wide "County" category

Education

Public Education Schools	Alachua County	Florida
<b>Traditional Setting (2023-24)</b>	<b>School District</b>	
Total (state total includes special districts)	53	3,787
Elementary	28	1,877
Middle	9	565
Senior High	11	729
Combination	5	616

Educational attainment

Persons aged 25 and older	Alachua County	Florida
% HS graduate or higher	93.6%	89.3%
% bachelor's degree or higher	46.7%	32.3%

Other County Profiles

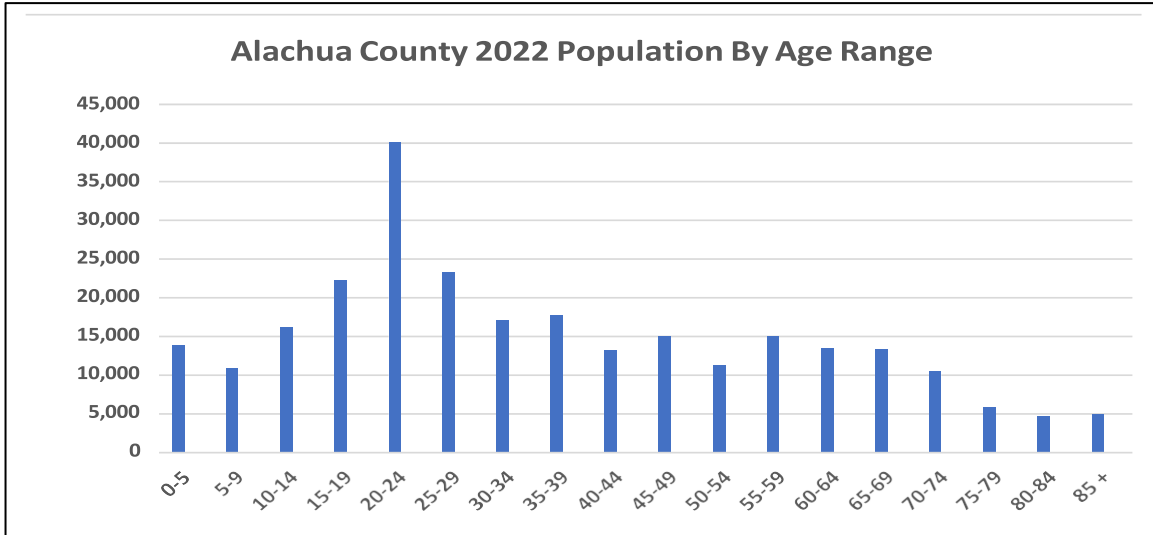
- Criminal Justice County Profiles
- School District Profiles

Prepared by:  
 Florida Legislature  
 Office of Economic and Demographic Research  
 111 W. Madison Street, Suite 574  
 Tallahassee, FL 32399-6588  
 (850) 487-1402 <http://edr.state.fl.us>



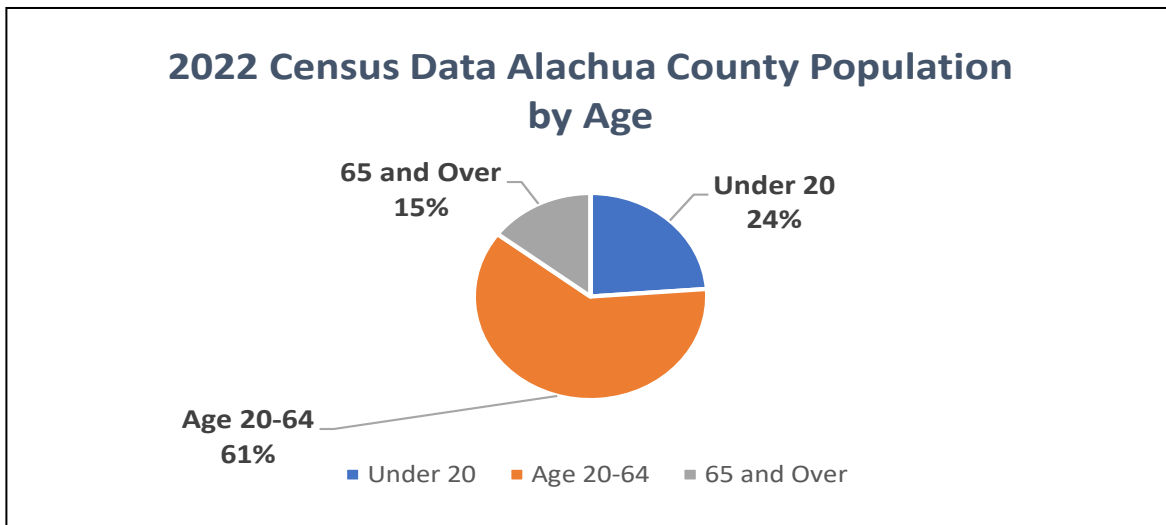
## BUDGET RESEARCH & ECONOMIC FACTORS

### DEMOGRAPHICS & POPULATION



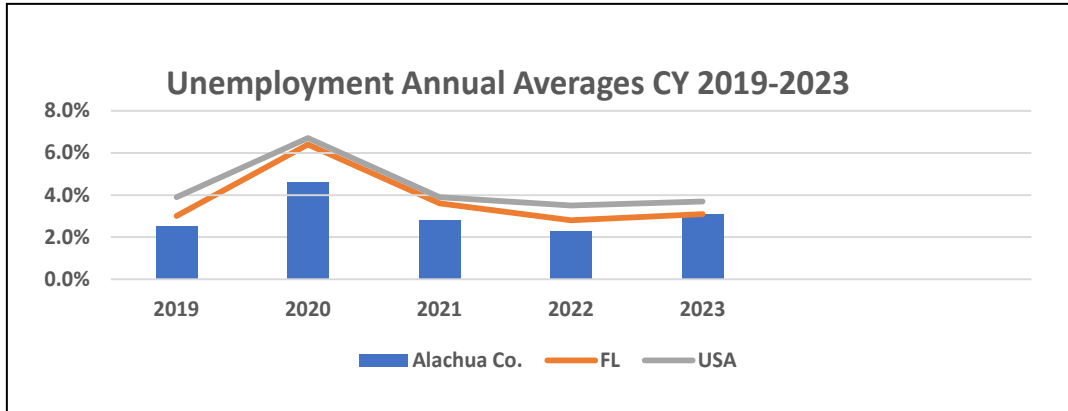
Alachua County's Population per the 2022 Florida Bureau of Economic Research estimate is 287,872, a 1.1% increase over last year, with 61.13% living in incorporated areas and 38.87% in unincorporated areas. 2020 Total County population increased by 12.6% since the 2010 Census. Alachua County's 2022 median age is 32.8.

County population of Veteran status consists of 6.9% of the population compared to 8.2% of the state population. *Source: US Census Bureau and Florida Bureau of Economic Research*



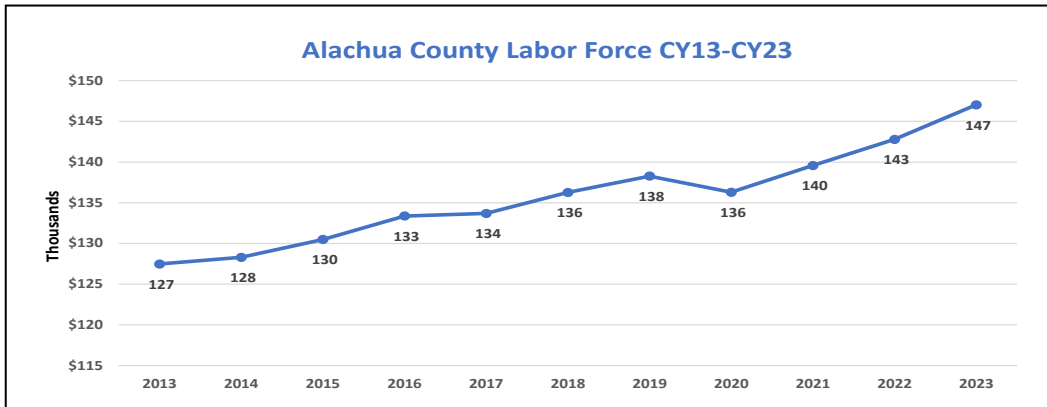
## EMPLOYMENT & LABOR FORCE

County Labor Force chart utilizes data for the month of December, not seasonally adjusted and is taken from the Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research, Local Area Unemployment Statistics.



Alachua County has a history of lower

unemployment rates as compared to the State of Florida and the United States. 2023 the unemployment rate was 3.1%. The five-year County average was 3.1% and Florida was 3.8%. *Source: US Bureau of Labor Statistics*



The 10-year average is 136,604. *Source: Florida Jobs.org*

Top Employers	
Employer	Industry
1. University of Florida	Education
2. Shands Teaching Hospital	Healthcare
3. Alachua County School District	Education
4. Malcolm Randall Veterans Affairs Medical Center	Healthcare
5. Publix Supermarkets	Grocery
6. City of Gainesville	Government
7. Walmart Stores	Retail
8. North Florida Regional Medical Center	Healthcare
9. Santa Fe College	Education
10. Alachua County Board of County Commissioners	Government

*Source: Career Source North Central Florida Accessed 05/19/24*

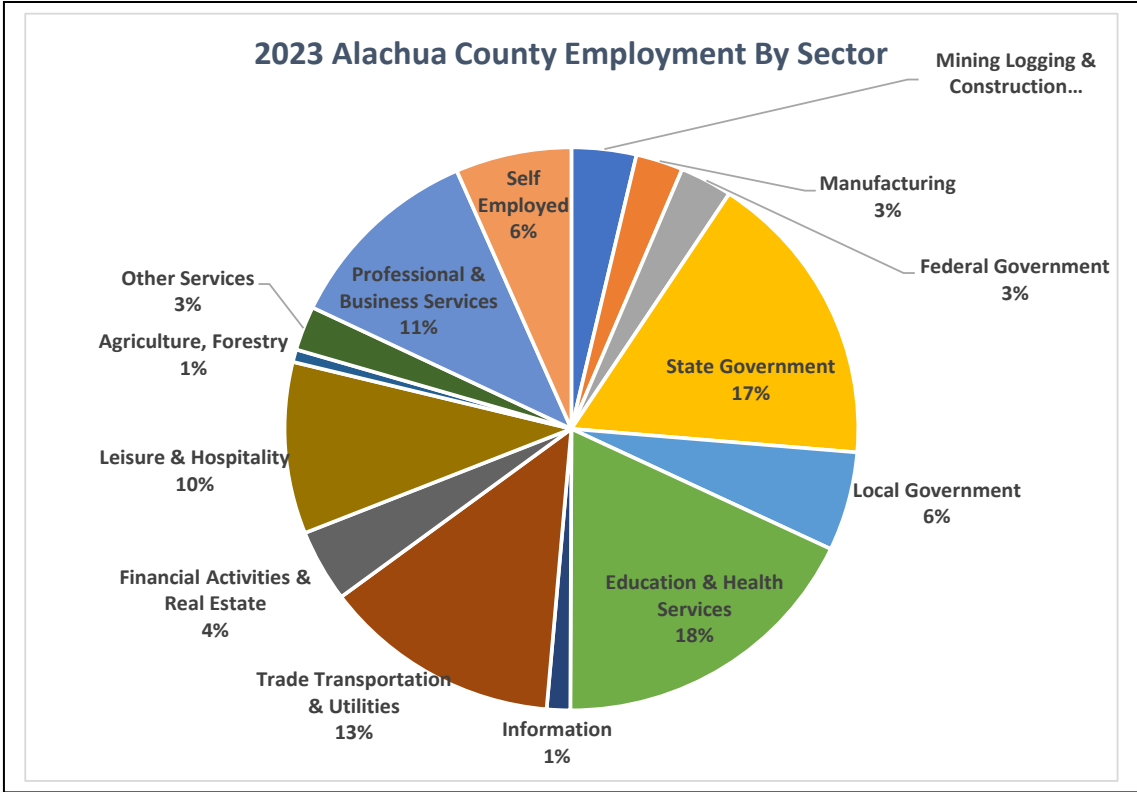
**Career Source North Central Florida is the regional workforce board for Alachua and Bradford Counties offering a vast array of resources for Employers, Job-Seekers, Career Advising, Training Programs, Start-ups and Entrepreneurs**  
<https://careersourcenorthflorida.com/>

Employment by Industry	Employment	%
1. State Government	31,700	20%
2. Education & Health Services	30,800	19%
3. Professional & Business Services	18,600	12%
4. Leisure & Hospitality	16,500	10%
5. Retail Trade	14,800	9%
6. Local Government	10,100	6%
7. Financial Activities	6,400	4%
8. Mining, Logging & Construction	6,100	4%
9. Federal Government	5,300	3%
10. Other Services	4,900	3%
11. Manufacturing	4,500	3%
12. Transportation, Warehousing & Utilities	4,300	3%
13. Wholesale Trade	3,500	2%
14. Information	1,900	1%
<b>TOTAL</b>	<b>159,400</b>	<b>100%</b>

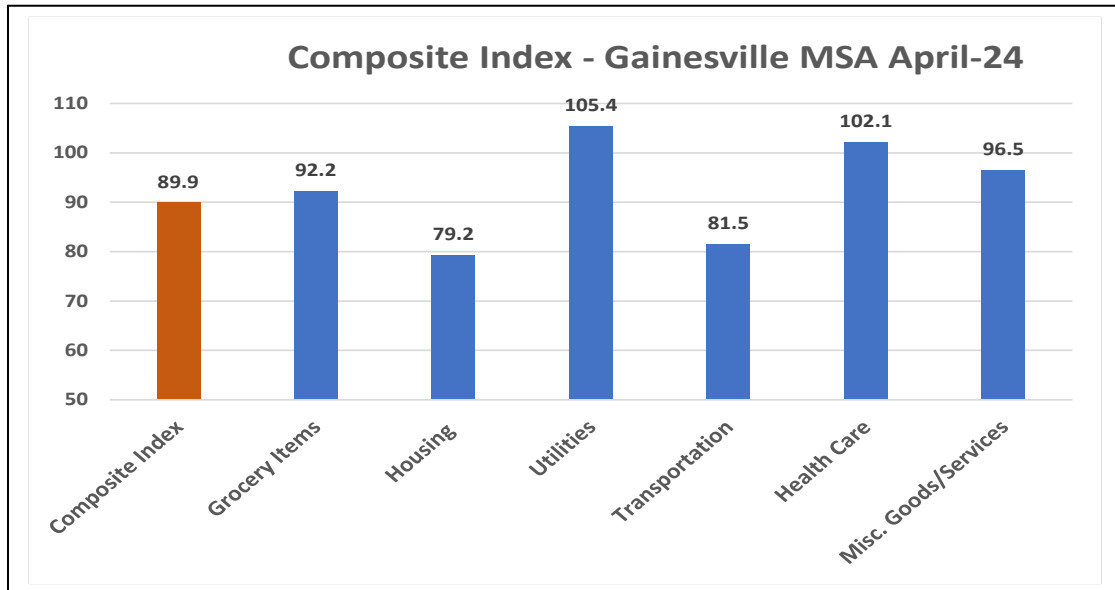
*Source: [Floridajobs.org](https://floridajobs.org) Through April 2024*

<b>Employment By Sector/Industry</b>	
<b>Over-the-Year Change In Employment Sector April 2023-April 2024</b>	
1. State Government	800
2. Education & Health Services	800
3. Retail Trade	600
4. Transportation, Warehousing & Utilities	200
5. Local Government	200
6. Federal Government	200
7. Wholesale Trade	100
8. Other Services	100
9. Mining, Logging & Construction	-100
10. Manufacturing	-100
11. Leisure & Hospitality	-100
12. Information	-100
13. Financial Activities	-100
14. Professional & Business Services	-200

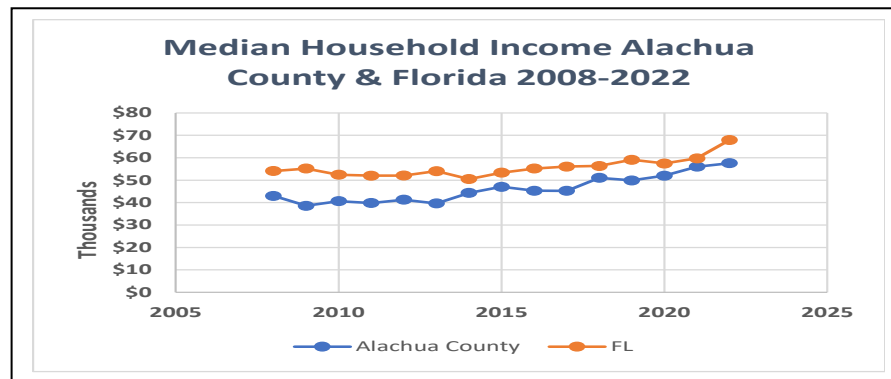
*Source: [Floridajobs.org](http://floridajobs.org)*



## INCOME & FINANCIAL STATS



Source: <https://www.bestplaces.net/cost-of-living>

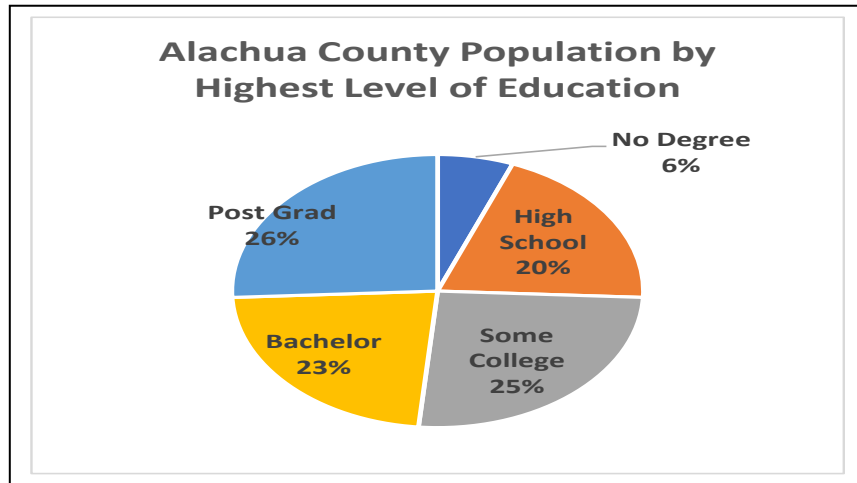
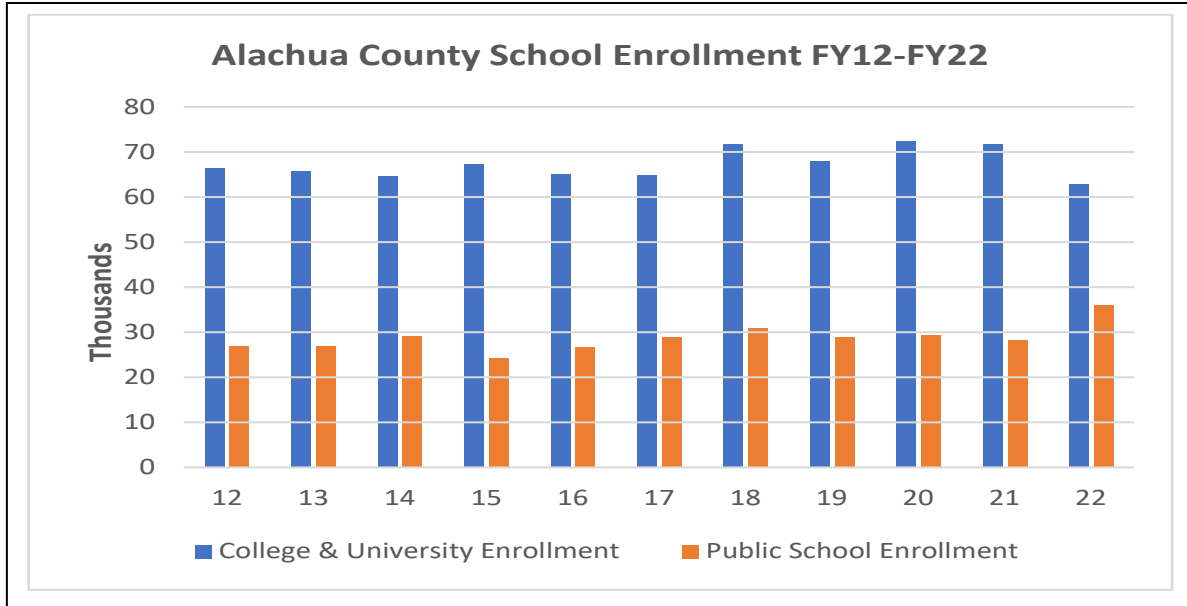


Consumer Price Index - South Bureau of Labor Statistics													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
<b>FY21/FY20</b>	1.6%	2.0%	2.9%	4.4%	5.6%	5.8%	5.8%	5.6%	5.8%	6.6%	7.2%	7.4%	5.1%
<b>FY22/FY21</b>	7.8%	8.4%	9.1%	8.8%	9.2%	9.8%	9.4%	8.9%	8.7%	8.1%	7.7%	7.0%	8.6%
<b>FY23/FY22</b>	6.9%	6.4%	5.3%	5.5%	4.4%	3.3%	4.3%	4.1%	4.2%	3.7%	3.4%	3.7%	4.5%

Alachua county's median household income is \$57,566 compared to the state median income of \$67,917. The median family income is \$89,713 compared to the state median family income of \$81,514. *Source: Florida Office of Economic & Demographic Research*

## EDUCATION

Alachua County is home to the University of Florida and Santa Fe State College.



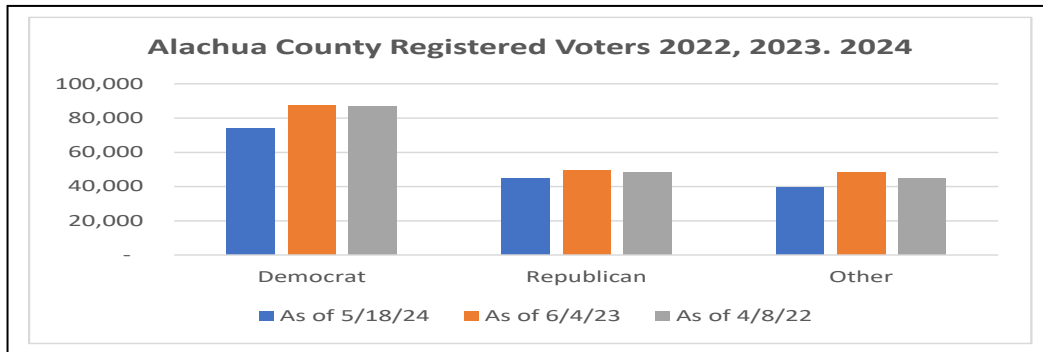
### Alachua County Public Schools District Facts



Committed to the success of every student. To find more information visit the school district's website at <https://www.sbac.edu/>.



## VOTING INFORMATION



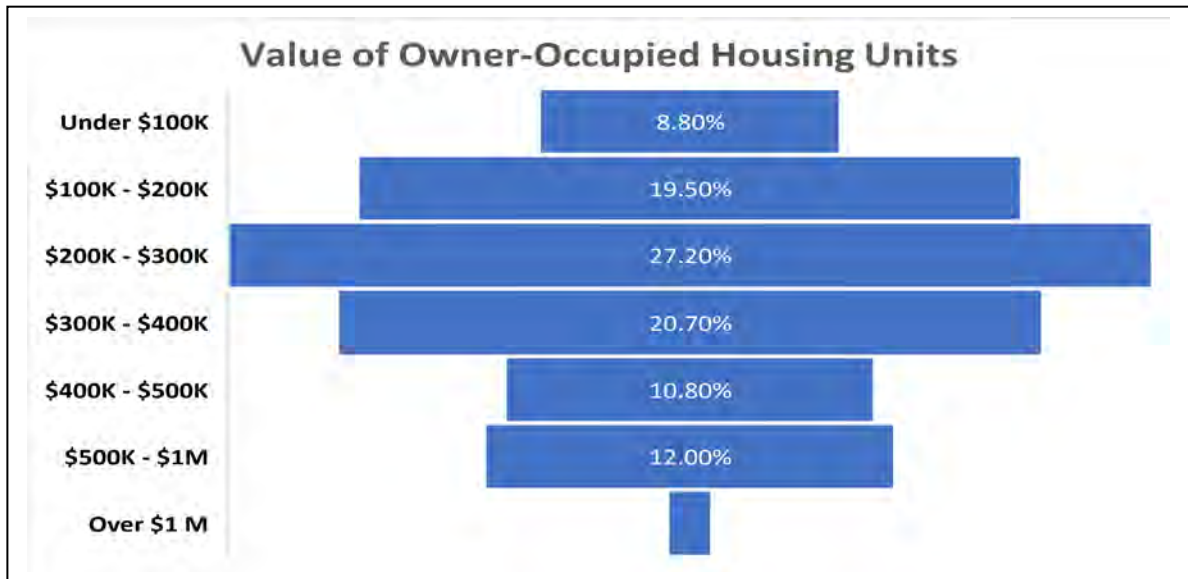
As of May 18, 2024, there are 157,866 registered voters, 27,084 less than June 4, 2023.

*Source: Alachua County Supervisor of Elections*

<b>Election</b>	<b>Nov 2014</b>	<b>Nov 2016</b>	<b>Nov 2018</b>	<b>Nov 2020</b>	<b>Nov 2022</b>
Total Voters	157,849	177,952	180,938	190,451	180,902
Ballots Cast	79,236	130,979	116,172	143,633	96,195
% Voting In Election	50.20%	73.60%	64.21%	75.42%	53.18%

For information about voter registration, redistricting boundaries and ballots please contact the Alachua County Supervisor of Elections Office. Phone 352-374-5252 or visit the website: <https://www.votealachua.com/>

## REAL ESTATE AND PROPERTY VALUES



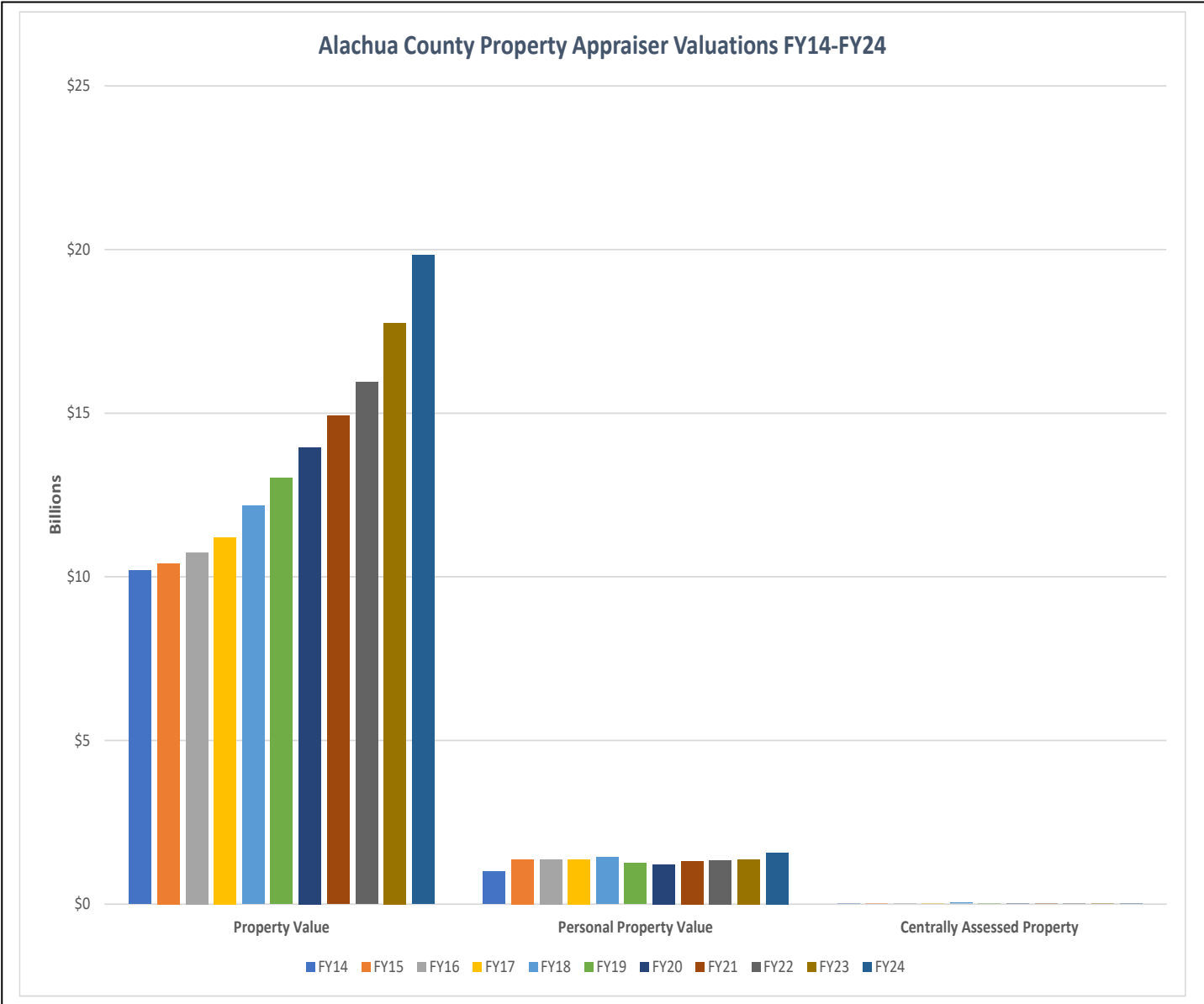
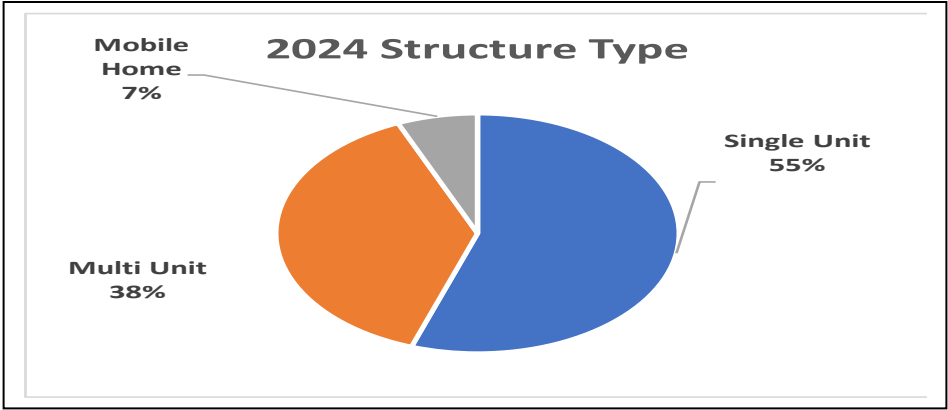
*Source: Census Reporter.org*

The median listing home price in Alachua County, FL was \$335K in April 2024, trending down -11.6% year-over-year. The median listing home price per square foot was \$197.

The median home sold price was \$345K.

Homes in Alachua County, FL sold for 1.39% below asking price on average in April 2024.

*Source: Realtor.com*



Parcels By Type	2021	2022	2023
Vacant Residential	8,399	8,708	8,948
Single family	61,597	62,376	63,281
Mobile Homes	5,531	5,562	5,608
Condos	7,201	7,200	7,199
Multi < 10 Units	1,594	1,596	1,609
Multi > 10 Units	337	341	357
Vacant Commercial & Industrial	1,389	1,367	1,329
Improved Commercial & Industrial	4,170	4,174	4,218
Agricultural	8,013	7,927	7,902
Institutional	1,044	1,048	1,048
Governmental	1,954	1,941	1,930
Other	4,102	4,074	3,874
<b>Total Parcels</b>	<b>105,331</b>	<b>106,314</b>	<b>107,303</b>
<b>Homestead Exemptions</b>	<b>53,004</b>	<b>53,446</b>	<b>54,076</b>

Source: Alachua County Property Appraiser

In 2023, Tangible Personal Property was responsible for approximately 10.5% (up from 8.1%) of the total taxable value for Alachua County. There are 10,669 accounts with a total market value of \$4,356,656,506.

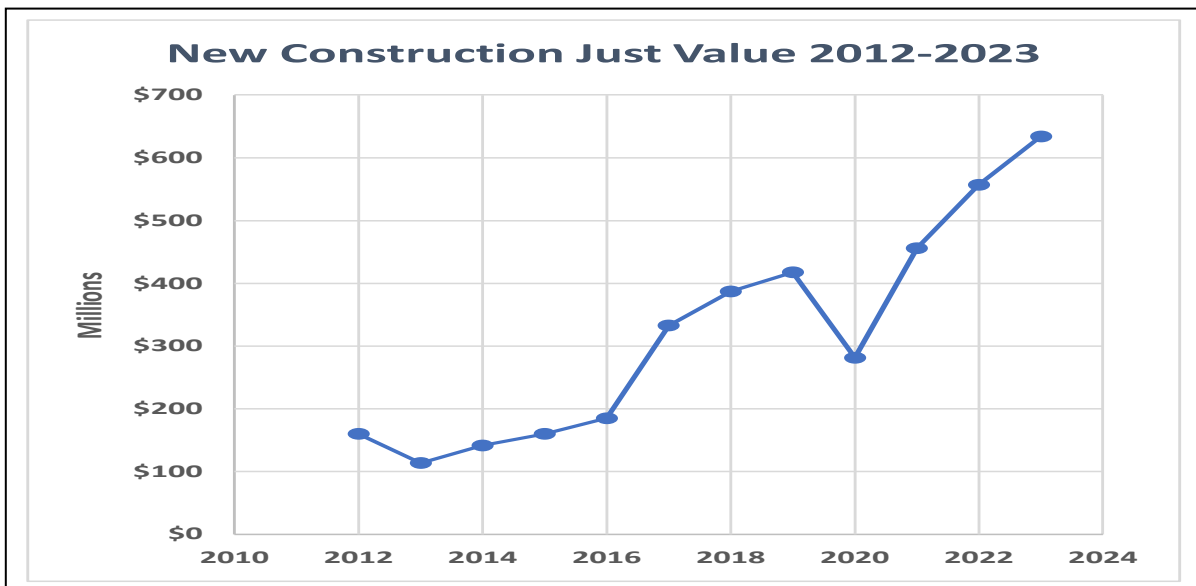
Alachua County			
	Top Ten Real Property Taxpayers	Overall Taxable Value	% of Total Tax. Value
1	LM Gainesville LLC	\$125,639,600	0.64%
2	Shands Teaching Hospital & Clinics Inc.	\$95,659,583	0.48%
3	HCA Health Services of Florida Inc.	\$88,066,093	0.45%
4	Robert E Stanley	\$84,513,411	0.43%
5	Gainesville Property Investors LLC	\$77,590,600	0.39%
6	St Augustine Parish Land LLC	\$61,901,000	0.31%
7	Wal-Mart Stores East LP	\$60,911,670	0.31%
8	Resilience Government Services Inc.	\$58,760,438	0.30%
9	MCI-LIV Investors LLC	\$57,893,300	0.29%
10	Legacy At the Standard LLC	\$57,435,000	0.29%
	<b>TOTALS</b>	<b>\$768,370,695</b>	<b>3.89%</b>
Source: Real Property Alachua County Property Appraiser 2023 Annual Report.			

In 2023, the total real property taxable value was \$19,726,709,910.

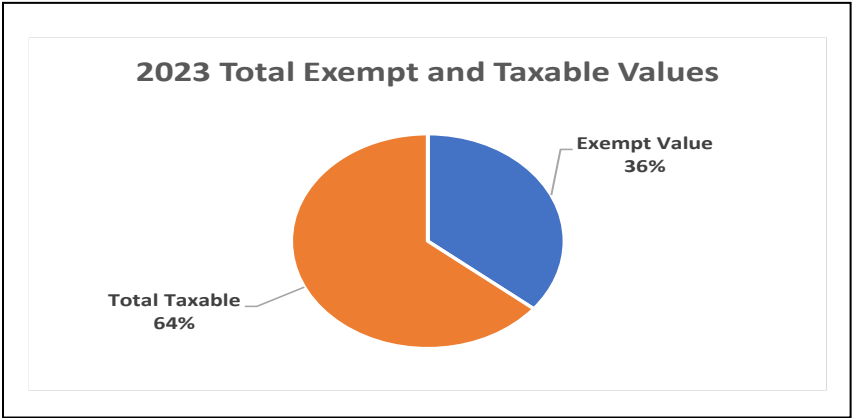
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<b>TOTALS</b>		<b>\$768,370,695 3.89%</b>
Source: Real Property Alachua County Property Appraiser 2023 Annual Report.		

The Value Adjustment Board (VAB) provides property owners the opportunity to appeal a property value or denied exemption. Per Florida Statutes, the petition filing period begins when the Notices of Proposed Property Taxes are mailed in August and ends 25 days later, usually in mid-September. In 2023, the number of Value Adjustment Board petitions was 509 up from 393 in 2022 and there were 274 Value Adjustment Board Hearings, up from 70 the previous year.

In 2023, new construction values increased \$77,043,148 over 2022. The trend history demonstrates the 79.85% increase in 2017 and the 62.05% increase in 2021. The 12-year average is 11.71%.



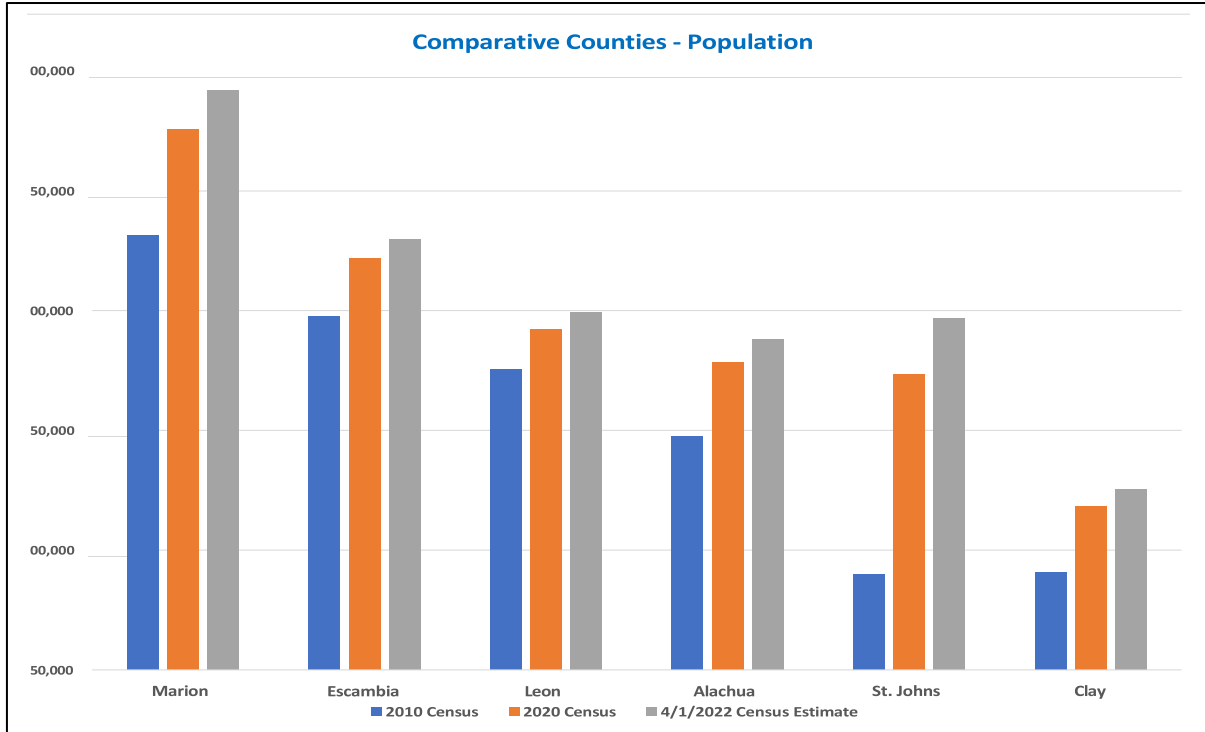
Property owners in Florida may be eligible for exemptions and additional benefits that can reduce their property tax liability. The homestead exemption and Save Our Homes assessment limitation help thousands of Florida homeowners save money on their property taxes every year. Further benefits are available to property owners with disabilities, senior citizens, veterans, and active-duty military service members, disabled first responders, and properties with specialized uses.



For more information, you can contact the Alachua County Property Appraiser at 352- 374-5230 or their website <https://www.acpafl.org/>

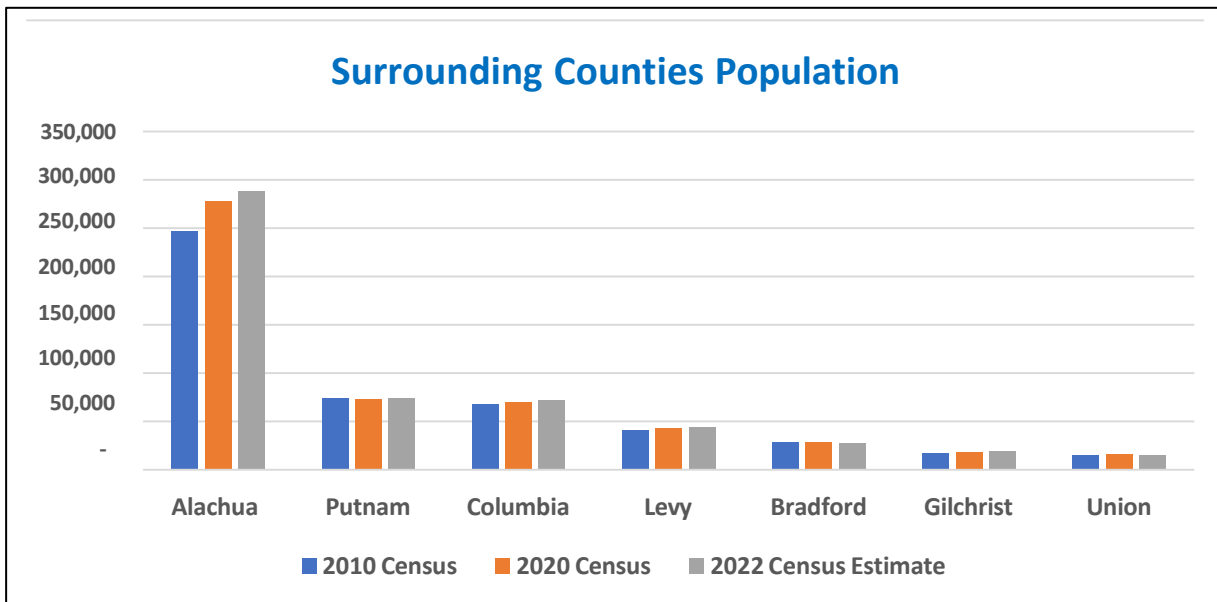
## COMPARABLE & SURROUNDING COUNTIES

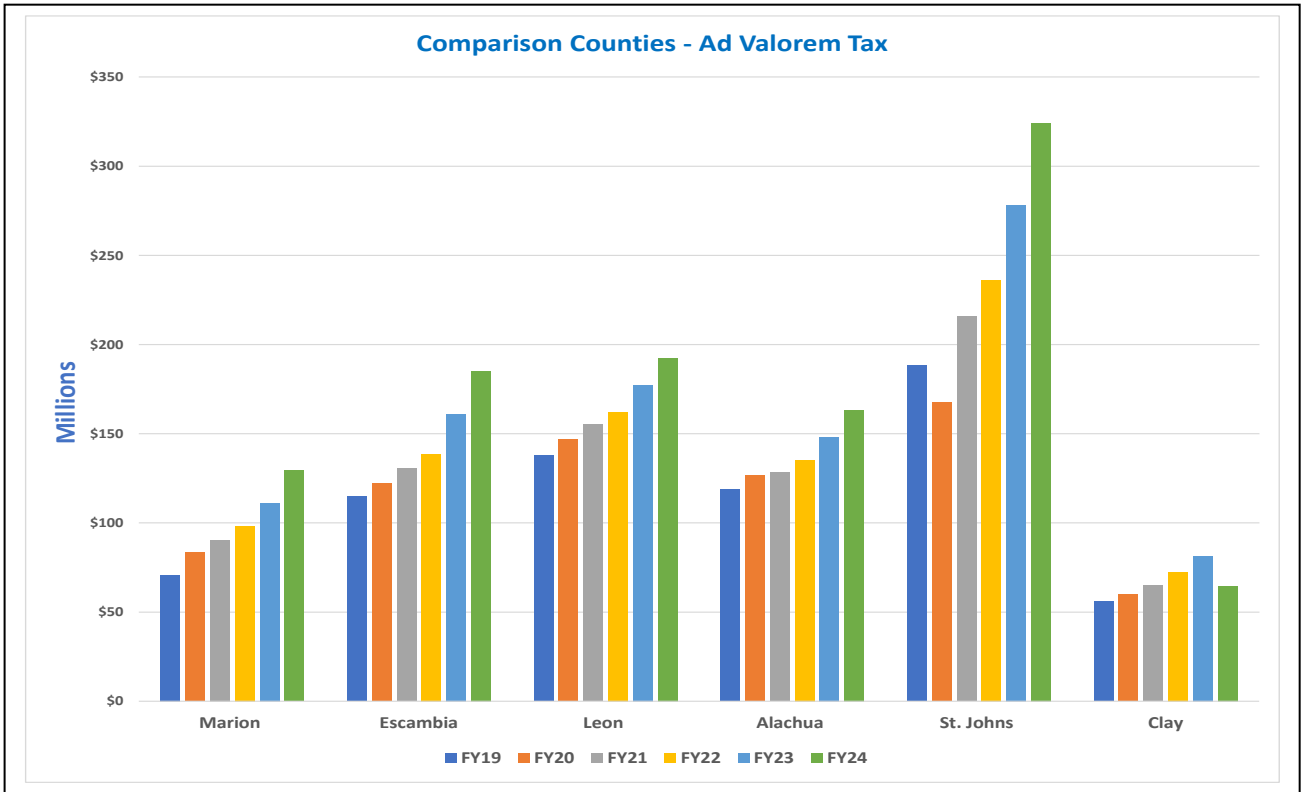
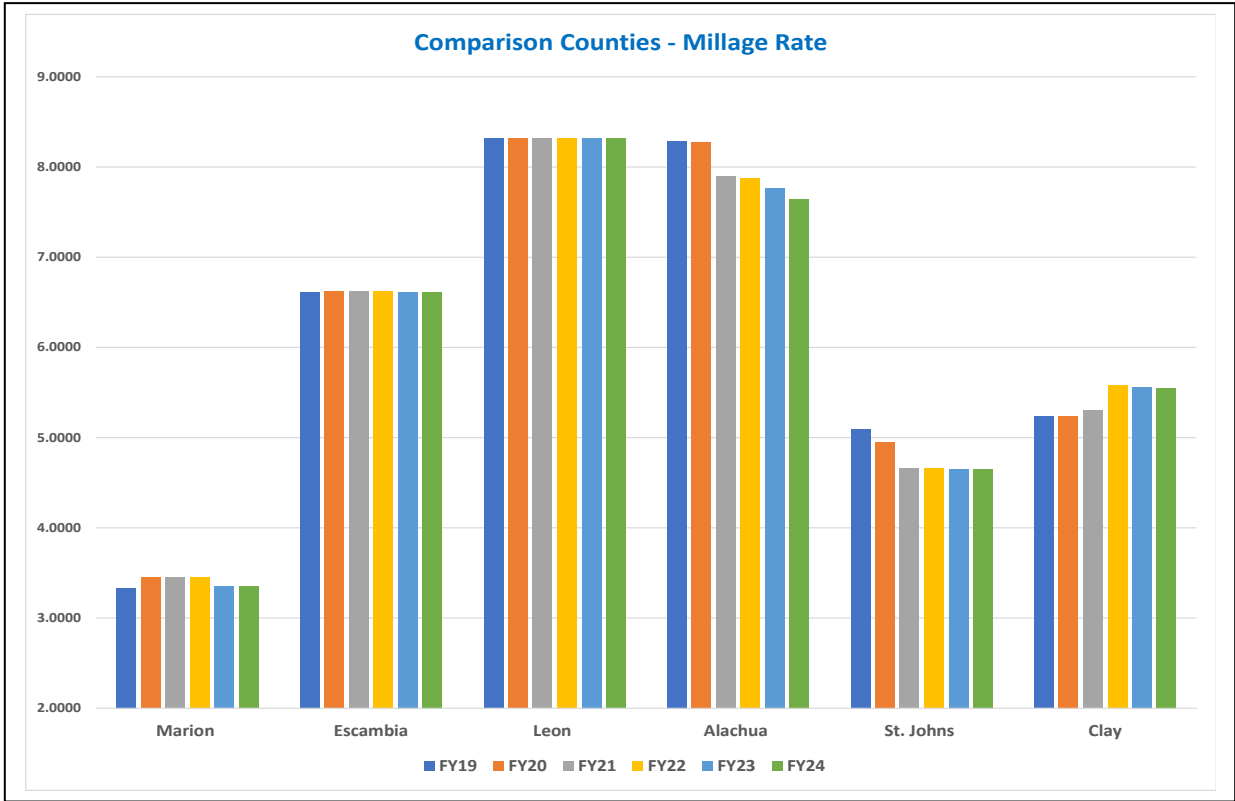
To provide comparison information, we utilize the following counties:  
Marion, Escambia, Leon St. John's, and Clay.



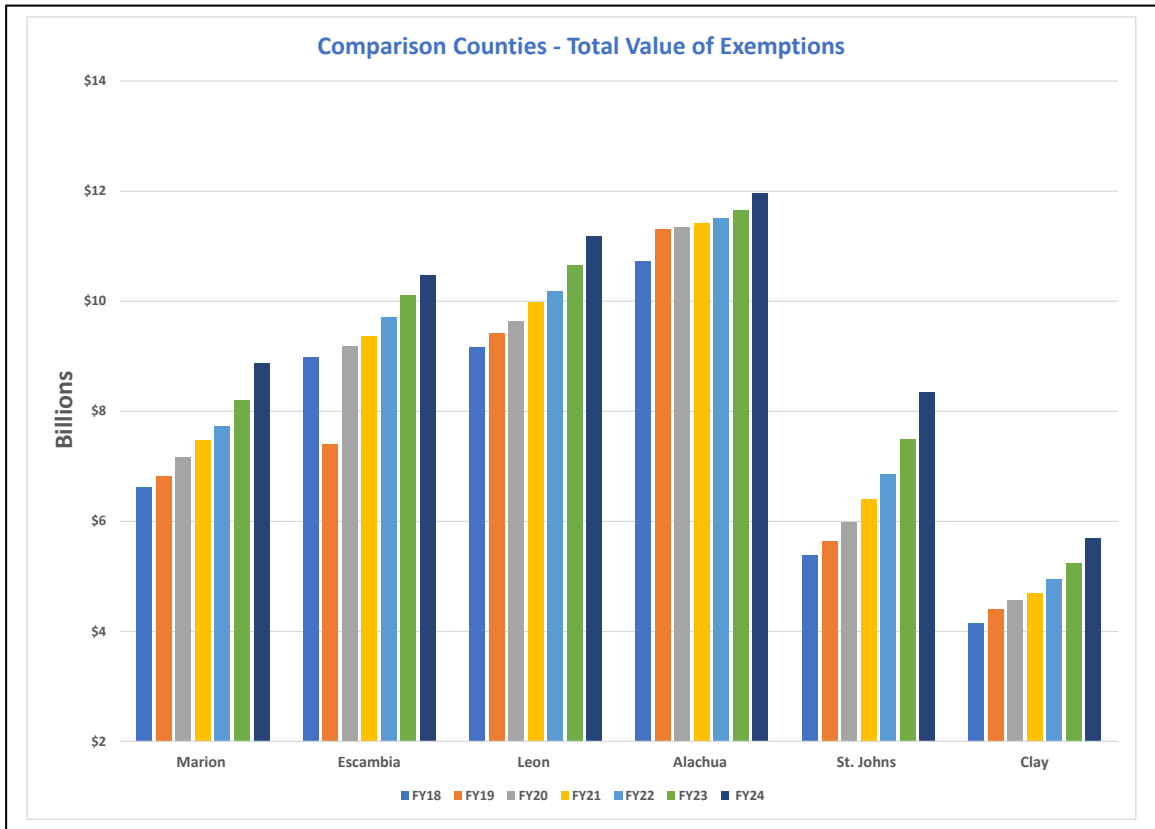
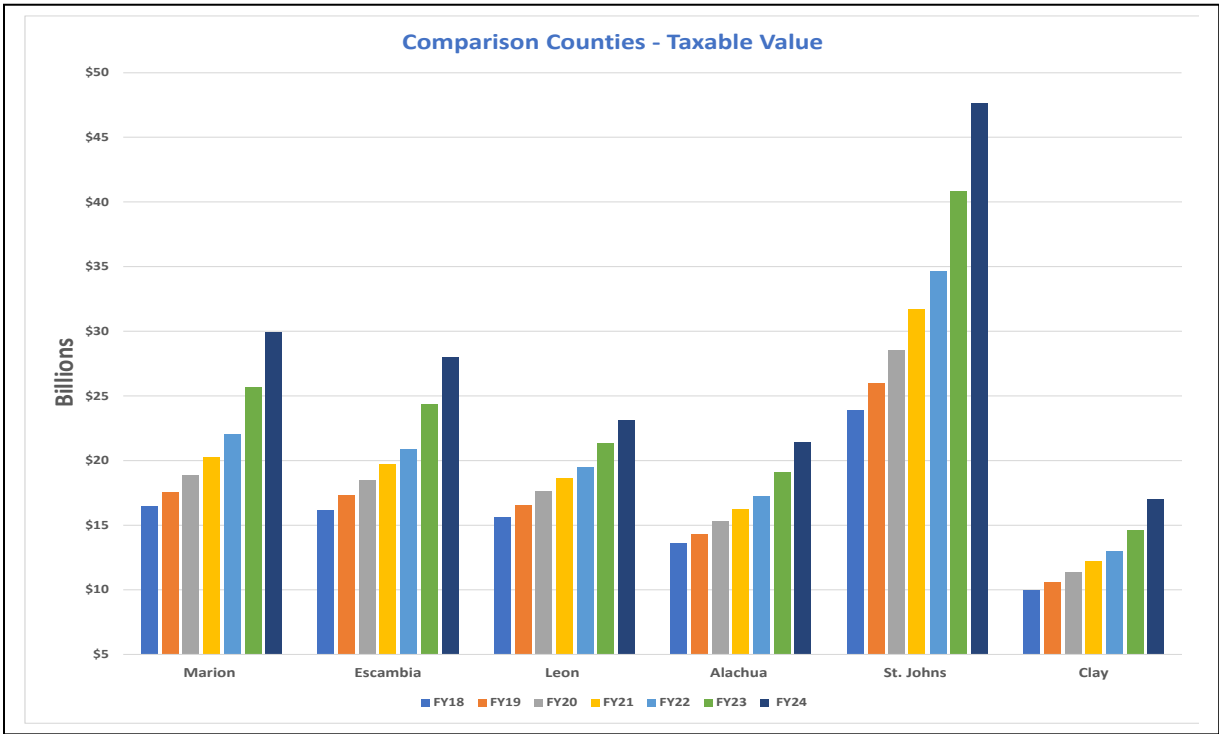
The growth rate of neighboring counties since the 2010 Census is Bradford -0.8%, Columbia 3.2%, Gilchrist 5.5%, Levy 5.2%, Putnam -1.4% and Union 3.9%.

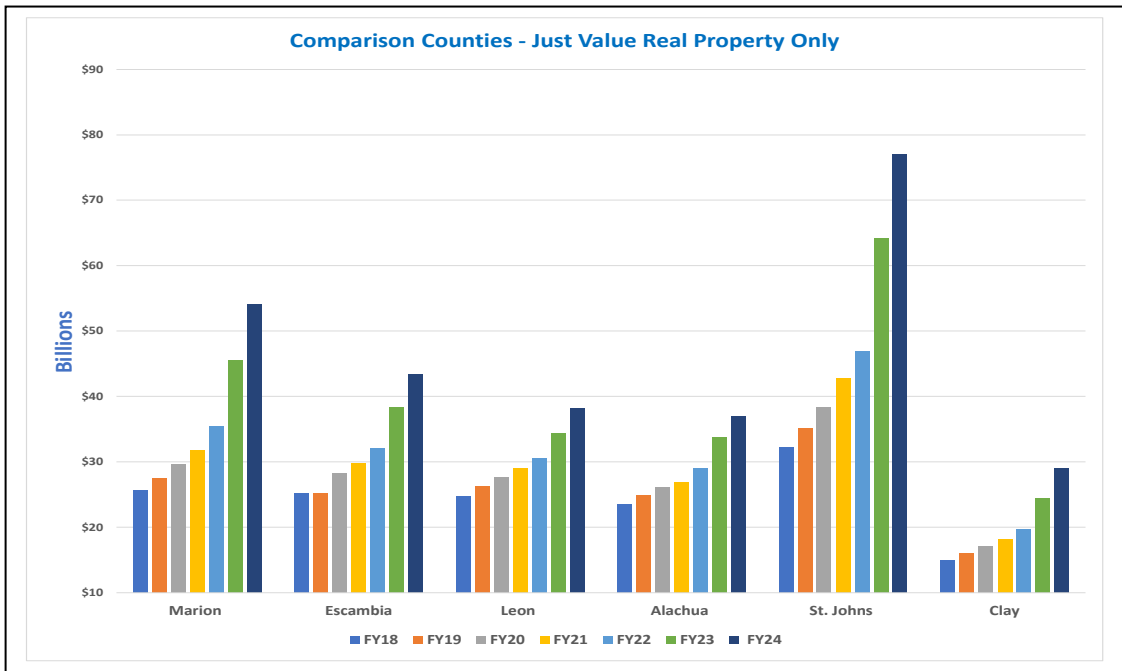
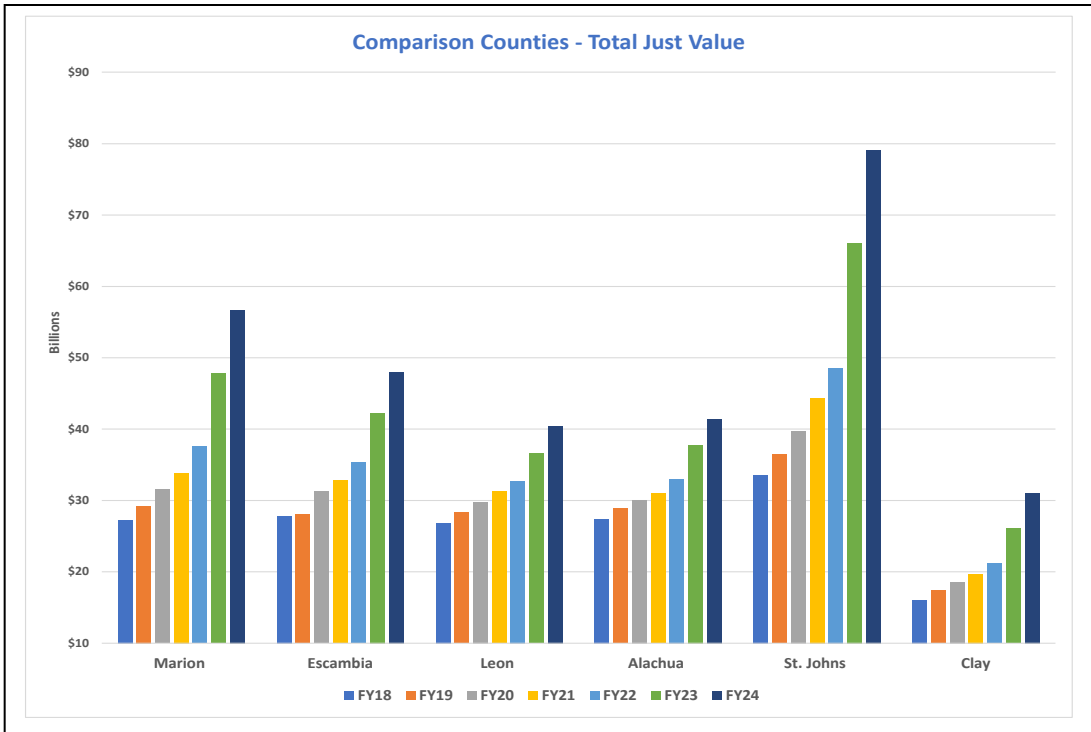
Source: US Census Bureau and UF Bureau of Economic & Business Research

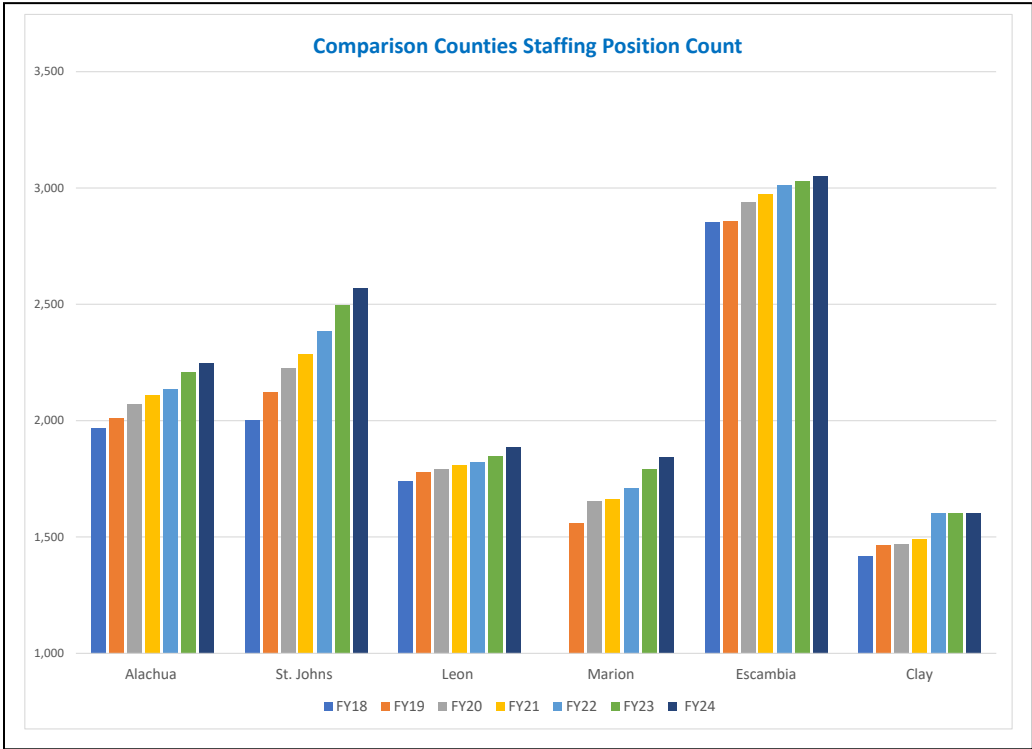
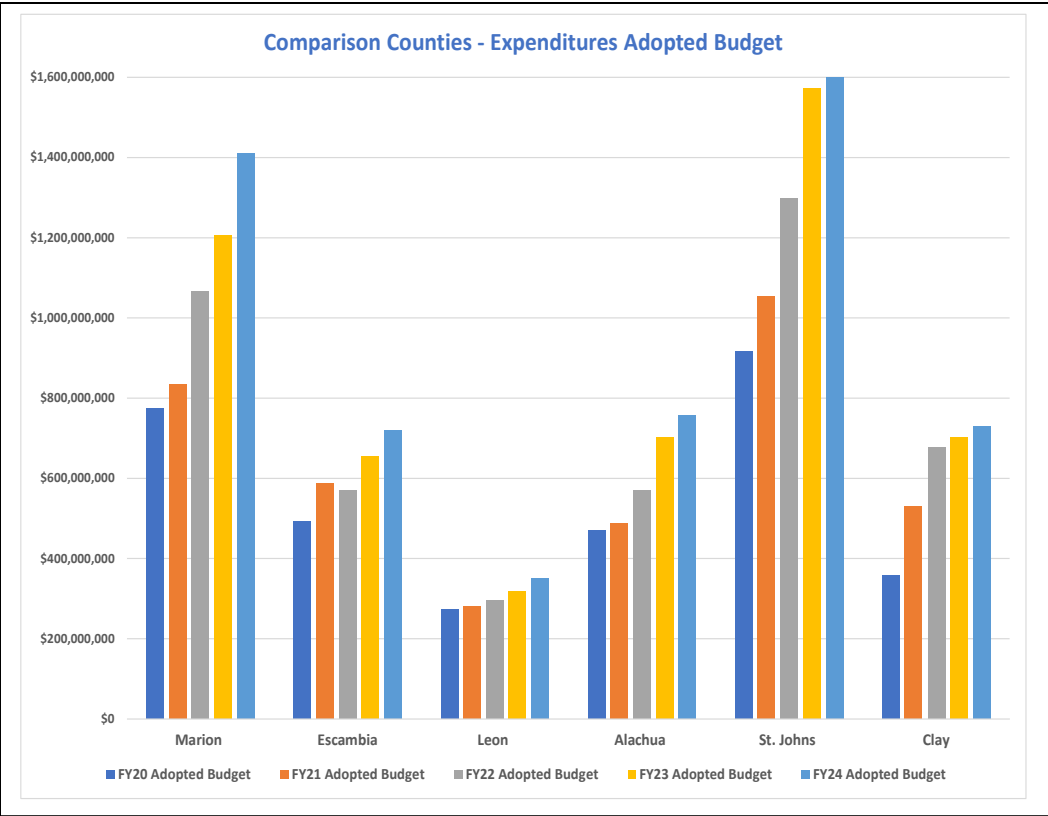












## BASIC INFORMATION ON PROPERTY TAXES

The calculation of assessed value of real and tangible personal property and how much of this value is subject to ad valorem taxation varies from state to state. In Florida, each county has an elected Property Appraiser whose office supervises the property valuation process following the appropriate state laws, regulations, and professional guidelines.

## EXEMPTIONS

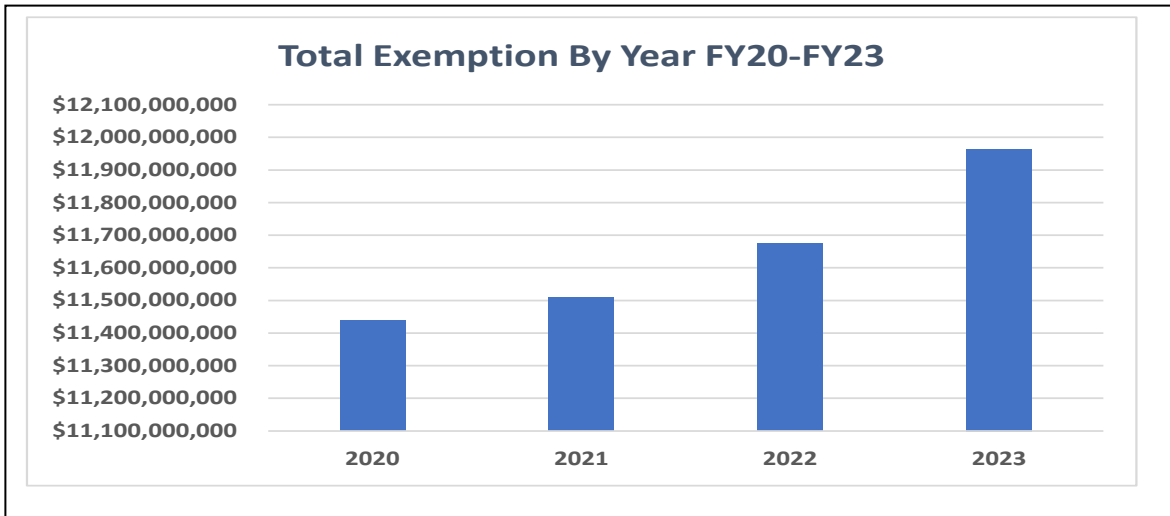
Florida law provides specific exemptions to reduce the value of property subject to taxation. Some of the more frequently used exemptions are:

- Homestead Exemption (Section 196.031, F.S.)
- Homestead Exemption Portability (Section 196.031, F.S.)
- Disabled Veterans Homestead Property Tax Discount (Section 193.461, F.S.)
- \$500 Widow's Exemption (Section 196.202, F.S)
- \$500 Widower's Exemption (Section 196.202, F.S)
- \$500 Disability Exemption (Section 196.202, F.S)
- \$5000 Disabled Veteran (Section 196.24, F.S)
- \$500 Exemption for blind persons (Section 196.202, F.S)
- Service-Connected Total and Permanent Disability Exemption (Section 196.081, 196.24 F.S.)
- Exemption for totally and permanently disabled persons (Section 196.101 F.S.)
- Local Option Homestead for Persons 65 and Older (Section 196.075 (4)(d), F.S.)
- Deployed Military Exemption (Section 196.173, F.S.)
- Religious, Literary, Scientific or Charitable Exemption (Sections 196.195 - 196.197, 196.2001, 196.2002 F.S.)
- Charter School Facilities Exemption (Section 196.1983 F.S.)
- Hospitals, Nursing Homes, and Homes for Special Services (Section 196.197 F.S.)
- First Responder Total and Permanent Disability Exemption
- Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder

**Exemptions are filed with the Alachua County Property Appraiser**

**Phone: (352) 374-5230 <https://www.acpafl.org/>**

Exemption Type	2020	2021	2022	2023
Homestead	\$ 1,292,880,730	\$ 1,312,678,989	\$ 1,325,771,947	\$ 1,340,193,607
Add Homestead \$25K	\$ 1,109,222,556	\$ 1,137,695,498	\$ 1,167,155,585	\$ 1,200,414,736
Additional Homestead Age 65 and Older	\$ 32,287,568	\$ 35,389,726	\$ 39,471,236	\$ 42,791,347
Tangible Personal Property Exemption	\$ 76,266,899	\$ 78,207,072	\$ 78,612,101	\$ 83,563,051
Governmental (County Value)	\$ 7,667,823,843	\$ 7,663,169,371	\$ 7,701,121,756	\$ 7,814,904,133
Institutional	\$ 1,160,297,240	\$ 1,172,755,646	\$ 1,226,297,507	\$ 1,291,367,284
Widow/Widowers	\$ 1,685,899	\$ 1,690,002	\$ 1,704,922	\$ 17,881,225
Disability/Blind	\$ 76,783,208	\$ 87,651,752	\$ 110,664,224	\$ 146,116,926
Land Dedicated in Perpetuity for Conservation Purposes	\$ 336,431	\$ 333,831	\$ 667,054	\$ 703,793
Historic Property	\$ 1,233,545	\$ 1,133,883	\$ 984,683	\$ 984,683
Economic Development Exemption	\$ 11,000	\$ 11,000	\$ -	\$ -
Lands Available for Taxes	\$ 1,313,519	\$ 824,942	\$ 51,827	\$ 61,644
Disabled Veterans Discount (County Value)	\$ 7,992,789	\$ 8,103,031	\$ 8,952,708	\$ 10,663,285
Deployed Service Members Homestead Exemption	\$ 181,210	\$ 386,703	\$ 257,218	\$ 949,803
Additional Homestead Age 65 and 25 year Residence	\$ 8,658,264	\$ 10,332,224	\$ 12,357,838	\$ 13,974,756
<b>Total</b>	<b>\$ 11,436,974,701</b>	<b>\$ 11,510,363,670</b>	<b>\$ 11,674,070,606</b>	<b>\$ 11,964,570,273</b>



Exemption Comparison to Valuations	2020	2021	2022	2023
Total Taxable Valuation	\$ 16,235,962,239	\$ 17,228,900,917	\$ 19,075,288,457	\$ 21,393,215,066
Total Assessed Valuation	\$ 27,655,081,235	\$ 28,728,753,805	\$ 30,736,914,671	\$ 33,357,785,339
Total Exemption Valuation	\$ 11,436,974,701	\$ 11,510,363,670	\$ 11,674,070,606	\$ 11,964,570,273
Exemption % of Total Taxable Value	70.44%	66.81%	61.20%	55.93%
Exemption % of Total Assessed Value	41.36%	40.07%	37.98%	35.87%

# Budget & Financial Policies

# Financial Policy Ethics

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024  
This Financial Policy supersedes and replaces any previous versions.

## Statement of Ethics

**Purpose:** Professional ethics are the foundation of an organization. Ethics represent our standards that are documented as the principles we believe in, the values to which we adhere to be of benefit to those we serve, those to whom we are accountable, and ourselves.

The Office of Management and Budget embrace the following professional ethics as recommended by the Government Finance Officers Association:

### Integrity

Maintain high standards of personal conduct, practicing honesty in all our professional relationships and endeavors. Be truthful in our actions and words. Let our decisions and deeds be based on the greater good of the County. Actively avoid the occurrence or the appearance of a conflict of interest and exude prudence and integrity in safeguarding County resources. Use fairness, impartiality, and objectivity to guide decisions.

### Respect

Treat those with whom we work and those we serve with civility and consideration. Actively strive to merit the respect, trust, and confidence of colleagues, customers, and the public.

### Diligence

Exercise due professional care in the performance of every aspect of our work. Diligently devote our time, abilities, and energies to our responsibilities and duties.

### Reliability

Perform our professional duties with dependability, being watchful of compliance aspects, fully understand and be responsive to the needs of those we serve while embracing accountability for our work and service.

### Competence

Continually strive to enhance our professional skills so we may improve service to the community. Seek out and participate in professional development opportunities for us and our colleagues, to maintain, as well as enhance, competencies.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

**Resolution 2023-08, Dated 02/28/2023.**

**Resolution 2024-15, Dated 03/12/2024.**

# Financial Policy Budget Management

Resolution Number 2024-15 Effective for the FY25 Budget 10/01/2024

This Financial Policy supersedes and replaces any previous versions

## BUDGET MANAGEMENT

**Purpose:** To establish and maintain practices for the adoption, administration, and amendment of the annual budget in accordance with Florida Statute Chapter 129.

**Policy:** To exercise the highest level of budgetary control per Florida Statute Chapter 129 with an emphasis on transparency to communicate the County's annual budget process from conception to finality including budget amendments and adjustments made throughout the fiscal year.

The Board of County Commissioners designates the County Manager to be the County Budget Officer pursuant to Florida Statute 129.025(1)

### **Procedure:**

1. Revenues
  - A. The Office of Management and Budget (OMB) will estimate revenues as early as possible in the budget process in order to limit appropriation request. The Board of County Commissioners will establish the County's budget priorities based upon the revenue estimates and expenditure priorities.
  - B. The budget shall be balanced; the total estimated receipts (including balances brought forward) shall equal the total appropriations and reserves in accordance with Florida Statute Chapter 129.01(2)(b).
  - C. In general, current operating revenue should be sufficient to support current operating expenditures, with budget amendments and adjustments made to budgeted fund balance and/or appropriations if necessary.
  - D. "Earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues will be limited. The use of various funds, however, will be consistent with generally accepted accounting principles and Florida Statute Chapter 129.02. Law Enforcement will be funded 54% from the MSTU-LE taxes and 46% from the General County taxes. State shared half-cent sales taxes that are in excess of debt obligation payments will be split 90% to the General Fund and 10% to the MSBU-Fire Fund. Public Service Tax and Communications Service Tax will be split 60% to the General Fund and 40% to the MSBU-Fire Fund.
  - E. One-time revenues will be utilized to fund one-time expenditures wherever possible. If one-time revenues are assigned to pay for



recurring expenditures a three-to-five-year plan for transferring the expenditure to a recurring revenue source will be adopted by the County as a part of the budget process in the initial year.

- F.** The Board of County Commissioners is authorized to establish and collect fees and charges for certain services rendered by the County. These services are available to all residents of the County but are not needed by the majority of residents, therefore, those utilizing the services are charged for the service.
  - I.** All Proprietary Fees, payments for use of facilities and services, are to be reasonable in relation to the County provided privilege or service to the fee payer that receives the special benefit.
  - II.** All Regulatory Fees, payments, whether designated as license fees, permit fees or by another name, which are required as an exercise of police power and as a part of or as an aid to regulation of an occupation, profession, or business, may not exceed the actual cost to the County of providing the service to the individual fee payer. Additionally, fees are solely based on the actual cost of providing what the user is consuming or are charged per direction from a regulatory authority.
  - III.** All requested changes to the Schedule of Fees during the fiscal year are presented to the Board of County Commissioners for its review and approval.
  - IV.** A fee schedule is therefore adopted and amended by resolution each fiscal year. Annually, fees will be reviewed by Departments and any requested modifications will include the full cost of activities, including direct and indirect costs currently supported by the fees to identify the impact of inflation and other cost increases. Supporting documentation showing calculations for fees changed will be submitted by Departments as part of the annual budget process. Departments shall retain supporting documentation for a period of two (2) years. A thorough review of the countywide fee schedule will be conducted periodically.

## **2. Expenditures**

- A.** The financial impact associated with new programs or program modifications will be analyzed and determined prior to adoption by the Board. When new programs or increased levels of service are proposed, departments will identify any applicable Federal or State mandates; outline client benefits and strategic initiatives; demonstrate alignment to organizational goals, objectives, and agreements; identify related health and safety issues; demonstrate conformance to

industry/professional standards; and identify all funding sources including fees or tax increases needed to partially or fully fund the program or service. The department will document any offsetting revenue or cost avoidance associated with this issue as well as consequences of not funding the proposal.

- B.** Understanding what a program or activity costs, and what benefits are derived from these programs or activities allows the County to make informed funding decisions. To that end, all expenditures will be analyzed to ensure service alignment with current Board priorities.
- C.** Departments shall utilize performance measures to track performance, support operational improvement, and determine effective use of resources for each program.
- D.** Inflationary factors and changes in population will be considered in preparing cost of service delivery.
- E.** Internal Service Funds will be self-supporting whenever possible. Internal service fees and the direct impact to County operating budgets shall be analyzed annually as part of the budget process and will be budgeted centrally for all departments.
- F.** Grant applications to fund services/programs with state or federal funds will be recommended to the Board upon review by the Office of Management and Budget and the County Manager, with significant consideration given to:
  - I.** The cost of administering the grant relative to the amount of the grant
  - II.** The availability of matching funds
  - III.** The extent to which locally generated funds will be required to support the program when the grant funding is no longer available.
  - IV.** The personnel impact to the department.
  - V.** Time is of the essence with grant applications and should an opportunity for an application submittal arise that does not coincide with established Board of County Commission meetings, the County Manager, or designee shall have authority to submit and sign the grant application and place the item on the next Board of County Commission agenda for an update.
  - VI.** All grant acceptance awards will be placed on Board of County Commission agendas for final approval.

### **3. Operating Budget**

For purposes of budgetary control, expenditures cannot legally exceed the total annual budgeted appropriations at the financial reporting fund level (The Laws of Florida Chapter 65-1236 Sub 1 and County Ordinance 233.01). The County maintains both accounting funds and financial reporting funds defined as:

- A.** Financial Reporting Fund – Also known throughout the County as a “Superfund”, is an accounting entity with a self-balancing set of accounts that whenever possible will include a combination of similar “accounting funds”.
- B.** Accounting Fund – an accounting entity with a self-balancing set of accounts which are segregated for the purpose of detailing compliance with special regulations, restrictions, or limitations.
- C.** A Municipal Services Taxing Unit (MSTU) for Law Enforcement Services - This fund, established by ordinance, shall be administered by the Board and follow the established reserve for contingency policy. Current policies for estimating revenues and appropriating expenditures shall be applied to this fund.
- D.** A Municipal Services Benefit Unit (MSBU) for Fire Protection Services - This fund, established by ordinance, shall be administered by the Board and follow the established reserve for contingency policy. Current policies for estimating revenues and appropriating expenditures shall be applied to this fund.

Stated Shared Half Cent Sales Tax, Public Services Tax, and Communications Service Tax will be shared between the General Fund and MSBU - Fire. This allocation may be reviewed on a periodic basis.

### **4. Budget Request**

The County shall develop a proposed budget to include personal services, operating, capital outlay, debt service, grants and aids, and other uses categories.

- A.** All Board Departments shall submit a budget request in the manner and form prescribed by the County Manager and Office of Management and Budget no later than the date set forth in the budget calendar.
- B.** The Clerk of Court, Sheriff, and Supervisor of Elections shall submit a budget request in the manner and form prescribed by the Board of County Commissioners through the Office of Management and Budget no later than May 1<sup>st</sup> (Florida Statute 129.03(2)).

- C. It is requested by Resolution, that the Property Appraiser, Tax Collector, and Judicial Officers submit their budgets no later than May 1<sup>st</sup> of each year.

Example: **001.17.1720.513.31.00**

Function is the 4<sup>th</sup> element in the activity code (513)

Sub-Object Code is the first two numbers in the Object Code. To determine Object Classification, find where this number falls within the following chart.

Code	Object Codes (AKA “Categories”)
<b>10</b>	<b>Personal Services</b> Includes Sub-Object Codes 11-29
<b>30</b>	<b>Operating Expenditures</b> Includes Sub-Object Codes 31-59
<b>60</b>	<b>Capital Outlay</b> Includes Sub-Object Codes 61-68
<b>70</b>	<b>Debt Service</b> Includes Sub-Object Codes 71-73
<b>80</b>	<b>Grants and Aids</b> Includes Sub-Object Codes 81-83
<b>90</b>	<b>Other Uses</b> Includes Sub-Object Codes 91-99

5. Budget Appropriations, Amendments and Adjustments – Budgetary levels of authority are as follows:

**A. Budget Appropriation**

- I. Appropriations will be made at the Fund (Superfund), Functional Category, and Object Classification (Also Known As “AKA” “categories”; personal services, operating expense, capital outlay, debt service, grants, and aids, and “other use” expenses).

- II. The Office of Management and Budget will ensure that the application of the indirect charges do not adversely affect the provision of services of the fund receiving the indirect charge.
- III. A fund for private, not-for-profit outside agencies may be maintained with an annual appropriation as available with consideration of budgetary constraints and Board Policies. All agencies seeking funding from the Board should do so during the annual open application process through the appropriate department, such as Community Support Services Department and the Outside Agency Funding Advisory Board.
- IV. All requests to fund discretionary court programs, otherwise known as “local requirements,” as defined within Article V of the Florida Constitution and the supporting Florida Statutes (28.24, 29.008) require Board approval during each budget process.

**B. Amendments and Adjustments:**

- I. Budget amendments between reporting funds that change the fund’s total appropriation require the approval of the Board of County Commissioners and an advertised public hearing. The Board, at any time within a fiscal year, may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year.
- II. Budget adjustments between Functions, as defined by the Uniform Chart of Accounts (Also Known As Uniform Accounting System Manual for Florida Local Governments), up to and including \$50,000 can be approved by the County Manager. Budget adjustments between Functions over \$50,000 require approval of the Board of County Commissioners. Budget adjustments between categories that do not impact Function or Accounting Fund totals can be approved by the County Manager. A quarterly report of budget adjustments will be generated and published in the Board agenda with the quarterly Financial Reports.
- III. Per Florida Statute 129.06(2), appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed will be submitted to the Board of County Commissioners as a budget amendment no later than the deadline set by OMB or November 15<sup>th</sup> of each fiscal year whichever is earlier. This is considered the “Carry-Forward” budget amendment. Transfers from the Reserve for Contingency in the General Fund, MSTU Law Enforcement and MSBU Fire Funds require Board of County Commission approval.

- IV. Establishing a budget for revenues that were not anticipated during the annual budget process requires that the Board of County Commissioners adopt a resolution to recognize the revenue, appropriate the revenue, and establish a new fund if appropriate (Florida Statute 129.06(2) (d) and(e)).
- V. Upon completion of the prior fiscal year's Annual Comprehensive Financial Report, the operating budget may be adjusted to reflect actual beginning fund balances if deemed necessary by the Office of Management and Budget. Audited fund balances will be adjusted during this "Mid-Year" budget amendment process to prevent spending of resources not available (Florida Statute 129.06(2)(f)).
- VI. Amendments not specifically authorized in Florida Statute Chapter 129.06(2) (a-e) require the amendment to be authorized by resolution or ordinance of the Board of County Commissioners and adopted following a public hearing. The public hearing must be advertised at least two (2) days, but not more than five (5) days, before the date of the hearing. The advertisement and adoption procedures are similar to those required for adoption of the annual budget (Florida Statute 129.06(2)(f)) and Florida Statute 50.0311.
- VII. Pursuant to Florida Statute 129.06(2)(f)2, budget amendments must be posted to the County's official website within 5 days of adoption/approval.

**6. Fund Balance**

**A. Minimum Fund Balances**

- I. General Fund – The budgeted Estimated Ending Fund balance will be at a minimum 10% of projected revenue.
- II. MSTU Law Enforcement, MSBU Fire Fund and Gas Tax Fund – The budgeted Estimated Ending Fund Balance will be at a minimum 5% of projected revenue.
- III. All Other Operating Funds – The amount of ending fund balance to be budgeted shall be analyzed and determined during the annual budget process; the Assistant County Manager for Budget and Fiscal Services and the Finance Director will jointly agree upon the ending fund balances.
- IV. To the extent feasible, the actual unassigned plus assigned ending fund balances for the County's General Fund, MSTU Law

Enforcement and MSBU Fire Funds will be at least 2 months of the appropriations.

- B.** During Carry Forward and Midyear budget amendments, fund balance may be used for:
  - I.** Appropriations related to prior year non-operating encumbrances, grants, and capital projects not completed. The total carry-forward amounts will be reported in the prior year Annual Comprehensive Financial Report as assigned fund balances.
  - II.** Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget process.
  - III.** Funding for unexpected increases in the cost of providing existing levels of service.
  - IV.** Temporary and nonrecurring funding for unanticipated projects.
  - V.** Funding of a local match for public or private grants.
  - VI.** Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns.
  - VII.** Funding to accommodate unanticipated program mandates from other governmental bodies.
  - VIII.** Funding for emergencies, whether economic, natural disaster or acts of war.
  - IX.** Funding for market and economic fluctuations in enterprise and internal service funds.
  - X.** Funding for contamination remediation.
  - XI.** Funding for rate stabilization.
  
- 7.** Budgeted Reserve for Contingency
  - A.** Reserve for contingency requests in the General Fund, MSTU Law Enforcement and MSBU Fire Funds and Gas Tax Fund must be approved by the Board of County Commissioners. The Board will use the procedures and evaluation criteria set forth in this, and other policies. Such requests will be evaluated as to the:

- I. Urgency of the request
  - II. Scope of services to be provided.
  - III. Short and long-term fiscal impact of the request
  - IV. Potential for alternative methods of funding or providing the service(s)
  - V. Review for duplication of service(s) with other agencies
  - VI. Review of efforts to secure non-County funding.
  - VII. Discussion of why funding was not sought during the normal budget cycle.
  - VIII. Review of the impact of not funding or delaying funding to the next fiscal year.
- B.** A reserve for contingency shall be calculated and budgeted by the Office of Management and Budget at a level not less than 5% of the General Fund, MSTU Law Fund, and MSBU Fire Fund and Gas Tax Fund operating revenues, respectively, and an amount not greater than 10% of the total budget and in accordance with Florida Statute Chapter 129.01(2)(c) for each operating fund. If the reserve for contingency falls below 50% of the minimum level, the reserves shall be reestablished over a period not to exceed three fiscal years.
- C.** The reserve for contingency shall be separate from any unallocated fund balances.
- D.** The County's budget will be amended at such time as the Board of County Commissioners authorizes the use of contingency reserves (Florida Statute 129.06(2)(b)). All requests for the use of any reserve for contingency as referenced in 7.B. shall be accompanied by information prepared by the Office of Management and Budget showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance.
- E.** Self-Insurance Risk Fund will be maintained at a level that, together with purchased insurance policies, will adequately indemnify the County's property and liability risks in accordance with Chapter 28 of the Alachua County Code.
- I. A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.





forwarded to the Board of County Commissioners for their approval during the budget process.

#### H. Budget Amendment Internal Process

##### PROVISIONS:

The purpose of the Budget Amendment and Adjustment Procedure is to set forth divisions of responsibility for authorizing changes to the annual budget adopted by the Board of County Commissioners in a manner that allows for the appropriate oversight as defined by Florida Statutes combined with the proper responsiveness needed to allow departments to make sound and timely financial expenditures.

##### DEFINITIONS:

Appropriations -revenues or expenditures approved by the Board of County Commissioners.

Budget Adjustment - a transfer of expenditures or revenues of equal amount between line items within a Department's budget.

Budget Amendment - a supplemental appropriation of budgetary revenues and expenditures.

Budgetary Fund - Superfund level or reporting

Budgetary Function - a set of departments that serve a shared programmatic purpose.

Budgetary Object (Category) – a department or other unit within an organization to which costs may be charged for accounting purposes. Personal Services, Operating, Capital, Grants

Department -a set of programs that serve a shared purpose; or a set of programs within departmental divisions that serve a shared purpose.

Organization Code - a designation within the accounting system that tracks the budgetary activity of a program or cost center.

Level 1 adjustments are adjustments due to scrivener errors and may be corrected via an IDI.

Level 2(a) adjustments are adjustments of operating appropriation within function and within category of a department's budget up to and including \$50,000.

Level 2(b) adjustments between different functions and /or different categories up to and including \$50,000.

Level 2 adjustments shall require approval of the County Manager or County Manager Designee.

Budget Adjustment will document the transfer providing a detailed explanation for the need.

Level 3 (a) amendments are adjustments of budgeted operating or capital appropriations needing additional funding from reserves. Level 3 (a) amendments require attachment of the Reserve explanation sheet with supplemental questions answered by the department making the request to be attached to the Board of County Commissioner agenda item.

Level 3 (b) amendments are for new programs in a department that were not originally budgeted through an increase in expenditures without an offsetting increase in revenue for that program. (not enough revenues unexpected cost or match.

Level 3 amendments shall require approval of the Assistant County Manager of Budget & Fiscal Services and shall be forwarded for review and approval by the County Manager or County Manager Designee for placement on the Board of County Commission agenda for final approval.

Budget Amendment will document the transfer providing a detailed explanation for the need and future budgetary impacts.

Level 4 (a) amendments are between Functions over \$50,000 which require approval of the Board of County Commissioners.

Level 4 amendments shall require approval of the Assistant County Manager of Budget & Fiscal Services and shall be forwarded for review and approval by the County Manager or County Manager Designee for placement on the Board of County Commission agenda for final approval.

Budget Amendment will document the transfer providing a detailed explanation for the need and future budgetary impacts.

A Board agenda item will be prepared, and the budget amendment attached to the agenda item will detail the fiscal impact.

Level 5 (a) Budget amendments between reporting funds that change the fund's total appropriation require the approval of the Board of County Commissioners and an advertised public hearing.

A Board agenda item will be prepared, and the budget amendment attached to the agenda item will detail the fiscal impact.

PROCEDURES:

a) Level 1 adjustments shall be made within the financial system by preparation of an IDI, by the department's fiscal staff with notification to the department's budget analyst for monitoring of budgets and assisting in the development of future budgets.

b) Level 2 adjustments shall be requested by the department's fiscal staff, department's budget analyst and/or the Department Head to assist with department operations. a) The Department Head will forward a copy of a Budget Amendment Request form to the Office of Management & Budget for monitoring of budgets and assisting in the development of future budgets. The fiscal staff shall prepare a MGR budget request in the financial system for all approvals.

c) Level 3 amendments shall be requested by the Department Head to the Assistant County Manager for review and recommendation to the County Manager or County Manager Designee and forward the request to the Office of Management and Budget who will work with Fiscal staff and the department to add it as an agenda item for review and final approval by the Board of Commissioners. The department requesting the amendment shall have a representative present at the Board of Commissioners meeting who can answer questions.

d) Level 4 amendments shall be requested by the Department Head to the Assistant County Manager for review and recommendation to the County Manager or County Manager Designee and forward the request to the Office of Management and Budget who will work with Fiscal staff and the department to add it as an agenda item for review and final approval by the Board of Commissioners. The department requesting the amendment shall have a representative present at the Board of Commissioners meeting who can answer questions.

d) Level 5 amendments shall be requested by the Department Head to the Assistant County Manager for review and recommendation to the County Manager or County Manager Designee and forward the request to the Office of Management and Budget who will work with Fiscal staff and the department to add it as an agenda item for review and final approval by the Board of Commissioners. Procedures to meet Florida Statutes for Public Notice shall be followed and handled by the Office of Management and Budget. The department requesting the amendment shall have a representative present at the Board of Commissioners meeting who can answer questions.

## ADMINISTRATION

This policy is for use in guiding financing decisions of the County, and can be interpreted by the County Manager or County Manager Designee related to budget amendments and adjustments. It is administered in conjunction with the County's other fiscal policies and may be amended or revised from time to time as determined by the County Board.

All purchases are still subject to the "Alachua County Purchasing Ordinance.

**AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS**

History:

Resolution 20-07 Dated 10/01/2020

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

# Financial Policy Capital Budget & Financial Plan

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions.

## Capital Budget & Financial Plan

### Purpose:

To promote fiscal responsibility in the funding of projects as adopted by the Board through the budget process and prepared work plans related to capital planning and infrastructure aligned with the objectives and level of service addressed in the “Comprehensive Plan 2019-2040, Capital Improvements Element (CIE)”. The following financial policy is established for Alachua County’s Capital Budget and Financial Plan (CBFP). As a matter of general policy, the goals of the CBFP are to:

1. Prioritize and align funding to create capital and infrastructure project budgets.
2. Properly identify and record capital assets related to the physical and economic development of the community.
3. Promote financial stability and focus attention on the County’s long term financial capacity to meet capital needs.
4. Recommend funding mechanisms and long-term financing of infrastructure.
5. Effectively communicate the County’s priorities and plans for undertaking capital projects to internal and external stakeholders, including Citizens, County staff, Constitutional Officers, and Judicial Officers.

### Formulation:

#### **Process**

The CBFP consists of cross departmental activities designed to identify, plan, finance, and undertake acquisition of long-lived capital assets necessary to meet service level goals and objectives as identified in the CIE. The CBFP functions as:

1. A multi-year projection of the County’s major capital needs.
2. A formal mechanism for decision making related to planning and budgeting for major capital acquisitions.
3. A link to the County’s long-range plans concerning the economic and physical development of the community, and the provision of public services.
4. A financial management tool identifying future financing requirements for major capital acquisitions over the planning period.
5. A communications device for reporting to internal and external stakeholders the County’s capital priorities, and plans for implementing capital projects.

The major output of the program is the annually updated Capital Budget. The CBFP plans for the allocation of existing and anticipated financial resources to replace, renew, expand, or acquire new capital stock, facilities, and infrastructure. The CBFP is a five (5) year funding plan identifying the priority, scheduling, and financing of major capital projects to

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be undertaken over the planning period. The CBFP represents a management and financial plan to guide capital financing and acquisition activities and is subject to annual review and modification by County staff, and approval by the Board of County Commissioners as part of the budget process.

## ***Definition Statement of a Capital Project***

Notwithstanding the definition of capital items and fixed assets established for capital budgeting and accounting, capital projects shall be defined for the purposes of the CBFP as follows:

A capital project is an outlay that results in or contributes to the acquisition of or addition to a capital asset with an anticipated cost equal to or exceeding one hundred and fifty thousand dollars (\$150,000) **and** with an anticipated useful life equal to or exceeding ten (10) years. This definition includes, but is not limited to, capital projects undertaken to:

1. Acquire new or expand existing physical facilities or infrastructure.
2. Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal and improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, change the character of the asset, or be an element of the larger project which enhances or contributes to its functionality.
3. Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project meet both criteria set forth above.
4. Procure engineering or architectural studies and services related to public improvements.
5. Acquire land or make improvements to land.

Projects meeting the above definition shall be eligible for consideration and inclusion in the annually updated CBFP. All expenditures meeting the criteria for fixed assets as defined by the County's Fixed Asset Policy shall continue to be budgeted and accounted for as capital expenditures, however, will not be eligible for inclusion in the CBFP unless they meet the above definition of a capital project. Staff with questions regarding the definition of a capital project should contact the Office of Management and Budget.

## ***CBFP Development Responsibility***

The Office of Management and Budget shall have lead responsibility in coordinating the tasks and activities, necessary to successfully develop and administer the CBFP, including but not limited to establishing policies, procedures, schedules, and deadlines for formulation, defining roles and responsibilities of participants, obtaining relevant and reliable documentation and information for capital projects, establishing project evaluation

# **Financial Policy Capital Budget & Financial Plan**

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criteria and rating systems, developing the Capital Budget document for governing body approval, and monitoring implementation of capital planning efforts.

## ***Project Requests and Consideration***

The basis of project identification will mainly be formulated from the Board approved or adopted “Master Plans” for County Facilities, Transportation, Parks and Recreation and Conservation Lands. To evaluate the merits of capital project requests and to allow each project due process in evaluations, capital projects proposed during the annual CBFP process shall be accompanied, at a minimum, by the following information:

1. Project Title, Physical Description, and Definition of Scope
2. Demonstration/Justification of Need – Classification of Asset & Service Expectations
3. Alignment with Level of Service in the CIE
4. Project Schedule
5. Capital Cost Estimate
6. Statement of Impact on the Operating Budget
7. Relationship to other Planned Projects
8. Project’s Department Rank Priority
9. Recommended/Anticipated Funding Sources

The Office of Management and Budget shall establish forms, instructions, deadlines, and procedures for project submittal and review.

## ***Service Expectations***

- A. Desired level of service of the asset. This includes the desired life span, functionality, and efficiency.
- B. Required or desired components, amenities and enhancements of the asset or components of the asset. This includes sustainability enhancements, energy conservation measure, or certification requirements.
- C. Identify options to augment life span or use consistent with the desired efficiency or level of service. This includes reviewing options for replacement, renovation, repair, or rehabilitation of the asset to meet desired service level, based on the cost of effectiveness of those options.

## **Needs Determination and Prioritization**

Through a review of the condition assessment, level of service needs, and Board direction, each department can identify their needs and prioritize these needs for consideration in developing the 5 Year Capital Budget.



# Financial Policy Capital Budget & Financial Plan

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## Project Prioritization:

### Step #1: Policy considerations for each asset.

The objective of this step is to determine the priority of asset improvements necessary and how they are affected by or are related to other assets. This is also the point to review potential policy updates that would drive changes to the asset or improvement considerations, such as location, energy efficiency, or relationship to other assets.

- Are there required system needs, improvements, or enhancements needed to meet code and legal requirements?
- Are there improvements, renovations, rehabilitation, or enhancements needed to meet the desired level of service to be provided by the asset?
- Are the ancillary or interrelated systems or assets to be considered?
- What is the mission critical systems or back up needs associated with the asset?

### Step #2: Classification of Asset

Classify assets according to the following:

**ADEQUATE:** There is a high level of confidence that the asset is performing as designed and is reasonably meeting original design or engineering parameters and industry standards. There is limited to no probability that any degraded conditions are affecting operations or resulting in a loss of service.

**PROBABLY ADEQUATE:** The system is still performing and generally achieving the desired outcomes and level of service, but may not be meeting the design or engineering parameters. There is limited to low probability that any degraded conditions are resulting in significant loss of efficiency or degradation in level of service.

**PROBABLY INADEQUATE:** There is low level of confidence the system is performing as designed and as originally intended. Even though the asset is performing, it is not to the desired efficiency or level of service. The asset does not meet current design or engineering standards or parameters. The asset is resulting in inefficient operations and degradation of level of service.

**INADEQUATE:** There is a high level of confidence that the asset will not perform as designed or originally intended. The asset is not performing regularly and requires attention to address repeated deficiencies. The asset does not meet current design or engineering standards or parameters. The asset is resulting in inefficient operation and degradation of level of service.

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FAILED: The asset is not operational or is operating without any sustainable predictability. The asset experiences regular and random loss of operation and does not meet any current design or engineering parameters.

## Step #3: Develop Cost Estimates

The goal is to develop the most accurate cost estimate for the project as possible, considering all aspects of delivering project from inception to completion of the project. This project estimate would include all necessary design, property needs, construction, and project support. The cost estimate should be itemized by component by the best method possible and address project synergies, interdependence, and interaction of critical asset types.

There are many factors to developing an estimate, including but not limited to architecture/engineering design estimates, unit cost, historical background for similar projects, as well as inflation and other economic factors. All relevant information known and available should be used to validate the cost estimate.

## Step #4: Funding and Program Development

Funding options should be developed with the goal of optimizing the number of priority projects to be completed during the funded year. The funding should be identified and applied to project priorities to the extent the funds are available.

Program development for the next fiscal year shall start during the first/second quarter of the current fiscal year. Staff will review all projects underway or planned to be underway during the current fiscal year, as well as all anticipated projects in the next fiscal year proposed for adoption and the four years that follow the proposed year.

For projects underway or planned for the current fiscal year, a review of funding necessary to complete the project will be conducted, resulting in positive or negative funding adjustments for each project. Once a project is underway, the project progress and cash flow should be monitored, allowing for funding adjustments. Adding to the overall scope of the project because of available funding reviews is not permitted without County Manager, or County Manager Designee or Board of County Commissioner approval.

Each review period, the proposed year and the following four years will be programmed and fiscally balanced for the proposed fiscal year, as well as for the 5-year funding program.

Project estimates will be programmed by phase of the project (i.e., design, property/rights of way, construction, and project support) for the year the funds are to be anticipated to be needed.

# Financial Policy Capital Budget & Financial Plan

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The current year and proposed year estimate will be based on the best estimation available at the time. The last four planned years of the Capital Budget will also be programmed with the best estimation available for the year being programmed. Consideration should be given to the change in costs expected due to the date of the project phase.

During the Board's budget workshops, staff will present the proposed fiscal year to be adopted and the planned projects for the next four years. The Board's review will result in adopting or revising staff recommendations for the proposed fiscal year as part of the budget approval in September of each year.

## **Other considerations in developing the CBFP include:**

1. Capital expenditures for court-related facility needs should be funded first from revenue generated through the collection of a traffic citation surcharge as provided for by Florida Statute 318.18(13)(a) and Section 123.20 of the Alachua County Code. Revenues from this surcharge may also be used to fund Court Facilities, including office space leases and utilities.
2. The County shall utilize a combination of debt and pay-as-you-go financing for capital projects. The funding mechanism for each project will be determined and included in the CBFP, and the annual budget.
3. The Financial Oversight Committee, consisting of the Assistant County Manager for Budget and Fiscal Services, Assistant County Manager for Public Works and Growth Management, Budget Manager from OMB, Senior Administrative Support Manager for Fiscal Services, an attorney from the County Attorney's office and financial staff representatives from the Clerk of the Court's office, Tax Collector's office, Sheriff's Office, and Judicial Offices, will review the CBFP for financial feasibility and funding availability.
4. Project Budgeting  
In addition to the actual cost of a project, the following budgets shall be included:
  - A. Energy and Water Considerations for Capital Projects
    - I. Energy usage and costs shall be considered as part of the life cycle analysis required for capital project decisions by the County.
    - II. An energy and water conservation component shall be included for consideration by the Board.
    - III. Energy components shall include:
      1. Energy conservation power down plans that ensure all unnecessary energy consumption ends after business hours.
      2. Building envelope weatherization where possible
      3. Efficiency improvements to the building equipment and machinery

# Financial Policy Capital Budget & Financial Plan

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024

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4. Renewable energy additions for all new county construction and where possible existing buildings
5. Water conservation and efficiency improvements

## B. Art in Public Places

- I. Art in Public Places funds will be used in accordance with Alachua County Code Chapter 29.
- II. Any original construction or major renovation of a County building, facility, park, or space (excluding transportation and land conservation projects) of at least \$300,000 shall include in its budget 1%, up to \$100,000, of the construction costs for architectural enhancements, special landscape treatments, paintings, sculpture, engravings, murals, mobiles, photographs, drawings and/or works in fabric for the project.
- III. The County will use the Alachua County Arts Council to assist in the selection of art from capital projects of \$1.0 million and above. For projects under \$1.0 million, staff may make recommendations consistent with Alachua County Code Chapter 29. The Board may make the final selection from those options presented or any option upon its own motion.

## C. Project Audit

- I. A construction manager-at-risk contract audit shall be performed on all capital projects with budgets of \$5 million or more.
- II. A contract audit for unit cost bids shall be performed on all capital projects with a budget of \$5 million or more.
- III. Cost of the audit shall be included in the project's budget.
- IV. Audits will be conducted in coordination with the Office of Management & Budget upon completion.

## Step #5: Updates

The Office of Management and Budget will report an updated summary to the Board on a quarterly basis.

## **Annual Capital Budget:**

The CBFP represents the County's multi-year projection of capital needs and is a picture of future financing requirements, plans, and project scheduling. The CBFP does not impart spending authority for capital projects, but rather constitutes the primary basis upon which the annual capital budget is formulated. While the CBFP is a management plan, the annual capital budget is the current year spending authorization for capital expenditures, including capital projects identified in the CBFP.

The following policies apply to the relationship between the CBFP and the annual capital budget, and the formulation of the annual capital budget:

# Financial Policy Capital Budget & Financial Plan

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions.

1. The County shall enact an annual capital budget based on capital project priorities and schedules as established in the multi-year CBFP.
2. The annual capital budget shall be developed and adopted concurrently with the annual operating budget. Operating impacts of capital expenditures shall be projected and included in operating budget forecasts.
3. Transition of a capital project from a planned expenditure in the CBFP to an appropriated one in the annual capital budget shall be achieved through the annual budget process by which staff submit capital outlay requests as part of their overall budget requests for the upcoming fiscal year.

## **Project Financing:**

The County recognizes that an effective capital funding strategy requires consideration of a broad mix of funding mechanisms, including but not limited to pay-as-you-go, capital leases, and traditional debt. The County will maintain a balanced mix of financing sources without excessive reliance on any one source, and shall consider the following factors in evaluating the suitability of funding options for projects:

1. Legality
2. Equity
3. Effectiveness
4. Acceptability
5. Affordability
6. Ease of Administration
7. Efficiency

## ***Pay-as-you-go and Pay-as-you-use Financing***

Pay-as-you-go financing refers to the use of current financial resources to fund capital projects, including current revenues, fund balances, grants, and donations. Pay-as-you-use financing refers to the issuance of various debt instruments to fund capital projects. In considering which funding method to utilize for projects, the County shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project and across constituency groups to achieve intergenerational and intra-jurisdictional equity respectively in project financing arrangements.

Regarding intergovernmental grants and private donations, the County will seek to leverage such resources whenever available, provided those capital projects identified are consistent with capital planning and infrastructure plans and County priorities, and whose operating impact have been documented in operating budget forecasts.

# **Financial Policy Capital Budget & Financial Plan**

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions.

## **Post Project Evaluation:**

### ***Capital Inventory***

The County shall maintain its capital asset inventory at a level adequate to protect the County's capital investment, avoid disruption of service delivery, and to minimize future maintenance and replacement costs. To that end, the County shall conduct and prepare a capital assets inventory biannually to report on the age, condition, and replacement cost of major capital assets.

### ***Recording and Controlling Capitalizable Assets***

The Clerk of the Court has been delegated the responsibility to develop administrative guidelines in determining Capitalization thresholds and proper financial recording of assets. These guidelines include:

1. Capitalization of buildings, infrastructure, and equipment
2. Depreciation methodology and application
3. Procedures for control over items that are not capitalized

### ***Project Progress Reporting***

The Office of Management and Budget (OMB) shall establish procedural guidelines for project progress reporting as part of the annual capital budget and CBFP development processes.

## **AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS**

History:

Resolution 20-42 Dated 06/09/2020

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

# Financial Policy Debt Management

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024  
This Financial Policy supersedes and replaces any previous versions

## DEBT MANAGEMENT

**Purpose:** To provide a comprehensive and viable debt management policy which recognizes the capital improvement needs of the County.

**Policy:** Utilize debt to maximize the County's ability to provide the highest-level services and infrastructure taking into account existing legal, economic, financial, and debt market considerations while balancing the taxpayers' ability, and desire, to pay.

### **Procedure:**

1. No County debt issued for the purpose of funding capital projects shall be authorized by the Board of County Commissioners unless it has been included in the Capital Budget and Financial Plan or the Board of County Commissioners has been notified.
2. The County shall issue long-term debt only for:
  - A. The purpose of constructing or acquiring capital facilities and other capital assets as defined by the Statement of Governmental Accounting Standards 34 (SGAS 34) (specifically, the approved schedule of capital improvements)
  - B. Making major renovations to existing capital facilities and other capital assets per SGAS 34
  - C. Refunding outstanding debt when sufficient cost savings can be realized, or it is advantageous to do so.
3. The County may enter leases or debt for the acquisition of major equipment or other capital assets when it is cost justifiable to do so.
4. Conduit debt, including bank eligible conduit bonds, may be issued/sponsored for activities (such as economic development, housing, or health facilities) that have a general public purpose and are consistent with the County's overall service and policy objectives. All conduit financings must insulate the County completely from any credit risk or exposure and must be approved by the County's bond counsel and financial advisor before being submitted to the Board of County Commissioners for authorization and implementation.
  - A. No conduit bonds shall be issued in any year if such conduit bonds constitute obligations ("bank eligible obligations") which would be taken into account in determining whether Alachua County, Florida is a "qualified small issuer" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended, for such year, unless (A) a bank eligible obligation issuance fee, in addition to the amounts imposed by the County

in connection with any TEFRA approval of the obligations, has been remitted to the County with respect to such bank eligible obligations, or (B) the County Manager or County Manager's designee shall determine that the County has no intent to issue bank qualified bonds during such calendar year.

- B.** At the beginning of each calendar year, the County's Finance Director shall calculate, based on then-current market rates and assuming a \$10 million issue of bonds maturing in 10 years, (A) the difference between interest rates on bank eligible obligations and non-bank eligible obligations of the County (the "differential") and (B) the net present value amount determined by applying said differential over the projected 10 year period and based on the principal amount described above (the "bank eligible obligation issuance fee").
  - C.** If the bank eligible obligations are to be part of a single plan of finance for the issuance of multiple installments of bank eligible obligations during a calendar year, the bank eligible obligation issuance fee shall nonetheless be due upon the first installment issued.
  - D.** All bank eligible obligation issuance fees collected shall be held in trust by the County until the end of the calendar year in which they are collected. Notwithstanding the foregoing, if after a bank eligible obligation issuance fee shall be paid by one entity a second entity requests County approval of bank eligible obligations, the amount that would otherwise be paid by the second entity shall be one-half the bank eligible obligation fee paid by the first entity, and such payment when received by the County shall be paid over to the first entity. If a subsequent entity, then requests County approval of bank eligible obligations, the same process would be repeated except that one third of the fee would be paid to the County, which would distribute the same equally to the first two entities, and so on. If the County did not issue any county debt during such calendar year that would have been bank qualified but for the fact that that conduit bonds constituting bank qualified obligations were issued during such calendar year, the bank eligible obligation issuance fees shall be returned in proportionate amount to the entities that paid them; otherwise, said fees shall be retained by the County.
- 5. Financing Requirements**
- A.** Capital improvements related to enterprise fund operations should be financed solely by debt to be repaid from user fees and charges and other legally available sources generated from the respective enterprise fund's operation.
  - B.** Capital improvements not related to enterprise fund operations shall be financed by debt to be repaid from legally available revenue sources able to be pledged for same.



- C.** Cash surpluses, to the extent available and appropriable, shall be used to finance scheduled capital improvements if it is deemed to be the best financing method for that particular improvement.
- D.** Revenue sources shall be pledged for debt only when legally available and, in those situations where they have previously been used for operation and maintenance expenses and/or general operating expenditures, they shall be pledged for debt only when other sufficient revenue sources are available to replace operation and maintenance expenses and/or general operating expenditures as deemed appropriate by the Board of County Commissioners.
- E.** Where possible, capital expenditures shall be funded through pay-as-you-go programs, debt restructuring, and alternative financing mechanisms, such as grants, state loan programs or federal pilot projects.

**6.** Maturity Limitations

- A.** All capital improvements financed through the issuance of debt shall be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 30 years.
- B.** All capital improvements financed through lease-purchase obligations shall be financed for a period not to exceed the useful life of the improvements.

**7.** General Debt Limitations

- A.** Rapid debt repayment is a goal of the County's debt management policies. Each borrowing shall be structured to repay principal as rapidly as the amount of the pledged revenue source will allow. Adjustment in repayment time frames may be modified to reflect changes in the interest rate environment, which may argue for shorter or longer retirement plans.
- B.** The County shall manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
- C.** The County shall strive to maintain debt ratios within the median range of benchmarks (performed by the County's Financial Advisor).
- D.** The County shall not construct or acquire a public facility if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility.
- E.** The County shall consider coordinating with other local government entities, to the fullest extent possible, so as to minimize the overlapping debt burden to citizens.



- 11.** Arbitrage Reporting – Finance and Accounting shall establish a system of record keeping and reporting (or procure the services of a company specializing in arbitrage) to meet the arbitrage rebate compliance requirements of the federal tax code. This includes tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County’s outstanding and future debt issues.
- 12.** Investment of Bond Proceeds – The investment of bond proceeds shall be governed by the County’s Investment Policy and any applicable bond covenants. In the event of conflicting policies, the more restrictive policy shall be enforced.
- 13.** Short-Term and Interim Financing
  - A.** Bond Anticipation Notes – Where their use is judged by the County/Clerk staff, County’s bond counsel and financial advisor to be prudent and advantageous to the County, the County may choose to issue Bond Anticipation Notes as a source of interim construction financing. Before issuing such notes, takeout financing for such must be planned for and determined to be feasible by the Financial Advisor.
  - B.** Tax (Revenue) Anticipation Notes – Where their use is judged by the County/Clerk staff, County’s bond counsel and financial advisor to be prudent and advantageous to the County, the County may choose to issue Tax or Revenue Anticipation Notes as a source of interim operating financing.
  - C.** Other – Where their use is judged by the County/Clerk staff, County’s bond counsel and financial advisor to be prudent and advantageous to the County, the County may choose to use other short-term financing tools such as a line of credit or pooled commercial paper programs.
- 14.** Debt Affordability Assessment
  - A.** Article VII Section 12 of the Florida Constitution requires that long-term debt pledged by the full faith and credit of the County can only be approved by voter referendum. For debt issues to be placed on the ballot, the Board must approve both the capital and financing proposals. There is no statutory limit on the amount of debt and corresponding tax levy the voters can approve.
  - B.** The Finance Team implements debt management policies throughout all funds. The Team consists of members including the Assistant County Manager for Budget and Fiscal Services, Finance Director, County Attorney or designee, and the County’s Financial Advisor. The Team is responsible for planning all debt issuance for the County including the use of short-term and long-term financing. The County shall not enter into financing

agreements without first having the alternatives reviewed by the Team and a recommendation forwarded to the County Manager or County Manager designee.

- C. The Finance Team shall be responsible for determining reasonable debt levels for the County as part of the annual budget process and capital improvement plan. Each year, the Team shall review the County's ability to absorb and pay for long-term obligations (including new bond issues). The review process shall include recommendations on how much new debt can be afforded by the County. The Team's recommendations shall be based on an analysis of the following measures using the below definitions:

The terms "Direct Debt" and "Revenue Debt" are defined in Government Finance Officers Association's Recommended Practice for Debt Management Policies as follows:

"Direct Debt" – Debt payable from general revenues, including General Obligation (G.O.) Bonds, capital leases, and notes payable.

"Revenue Debt" – Debt payable from a specific pledged revenue source.

#### Debt Limitations

1. Total current debt service on "Direct Debt" less any dedicated limited ad valorem debt service measured as a percent of the current total General Fund revenue less any General Fund ad valorem revenue (resulting in the Covenant to Budget and Appropriate (CBA) amount/limit). The current debt service costs without the dedicated limited ad valorem debt service shall not exceed 35% of the total General Fund CBA revenue.
2. Total current debt service on "Direct Debt" measured as a percent of current General Fund revenue. Debt service costs on "Direct Debt" shall not exceed 5% of total General Fund revenue.
3. Total current debt service on "Direct Debt" measured as a percent of General Fund operating expenditures. Debt service costs on "Direct Debt" shall not exceed 10% of total General Fund operating expenditures.
4. Total debt includes "Direct Debt" and "Revenue Debt" as a percent of assessed value. Total net direct indebtedness shall not exceed 3% of the full valuation of taxable property in the County.
5. Total debt includes "Direct Debt" and "Revenue Debt" per capita. Total net direct indebtedness shall not exceed \$750 per capita.

6. Per capita debt as a percentage of per capita income. Per capita debt shall not exceed 5% of per capita income.

**AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS**

History:

Resolution 18-26 Dated 05/03/2018

Resolution 23-08 Dated 02/28/2023

Resolution 23-51 Dated 07/11/2023

Resolution 24-15 Dated 03/12/2024

# Financial Policy Energy Conservation

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions

## Energy Conservation Investment Program

**Purpose:** To promote capital investments which conserve resources and reduce utility costs. The policy is intended as an annual investment in projects that promote utility conservation, efficiency and or renewable energy.

**Policy:** The Energy Conservation Investment Program (E-CIP) will annually fund capital projects that meet the Board's energy and utility objectives as found in the Comprehensive Plan and Financial Policies. Any E-CIP funds not expended at the end of each fiscal year shall return to the account the following year.

**Procedure:** The County Manager or his/her designee shall consider annually and recommend a prioritized list E-CIP Eligible capital projects to the Master Capital Improvement Program. This policy is effective upon adoption by the Board.

At a minimum, projects shall be documented for their:

1. estimated return on investment;
2. project life and cost;
3. estimated utility and cost avoidance;
4. potential rebates, other funding sources; and
5. projected start date.

### AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

# Financial Policy Financial Management

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions.

## FINANCIAL MANAGEMENT

**Purpose:** To establish the framework for the County's overall financial planning and management.

**Policy:** To show the citizens, credit rating industry and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

### **Procedure:**

#### 1. Financial Goals

- A. To maintain the financial viability of the County to ensure adequate levels of County services.
- B. To maintain financial flexibility to continually adapt to local and regional economic and demographic changes.
- C. To maintain and enhance public infrastructure to provide for the health, safety, and welfare of the County's citizens.

#### 2. Inter-fund Loan Policy –

Inter-fund Loan Policy is intended to provide parameters and guidance for the management of loans between funds. Inter-fund loans may be necessary to provide adequate cash flow for reimbursable grants and contractual obligations with deferred revenues.

- A. Repayment of any loan shall not exceed one year without approval of the Board of County Commissioners. Loans outstanding at fiscal year-end will be reported to the Board of County Commissioners.
- B. Any fund may receive an interfund loan of up to and including \$100,000 with approval from the Clerk of the Courts-Finance Director, and the Assistant County Manager for Budget and Fiscal Services or County Manager or County Manager designee.
- C. Any fund may receive an interfund loan in excess of \$100,000 with the approval from the Board of County Commissioners.
- D. Due to the receipts of ad-valorem taxes not being sufficiently received until the end of November, the County may not have sufficient cash to maintain an adequate cash flow in the beginning of the fiscal year. Therefore, upon

the approval from the Clerk of the Courts-Finance Director, and Assistant County Manager for Budget and Fiscal Services, or the County Manager or County Manager's designee, the General Fund, MSTU for Law Enforcement and MSBU – Fire Service Funds may borrow, short-term, from other appropriate funds until the receipts of ad-valorem tax or special assessment revenue provide adequate cash flow. In no instance, without approval of the Board of County Commissioners, shall the loan remain unpaid past December 31 of the year the loan is made.

### **3. Replacement Funds**

- A.** The County shall maintain the replacement plan and the internal service funds that provide for the acquisition/replacement of fleet, , and other designated equipment. The replacement plan and funds will be maintained in such a way as to minimize the impact on other funds. It is the intent of the funds to capitalize as many purchases as appropriate under the County's capitalization guidelines.
- B.** A Vehicle/Fleet Replacement Fund will be maintained to ensure adequate systemic replacement of fleet vehicles. Operating departments will be charged for fleet operating costs per vehicle and replacement costs spread out over the useful life of the vehicles. Fleet vehicles and equipment being purchased may be excluded from the vehicle replacement fund as recommended by the Assistant County Manager for Budget and Fiscal Services.
- C.** A Gas Tax Vehicle/Fleet Replacement Fund shall be maintained to ensure adequate resources are available for the systematic replacement of rolling stock and fleet vehicles. Annual contributions will be based upon the replacement schedules developed and maintained by the Division of Fleet Management.
- D.** Vehicle/Fleet Replacement surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable Vehicle Replacement Fund to help offset future vehicle and equipment costs.
- E.** A Rolling Stock Reserve shall be maintained in the Solid Waste Management Fund to ensure adequate resources are available for the systematic replacement of rolling stock and fleet vehicles. Annual contributions will be based upon the replacement schedules developed and maintained by the Division of Fleet Management.
- F.** An E-911 Equipment Replacement Reserve shall be maintained in the Emergency Communications E-911 System Fund to ensure adequate resources are available for the replacement and/or upgrade of equipment at the primary and back-up PSAP's (Public Safety Answering Point) as allowed by Florida Statute 365.172. Annual contributions will be made in



accordance with Florida Statute. 365.173 which restricts the amount of E-911 carryover revenues.

**4. Fund Balance**

- A.** The County will report Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Government Fund Type Definitions. Each financial reporting fund's Fund Balance shall be composed of non-spendable, restricted, committed, assigned, and unassigned amounts.
- B.** 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.

**5. Reporting and Audits**

- A.** Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- B.** The County's accounting and financial reporting systems will be maintained in conformance with all state, federal and local laws, and generally accepted accounting principles as required in Florida Statute Chapters 129 and 200.
- C.** An annual audit will be performed by an independent public accounting firm, as required by Florida Statute. The results of the audit will be reported to the Board of County Commissioners and the audit opinion included in the County's Annual Comprehensive Financial Report.
- D.** The Clerk's Office will be asked to submit the Annual Comprehensive Financial Report to the Government Finance Officers Association (GFOA)'s Certificate of Achievement for Excellence in Financial Reporting Program.
- E.** The Office of Management and Budget will submit the County's Budget to the GFOA's Distinguished Budget Presentation Program.
- F.** Financial information including the Annual Comprehensive Financial Report and the Budget will be published on the Clerk's and County's websites, respectively.

- G.** Secondary market disclosures will be included in the Annual Comprehensive Financial Report.
- H.** The Office of Management and Budget will perform quarterly reviews to determine if the budgetary plan is being followed and if budgetary expectations are being achieved. Any problems discovered in this process will be corrected at the appropriate level of budgetary control.
- I.** Property control shall be applied to all assets valued at the level required by State Statute, the current minimum monetary threshold for capitalization and the item shall be tagged and identified by asset number when appropriate. Each item is physically identified and assessed as to its condition at least once per fiscal year.
- J.** Travel reimbursement will be in accordance with administrative procedures adopted in compliance with Florida Statute 112.061 (14).

**6. Annexation**

- A.** The Office of Management and Budget will be responsible for providing the County's Annexation Team a fiscal analysis of the impact related to proposed annexations. The analysis will be performed, upon receiving a request from the Annexation Team, using the following criteria:
  - I.** Unincorporated area population reduction between 1% and 3%-base analysis.
  - II.** Unincorporated area taxable property value reduction between 1% and 3% - base analysis.
  - III.** Unincorporated area population reduction greater than 3% - countywide analysis.
  - IV.** Unincorporated area taxable property value reduction greater than 3% - countywide analysis.
- B.** A base analysis will include projections for all major revenues and expenditures that are impacted by unincorporated area population changes. A report on the base analysis will be sent to the Annexation Team within 5 business days of the request.
- C.** A countywide analysis will include a base analysis as well as a review by all departments of service delivery impacts in the area being annexed. A report on the countywide analysis will be sent to the Annexation Team within 30 days of the receipt of the request. A review checklist sent to all departments will be completed and returned within 14 days. OMB will also analyze the fiscal impact of annexations related to Constitutional Offices.

- D. The Annexation Team has the discretion of requesting an analysis from OMB for annexations that do not meet the criteria listed above. Such requests may be used to address annexations that fall below the 1% thresholds or to address the cumulative impact of annexations over a certain time period.

**AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS**

History:

Resolution 22-06 Dated 10/01/2019

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

# Financial Policy – Health Insurance Management

Resolution Number 2024- Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions

## HEALTH INSURANCE MANAGEMENT

**Purpose:** The Health Insurance Fund is an Internal Service Fund, created by Chapter 28 of the Alachua County Code, to account for health insurance transactions of the County where the County retains risk. The fund accounts for Health, Wellness, Prescriptions, Dental and Vision insurance coverage for employees and retirees of the County, Library, and Constitutional Officers. This document serves to establish the framework for the fund.

**Policy:** To show the citizens, elected officials, employees, unions, actuarial providers, health care providers and prospective investors (bond buyers) the County's commitment to sound financial management and fiscal integrity related to maintaining the County's health-insurance fund. To improve the County's fiscal stability by helping County officials plan fiscal strategy in a consistent manner.

**Background:** The County self-insures for the following employee benefits: health, primary care clinic, wellness program, and prescriptions. The County offers "off the shelf" policies for dental and vision. The County pays the premiums for the benefits as provided for in the union contracts and Board adopted shared rates. The employees pay a portion of the related costs and have the option to select and pay for additional benefits. Retirees and former employees and dependents covered by Consolidated Omnibus Budget Reconciliation Act (COBRA) may also purchase these benefits.

### **Procedure:**

#### **1) Financial Goals**

- a) To maintain the financial viability of the Fund in order to ensure adequate levels to support the employee benefit.
- b) To maintain financial flexibility in order to continually adapt to claims and economic changes.
- c) To maintain and enhance appropriate levels of reserve to provide for the health, safety and welfare of the County's employees participating in the health plans.
- d) The Health Insurance Fund will be maintained at a level that will, together with purchased insurance policies, adequately fund medical claims risk in accordance with Chapter 28 of the Alachua County Code.
- e) A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.

- f) The Health Insurance Fund shall be analyzed as part of the annual budget process.

## **2) Premiums**

- a) Annually, the Risk Management Division shall recommend premium rates for each type of health benefit for single, employee+1, and family coverage. The rate shall be determined using current market data and the County's claims history.
- b) The Self Insurance Fund premiums charged to the various funds and departments will be the illustrated rate for the benefits selected by the employees assigned to them.
- c) Various credits and savings may be offered to offset premiums and employee cost, such as, wellness programs, vaccination programs, and HRA's for high deductible plans.
- d) Alachua County, Florida - Code of Ordinances Chapter 28 – Self-Insurance Programs Sec. 28.02(b)(2) – includes the administration of a health insurance supplement for employees retiring from Alachua County and participating governmental entities. Effective October 1, 2023, the supplement will match the State of Florida retiree health insurance supplement amount for the years of service with the County. Adjustments made by Florida legislative action that affect the retiree health insurance supplement rate will be incorporated into the County's plan and included in the budget pursuant to their effective date. All participants will follow the County's administrative procedures.

## **3) Reserve Funds**

- a) The Florida Office of Insurance Regulation strongly encourages at least 60 days of anticipated claims, as set by an actuary. An actuarial best practice is to establish 120 days of anticipated claims as a reserve, and as such will be the requirement for the fund.
- b) No additional premiums will be charged to establish the reserve without County Commission approval.
- c) An annual evaluation will be made during the annual budget process to identify health insurance industry trends and projections to develop long range planning to fund reserves and premium costs to adequately support the funds claims and expenditures.

- d) In any fiscal year where the County is unable to maintain the minimum reserve as required in this section, Risk Management will present a strategy to comply within two (2) fiscal years.

**4) Consultant Reviews**

- a) An actuary will be retained to evaluate the position of the funds and project future costs to assist in establishing premium rates.
- b) The County may retain health consultants to review plan details, evaluate cost of changes, review programs such as the clinic or wellness efforts, notify and recommend changes based on industry activity, and assist with acquiring excess coverage or specialty insurances.

**5) Reporting and Audits**

- a) Balanced revenue and expenditure forecasts will be prepared to examine the County's ability to maintain health insurance benefits and control premium increases.
- b) The financial accounting of the fund will be included with the Annual Comprehensive Financial Report of the County and will be a part of the annual audit.
- c) Annual budget and actual reports will be presented to the Self-Insurance Review Committee (SIRC) to assist the committee in making recommendations to the Board of County Commissioners.
- d) As a part of the annual budget process, the County Manager will recommend appropriate premiums and funding levels to the Board of County Commissioners in conjunction with SIRC's recommendations.

**AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS**

History:

Resolution 22-06 Dated 01/25/2022

Resolution 23-08 Dated 02/28/2023

Resolution 23-52 Dated 08/01/2023

# Financial Policy

## Citizen Initiated MSBU Publically Owned Roads

Resolution Number 2024-15 Effective for the FY25 Budget 10-01-2024  
This Financial Policy supersedes and replaces any previous versions.

### CITIZEN-INITIATED MSBU PROGRAM FOR CAPITAL IMPROVEMENTS AND MAINTENANCE FOR PUBLICALLY OWNED ROADS

**Purpose:** To provide Alachua County Citizens and the Board of County Commissioners (Board) a mechanism to receive and provide municipal services and improvements for benefitting properties within the unincorporated area of Alachua County.

The Program is responsible for coordinating the public services and capital improvements funded by non-ad valorem assessments requested by the property owners of the benefitting properties. Administration of each assessment district (MSBU) shall include financial management of the fund; ensuring assessments are levied accurately per local and state requirements; monitoring service contracts; maintaining records for active and closed MSBUs, and responding to property owner interests and inquiries.

The Citizens-Initiated MSBU Program outlines the administration of non-ad valorem assessments levied for publically owned roads, road related capital improvements, and periodic maintenance of included roads.

**Policy:** To provide an orderly and efficient method for utilizing the statutory authority given to the Alachua County Board of County Commissioners by Florida Statue 125.01(1)(q) and Alachua County Code Chapter 37 to create a Municipal Services Benefit Unit (MSBU) Program, driven by citizen request, within the unincorporated area of Alachua County. It is the intention of this Administrative Procedure to supplement the established Florida Statutes and Alachua County Code; therefore, any perceived contradictions or omissions shall cede to these controlling entities.

This hereby establishes a policy for the creation of citizen initiated MSBUs along with the procedures for levying, collecting, adjusting, supporting, and enforcing created MSBUs.

#### **Definitions:**

**Assessment Roll** – Area or group of properties assigned a pro-rata amount to fund an essential public service or improvement offering benefit to those properties.

**Benefit** – Direct or indirect assistance or advantage.

**Assessment/Benefit Unit** – Equitable base or measure used for allocating cost, such as parcel, acreage, or dwelling.

Capital Improvement Assessment/Assessable Cost – Amount levied for a constructed improvement for which the amount is levied once but may be repaid in annual installments over a period of years.

Fee (Petition) – A non-refundable amount which must be included with the initial Citizen-Initiated MSBU Petition for administration and review of the request.

Liaison – Applicant or person that voluntarily serves as a spokesperson for the community during the various phases of the MSBU process. The liaison acts as a go-between for the benefiting property owners and the County and is authorized to request or approve minor changes in services or project(s) scope (increase in annual cost and/or assessments of no more than 10%) without Board action.

Lien – A legal claim upon property to secure the payment of a debt or obligation.

Municipal Service – Assistance or improvement provided by a local government to serve a public purpose.

Municipal Services Benefit Unit (MSBU) – An assessment district created to fund a localized public service.

Non-Ad Valorem Assessment – Amount levied on a property by criteria other than property value; typically assigned by units of benefit.

Ordinance – An authoritative order or legislation enacted by a municipal authority such as the Alachua County Board of County Commissioners.

Petition (MSBU Petition) – Document originated by citizens in the form of a request for an MSBU which should include general scope of services or project(s), a map depicting the proposed Unit boundaries, and the level of benefiting property owner's support for its creation. The Petition is then further processed within the MSBU Program to determine a "honed" MSBU scope and cost including:

- Project analysis
- Engineering/design
- Construction
- Contracted services.
- Equipment Installation
- Utilities
- Administration
- Financing
- Reserves
- Contingencies
- Other direct and indirect costs

Pro-rata – A proportionate allocation.

Public Purpose – Available or pertinent to the people as a whole; open to all members of a community; may be provided by local authorities and supported by money from taxes, fees, or assessment.



Public Hearing – A special meeting which allows the public to comment on proposed plans and projects before the local government makes a final decision.

Public Service – Essential service provided by a government to people living within its jurisdiction.

Special Assessment District (SAD) – Also known as MSBU.

Unincorporated Area – A region of land outside the taxing boundary of a city; governed by the County.

Variable Rate Assessment – An amount levied annually to fund an ongoing service for which the service cost may change each year.

**Procedure:**

1. Creating and establishing an MSBU
  - A. It shall be the policy of the Board of County Commissioners to require an MSBU Petition and associated fee for consideration of a new MSBU. Such petition will define the general parameters of the MSBU, however; the Board, at its discretion, may establish a minimum service area requirement.
  - B. Petitions must be submitted by February in the year prior to the targeted beginning of MSBU revenue collections.
  - C. A petition process is used in establishing MSBUs to ensure community awareness and involvement in the decision-making process. This also increases recognition of the public nature of the improvements and the responsibility of property owners for payment of the assessments.
  - D. MSBUs must be created and utilized to provide road related services and/or infrastructure in accordance with Florida Statute 125.01(1)(q).
  - E. The Board will determine the best course of financing, including whether to provide initial internal or external funding, on a case-by-case basis.
  - F. If it is determined that outside funding (e.g., loans and bonds) is necessary to fund a requested MSBU the Board will absorb any issuance costs.
  - G. Each MSBU shall be maintained and managed individually in accordance with established “best practices” and Generally Accepted Accounting Principles (GAAP).

**2. Processing requests**

- A.** Citizen requests should be sent to the County Manager (CM) or County Manager designee in the form of a Petition for initial recording and collection of the associated fee. The County Manager or County Manager designee shall then forward the request to County staff (“staff”) to continue formulating the MSBU request. It is the responsibility of the citizens to:
  - I.** Organize support for the MSBU.
  - II.** Develop a general scope of work and/or services.
  - III.** Prepare the petition for submittal to the Board via the County Manager or County Manager Designee.
  - IV.** Designate a liaison.
- B.** Once the completed petition and associated fee is submitted, staff will prepare a cost estimate for the proposed improvements using current County standards. Estimates may also include eventual replacement and ongoing maintenance costs. Estimate(s) will then be presented to the Board no later than May in the year prior to the targeted beginning of MSBU revenue collections.
- C.** The Board may choose to conduct a Property Owner Interest Poll and send a letter and vote card, via First Class Mail, to the benefiting property owners. The letter shall describe the proposed improvement, the area to be specially benefitted, the estimated improvement cost, and the allocation of the cost to each property owner.
- D.** The voting card must be signed and returned within 45 days of the date of the letter. The vote cards will be verified to determine that at least 50% of the responding benefiting property owners within the proposed unit boundaries signed in favor of the petition. For proposed improvements to unpaved roads owners representing at least 60% of the benefiting property must respond and of those responses at least 75% must be in support of creating the MSBU.
- E.** Such verification shall be accomplished by comparing the vote card with the existing tax rolls of the Property Appraiser and voter registration rolls if applicable. The Board may also, at its discretion, increase the required percentage of signatures on a letter/vote card.

- F.** Upon verification that the appropriate percent of benefiting property owners signed in favor of the MSBU, staff shall proceed with scheduling the MSBU creation.
    - I.** Staff shall abide by Florida Statute 197.3632 and Sections 37.10 thru 37.14 of the Alachua County Code.
    - II.** Staff shall prepare ordinances and resolutions.
    - III.** Staff shall publish required legal and display notices.
    - IV.** Staff shall mail each benefitting property owner a first-class notice advising them of the date and time of the public hearing for the purpose of adopting the ordinance creating the MSBU.
  - G.** If the required percentage is not obtained within the 45-day period, the application will be deemed invalid, and a letter will be mailed to the applicant to notify them that the requested MSBU has not met the signature requirement.
  - H.** The Board of County Commissioners reserves the right to approve, deny, or modify MSBU requests.
- 3.** Adopting MSBU budgets and assessment rolls
- A.** Prior to January 1<sup>st</sup> of each year, the department will submit the proposed non-ad valorem assessment roll as part of a public hearing for adoption of each new MSBU created during the preceding year as prescribed in Florida Statute 197.3632(3)(a) through (4)(b).
  - B.** Prior to January 1 of each year, the Board of County Commissioners may adopt a resolution at a public hearing stating its intent to utilize the uniform method of collection of non-ad valorem assessments for all new MSBUs created during the preceding calendar year.
  - C.** All costs associated with publishing the public hearing notice will be divided equally among the MSBUs being brought to the Board and charged to the appropriate MSBU Fund and paid for by the non-ad valorem assessment levied against the benefitting property owners and included on the annual tax bill.
  - D.** The content of the resolution and conduct of the public hearing must be in accordance with Florida Statute. Chapter 197.3632(3)(a).
  - E.** First class mail notice shall be sent to each person owning property within the proposed MSBU boundaries.

- F.** A public hearing will be required in following years whenever there are changes in the boundaries or the purpose of the MSBU as outlined in Florida Statute. Chapter 197.3632(4)(a).
- G.** Any proposed revision resulting in an increase or decrease in the services provided by the MSBU shall be reviewed by County staff. If the revision cost is 10% or below the Board approved amount the approval authority is with the MSBU Citizen Liaison. Any changes above 10% require Board approval via the Public Hearing Process.
- H.** Staff shall prepare the budgets for their MSBUs during the annual budget process. The Office of Management & Budget shall prepare the resolutions documenting the Board's approval of the MSBU budgets at the public hearing adopting the County-wide budget and its corresponding resolutions.
- I.** Staff shall prepare the MSBU assessment rolls annually and submit them to the Office of Management and Budget so they may be included for adoption at the same time as the MSBU and County-wide budget resolutions go before the Board.
- J.** Staff will ensure that the assessment roll certifications are submitted to the Property Appraiser and Tax Collector for billing and collection as set forth by Florida Statute 197.

**4.** Levying and collecting MSBU assessments

- A.** An MSBU may be created at any time during the fiscal year as long as previously described deadlines have been met. However, implementation shall coincide with the adoption of the annual County budget beginning October 1.
- B.** All new MSBUs must be created (resolution adopted) by January 1 of each year in order to be implemented the following October.
- C.** The Board will levy the special assessment to be collected through the Uniform Method of Collection authorized by Florida Statute 197.3632.
- D.** In the case when an individual MSBU is closed out, residual monies remaining in the Fund totaling 5% or more of the original Board approved budget shall be refunded back to the property's current owner of record on a pro rata share as originally assessed. Any residual monies remaining in the fund totaling less than 5% of the original budget will be transferred to the responsible department's primary fund.

**5. Contract and Purchasing**

All contract and purchasing scenarios must be processed and managed by the responsible department in accordance with existing County policies and procedures.

**6. Property Appraiser**

The Property Appraiser will be asked to provide a section map(s) detailing the proposed MSBU area, the benefitting property owner's name, address, property value, and applicable frontage as well as the size and type of property structures.

**7. Tax Collector**

**A.** The Tax Collector is responsible for the annual billing and collection of the non-ad valorem assessments in the same fashion as the tax rolls are billed and collected each year.

**B.** Assessments become delinquent after April 1, and failure to pay may result in a lien levied against the property and may result in the sale of a tax certificate in accordance with Florida Statute 197.432.

**8. Clerk of Court**

The Clerk is responsible for recording and, when required, the administering of liens on unpaid non-ad valorem assessments.

**9. Processing appeals of assessments.**

**A.** Property owners wishing to appeal or request a review of their initial assessment may contact the responsible department to document the nature of the request.

**B.** All requests received prior to the deadline set forth by Florida Statutes (30 days after certification of the tax roll) each year shall be handled so as to allow payment of taxes before they become delinquent.

**C.** Staff shall investigate the request in consultation with the Property Appraiser and make a determination as to whether or not an adjustment is warranted.

**D.** In the event an adjustment to the initial assessment is warranted, staff shall prepare a "Certificate of Correction" and submit it to the Tax Collector and Property Appraiser. If a determination of adjustment is

made prior to payment of the current tax bill, a revised tax bill will be sent by the Tax Collector reflecting the adjusted assessment. If a determination of adjustment is made after payment of the current tax bill, the property owner may request a reimbursement for the assessment overpayment; otherwise, the overpayment will be reflected on the following year's tax bill.

- E. Adjustments to initial assessments resulting from appeal/review requests received after the deadline will be documented on a "Certificate of Correction" by the responsible department and reflected on the following year's tax bill.
  - I. Reimbursement will only be made on assessments paid within the previous three years.
  - II. Reimbursement will be reviewed and processed by the responsible department with the funding source being the appropriate MSBU Fund.

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019.

Resolution 23-08 Dated 02/28/2023.

Resolution 24-15 Dated 03/12/2024

# Financial Policy – Performance Management

Resolution Number 2024-15

Effective for the FY25 Budget 10-01-2024

This Financial Policy supersedes and replaces any previous versions.

## PERFORMANCE MANAGEMENT

**Purpose:** To establish the framework for the County’s commitment to performance management.

**Policy:** Performance Management has specific guidelines and best practices documented by the Government Finance Officers Association (GFOA) and the International City/County Management Association (ICMA). Performance Management is mandated to receive any Federal grants and/or pass-through grants as described in the Federal OMB Circular (2CFR Chapter 1 and Chapter 2 Part 200) Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Additionally, Performance Management is considered as part of Florida State Statute 212.055(11) Performance Audit, where any jurisdiction requesting consideration of a discretionary sales surtax referendum would have to submit to a performance audit including program efficiency, effectiveness, goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

Alachua County’s performance program is managed by Budget and Fiscal Services. The program ensures performance results support identified strategies and requires regular reporting of the County’s performance efforts and outcomes.

Performance management improves organizational capacity by providing managers with data on established measures and operational performance. Performance data empowers managers by supplying data and information necessary to make effective, efficient, and timely management decisions to achieve desired results.

Performance management is a powerful tool used to integrate strategic planning, multi-year departmental planning, budgeting, and management with evaluation and reporting in a system that helps create an accountable, transparent, and responsive organization.

### **Department Responsibilities:**

1. Document alignment of departmental performance to the County’s Mission, Values, Board Level Strategic Guide, and Comprehensive Plan.
2. Set program deliverables and ensure operational priorities match those of the community via the Board’s guidance.
3. Develop meaningful measures, focusing on key performance indicators and outcome measures, to gauge program success and inform future policy and budget decisions.
4. Increase organizational coordination to eliminate waste and duplication.

5. Make data available to the public periodically through the annual Adopted Budget documents, presentations to the Board, and the County's website thereby keeping government accountable and transparent to all stakeholders.

**A. Process**

**I. Establish and updates the following:**

- 1) Mission Statement
- 2) Vision Statement
- 3) Executive Summary
- 4) Current Year Accomplishments/Future Year Priorities
- 5) Significant Budget Variances (if applicable)
- 6) Budget Allocation by Board established Focus Area
- 7) List of Services Provided
- 8) Description of Services Provided and as applicable Governing Authority
- 9) Quarterly Performance Measures

**II. Identify and provide quarterly updates to performance measures and targets in the Performance Management (PM) system.**

- 1) Establish, review, and update performance measures on a quarterly basis, to ensure the regular collection and reporting of specific information about the effectiveness, the quality, and the efficiency of government services and programs.
- 2) Periodically add or modify existing performance measures as the need arises based upon changes in the Board's Strategic Guide, Comprehensive Plan, changes to the agency's objectives, changes in program scope or establishment of new programs, based upon mandated reporting requirements, or where program evaluation results in the need for additional measures.
- 3) Once a measure is established, and annually thereafter, record future projections in the Performance Management system based upon targets identified by staff and/or



published benchmarks. Typically, performance measures will have two to three years of targets identified within the system.

- 4) Track and record measures, on a monthly or quarterly basis, as determined by the Department, Division, or program, depending on the reporting frequency needed to effectively and efficiently react to performance changes that are out of line with performance targets and change management strategy and direction to provide the best results to stakeholders. The preferred reporting frequency is quarterly.
- 5) Ensure all performance management components reported within the budget document, performance chapter, website, and all other reporting methods are accurate and factual.

III. Identify and link showcase measures and community indicators to improve transparency. **Budget and Fiscal Services Operational Performance Staff Responsibilities:**

1. Provide training and support for development of performance measures and key performance indicators, ensuring their relevance, effectiveness, and alignment with the Board's Strategic Guide.
2. Review all narratives, measures, indicators, and level of service information prior to the submission of the final budget.
3. Review quarterly all performance measures and reported actuals within the Performance Management system to ensure alignment and consistency within the agency.
4. Publish performance measures, outcomes, and narratives through the Annual Budget Document, Performance Chapter, and/or website, as appropriate.

**AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS**

History:

Resolution 21-08 Dated 10/01/2021.

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

# Financial Policy Public Purpose

Resolution Number 2024-15

Effective for the FY25 Budget 10-01-2024 This Financial Policy supersedes and replaces any previous versions.

## PUBLIC PURPOSE

**Purpose:** To establish the framework for the County's use of taxpayer's money for public purpose.

**Policy:** Revenues received by the County are public funds and as such their use must serve a public purpose. Public Purpose is defined as a county action or direction the primary purpose for which provides a declared public benefit. The Board hereby declares that the following objectives support the County's overall mission and serve a valid public purpose.

- A. Educate, inform, and maximize the involvement and participation of citizens in County government, including increased partnerships and economic development ventures with the private sector.
- B. Recognize employees to improve and enhance morale resulting in increased efficiency and effectiveness.
- C. Recognize employees for retirement, length of service or other milestone achievements.
- D. Recognize and encourage the continued participation of volunteers in various County programs.
- E. Promote tourism within the County.

**Procedure:** A proposed expenditure identified by a Department Director or his/her designee that meets one or more of the above declared objectives and supports the County's overall mission shall be submitted on a Public Purpose Form, with description and backup, for review by the Office of Management and Budget and approval by the County Manager or County Manager Designee according to procedures developed by the County Manager.

For any request, the County Manager or County Manager Designee may request the Board to declare a public purpose.

The Office of Management and Budget will report Public Purpose approved requests to the Board on a quarterly basis.

### AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS

History:

Resolution 19-37 Dated 10/01/2019

Resolution 23-08 Dated 02/28/2023

Resolution 24-15 Dated 03/12/2024

## **PUBLIC PURPOSE GUIDELINES AND PROCEDURES**

**Require submission and all approvals before commitment or purchase.  
Require available budget be identified prior to submission to Department Director  
& OMB**

### **EXPENDITURES:**

In considering whether an expenditure is a necessary expense it is important to remember that an expenditure should be more than merely desirable or even important to be approved under the necessary expense doctrine.

In addition, an expenditure should not be approved simply because it is considered a good idea or because it is like a practice engaged in by private businesses or other governmental entity.

County staff **shall not use appropriated funds** (whether from an annual appropriation, multi-year appropriation, appropriated user fee, mandatory appropriation, or reimbursements from such appropriations, etc.) **to purchase food** (whether for conferences or meetings; for meals, light refreshments, or beverages; or for participants) unless the funding source specifically allows for the use of funds for the specific expenditure or receives prior approval from the County Manager or County Manager Designee.

### **GRANTS AND COOPERATIVE AGREEMENTS:**

Public funds garnered from state/federal grants cannot be expended for refreshments/meals unless there is a line item in the approved grant budget expressly detailed for meals/refreshments.

When a grantee conducts a conference as an ancillary effort under its grantor cooperative agreement, food-related costs may be considered allowable as prescribed in OMB Circular A-21 (cost principles applicable to educational institutions), OMB Circular A-122 (cost principles applicable to non-profits), and shall be documented utilizing the Public Purpose Form.

The type and amount of meals/refreshment shall be in concordance with the type of employee function. There should not be any question that the amount/meal type fits the type of the function. Any question on the type and amount of the meals/refreshments can be directed to the Deputy County or Assistant County Managers.

The intent is to not use public funds to offset a meal that the public / employees would normally consume, but rather to further the public interest by ensuring that County meetings are run efficiently with fewer/shorter breaks for meals. The County Manager or designee will manage and approve all public fund expenditures used for meals/refreshments consumed during public and/or County meetings.

## **DONATION FUNDS:**

Although donated funds may not be subject to all the restrictions applicable to direct appropriations, they are still “public funds” and accounted for according to policy and procedures. When determining whether to use donation funds for food and beverage, sponsoring department should carefully consider the donor’s expectation on how the donation funds would be utilized. The purchase of refreshments should reflect that the purchase:

- (a) carries out the Alachua County mission.
- (b) satisfies the conditions of the donation.
- (c) is consistent with County policy on donations; and
- (d) is a necessary expense.

The recommending official role/responsibility will be at the Department Director or Deputy or Assistant County Manager.

Many donors might not expect that their donations are to be used for food and beverage for meetings, rather, to directly benefit a program or service or operational cost. Before such funds are used planners and approving officials need to consider that sensitivity and recognize that use of these funds for food and beverage, above exceptions notwithstanding, will likely be the subject of increased external scrutiny.

## **PROHIBITED USES:**

1. Alcoholic Beverages: Any beverage containing alcoholic liquor – Alcoholic Beverages are never acceptable as a public purpose or County expense.
2. Food, unless funding source specifically allows, or County Manager or County Manager Designee provides pre-approval.
3. Political organizations, including events directly or indirectly associated with a political party, campaign, candidate, or group engaged to influence legislation, elections, referenda, or similar activities.
4. Holiday celebrations or meals for employees; Office parties or employee entertainment (both internal and external).
5. Refreshments or meals generally may not be provided in conjunction with ordinary, recurring staff meetings or other regularly scheduled business meeting of employees.
6. Ad-hoc committee meetings and informal meetings consisting solely of employees should not include breakfast, lunch, dinner, or coffee/beverage

service expenses (except events paid with pre-approval through the grant budget).

## **PARTICIPANTS:**

**Guest:** Person who renders a service to the County or to whom the County wishes to extend goodwill and who is present at an event or meeting with an underlying business purpose. Typically, guests are visiting speakers, advisory board members, employees of outside Governmental agencies, citizens or other individuals not employed by the County.

**Volunteers:** Individuals assisting with a program, event, or other official function who must remain on site during mealtime.

**County Employee:** Individual who is as an employee selected by the appointing authority for a county department, agency, or office.

## **MEALS, FOOD, BEVERAGE, REFRESHMENTS**

When allowable, prudent judgment for incurring meal and refreshment expenses is essential. Resources are limited, and meals and refreshments are subject to close public examination and audit. Meals and refreshments must be fully necessary, reasonable, and supportable in all instances.

**Alcoholic Beverages:** Any beverage containing alcoholic liquor – Alcoholic beverages are never acceptable as a public purpose or County expense.

**Meals** are defined to include food and non-alcoholic beverages provided at breakfast, lunch, or dinner to attendees of County-sponsored functions.

**Refreshments** are defined to include beverages such as coffee, tea, bottled water, juice, and soda, and food items such as pastries, fruit, chips, cookies, and cake.

## **EVENT TYPES:**

### **Public Functions:**

There must be a direct correlation between the event delineated on a calendar, supplanting a normal mealtime, the public benefit, and funding source in the organization/program budget.

A public function is when the majority of attendees are community members rather than County employees.

The type and amount of meals/refreshment shall be appropriate with the type of public event. There should not be any question that the amount/meal type fits the type of the

meeting. Any question on the type and amount of the meals/refreshments can be directed to the Deputy County or Assistant County Managers for determination.

**Department Sponsored Event or Programmatic Activities:**

- Be an event is open to the public.
- Staff or community activities including orientation programs, organization meetings, or similar department & community-centered functions that serve a county business purpose. Attendance is mandatory.
- There is a published agenda.
- The meeting/training has an intended duration of six (6) or more hours.
- The location of the meeting or scheduling conflicts do not lend themselves to a meal recess.
- The meeting's business is furthered by speeches, presentations, or interpersonal exchange that would not normally occur daily; and
- The total cost per attendee per day cannot exceed the partial day per diem allowance for breakfast as established by the County.
- Funding sources must provide for the allowable use of funds.
- Expenditures for sponsored project related activities must comply with the terms and conditions of the sponsored project.

Must be pre-approved at the Deputy County Manager or Assistant County Manager level or above.

**ALACHUA COUNTY DECLARATION OF PUBLIC PURPOSE EVENTS  
AUTHORIZATION FORM**

Submission of Public Purpose Form and Backup should be received by the Office of Management and Budget, Budget Manager **at least 2 weeks in advance** of the event to ensure full approvals and signatures are obtained. OMB Recommends submissions come during the first week of each month.

**Section 1** Provide the name of the event, department, event date and event location.

**Section 2** Provide the appropriate Public Purpose Mission Number from the Legend. (You may select more than one)

**Public Purpose Legend:**

- 1) Educate, inform, and maximize the involvement and participation of citizens in County government, including increased partnerships and economic development ventures with the private sector
- 2) Recognize employees to improve and enhance morale resulting in increased efficiency and effectiveness
- 3) Recognize employees for retirement, length of service or other milestone achievements.
- 4) Recognize and encourage the continued participation of volunteers in various County programs.

5) Promote tourism within the County

Provide a narrative description of the public purpose – **Do not reiterate the information from the legend list.** Provide an explanation.

### **Section 3**

***Department identifies all related items needed for the event with costs, Reminder All County purchasing policies apply, including quotes and p-card purchases.***

Account line code to be charged, Place current available balance in that line item. A brief description of the items relating to promotional items and miscellaneous supplies.

### **Section 4**

Signatures – Do not use encrypted signatures The department head signature is obtained and if needed the Deputy County Manager or Assistant County Manager signature.

The form is then submitted to the Budget Manager for Review and Tracking, and it is recorded so information may be compiled for the Board of County Commissioners

Once approved it is then forwarded to the County Manager for signature, per County Manager approved procedures and upon final signatures will be re-routed back to OMB, fiscal services, and the department.