



ALACHUA COUNTY, FL
Budget Meeting Agenda

April 1, 2025
1:30 PM

In-person **Public Comment** is taken after each non-ministerial motion. At the conclusion of the meeting, **individuals** can also speak for up to 3 minutes about any matter during the **General Comment** period.

The meeting can be viewed on Cox Channel 12, the AC TV app (Apple TV, Amazon Fire, Roku), the County's [Facebook](#) and [YouTube](#) sites, and the county's [Video on Demand](#) website.

Citizens attending Alachua County public meetings downtown can enjoy free parking in the S.W. Parking Garage (105 SW 3rd St, Gainesville) starting on the 2nd floor in zones marked 35200. To obtain parking validation, download the "Passport" app on your smartphone and pay for your session. Then visit the Alachua County Manager's Office, located on the 2nd floor of the County Administration Building, on noticed public meeting days to receive a validation code.

All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)

If you have a disability and need an accommodation to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352) 374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).

A. Approval of Agenda

Recommended Action:

To approve the Agenda.

B. Items for Discussion

1. FY26 Budget Development Financial Policies, Budget Guidelines - 25-00227

Fiscal Note:

to be presented to the County Commission following the established statutory requirements

Strategic Guide:

All Other Mandatory and Discretionary Services

Recommended Action:

Hear Presentations

C. Closing Comments

1. Public Comment

2. Commission Comment

D. Adjourn

Recommended Action:

To adjourn the meeting.



Agenda Item Summary

File #: 25-00227

Agenda Date: [Publish Date]

Agenda Item Name:

FY26 Budget Development Financial Policies, Budget Guidelines, Historical Trends and Deep Dive – Solid Waste & Resource Recovery

Presenter:

Tommy Crosby, Assistant County Manager 352-337-6205

Gus Olmos, Director of Solid Waste and Resource Recovery 352-548-1282

Description:

Presentation of Budget Guidelines, Historical Trends, Updates to Financial Policies Board of County Commissioners discussion on key issues the Board members would like addressed in the County Manager's Budget

Annually the County Manager provides a department or division to present a detailed review of their operations and services delivered to Alachua County residents. Deep Dive Presentation – Solid Waste & Resource Recovery

Recommended Action:

Hear Presentations

Prior Board Motions:

N/A

Fiscal Note:

Per Florida Statutes, Chapter 129 and Chapter 200, Alachua County, through the County Manager as budget officer, will prepare a balanced budget to be presented to the County Commission following the established statutory requirements

Strategic Guide:

All Other Mandatory and Discretionary Services

Background:

The Board receives an updated historical account of revenues and expenditures to allow for an understanding of how funding is trending, and which programs are increasing services and costs. The information also provides how departments are aligning with the Board's strategic plan.

Policies Include: Budget Management, Capital Budget and Financial Plan, Debt Management, Energy Conservation, Financial Management, Health Insurance Management, Unincorporated Citizen Initiated Roads Program, OMB Statement of Ethics, Performance Management and Public Purpose.



Alachua County Commission FY26 Budget Development

April 1, 2025

OMB



Calendar for TRIM Compliance

(Key Dates)

- June 1 – Preliminary Tax Roll Estimates received
- June 10 – County Manager Tentative Budget
- July 1 – Certified Tax Roll
- July 8 – Set Proposed Millage & Assessment Rates
- August 15 – TRIM notices mailed tentative date
- September 16 and 23 – Public Hearings to set Final Millage and Assessment Rates and Adopt Final Budget
- NOTE First Public Meeting changed due to School Board selection of September 9.



Budget Discussions

- May 6 - Constitutional & Judicial
- August 5 & August 7 - Departmental Budget Reviews
- August 14 - Review & Finalize

Public Hearings Dates

- September 16 - Tentative Budget Hearing at 5:01 PM
- September 23 - Adopted Budget Hearing at 5:01 PM



Budget Guidelines

- Maintain 5% reserve of operating revenue for General Fund, MSTU – Law Enforcement, MSBU – Fire, & Gas Tax
- Budget 10% (minimum) of operating revenue as Estimated Ending Fund Balance in the General Fund, and 5% in the MSTU-Law, MSBU-Fire and Gas Tax Funds for economic downturns or disaster recovery
 - The goal is to end each year with at least 2 months (17%) of expenditures in each of these operating funds for early fiscal year liquidity until revenues are received.
- Internal service charges and Indirect cost charges will be budgeted centrally for all Departments
- Inflationary factors, changes in population, and economic efficiencies will be considered in preparing the budget



Budget Guidelines

- Maintain the current funding allocation for Law Enforcement
 - (46% General Fund/54% MSTU-Law Enforcement)
 - Consider consolidation of MSTU back into General Fund Millage
- Maintain the current funding allocation of Sales Tax revenue that is in excess of debt obligations
 - (90% General Fund /10% MSBU-Fire Rescue)
- Maintain the current funding allocation for Public Service Tax (PST)
 - (60% General Fund/ 40% MSBU-Fire Rescue)
- Maintain the current funding allocation for Communication Service Tax (CST)
 - (40% General Fund/ 40% MSBU-Fire Rescue/20% Road Maintenance)
- Continue to present a one-year budget



Budget Guidelines

Fire Assessment Adjustment

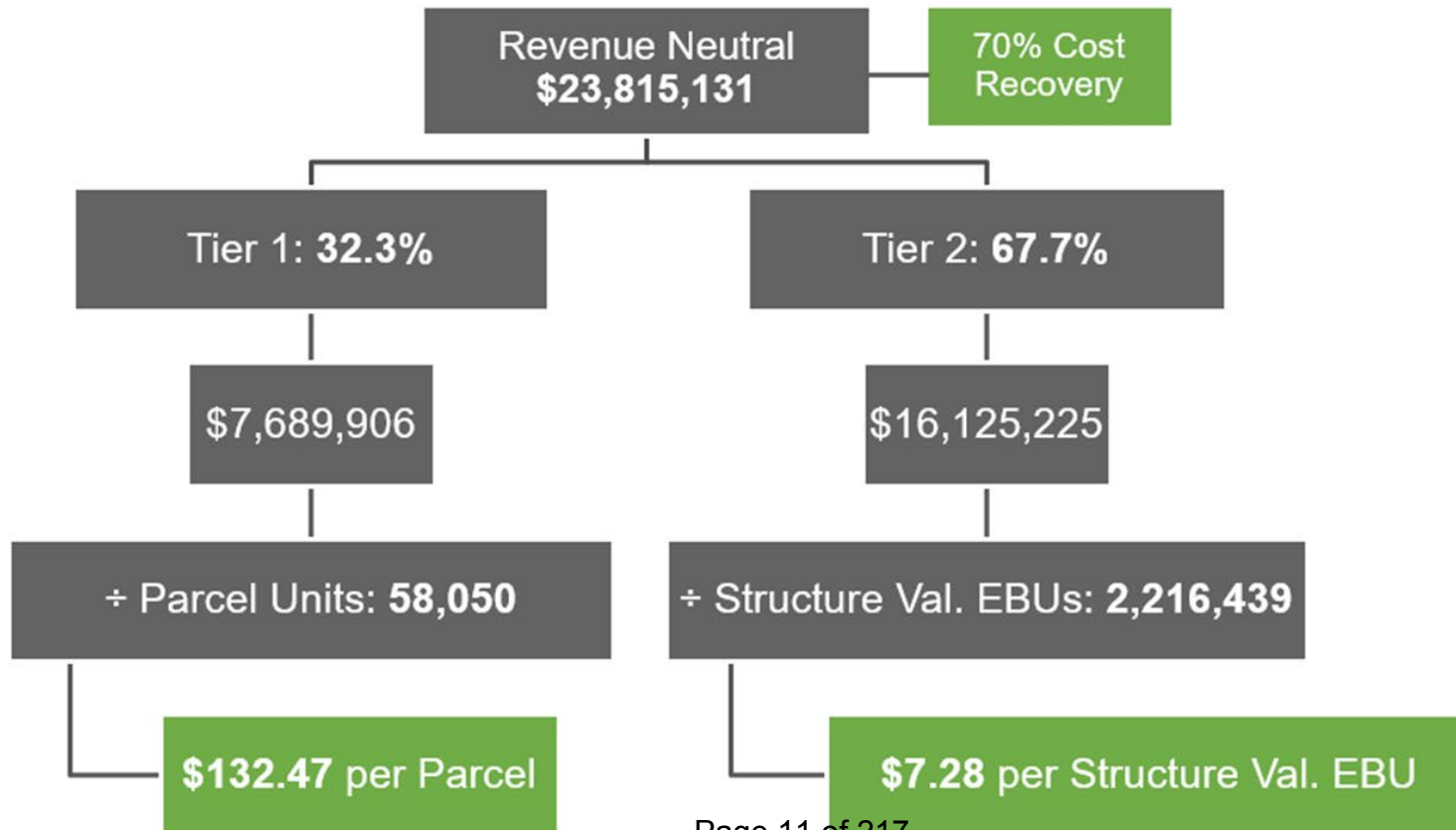
- 70% cost recovery from Assessment
- Tier 1 – 32.3% Availability of Fire Services
- Tier 2 – 67.7% Protection of Structure Loss (\$5,000 per EBU)
- FY26 realignment is necessary to ensure legal compliance

| | Current | | | Proposed | | | | |
|----------------|---------|--------|--------|----------|--------|--------|--------------|-------------|
| | Tier 1 | Tier 2 | Total | Tier 1 | Tier 2 | Total | \$ Inc/(Dec) | % Inc/(Dec) |
| Improved Value | \$90.69 | \$8.31 | Total | \$132.47 | \$7.28 | Total | \$ Inc/(Dec) | % Inc/(Dec) |
| Parcel only | 90.69 | - | 90.69 | 132.47 | - | 132.47 | 41.78 | 46% |
| \$160,000 | 90.69 | 265.92 | 356.61 | 132.47 | 232.96 | 365.43 | 8.82 | 2% |
| \$220,000 | 90.69 | 365.64 | 456.33 | 132.47 | 320.32 | 452.79 | (3.54) | -1% |
| \$300,000 | 90.69 | 498.60 | 589.29 | 132.47 | 436.80 | 569.27 | (20.02) | -3% |
| \$400,000 | 90.69 | 664.80 | 755.49 | 132.47 | 582.40 | 714.87 | (40.62) | -5% |



Budget Guidelines

Detail breakdown of a Revenue Neutral Calculation



Today's Presentations

- Budget Policies
- Historical Revenue and Expense Trends
- Assessment & Surtax History
- Solid Waste and Resource Recovery Deep Dive



Alachua County Commission FY26 Budget Development

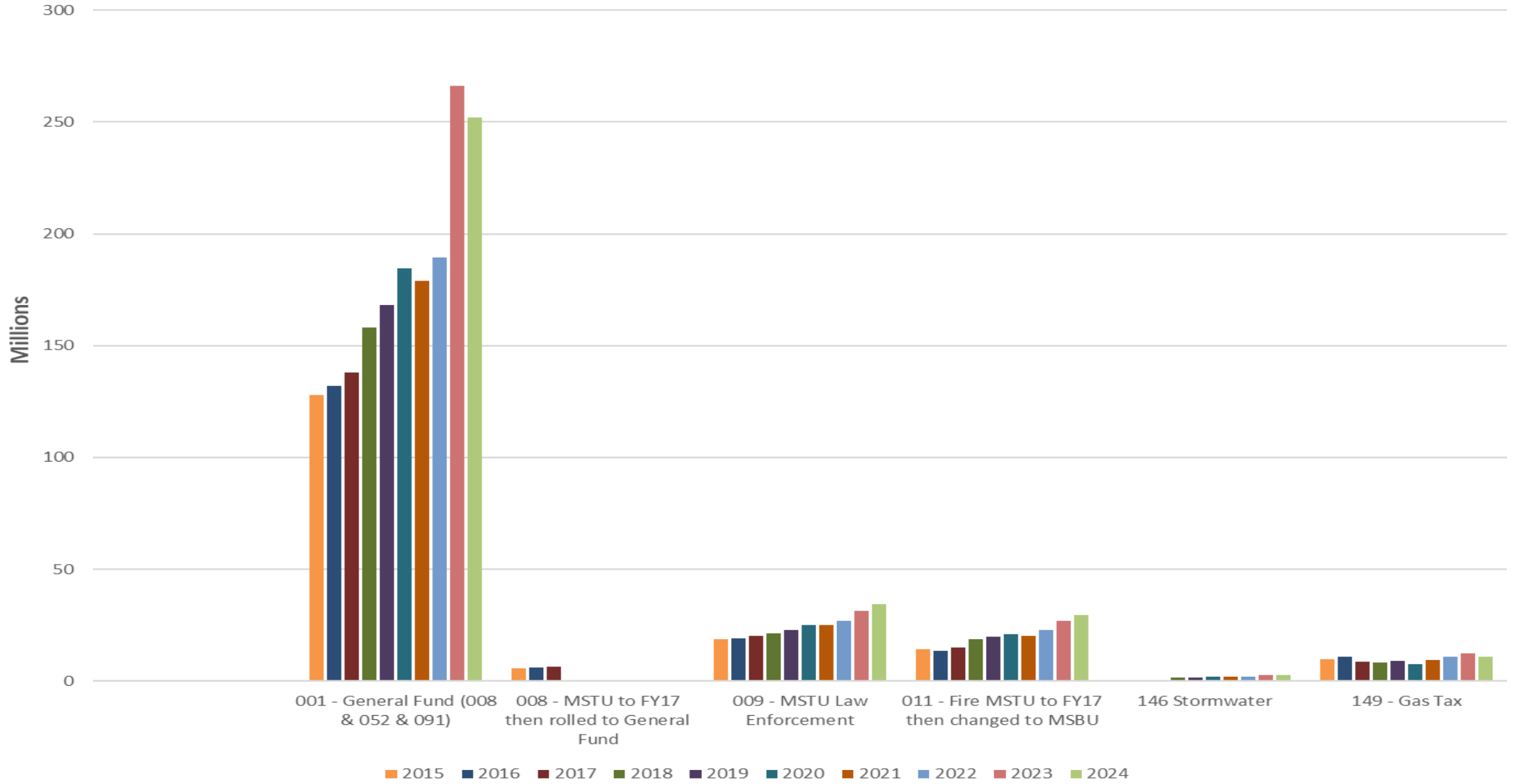
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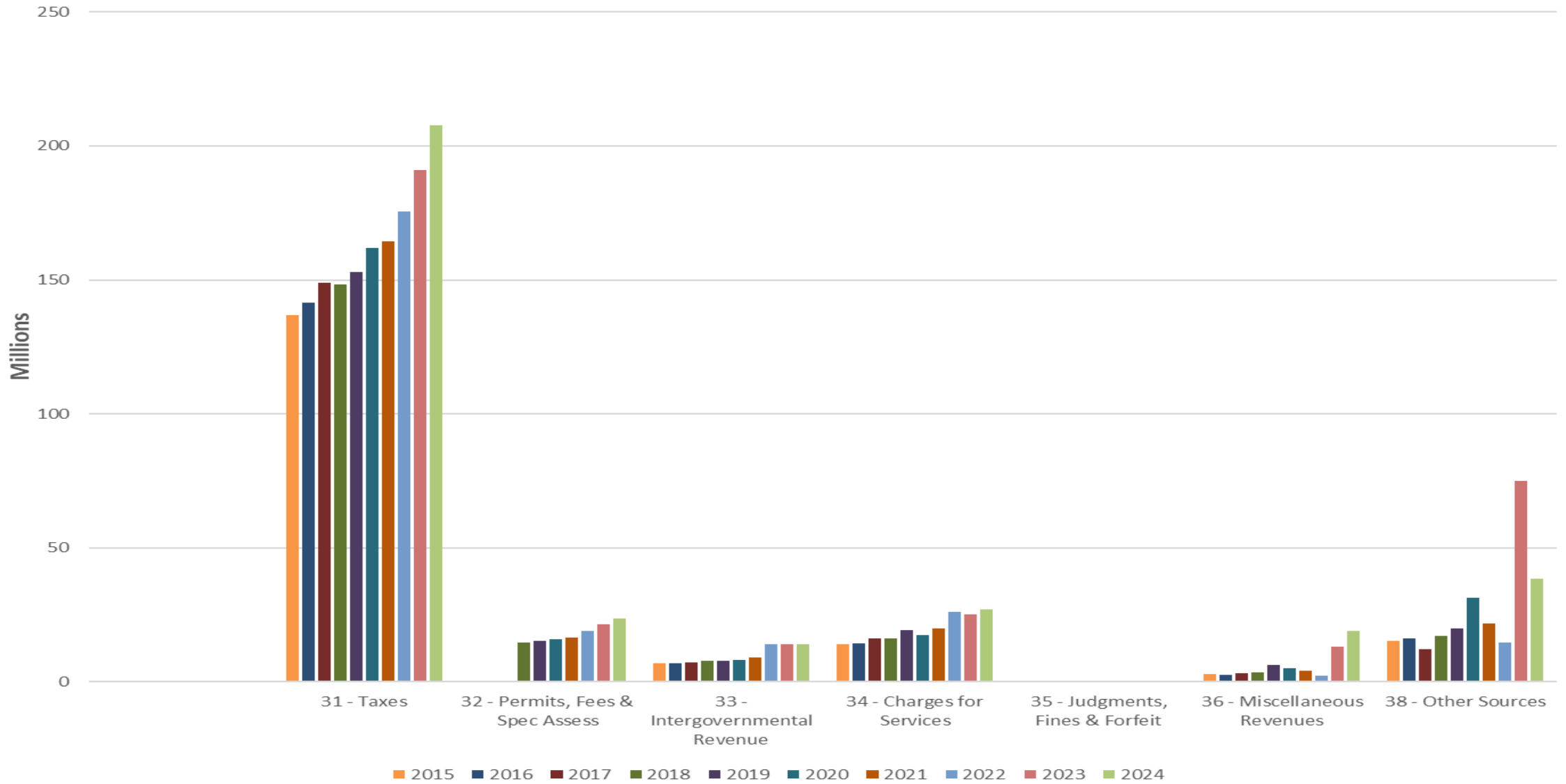
History of Major Taxing Funds

FY15 – FY24

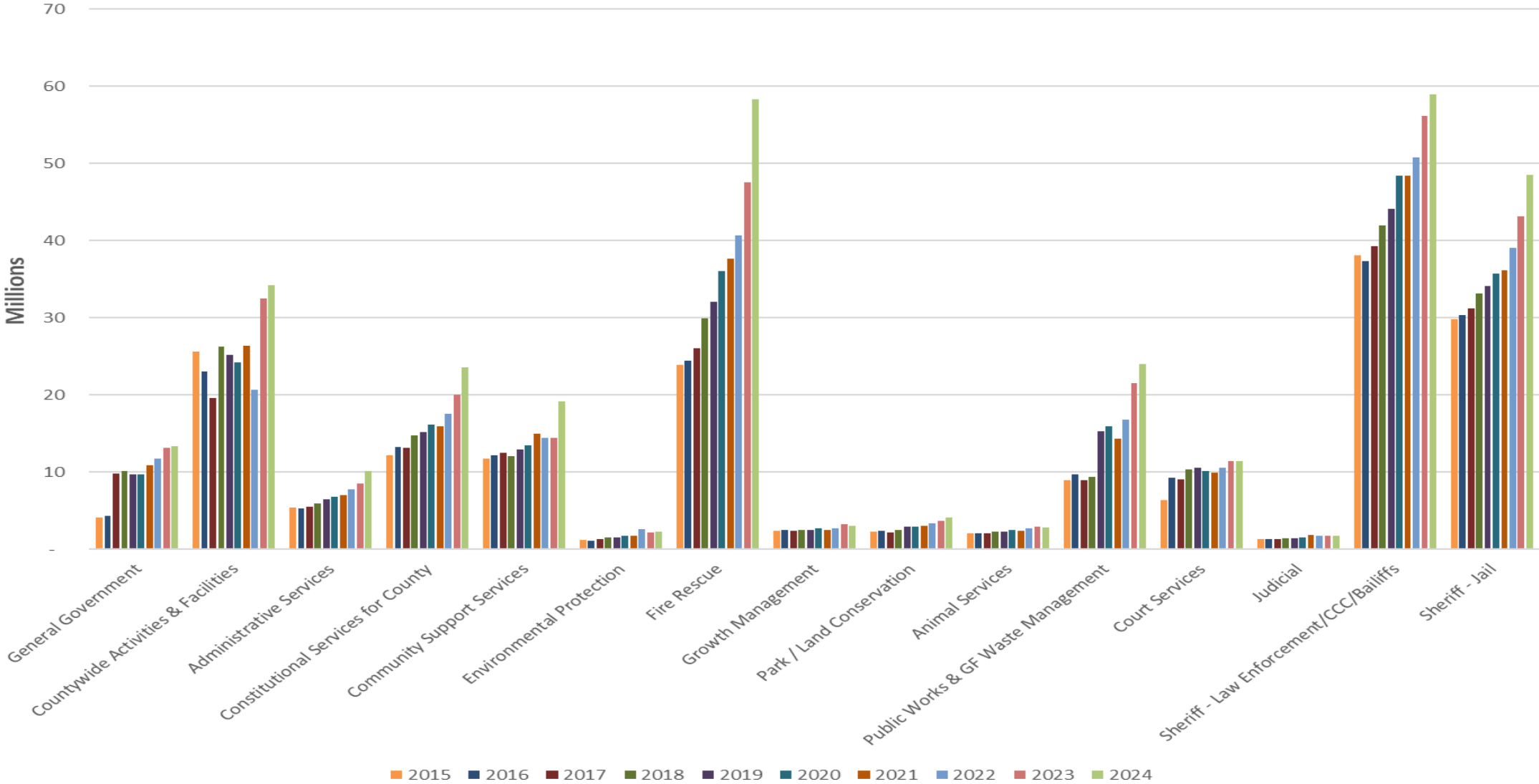
All Taxing Funds Revenues by Fund FY15-FY24



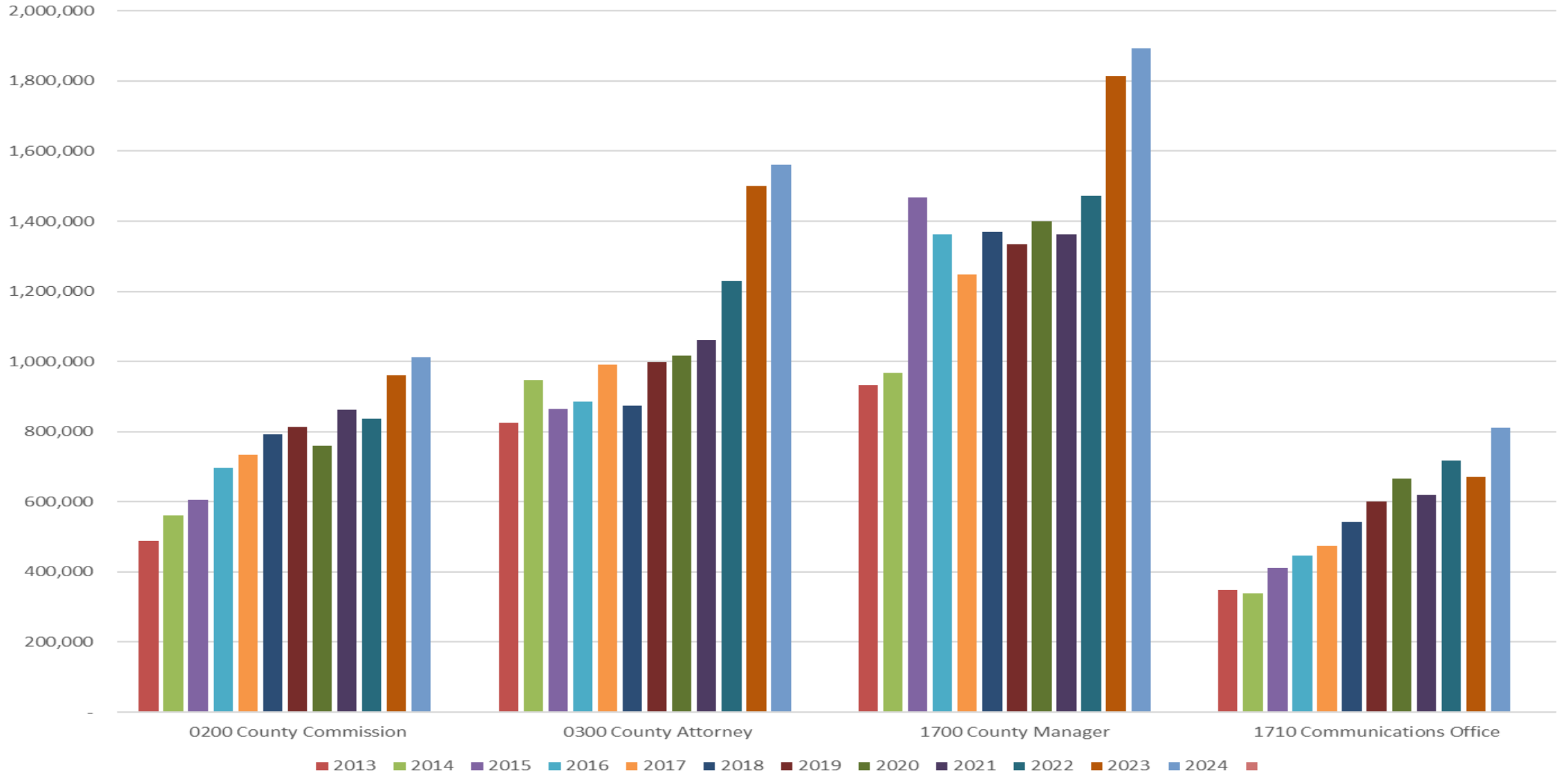
Taxing Revenues by Source FY15-FY24



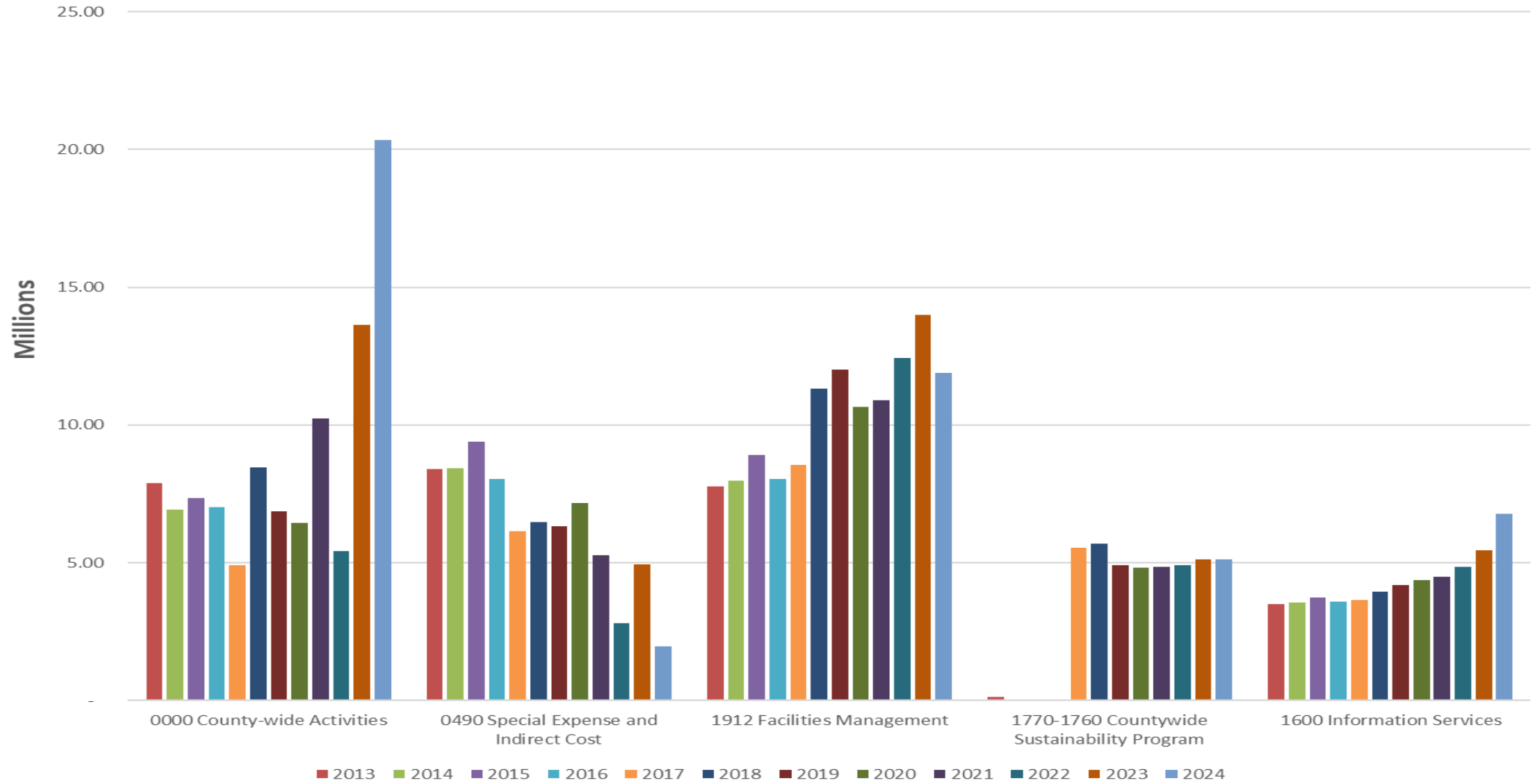
All Taxing Funds Expenses By Activity FY15-FY24



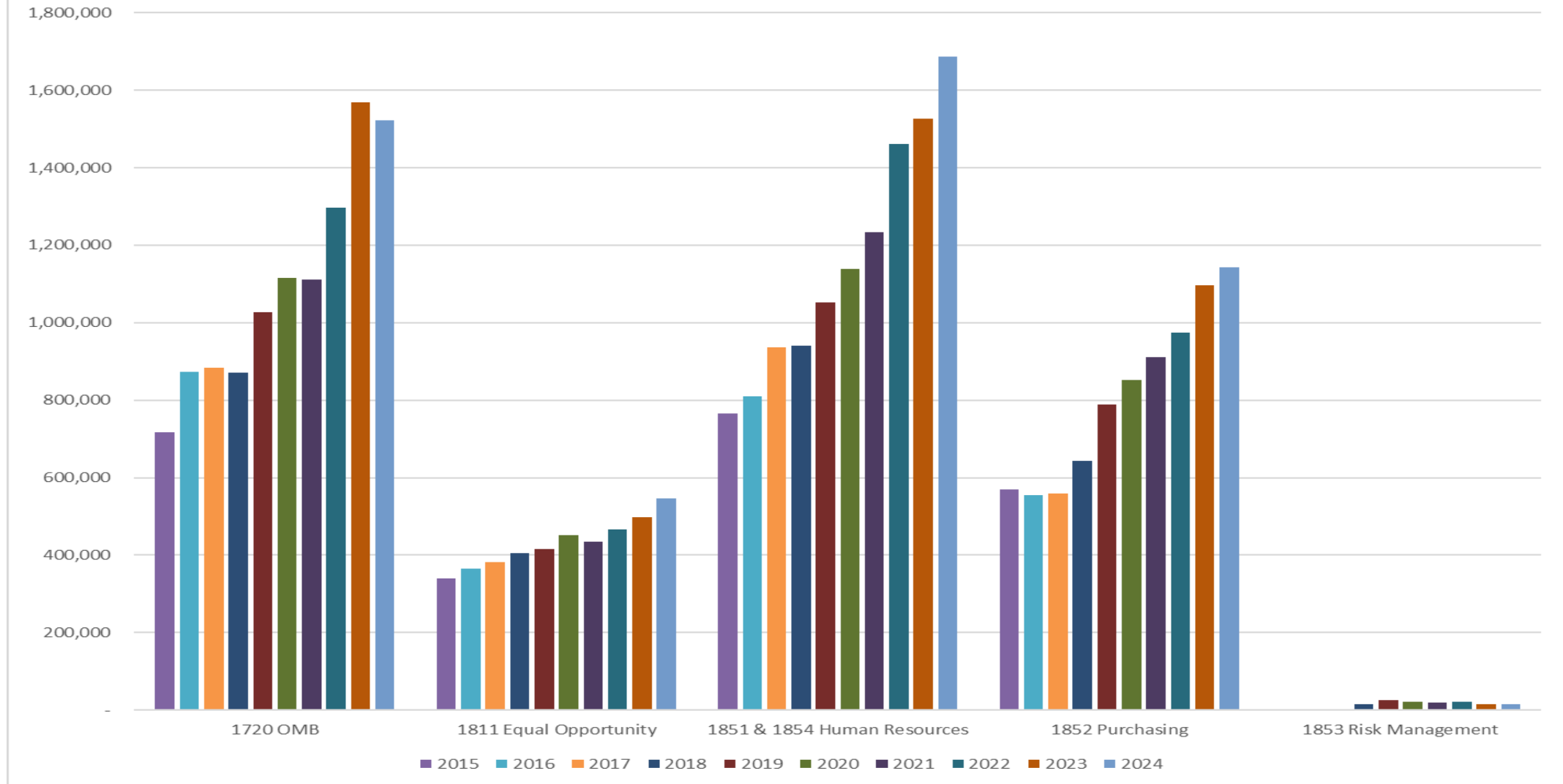
Taxing Funds General Government Expenses FY15-FY24



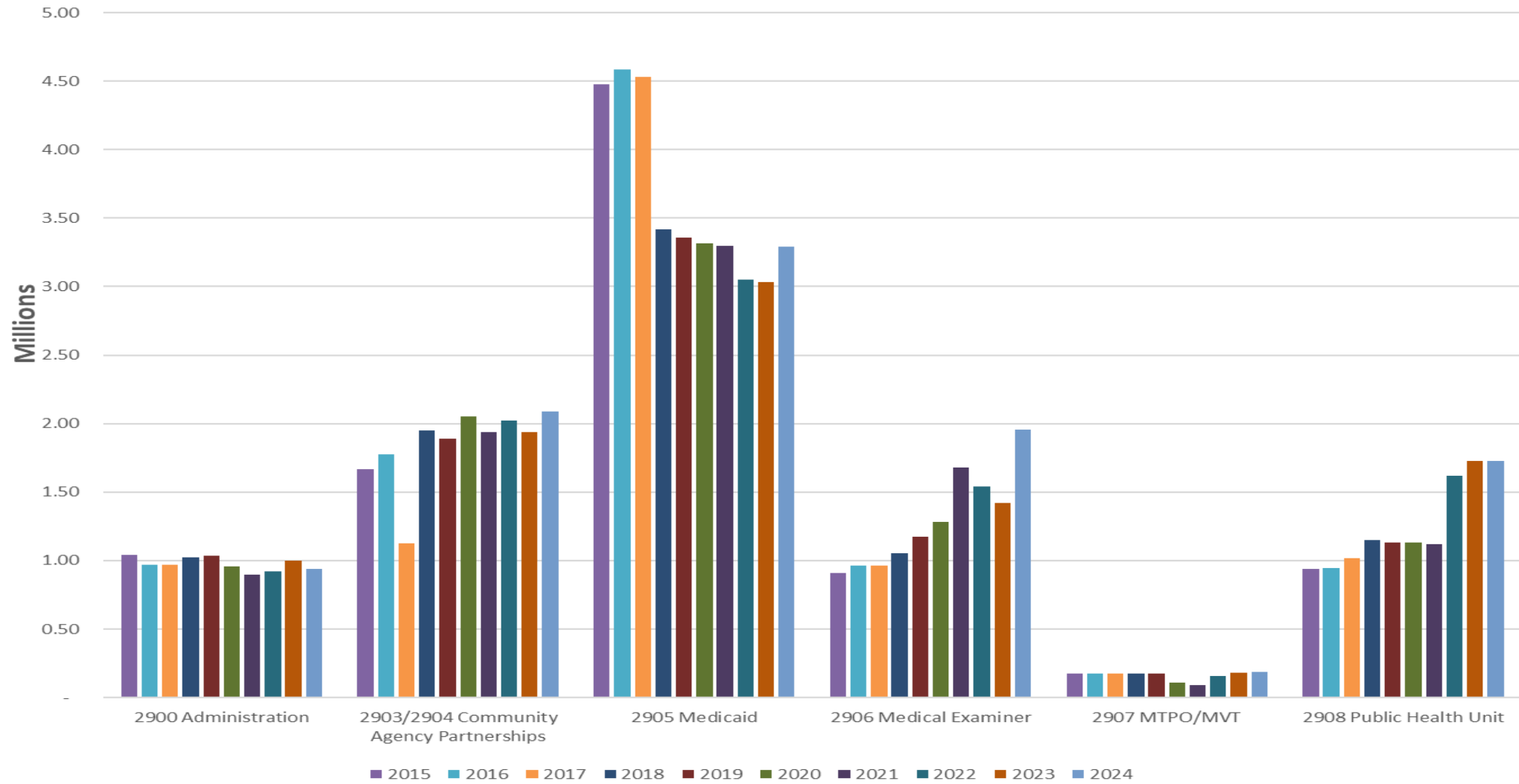
Taxing Funds Countywide Expenses FY15-FY24



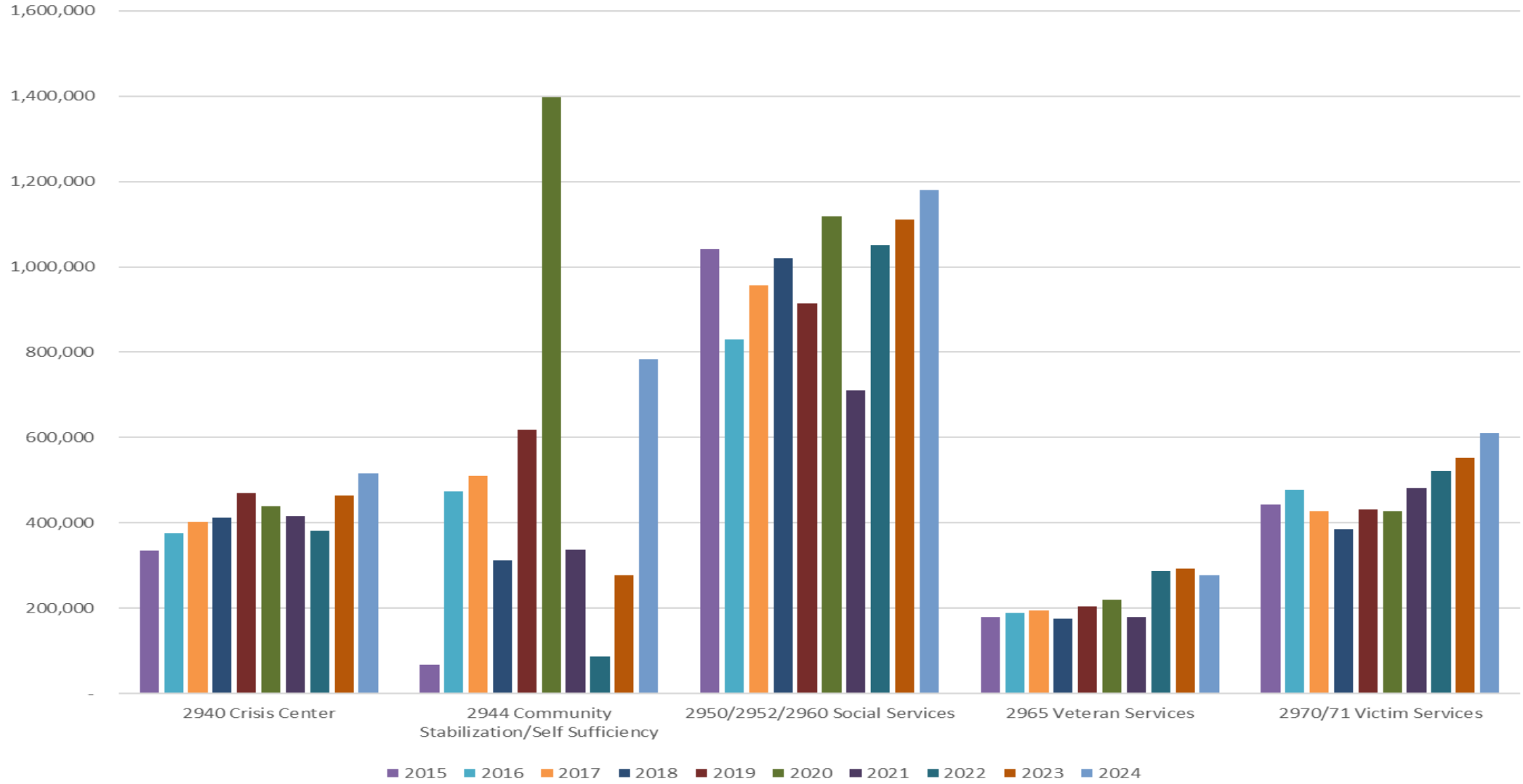
Taxing Funds Administrative Services Expenses FY15-FY24



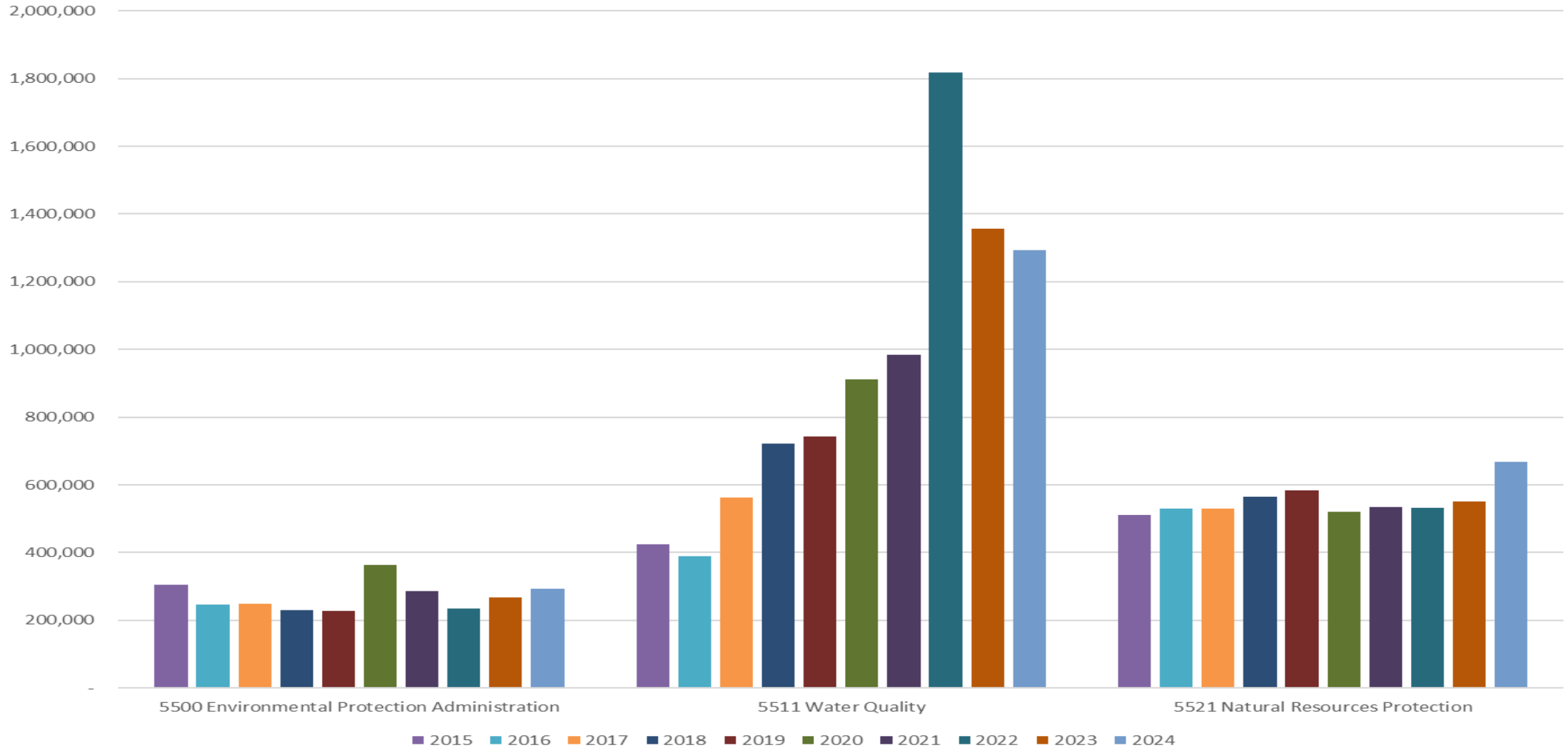
Taxing Funds Community Support Services Expenses FY15-FY24



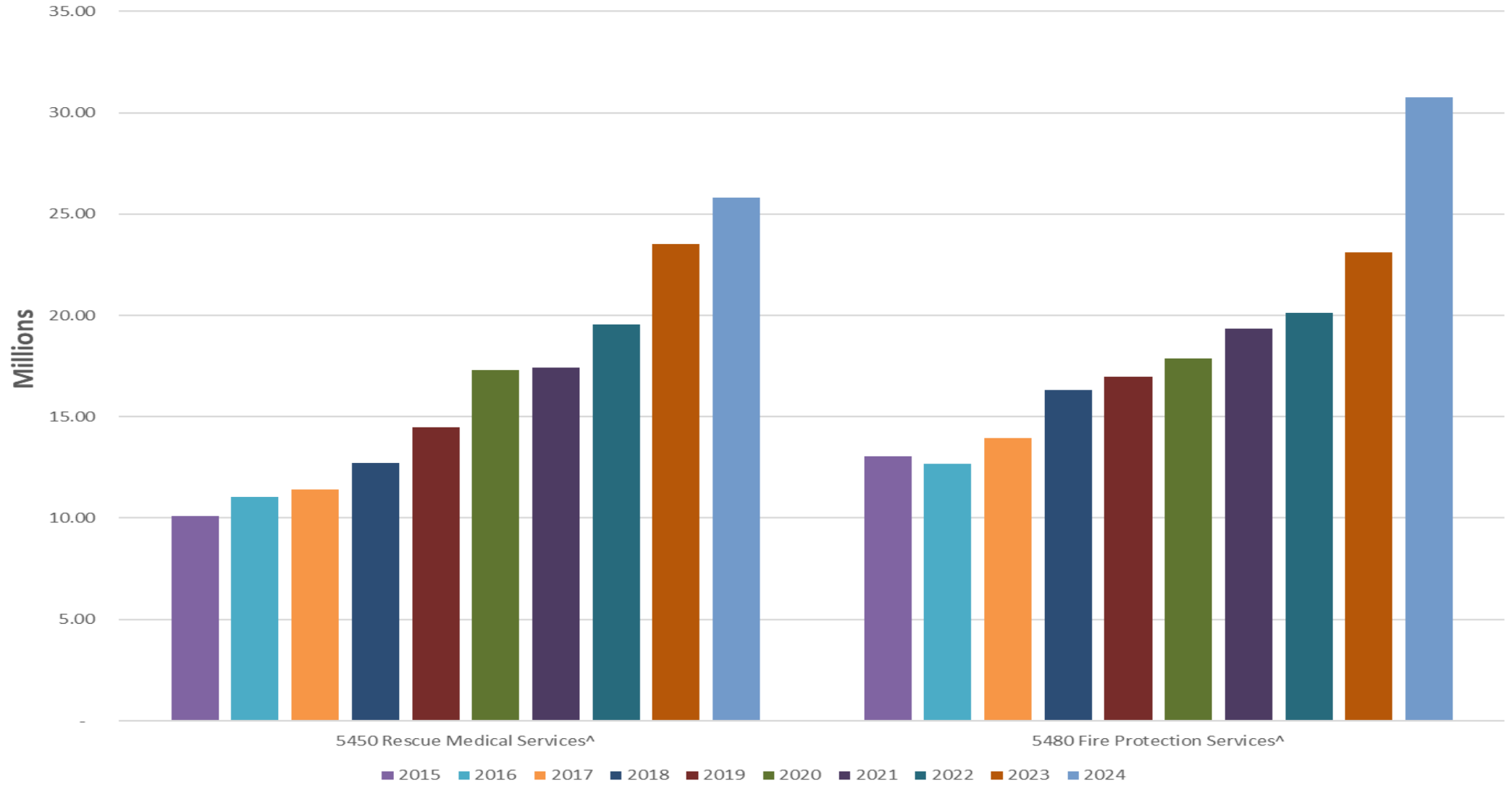
Taxing Funds Community Support Services Expenses FY15-FY24



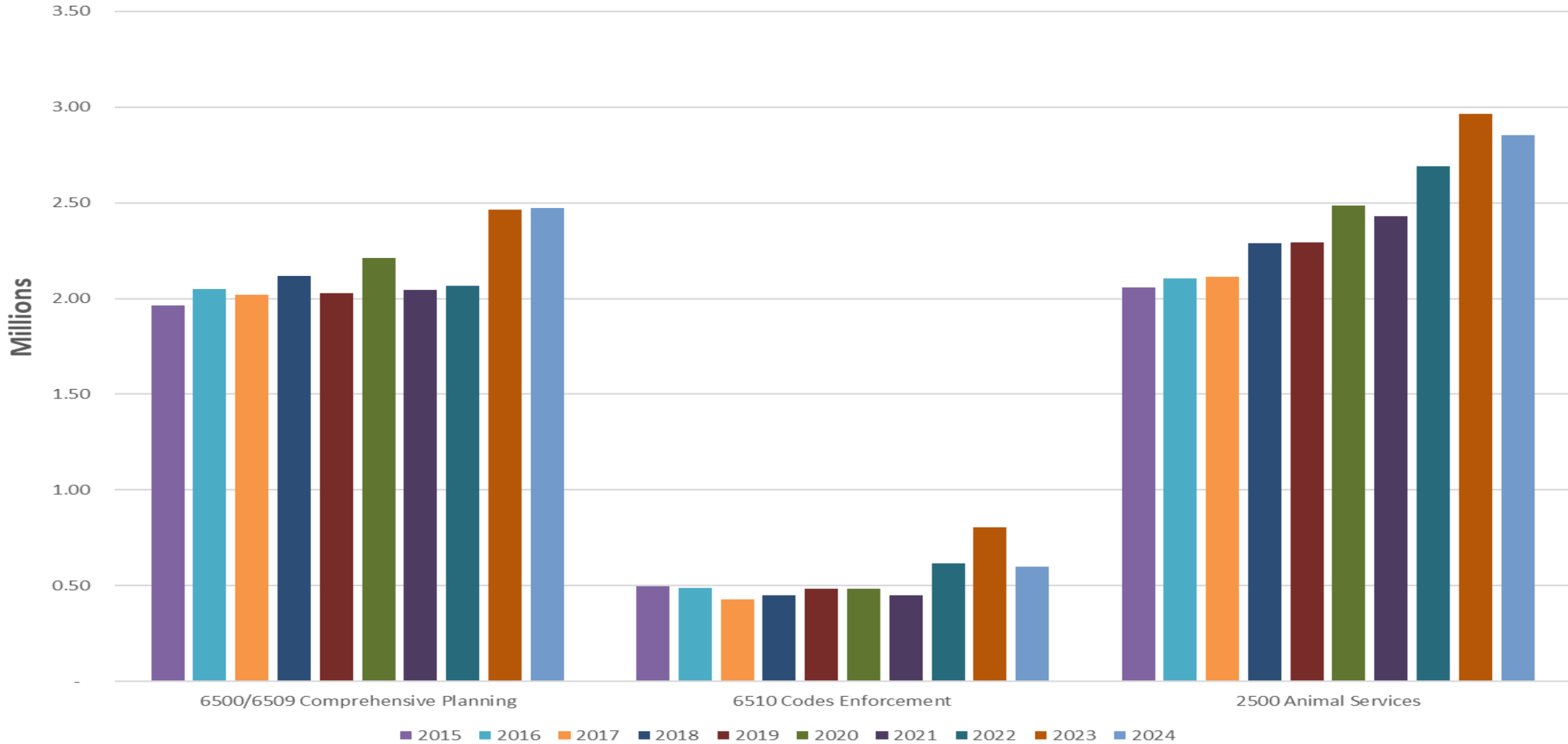
Taxing Funds Environmental Protection Expenses FY15-FY24



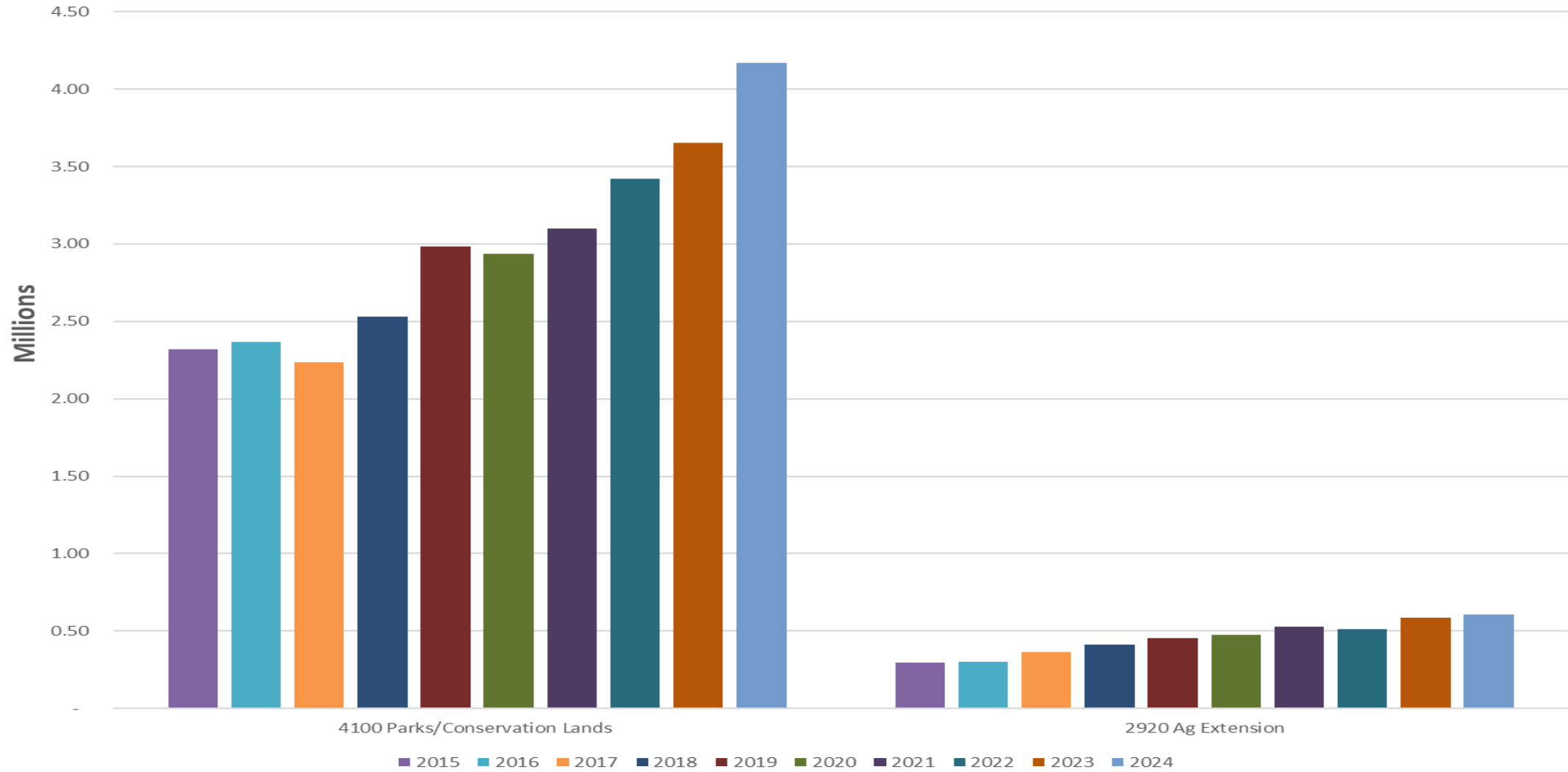
Taxing Funds Fire Rescue Expenses FY15-FY24



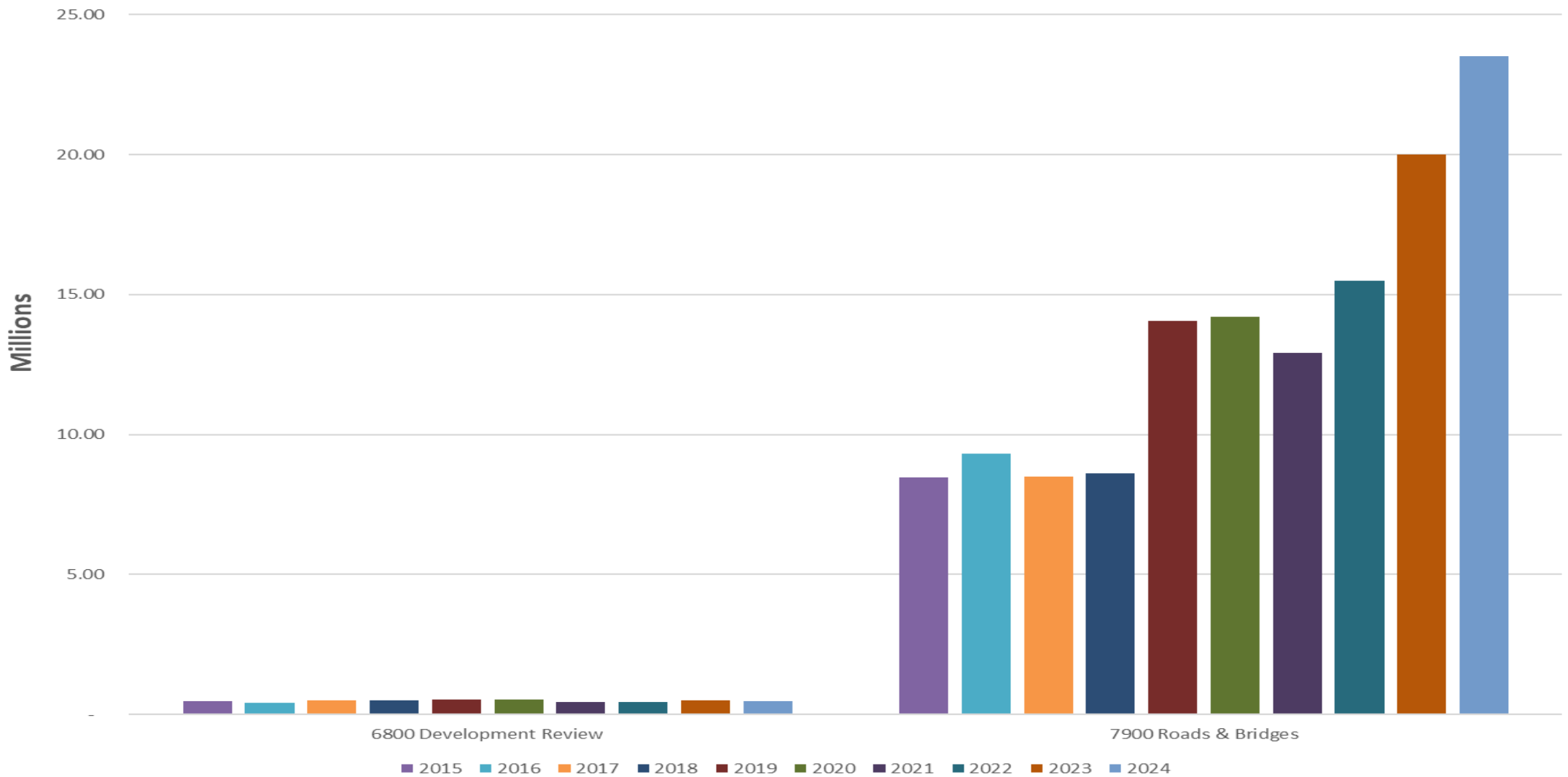
**Taxing Funds Growth Management, Code Enforcement & Animal Services
Expenses FY15-FY24**



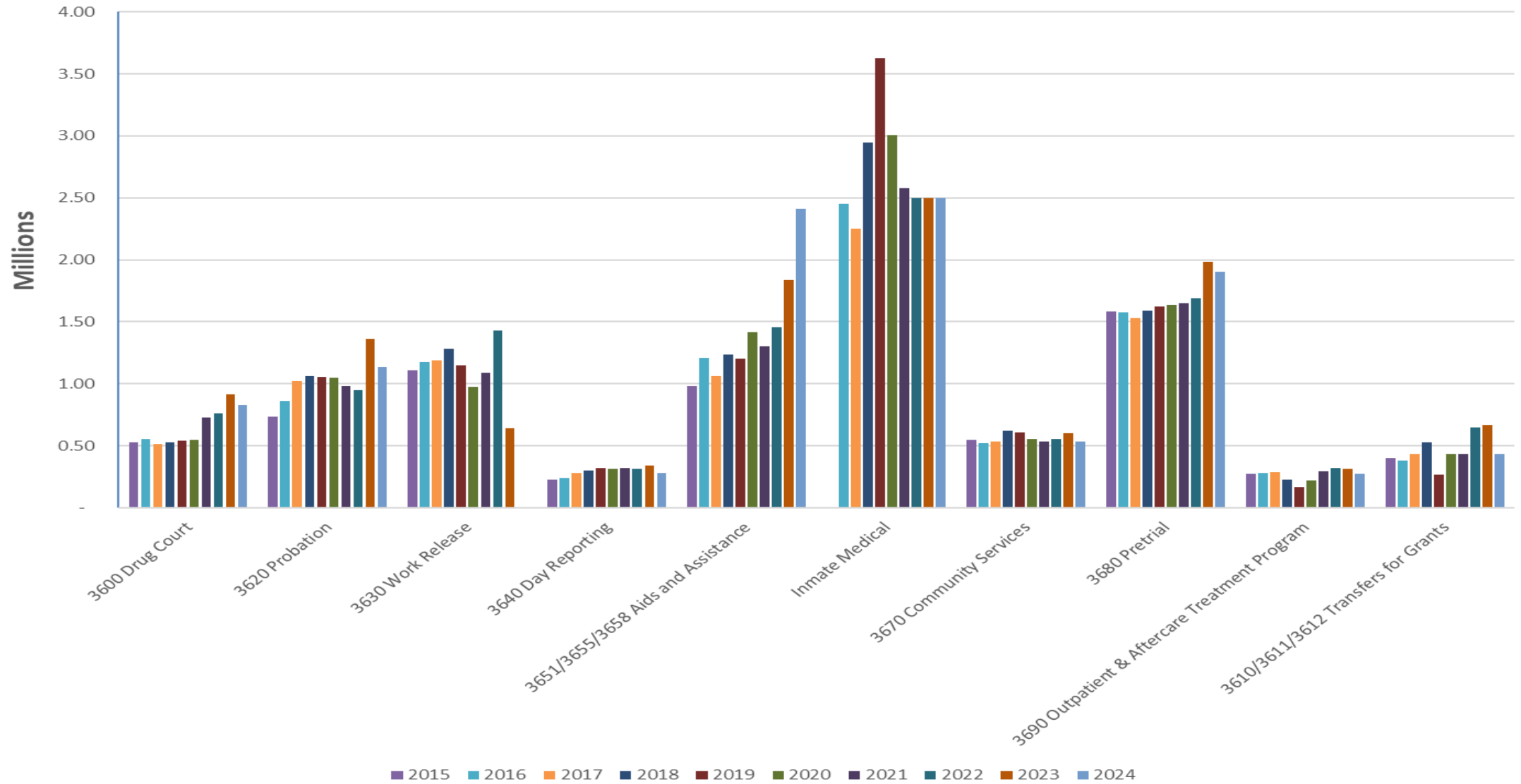
Taxing Funds Parks & Lands and AG Extension Expenses FY15-FY24



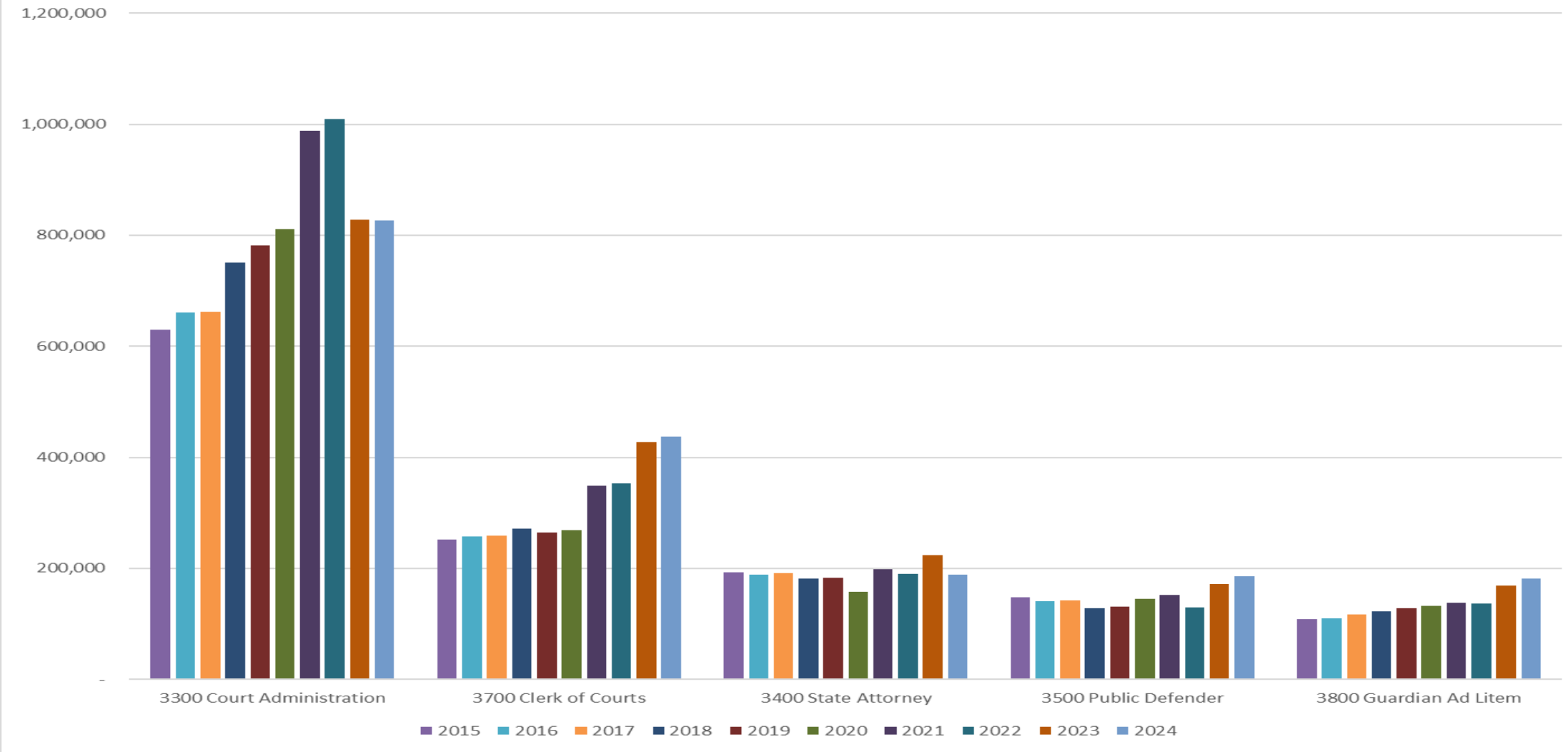
Taxing Fund Public Works Operating Road Maintenance Expenses FY15-FY24



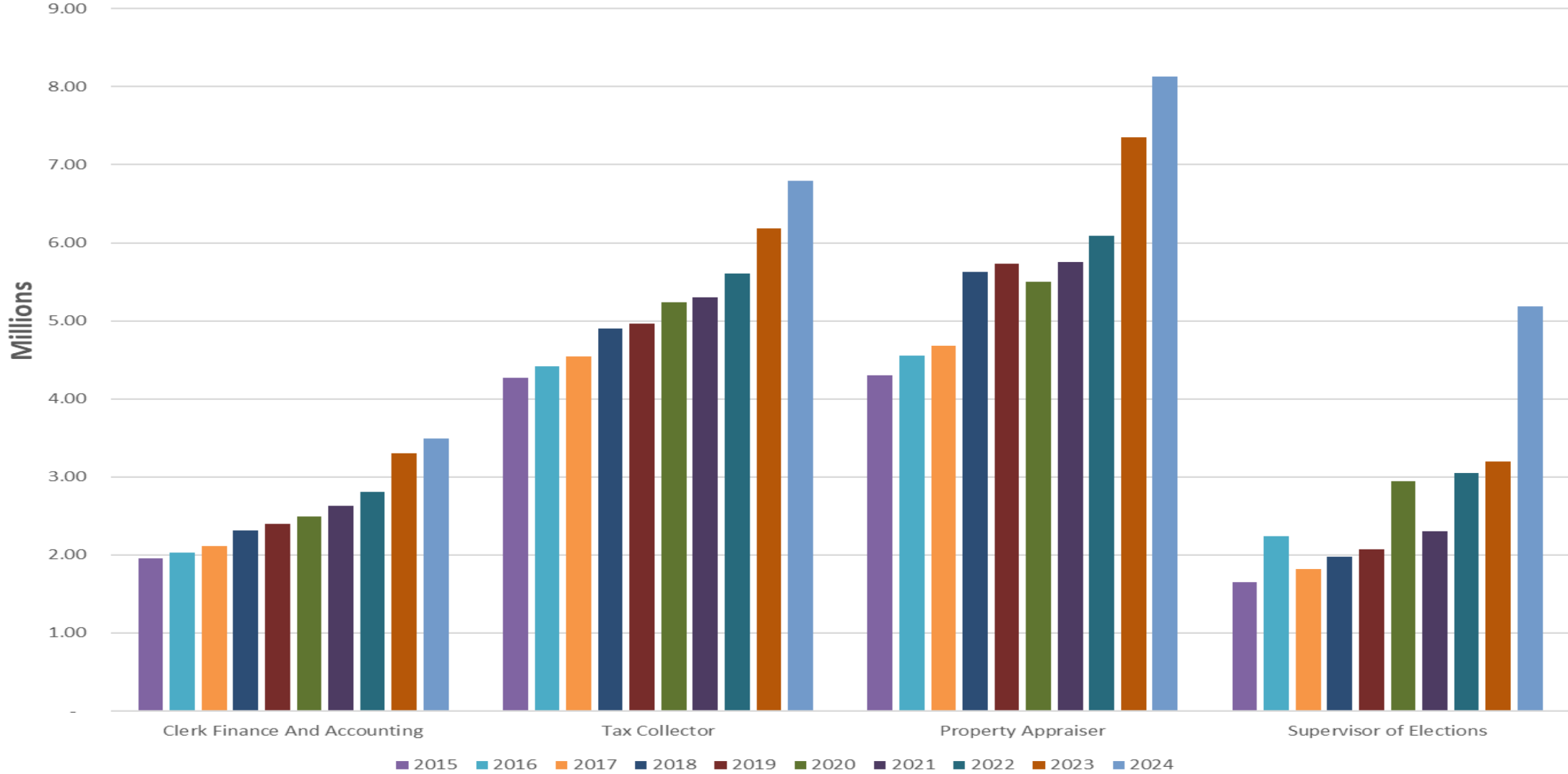
Taxing Funds Court Services Expenses FY15-FY24



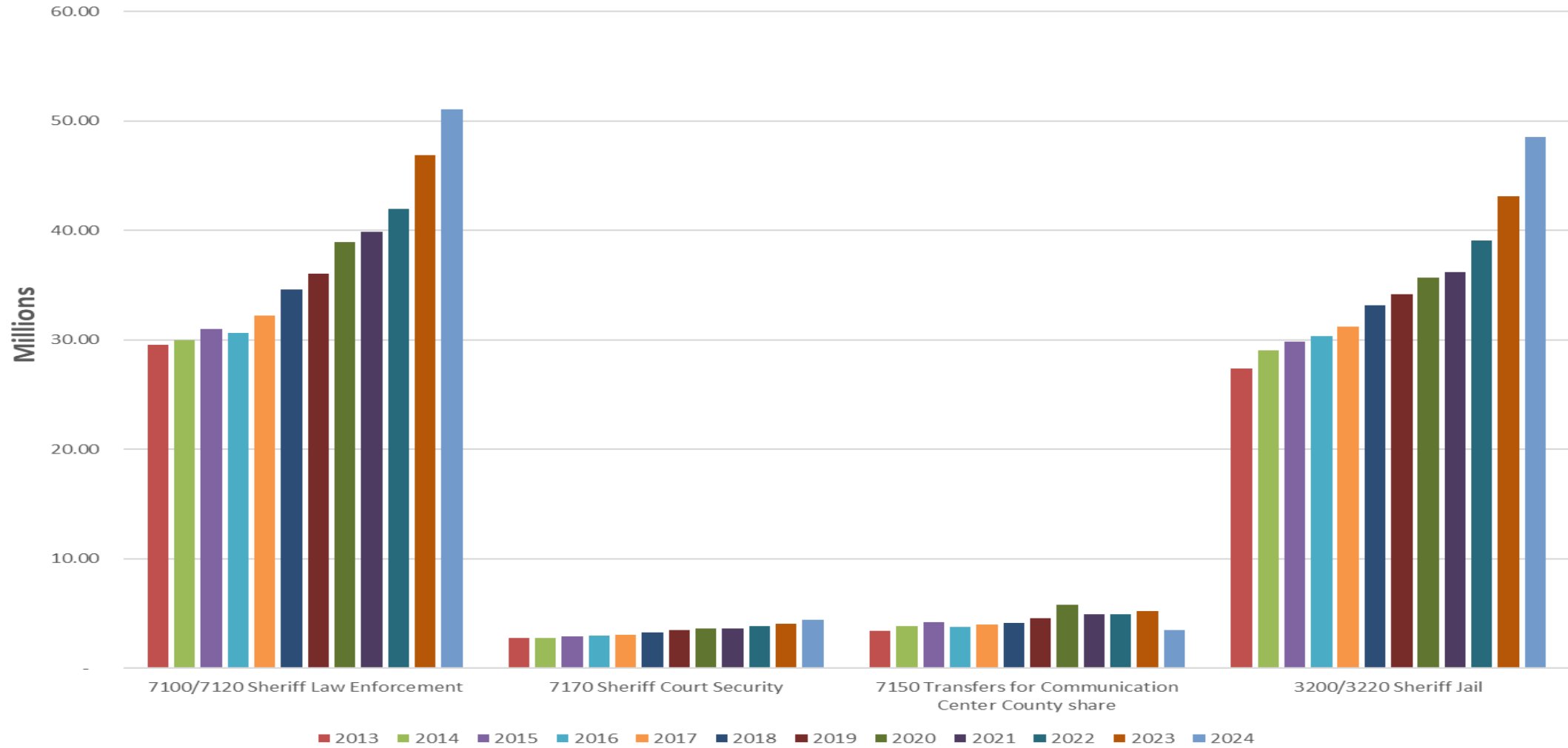
Taxing Funds Judicial Expenses FY15-FY24



Taxing Funds Constitutional Expenses FY15-FY24



Taxing Funds Sheriff Expenses FY15-FY24

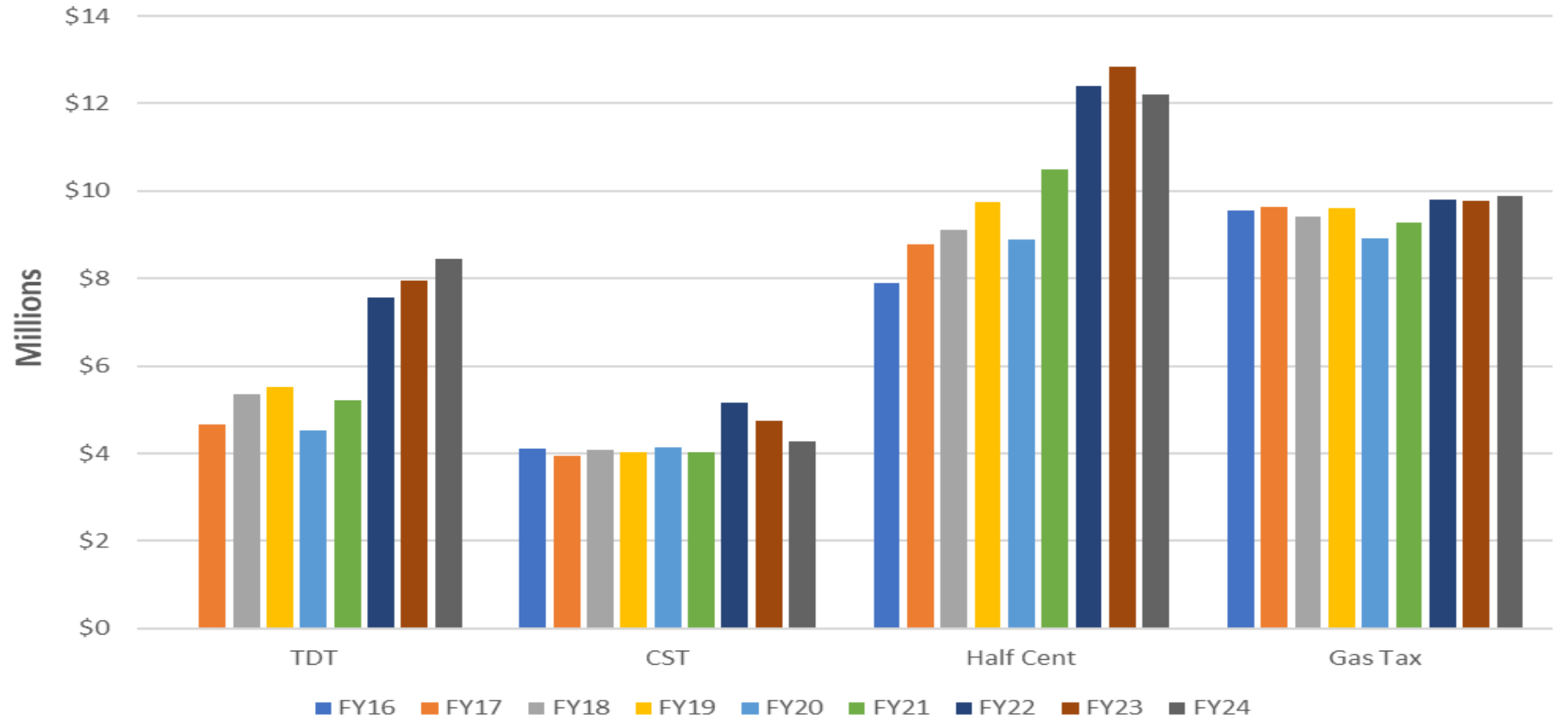


Taxing Funds - Expenditures FY15 – FY24

(See Full Detail Sheet for More Information)

| Expenditures | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 10 year Average Annual Increase | 5 year Average Annual Increase |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------------|--------------------------------|
| General Government | 4,089,631 | 4,294,524 | 9,869,587 | 10,133,717 | 9,669,643 | 9,769,708 | 10,932,076 | 11,806,380 | 13,170,234 | 13,430,390 | 31.2% | 9.4% |
| Countywide Activities & Facilities | 25,649,347 | 23,085,150 | 19,613,083 | 26,251,655 | 25,214,380 | 24,280,390 | 26,423,343 | 20,650,164 | 32,563,073 | 34,213,421 | 5.2% | 10.2% |
| Administrative Services | 5,404,425 | 5,324,840 | 5,516,983 | 5,963,471 | 6,473,836 | 6,833,854 | 7,081,266 | 7,770,395 | 8,582,697 | 10,181,578 | 10.6% | 12.2% |
| Constitutional Services for County | 12,179,125 | 13,243,624 | 13,142,661 | 14,821,477 | 15,157,828 | 16,176,310 | 15,991,089 | 17,564,628 | 20,034,320 | 23,603,412 | 11.1% | 11.5% |
| Community Support Services | 11,775,066 | 12,204,977 | 12,513,500 | 12,109,210 | 12,961,895 | 13,450,305 | 14,966,923 | 14,406,281 | 14,476,683 | 19,233,970 | 8.0% | 10.8% |
| Environmental Protection | 1,241,016 | 1,165,127 | 1,339,513 | 1,515,852 | 1,555,378 | 1,793,104 | 1,805,545 | 2,585,172 | 2,175,353 | 2,255,024 | 10.7% | 6.4% |
| Fire Rescue | 23,932,482 | 24,499,926 | 26,060,283 | 29,890,435 | 32,123,979 | 36,077,787 | 37,709,971 | 40,690,131 | 47,602,481 | 58,362,261 | 17.6% | 15.4% |
| Growth Management | 2,458,133 | 2,535,287 | 2,446,622 | 2,569,659 | 2,510,767 | 2,696,706 | 2,494,419 | 2,681,674 | 3,267,334 | 3,070,595 | 3.2% | 3.5% |
| Park / Land Conservation | 2,318,731 | 2,365,942 | 2,235,393 | 2,529,555 | 2,983,635 | 2,937,651 | 3,097,039 | 3,421,432 | 3,651,246 | 4,169,708 | 10.9% | 10.5% |
| Animal Services | 2,058,605 | 2,104,472 | 2,113,004 | 2,291,020 | 2,294,060 | 2,484,930 | 2,431,961 | 2,689,243 | 2,964,540 | 2,854,566 | 4.3% | 3.7% |
| Public Works & GF Waste Management | 8,934,504 | 9,755,046 | 8,994,588 | 9,422,179 | 15,359,683 | 15,970,523 | 14,335,760 | 16,816,039 | 21,591,058 | 23,989,667 | 20.5% | 12.6% |
| Court Services | 6,372,281 | 9,260,030 | 9,100,821 | 10,316,700 | 10,540,192 | 10,145,236 | 9,905,294 | 10,617,102 | 11,494,292 | 11,475,390 | 10.10% | 3.28% |
| Judicial | 1,329,731 | 1,356,685 | 1,372,179 | 1,453,667 | 1,488,307 | 1,514,204 | 1,823,376 | 1,818,195 | 1,818,520 | 1,820,159 | 3.64% | 5.05% |
| Sheriff - Law Enforcement/CCC/Bailiffs | 38,124,724 | 37,367,764 | 39,300,783 | 41,930,910 | 44,082,505 | 48,401,676 | 48,456,666 | 50,744,797 | 56,141,043 | 58,988,440 | 6.82% | 5.47% |
| Sheriff - Jail | 29,852,602 | 30,311,298 | 31,222,190 | 33,137,108 | 34,176,660 | 35,703,142 | 36,193,804 | 39,065,786 | 43,153,011 | 48,518,649 | 7.46% | 8.97% |
| Total | 175,720,403 | 178,874,692 | 184,841,189 | 204,336,617 | 216,592,747 | 228,235,525 | 233,648,532 | 243,327,417 | 282,685,885 | 316,167,230 | 10.0% | 9.6% |

Total Revenues TDT, Communication, Half Cent Sales and Gas Tax FY16-FY24

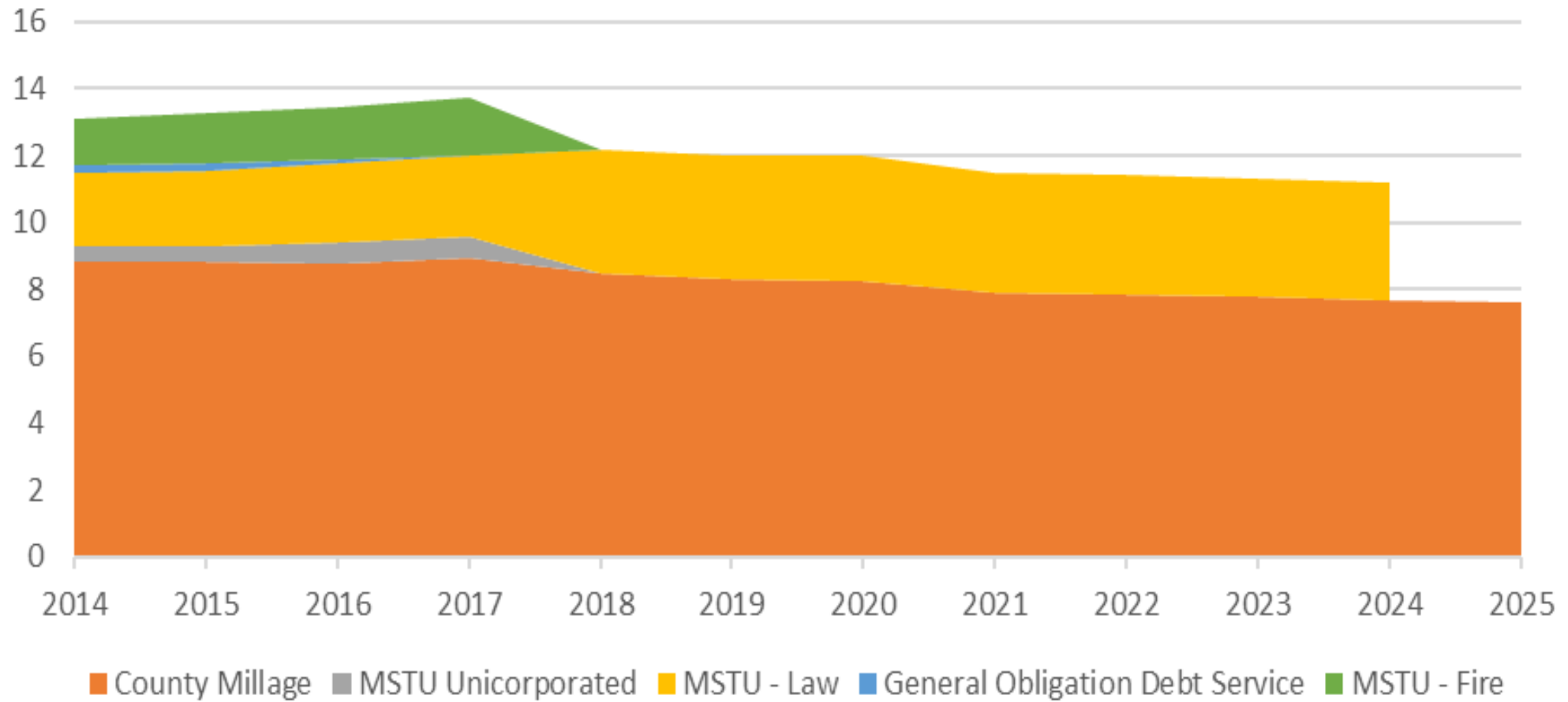




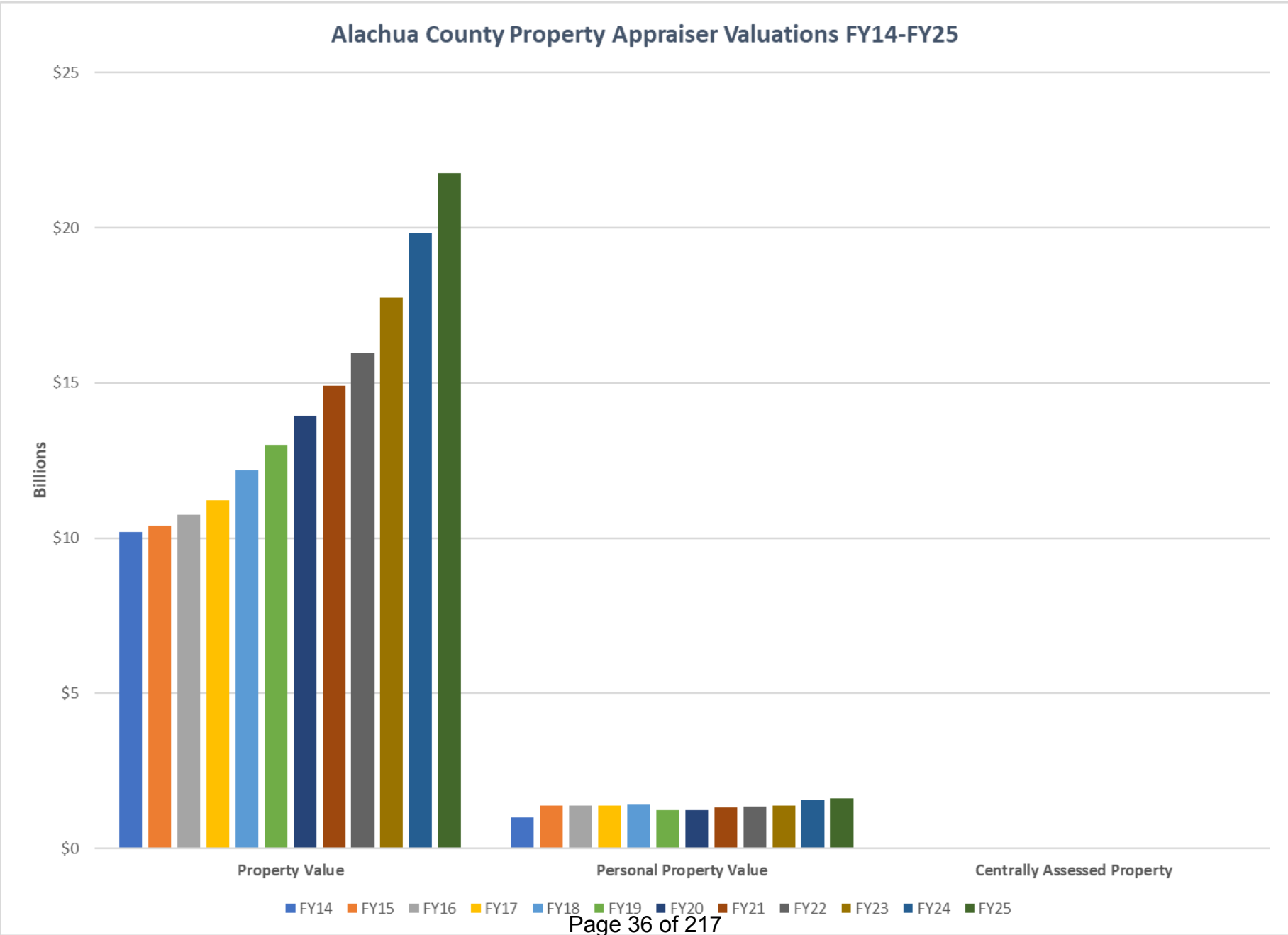
Millage & Property Value History

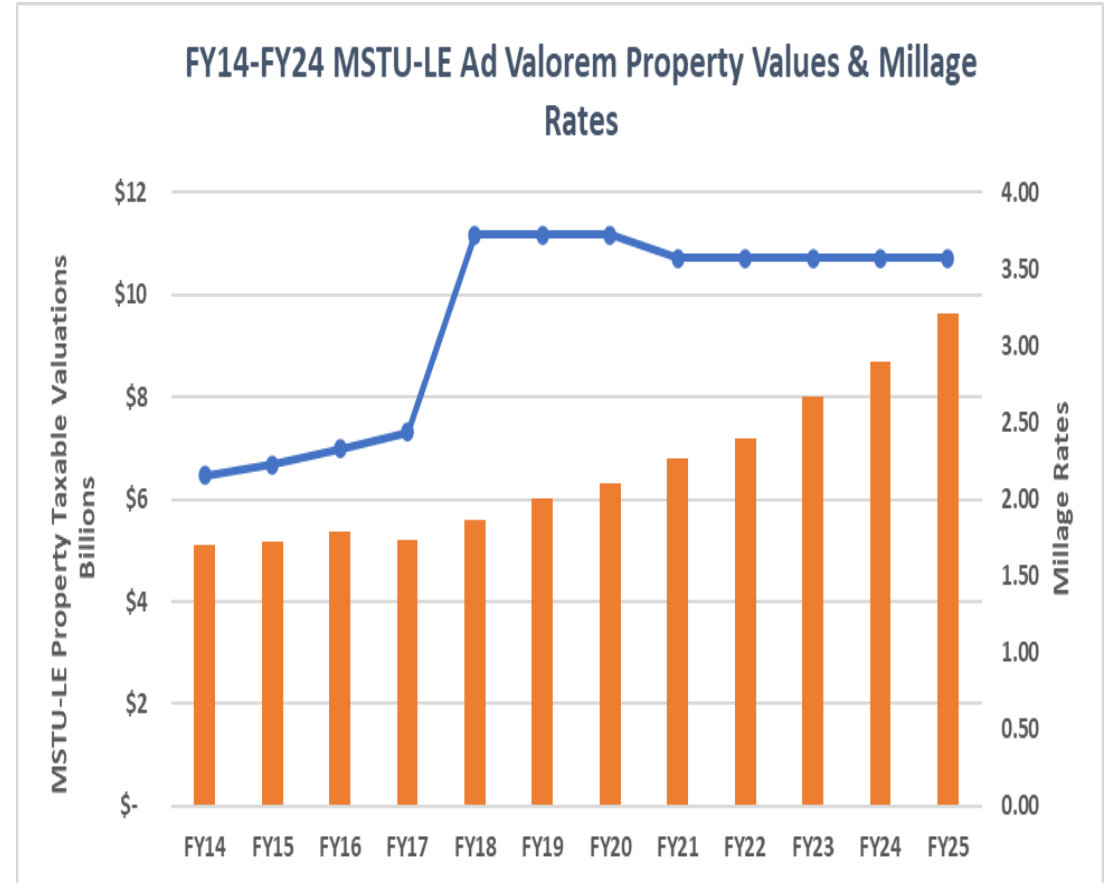
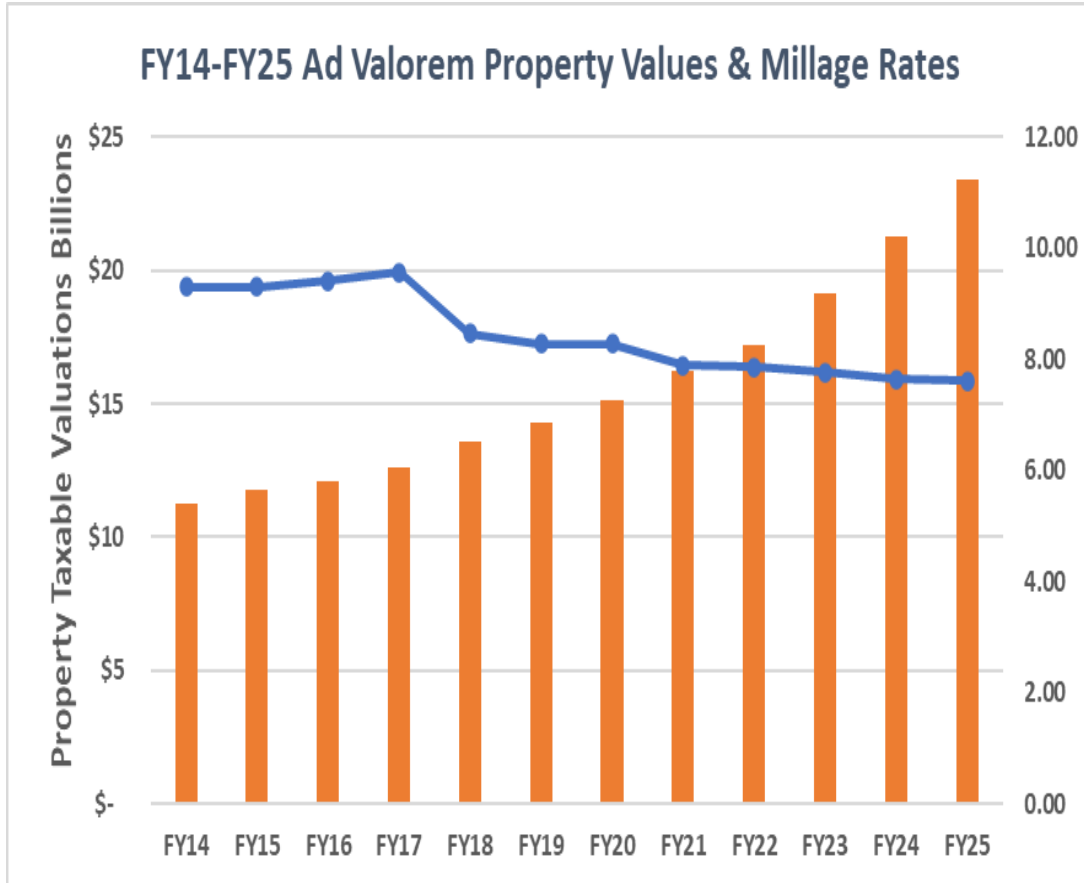
FY14 – FY25

Millage Rate History FY14-FY25



Alachua County Property Appraiser Valuations FY14-FY25



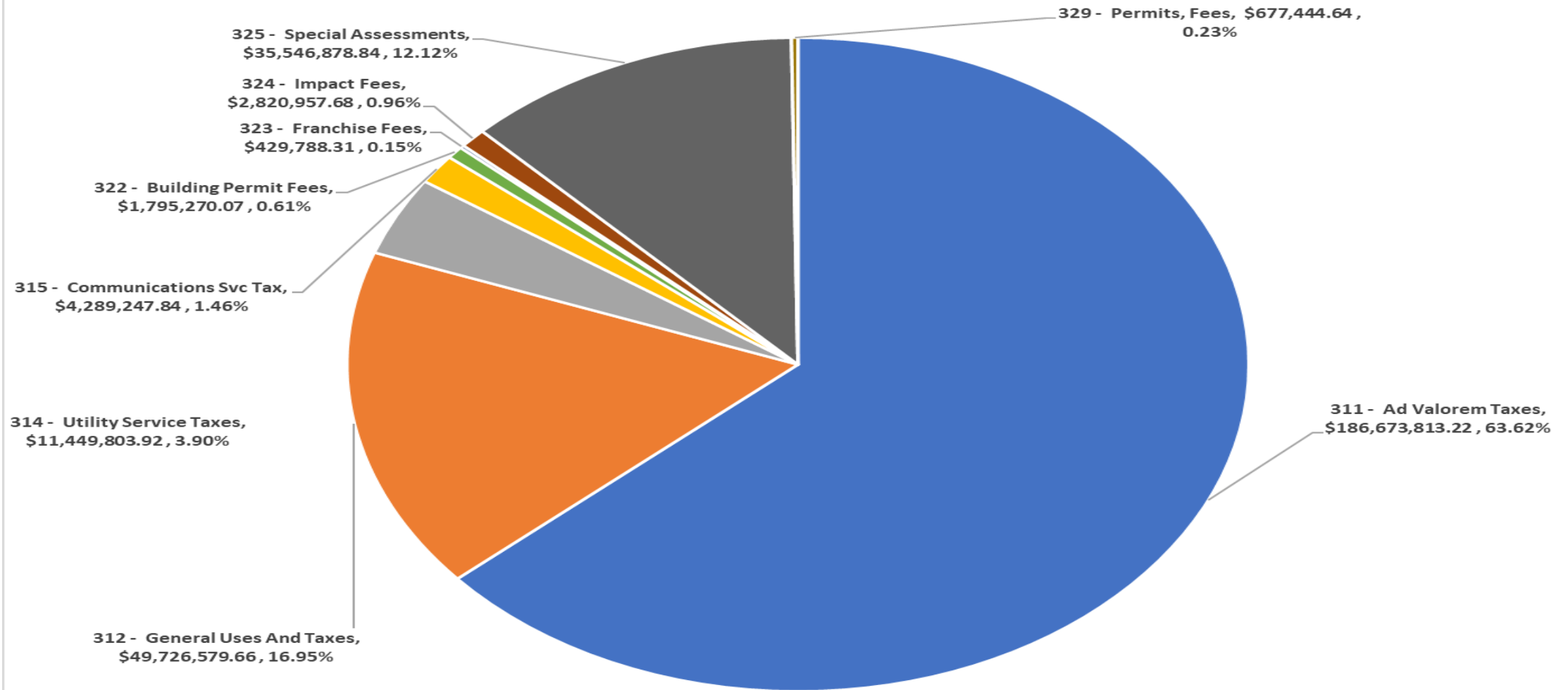




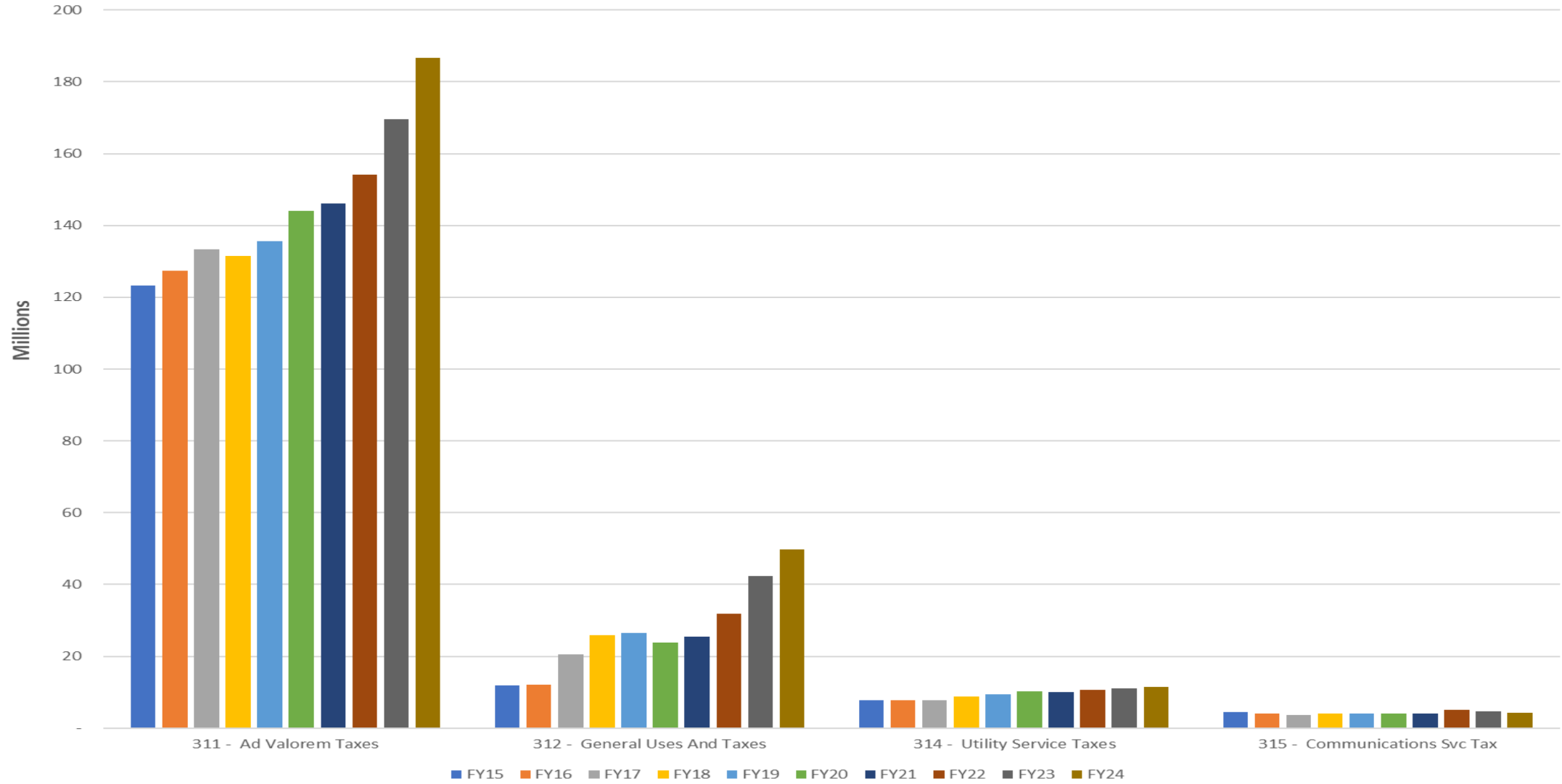
History of All Funds

FY15 – FY24

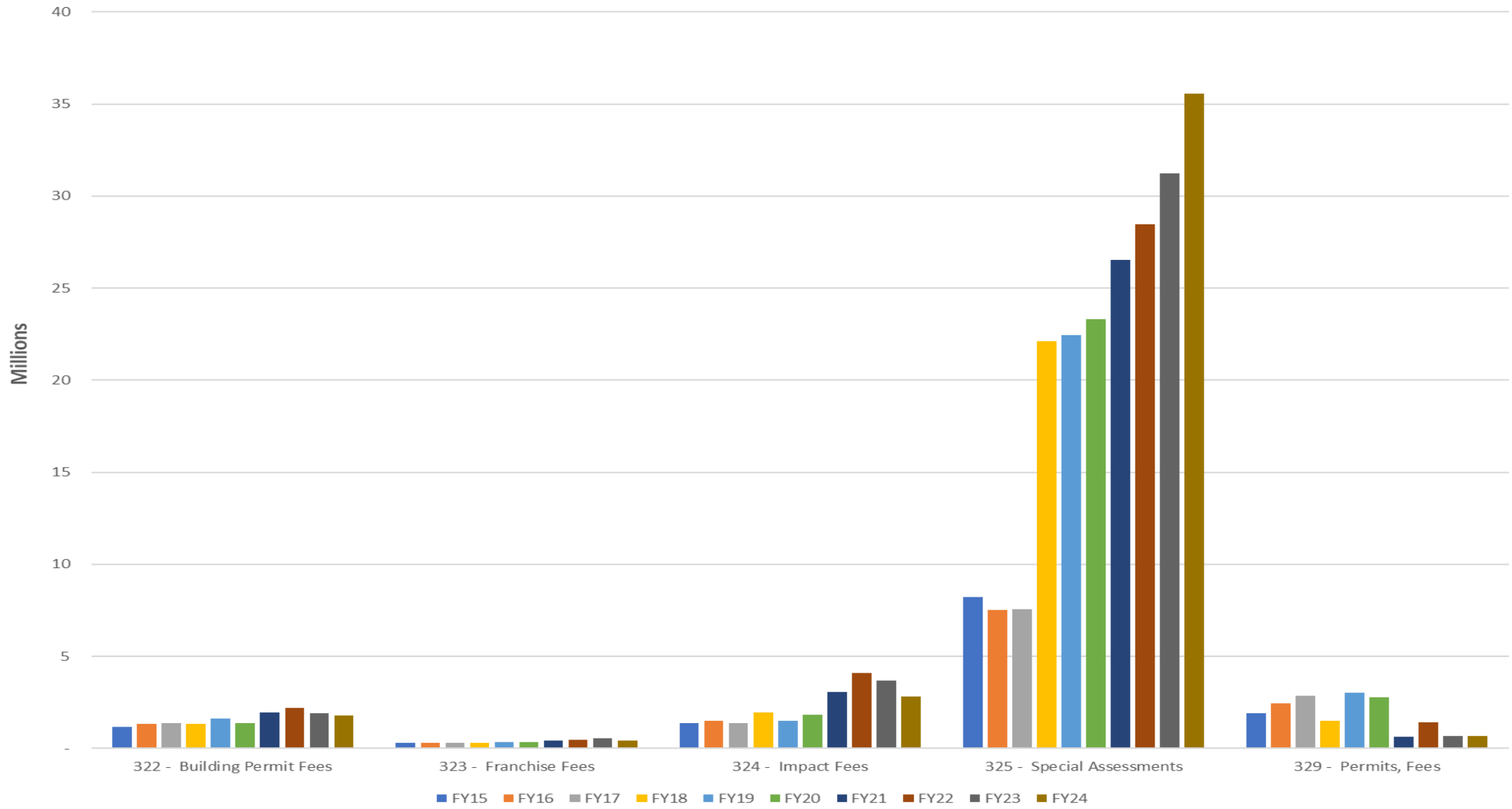
All Funds Taxes & Assessments FY24



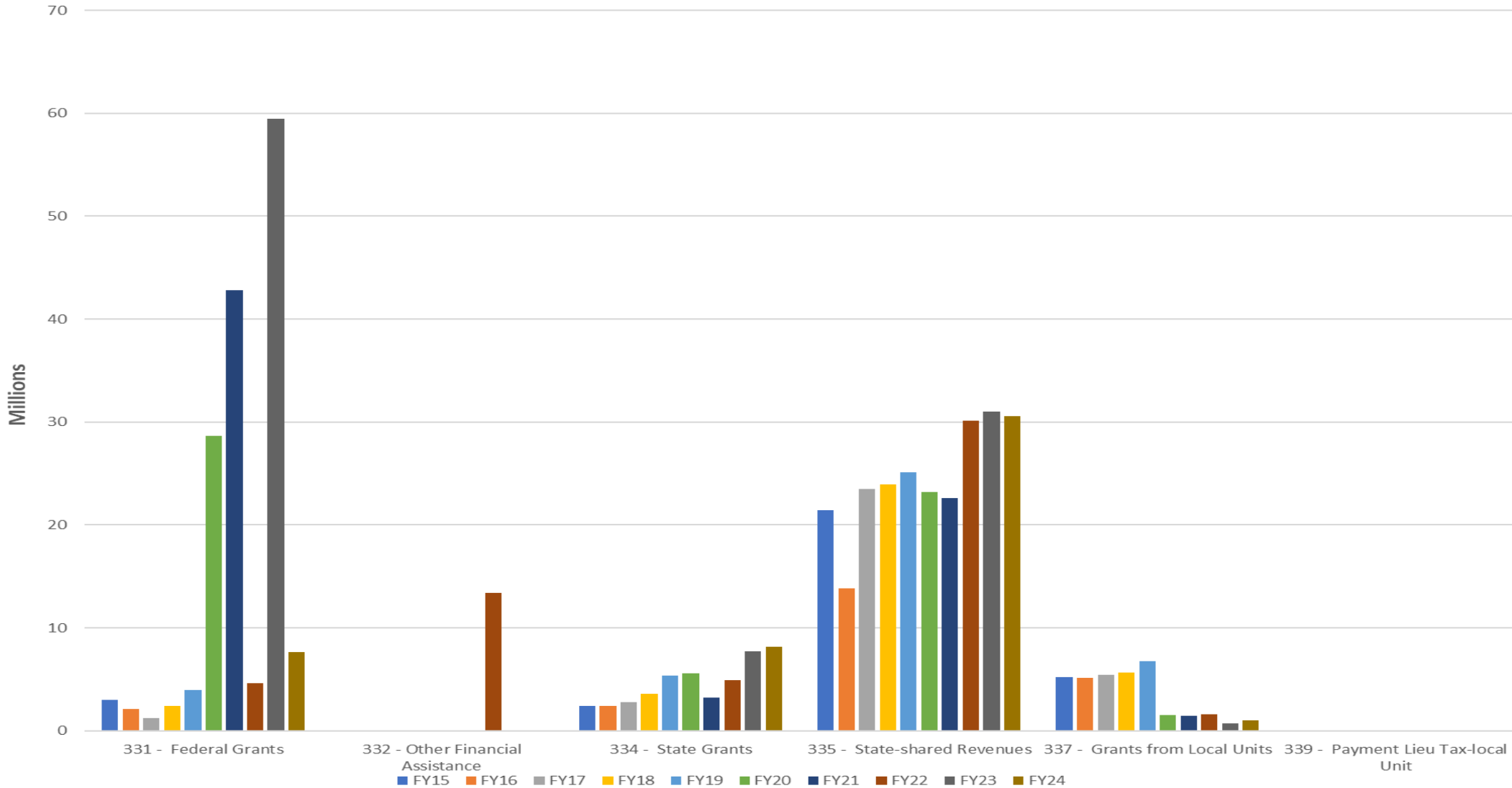
All Funds Revenues - Taxes FY15-FY24



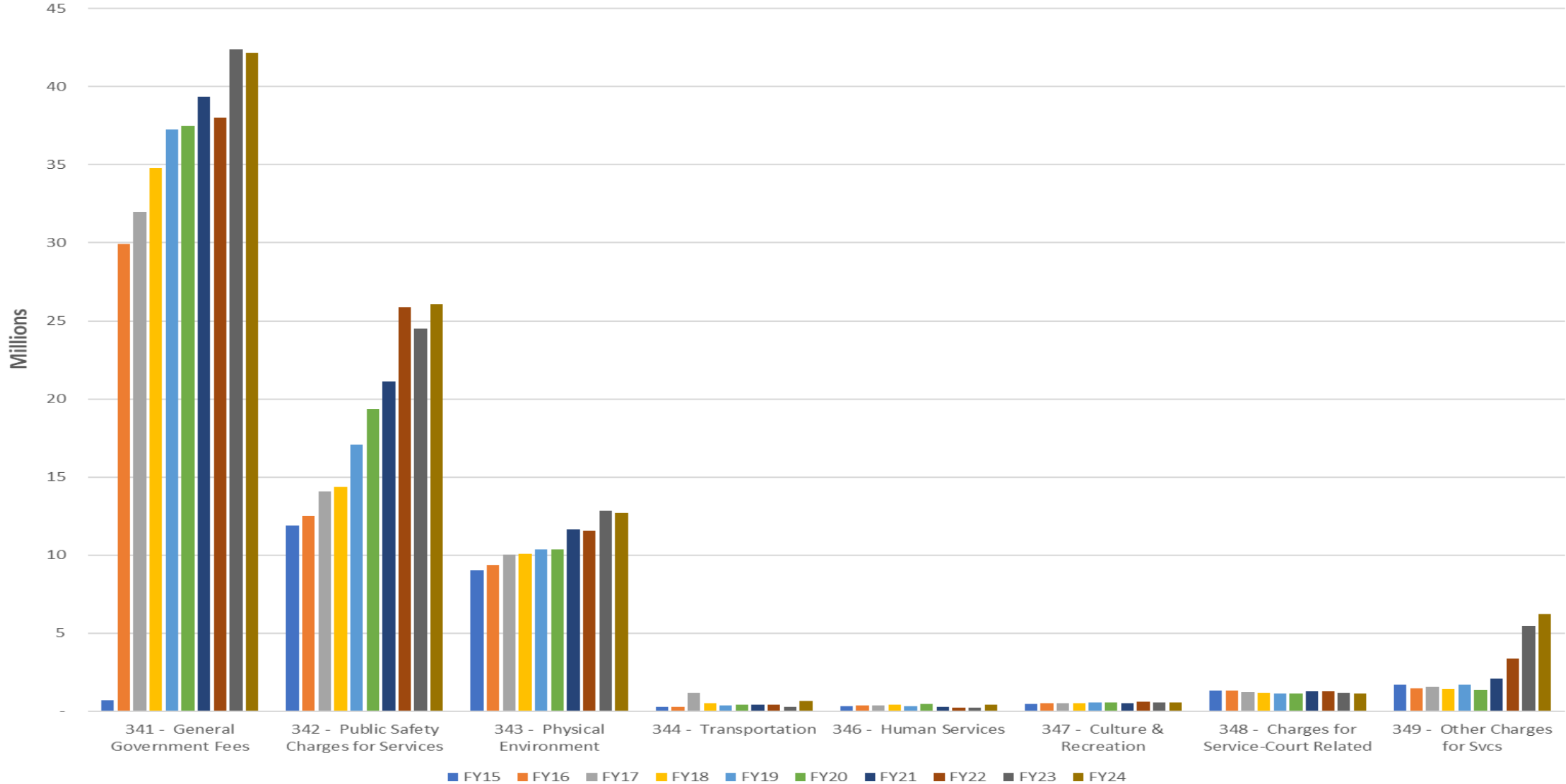
All Funds Revenues - Fees & Assessments FY15-FY24



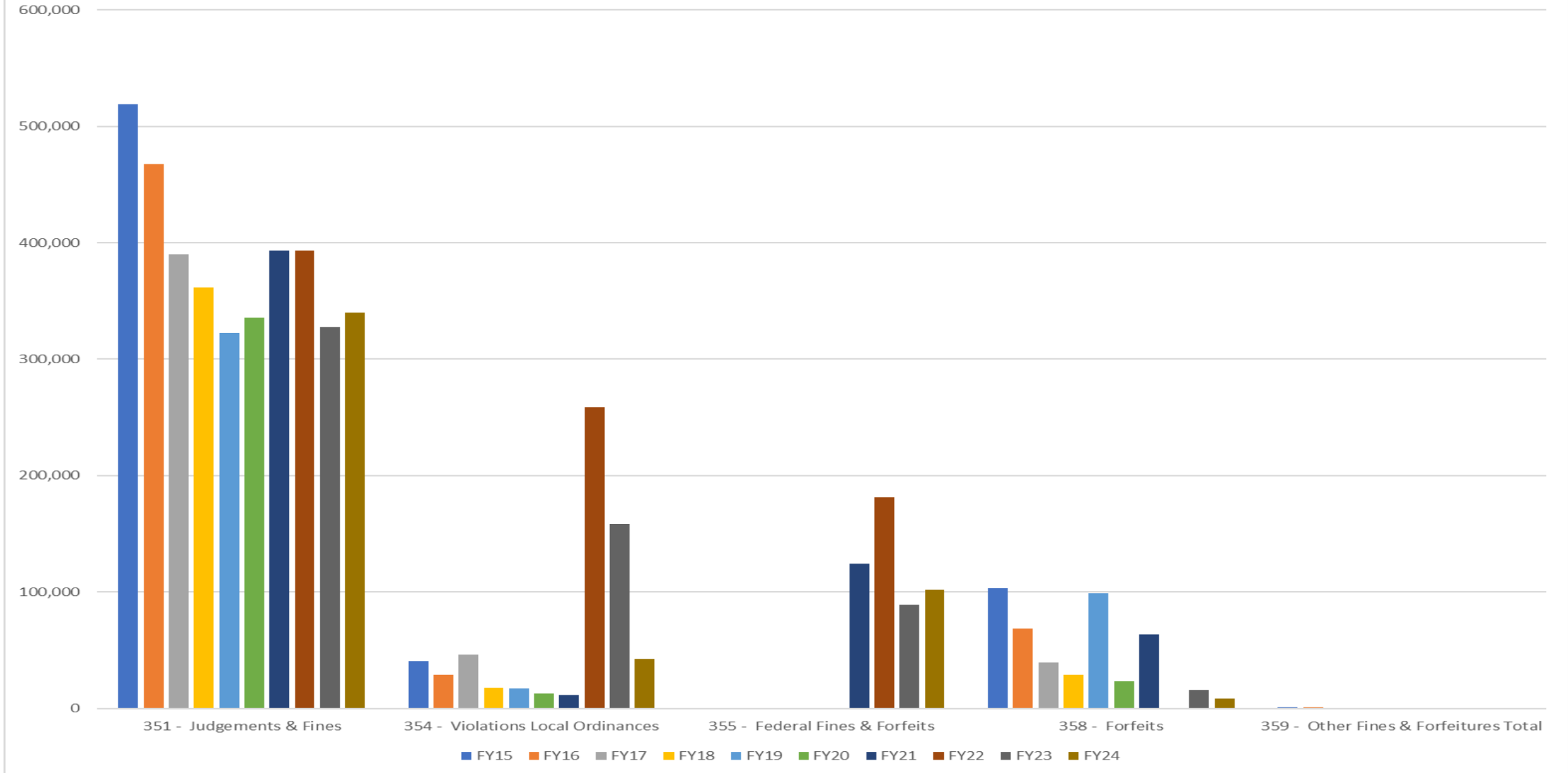
All Funds Revenues - Grants & State Revenues FY15-FY24



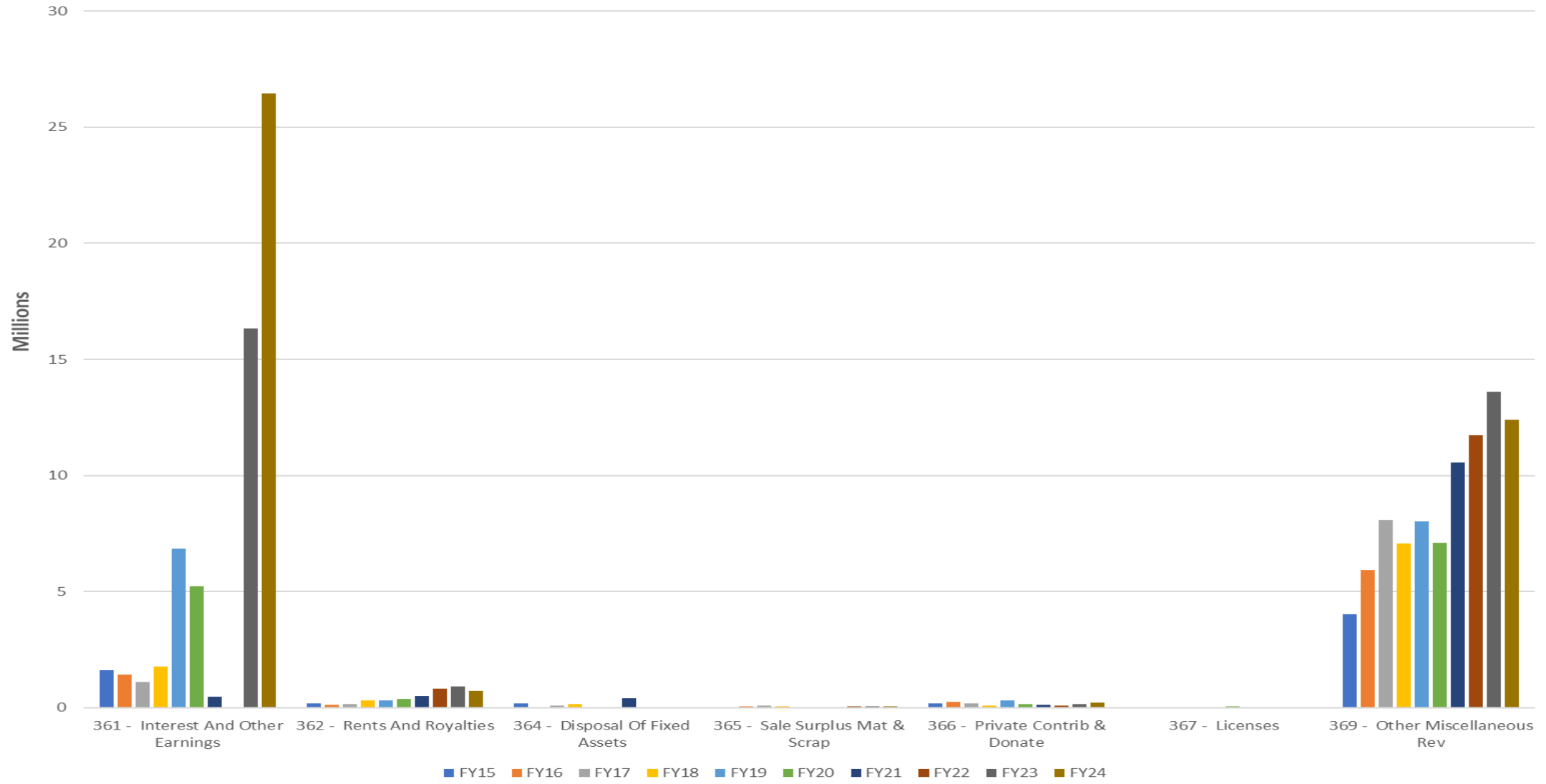
All Funds Revenues - Fees for Services- FY15-FY24



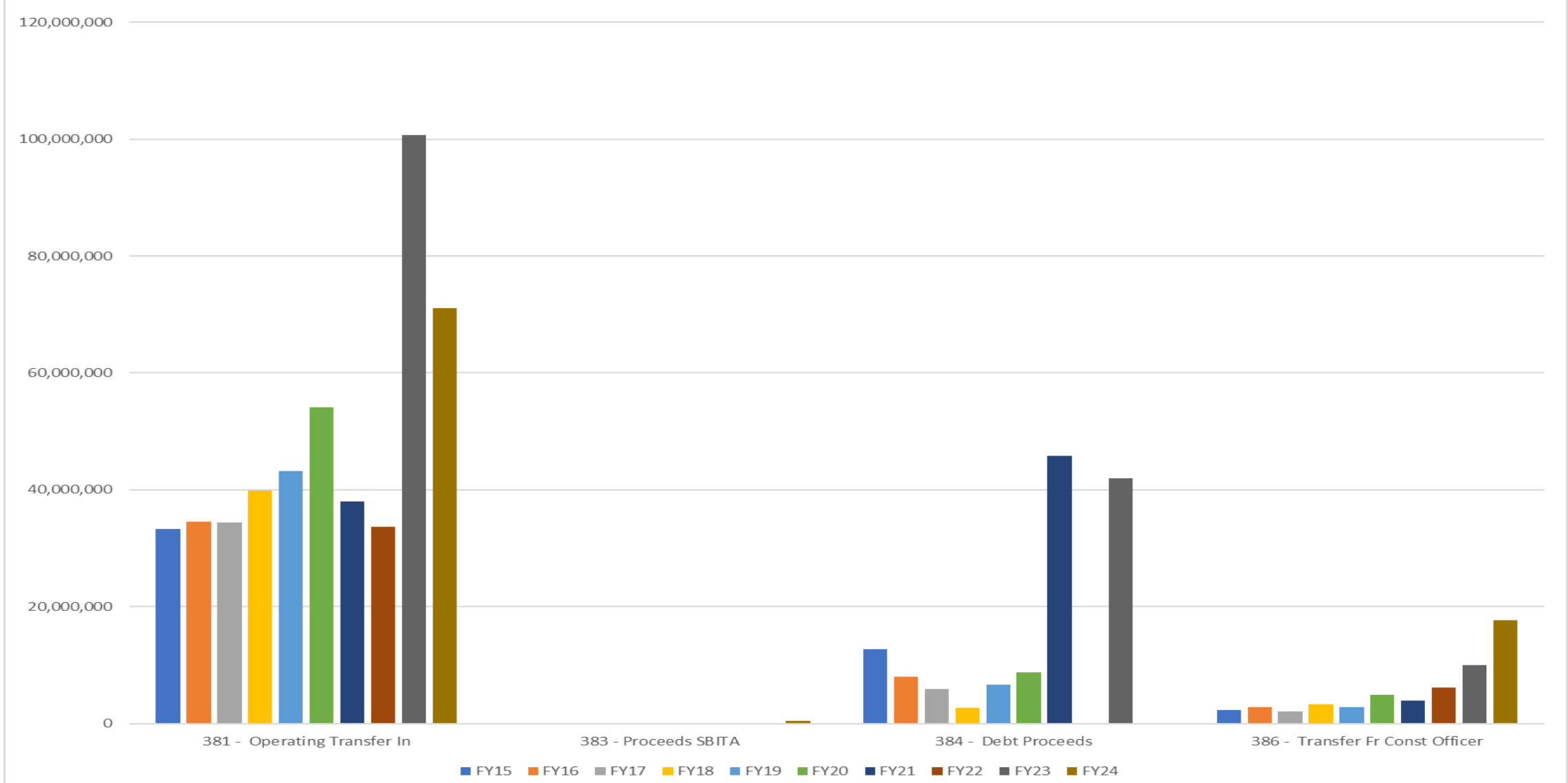
All Funds Revenues - Judgement & Fines FY15-FY24



All Funds Revenues - Other Revenues FY15-FY24



All Funds - Transfers & Debt FY15-FY24



| REVENUES - ALL FUNDS ACTUALS | FY24 | Percentage of Total | FY23 | Percentage of Total | FY22 | Percentage of Total | FY 21 | Percentage of Total |
|--|-----------------------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|----------------------------|
| 311 - Ad Valorem Taxes | \$ 186,673,813.22 | 33.32% | \$ 169,643,573.12 | 26.65% | \$ 154,051,159.93 | 36.40% | \$ 146,186,977.55 | 30.82% |
| 312 - General Uses And Taxes | \$ 49,726,579.66 | 8.88% | \$ 42,335,934.54 | 6.65% | \$ 31,793,732.01 | 7.51% | \$ 26,764,048.36 | 5.64% |
| 314 - Utility Service Taxes | \$ 11,449,803.92 | 2.04% | \$ 11,027,285.90 | 1.73% | \$ 10,735,955.72 | 2.54% | \$ 10,128,713.38 | 2.14% |
| 315 - Communications Svc Tax | \$ 4,289,247.84 | 0.77% | \$ 4,707,167.03 | 0.74% | \$ 5,171,032.47 | 1.22% | \$ 4,075,293.80 | 0.86% |
| 322 - Building Permit Fees | \$ 1,795,270.07 | 0.32% | \$ 1,901,316.06 | 0.30% | \$ 2,182,957.67 | 0.52% | \$ 1,963,393.35 | 0.41% |
| 323 - Franchise Fees | \$ 429,788.31 | 0.08% | \$ 559,621.61 | 0.09% | \$ 464,075.89 | 0.11% | \$ 409,806.21 | 0.09% |
| 324 - Impact Fees | \$ 2,820,957.68 | 0.50% | \$ 3,689,151.95 | 0.58% | \$ 4,076,383.56 | 0.96% | \$ 3,077,176.67 | 0.65% |
| 325 - Special Assessments | \$ 35,546,878.84 | 6.34% | \$ 31,224,584.96 | 4.90% | \$ 28,452,770.74 | 6.72% | \$ 26,523,993.52 | 5.59% |
| 329 - Permits, Fees | \$ 677,444.64 | 0.12% | \$ 673,110.28 | 0.11% | \$ 1,395,832.21 | 0.33% | \$ 618,259.75 | 0.13% |
| 331 - Federal Grants | \$ 7,671,950.41 | 1.37% | \$ 59,481,680.16 | 9.34% | \$ 4,605,442.78 | 1.09% | \$ 43,718,100.16 | 9.22% |
| 332 - Other Financial Assistance | \$ - | 0.00% | \$ - | 0.00% | \$ 13,360,829.20 | 3.16% | \$ - | 0.00% |
| 334 - State Grants | \$ 8,142,739.15 | 1.45% | \$ 7,702,141.18 | 1.21% | \$ 4,992,243.67 | 1.18% | \$ 3,604,335.72 | 0.76% |
| 335 - State-shared Revenues | \$ 30,580,895.66 | 5.46% | \$ 31,042,675.67 | 4.88% | \$ 30,125,918.75 | 7.12% | \$ 26,301,802.45 | 5.55% |
| 337 - Grants from Local Units | \$ 976,649.09 | 0.17% | \$ 684,389.54 | 0.11% | \$ 1,644,118.81 | 0.39% | \$ 1,584,880.07 | 0.33% |
| 341 - General Government Fees for Service | \$ 42,146,940.90 | 7.52% | \$ 42,411,606.01 | 6.66% | \$ 38,021,933.35 | 8.99% | \$ 39,355,831.26 | 8.30% |
| 342 - Public Safety Charges for Services | \$ 26,087,800.28 | 4.66% | \$ 24,522,545.46 | 3.85% | \$ 25,894,294.16 | 6.12% | \$ 21,109,241.55 | 4.45% |
| 343 - Physical Environment Fees | \$ 12,714,803.36 | 2.27% | \$ 12,823,237.70 | 2.01% | \$ 11,545,780.76 | 2.73% | \$ 11,751,999.36 | 2.48% |
| 344 - Transportation | \$ 641,496.72 | 0.11% | \$ 284,606.86 | 0.04% | \$ 409,932.79 | 0.10% | \$ 407,300.66 | 0.09% |
| 346 - Human Services | \$ 414,075.27 | 0.07% | \$ 229,582.96 | 0.04% | \$ 217,794.18 | 0.05% | \$ 296,002.92 | 0.06% |
| 347 - Culture & Recreation | \$ 573,701.46 | 0.10% | \$ 572,743.39 | 0.09% | \$ 622,380.70 | 0.15% | \$ 509,567.01 | 0.11% |
| 348 - Charges for Service-Court Related | \$ 1,147,342.30 | 0.20% | \$ 1,196,380.11 | 0.19% | \$ 1,286,288.73 | 0.30% | \$ 1,279,596.54 | 0.27% |
| 349 - Other Charges for Services | \$ 6,244,671.91 | 1.11% | \$ 5,477,438.74 | 0.86% | \$ 3,370,351.27 | 0.80% | \$ 2,084,963.72 | 0.44% |
| 351 - Judgements & Fines | \$ 339,669.51 | 0.06% | \$ 327,248.20 | 0.05% | \$ 393,206.71 | 0.09% | \$ 393,522.73 | 0.08% |
| 354 - Violations Local Ordinances | \$ 42,812.20 | 0.01% | \$ 158,266.71 | 0.02% | \$ 258,531.96 | 0.06% | \$ 11,720.75 | 0.00% |
| 355 - Federal Fines & Forfeits | \$ 102,322.35 | 0.02% | \$ 88,964.12 | 0.01% | \$ 181,317.95 | 0.04% | \$ 124,400.14 | 0.03% |
| 358 - Forfeits | \$ 8,503.00 | 0.00% | \$ 15,608.00 | 0.00% | \$ - | 0.00% | \$ 63,413.92 | 0.01% |
| 359 - Other Fines & Forfeitures Total | \$ 151.01 | 0.00% | \$ 171.00 | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 361 - Interest And Other Earnings | \$ 26,456,767.77 | 4.72% | \$ 16,323,194.85 | 2.56% | \$ (4,556,021.93) | -1.08% | \$ 487,472.30 | 0.10% |
| 362 - Rents And Royalties | \$ 736,262.43 | 0.13% | \$ 924,576.71 | 0.15% | \$ 832,389.56 | 0.20% | \$ 505,783.06 | 0.11% |
| 364 - Disposal Of Fixed Assets | \$ 18,126.07 | 0.00% | \$ 19,163.45 | 0.00% | \$ (4,622.18) | 0.00% | \$ 421,108.69 | 0.09% |
| 365 - Sale Surplus Material & Scrap | \$ 43,496.40 | 0.01% | \$ 55,978.60 | 0.01% | \$ 45,143.04 | 0.01% | \$ 25,090.85 | 0.01% |
| 366 - Private Contributions & Donations | \$ 224,468.70 | 0.04% | \$ 163,516.12 | 0.03% | \$ 74,934.00 | 0.02% | \$ 753,465.23 | 0.16% |
| 367 - Licenses | \$ 1,000.00 | 0.00% | \$ 4,180.00 | 0.00% | \$ 690.00 | 0.00% | \$ 20,630.00 | 0.00% |
| 369 - Other Miscellaneous Revenue | \$ 12,388,257.06 | 2.21% | \$ 13,590,469.06 | 2.13% | \$ 11,748,295.43 | 2.78% | \$ 10,556,066.29 | 2.23% |
| 381 - Operating Transfer In | \$ 71,092,513.20 | 12.69% | \$ 100,763,438.58 | 15.83% | \$ 33,669,326.79 | 7.96% | \$ 39,330,227.15 | 8.29% |
| 383 - Proceeds SBITA | \$ 438,858.46 | 0.08% | | | | | | |
| 384 - Debt Proceeds | \$ - | 0.00% | \$ 42,000,000.00 | 6.60% | \$ - | 0.00% | \$ 45,849,999.00 | 9.67% |
| 386 - Transfer From Const Officer | \$ 17,637,055.94 | 3.15% | \$ 9,979,814.74 | 1.57% | \$ 6,104,984.15 | 1.44% | \$ 3,980,329.70 | 0.84% |
| GRAND TOTAL REVENUES as of 03/12/2025 | 560,283,114.79 | 100.00% | \$ 636,604,862.77 | 100.00% | \$ 423,169,384.83 | 100.00% | \$ 474,274,513.82 | 100.00% |

General Fund, MSTU - Law Enforcement,
MSBU - Fire, Gas Tax & Stormwater

as of 03/12/25
10 year Average Annual Increase
5 year Average Annual Increase

| Revenues (by Type) | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 10 year Average Annual Increase | 5 year Average Annual Increase |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| 31 - Taxes | 136,713,783 | 141,536,096 | 148,991,144 | 148,245,529 | 152,857,998 | 162,018,564 | 164,355,625 | 175,413,281 | 190,851,941 | 207,784,350 | 6.6% | 7.1% |
| 32 - Permits, Fees & Spec Assess | 167,270 | 184,350 | 122,082 | 14,642,380 | 15,148,449 | 15,999,781 | 16,371,533 | 18,913,779 | 21,399,136 | 23,469,254 | 583.7% | 11.7% |
| 33 - Intergovernmental Revenue | 6,922,417 | 6,953,641 | 7,277,442 | 7,906,802 | 7,854,385 | 8,089,185 | 9,211,519 | 14,155,223 | 14,036,851 | 14,102,709 | 12.6% | 18.6% |
| 34 - Charges for Services | 14,064,657 | 14,264,176 | 16,275,670 | 16,291,498 | 19,228,775 | 17,296,561 | 19,967,142 | 26,087,258 | 25,038,899 | 26,931,688 | 10.6% | 13.9% |
| 35 - Judgments, Fines & Forfeit | 19,375 | 12,383 | 8,102 | 4,676 | 16,856 | 16,196 | 10,493 | 206,854 | 141,651 | 92,175 | 101.3% | 117.3% |
| 36 - Miscellaneous Revenues | 2,976,789 | 2,713,221 | 3,313,724 | 3,516,781 | 6,230,266 | 5,180,286 | 4,277,826 | 2,358,865 | 13,135,536 | 19,036,479 | 39.4% | 66.9% |
| 38 - Other Sources | 15,229,848 | 16,081,667 | 12,165,308 | 17,190,815 | 20,021,514 | 31,456,802 | 21,783,329 | 14,787,367 | 74,906,745 | 38,515,725 | 19.3% | 5.6% |
| Total | 176,094,139 | 181,745,535 | 188,153,473 | 207,798,480 | 221,358,243 | 240,057,374 | 235,977,467 | 251,922,626 | 339,510,759 | 329,932,379 | 10.5% | 9.4% |

| Revenues (by Fund) | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 10 year Average Annual Increase | 5 year Average Annual Increase |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| 001 - General Fund (008 & 052 & 091) | 127,965,510 | 132,044,393 | 137,972,306 | 158,084,525 | 168,130,268 | 184,574,865 | 178,947,253 | 189,312,595 | 266,261,756 | 252,060,703 | 11.6% | 9.1% |
| 008 - MSTU to FY17 then rolled to General Fund | 5,590,044 | 6,149,172 | 6,284,014 | | | | | | | | -11.1% | 0.0% |
| 009 - MSTU Law Enforcement | 18,717,869 | 19,171,192 | 20,121,277 | 21,382,677 | 22,831,596 | 25,010,547 | 25,163,012 | 26,947,158 | 31,271,696 | 34,330,949 | 8.9% | 9.3% |
| 011 - Fire MSTU to FY17 then changed to MSBU | 14,233,995 | 13,608,850 | 15,023,619 | 18,741,132 | 19,696,751 | 20,837,454 | 20,379,590 | 22,930,103 | 27,000,891 | 29,679,360 | 14.4% | 10.6% |
| 146 Stormwater | | | | 1,433,354 | 1,503,694 | 2,003,509 | 1,967,652 | 1,935,730 | 2,537,711 | 2,801,115 | 0.0% | 10.0% |
| 149 - Gas Tax | 9,586,720 | 10,771,929 | 8,752,256 | 8,156,792 | 9,195,935 | 7,631,000 | 9,519,959 | 10,797,041 | 12,438,705 | 11,060,251 | 3.4% | 11.2% |
| Total | 176,094,139 | 181,745,535 | 188,153,473 | 207,798,480 | 221,358,243 | 240,057,375 | 235,977,467 | 251,922,626 | 339,510,758 | 329,932,379 | 10.5% | 9.4% |

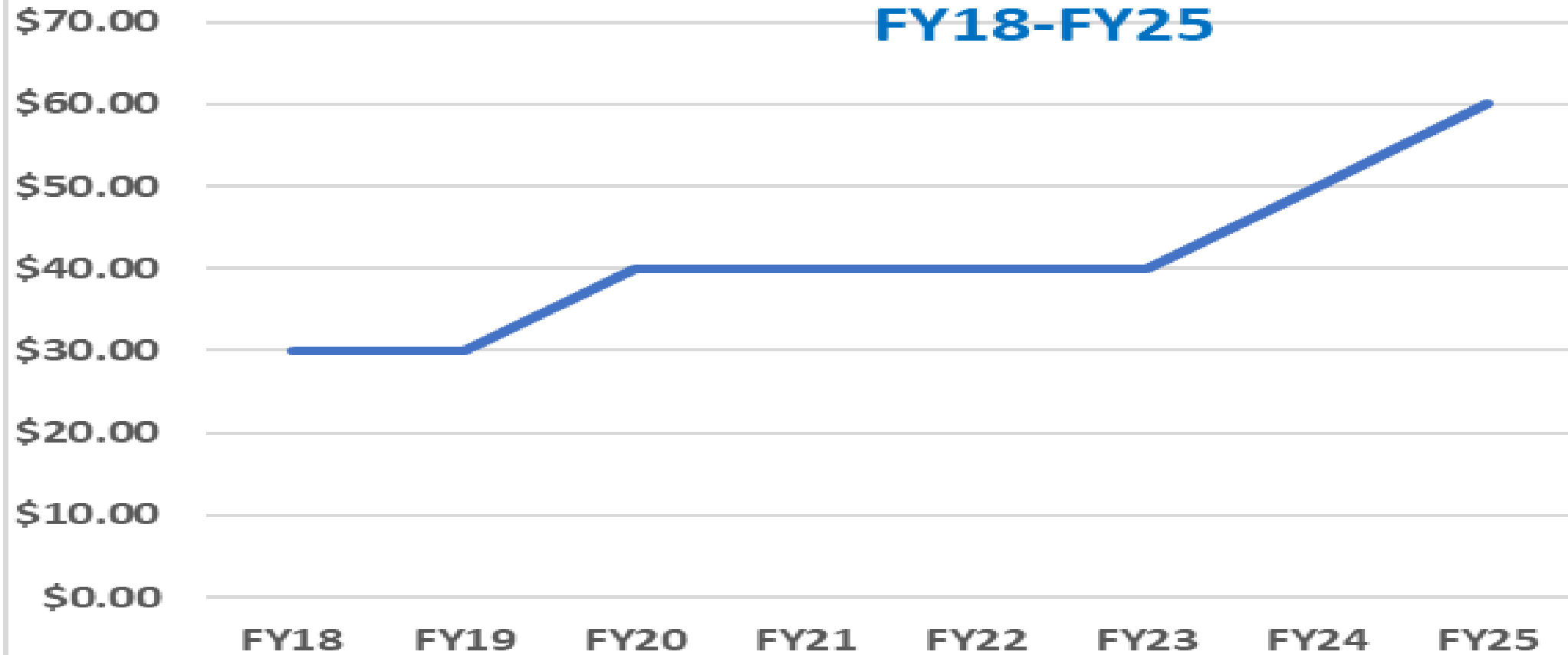
| Expenditures | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 10 year Average Annual Increase | 5 year Average Annual Increase |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| General Government | 4,089,631 | 4,294,524 | 9,869,587 | 10,133,717 | 9,669,643 | 9,769,708 | 10,932,076 | 11,806,380 | 13,170,234 | 13,430,390 | 31.2% | 9.4% |
| Countywide Activities & Facilities | 25,649,347 | 23,085,150 | 19,613,083 | 26,251,655 | 25,214,380 | 24,280,390 | 26,423,343 | 20,650,164 | 32,563,073 | 34,213,421 | 5.2% | 10.2% |
| Administrative Services | 5,404,425 | 5,324,840 | 5,516,983 | 5,963,471 | 6,473,836 | 6,833,854 | 7,081,266 | 7,770,395 | 8,582,697 | 10,181,578 | 10.6% | 12.2% |
| Constitutional Services for County | 12,179,125 | 13,243,624 | 13,142,661 | 14,821,477 | 15,157,828 | 16,176,310 | 15,991,089 | 17,564,628 | 20,034,320 | 23,603,412 | 11.1% | 11.5% |
| Community Support Services | 11,775,066 | 12,204,977 | 12,513,500 | 12,109,210 | 12,961,895 | 13,450,305 | 14,966,923 | 14,406,281 | 14,476,683 | 19,233,970 | 8.0% | 10.8% |
| Environmental Protection | 1,241,016 | 1,165,127 | 1,339,513 | 1,515,852 | 1,555,378 | 1,793,104 | 1,805,545 | 2,585,172 | 2,175,353 | 2,255,024 | 10.7% | 6.4% |
| Fire Rescue | 23,932,482 | 24,499,926 | 26,060,283 | 29,890,435 | 32,123,979 | 36,077,787 | 37,709,971 | 40,690,131 | 47,602,481 | 58,362,261 | 17.6% | 15.4% |
| Growth Management | 2,458,133 | 2,535,287 | 2,446,622 | 2,569,659 | 2,510,767 | 2,696,706 | 2,494,419 | 2,681,674 | 3,267,334 | 3,070,595 | 3.2% | 3.5% |
| Park / Land Conservation | 2,318,731 | 2,365,942 | 2,235,393 | 2,529,555 | 2,983,635 | 2,937,651 | 3,097,039 | 3,421,432 | 3,651,246 | 4,169,708 | 10.9% | 10.5% |
| Animal Services | 2,058,605 | 2,104,472 | 2,113,004 | 2,291,020 | 2,294,060 | 2,484,930 | 2,431,961 | 2,689,243 | 2,964,540 | 2,854,566 | 4.3% | 3.7% |
| Public Works & GF Waste Management | 8,934,504 | 9,755,046 | 8,994,588 | 9,422,179 | 15,359,683 | 15,970,523 | 14,335,760 | 16,816,039 | 21,591,058 | 23,989,667 | 20.5% | 12.6% |
| Court Services | 6,372,281 | 9,260,030 | 9,100,821 | 10,316,700 | 10,540,192 | 10,145,236 | 9,905,294 | 10,617,102 | 11,494,292 | 11,475,390 | 10.10% | 3.28% |
| Judicial | 1,329,731 | 1,356,685 | 1,372,179 | 1,453,667 | 1,488,307 | 1,514,204 | 1,823,376 | 1,818,195 | 1,818,520 | 1,820,159 | 3.64% | 5.05% |
| Sheriff - Law Enforcement/CCC/Bailiffs | 38,124,724 | 37,367,764 | 39,300,783 | 41,930,910 | 44,082,505 | 48,401,676 | 48,456,666 | 50,744,797 | 56,141,043 | 58,988,440 | 6.82% | 5.47% |
| Sheriff - Jail | 29,852,602 | 30,311,298 | 31,222,190 | 33,137,108 | 34,176,660 | 35,703,142 | 36,193,804 | 39,065,786 | 43,153,011 | 48,518,649 | 7.46% | 8.97% |
| Total | 175,720,403 | 178,874,692 | 184,841,189 | 204,336,617 | 216,592,747 | 228,235,525 | 233,648,532 | 243,327,417 | 282,685,885 | 316,167,230 | 10.0% | 9.6% |

| Breakout | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 10 year Average Annual Increase | 5 year Average Annual Increase |
|---|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|---------------------------------|--------------------------------|
| 0200 County Commission | 604,972 | 696,254 | 734,315 | 792,026 | 813,762 | 759,808 | 862,045 | 836,194 | 960,145 | 1,012,772 | 8.9% | 8.3% |
| 0300 County Attorney | 864,597 | 884,704 | 990,112 | 874,284 | 997,242 | 1,016,044 | 1,061,615 | 1,230,454 | 1,501,402 | 1,560,431 | 7.2% | 13.4% |
| 1700 County Manager | 1,279,585 | 852,663 | 802,962 | 943,288 | 848,283 | 865,595 | 826,371 | 921,638 | 1,241,531 | 1,892,909 | 13.0% | 29.7% |
| 1810 Administration | 187,351 | 508,903 | 446,139 | 426,395 | 486,689 | 535,438 | 536,519 | 550,082 | 571,628 | - | -11.1% | -25.0% |
| 1710 Communications Office | 411,603 | 445,291 | 474,455 | 542,188 | 599,519 | 666,740 | 619,628 | 718,604 | 670,988 | 811,612 | 15.5% | 5.4% |
| 1720 Office Of Management And Budget | 716,119 | 873,567 | 883,294 | 871,573 | 1,026,476 | 1,116,029 | 1,111,498 | 1,296,345 | 1,567,948 | 1,522,666 | 14.1% | 9.1% |
| 1721 Fiscal Services | | | | | | | | | | | | |
| 1770 Economic Development | | | 5,435,770 | 5,559,970 | 4,769,974 | 4,699,340 | 4,593,997 | 4,559,144 | 4,749,047 | 4,797,348 | 0.0% | 0.5% |
| 1772 Equity & Outreach | | | | | | | 67,662 | 234,782 | 229,992 | 155,834 | 0.0% | 0.0% |
| 1760 Strategic Initiatives | 25,406 | 33,142 | 102,539 | 123,993 | 127,699 | 110,713 | 105,098 | 62,796 | 18,258 | - | -11.1% | -25.0% |
| 1771/1773 Sustainability | | | | | | | 83,220 | 53,635 | 126,487 | 160,095 | 0.0% | 0.0% |
| 0000 County-wide Activities | 7,341,335 | 7,008,693 | 4,918,481 | 8,470,989 | 6,876,154 | 6,453,270 | 10,250,508 | 5,411,523 | 13,632,261 | 20,353,203 | 21.6% | 53.8% |
| 0490 Special Expense and Misc | 9,405,589 | 8,048,279 | 6,145,645 | 6,474,618 | 6,318,157 | 7,165,675 | 5,268,936 | 2,805,268 | 4,936,110 | 1,975,756 | -8.5% | -18.1% |
| 1912/1914/1916/1917/1919 Facilities Management | 8,902,423 | 8,028,178 | 8,548,957 | 11,306,048 | 12,020,069 | 10,661,444 | 10,903,899 | 12,433,373 | 13,994,703 | 11,884,462 | 5.4% | 2.9% |
| 1811 Equal Opportunity | 339,726 | 365,507 | 381,072 | 404,836 | 415,250 | 451,203 | 434,775 | 466,215 | 498,288 | 547,133 | 7.2% | 5.3% |
| 1851 Human Resources | 622,195 | 661,375 | 733,257 | 727,671 | 778,204 | 851,253 | 946,745 | 1,179,659 | 1,526,696 | 1,686,521 | 17.6% | 24.5% |
| 1852 Purchasing | 569,288 | 555,465 | 559,515 | 643,319 | 788,499 | 851,570 | 911,598 | 974,365 | 1,096,682 | 1,143,556 | 13.1% | 8.6% |
| 1853 Risk Management | | | | 15,012 | 26,266 | 22,069 | 19,029 | 20,480 | 14,743 | 15,448 | 0.0% | -7.5% |
| 1854 Organizational Development And Training | 143,011 | 148,428 | 203,941 | 213,823 | 274,519 | 288,126 | 285,735 | 281,596 | 476 | - | -11.1% | -25.0% |
| 1600/1620 Information Services | 3,730,205 | 3,594,065 | 3,639,199 | 3,958,809 | 4,191,100 | 4,369,633 | 4,483,384 | 4,848,080 | 5,445,811 | 6,788,920 | 10.0% | 13.8% |
| 0700/710 Clerk Finance And Accounting | 1,954,129 | 2,026,099 | 2,110,233 | 2,312,013 | 2,392,599 | 2,497,199 | 2,629,499 | 2,808,431 | 3,301,731 | 3,490,881 | 9.2% | 9.9% |
| 1300 Tax Collector Fees | 4,268,725 | 4,419,854 | 4,541,739 | 4,901,191 | 4,967,687 | 5,237,802 | 5,302,651 | 5,609,329 | 6,179,392 | 6,799,297 | 7.5% | 7.5% |
| 1000 Property Appraiser | 4,301,385 | 4,552,901 | 4,676,380 | 5,628,991 | 5,729,261 | 5,496,756 | 5,755,967 | 6,092,254 | 7,353,546 | 8,131,669 | 10.2% | 12.0% |
| 1200 Supervisor of Elections | 1,654,886 | 2,244,770 | 1,814,309 | 1,979,282 | 2,068,281 | 2,944,553 | 2,302,972 | 3,054,614 | 3,199,651 | 5,199,565 | 25.2% | 19.0% |
| 2900 Administration | 1,042,554 | 968,614 | 966,639 | 1,023,411 | 1,037,299 | 960,048 | 896,435 | 923,094 | 996,983 | 938,193 | 3.9% | -0.6% |
| 2903/2904 Community Agency Partnerships | 1,666,665 | 1,777,378 | 1,127,103 | 1,950,683 | 1,891,388 | 2,054,056 | 1,941,007 | 2,020,796 | 1,938,170 | 2,089,417 | 2.4% | 0.4% |
| 2905 Medicaid | 4,474,804 | 4,586,783 | 4,529,330 | 3,416,371 | 3,356,228 | 3,316,757 | 3,296,577 | 3,052,511 | 3,033,792 | 3,291,017 | -2.7% | -0.2% |
| 2906 Medical Examiner | 911,100 | 960,600 | 964,364 | 1,053,654 | 1,174,320 | 1,282,094 | 1,681,025 | 1,543,356 | 1,420,043 | 1,958,624 | 13.7% | 13.2% |
| 2907 MTPO/MVT | 174,457 | 174,351 | 173,922 | 177,765 | 176,924 | 110,896 | 91,119 | 158,126 | 183,005 | 189,987 | 0.0% | 17.8% |
| 2908 Public Health Unit | 941,992 | 943,362 | 1,018,362 | 1,149,584 | 1,131,508 | 1,132,735 | 1,118,423 | 1,619,005 | 1,724,943 | 1,724,943 | 9.2% | 13.1% |
| 2910/1500 Children Service Council/Children's Trust | | | 657,188 | 332,686 | 783,173 | 175,854 | (215) | - | - | - | 0.0% | -25.0% |
| 2920 Ag Extension | 298,347 | 300,369 | 362,576 | 412,911 | 453,613 | 477,001 | 529,115 | 510,204 | 586,969</ | | | |

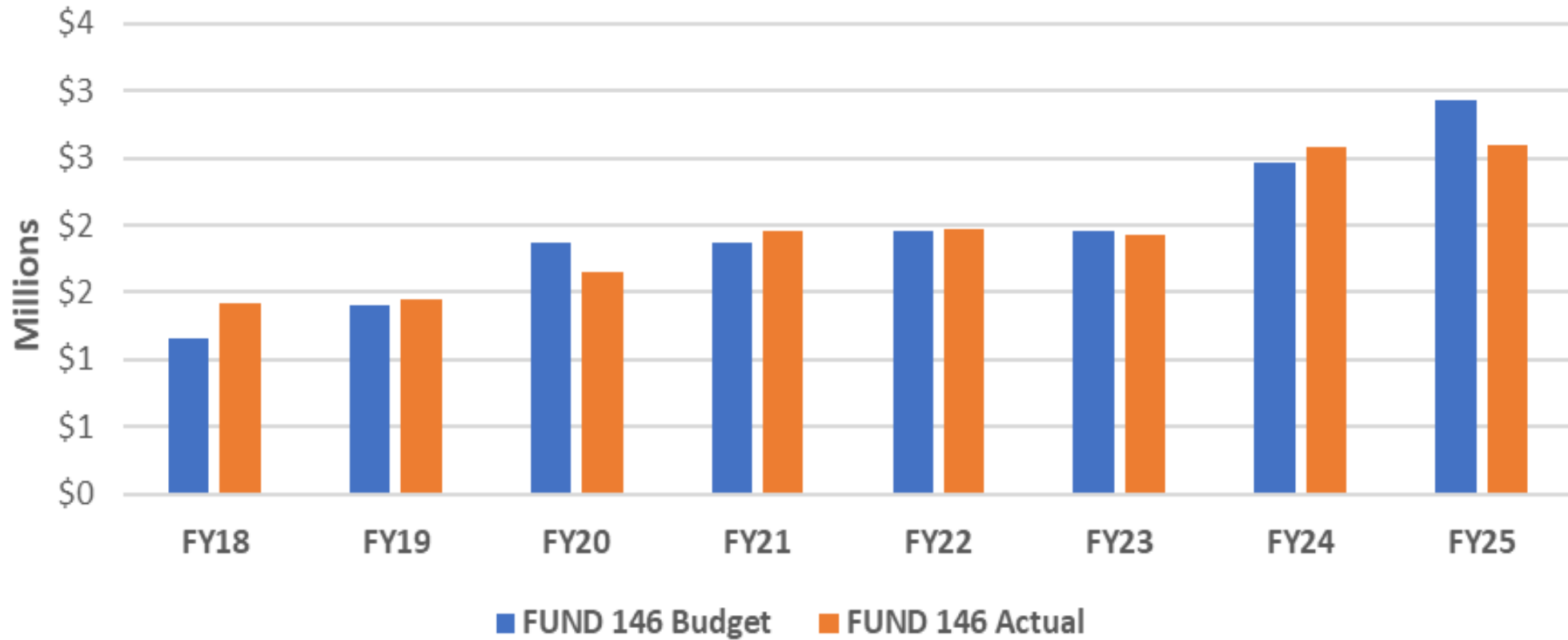


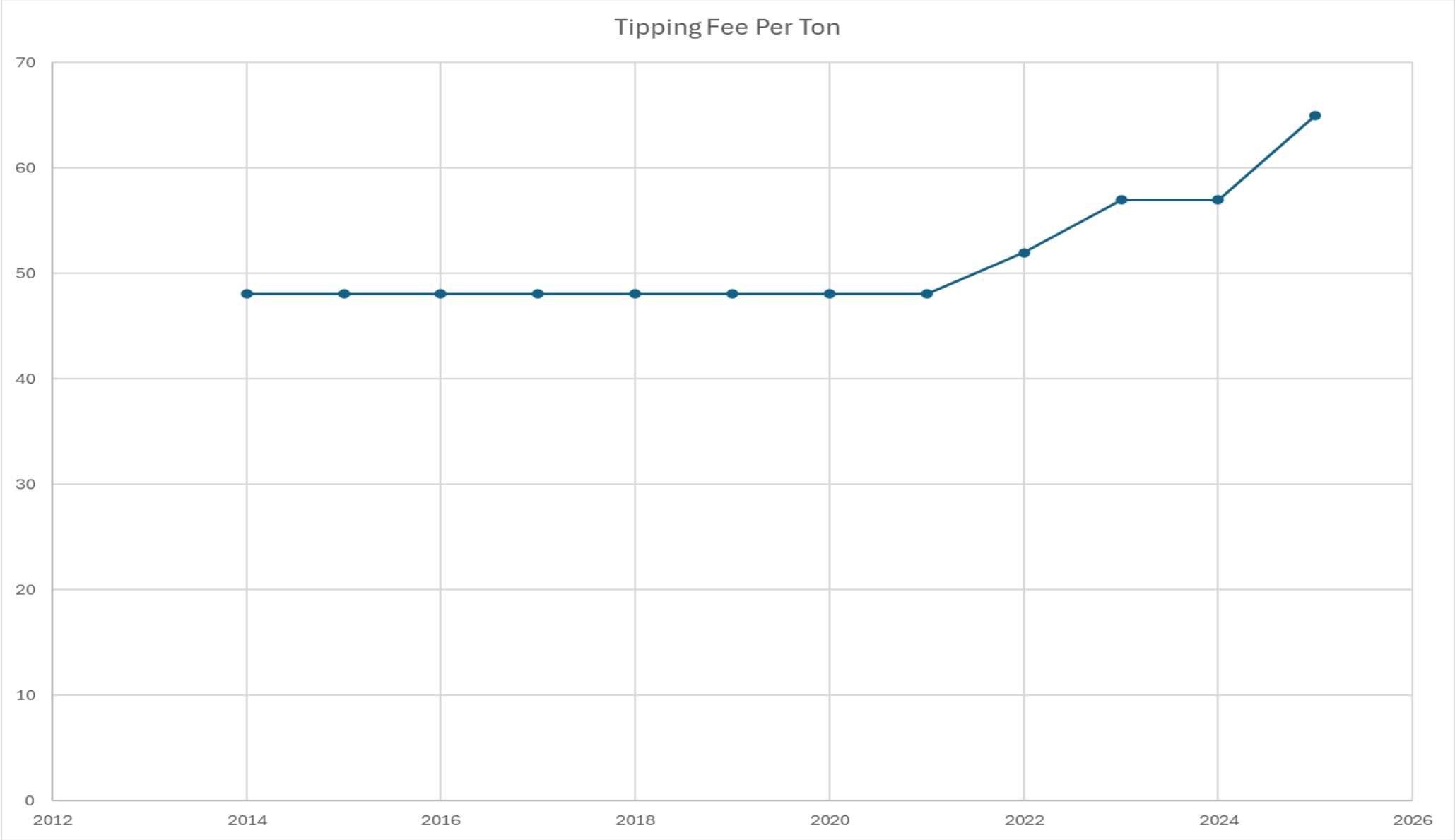
History of Assessment & Infrastructure Surtax Revenues

Stormwater ERU Rate History FY18-FY25

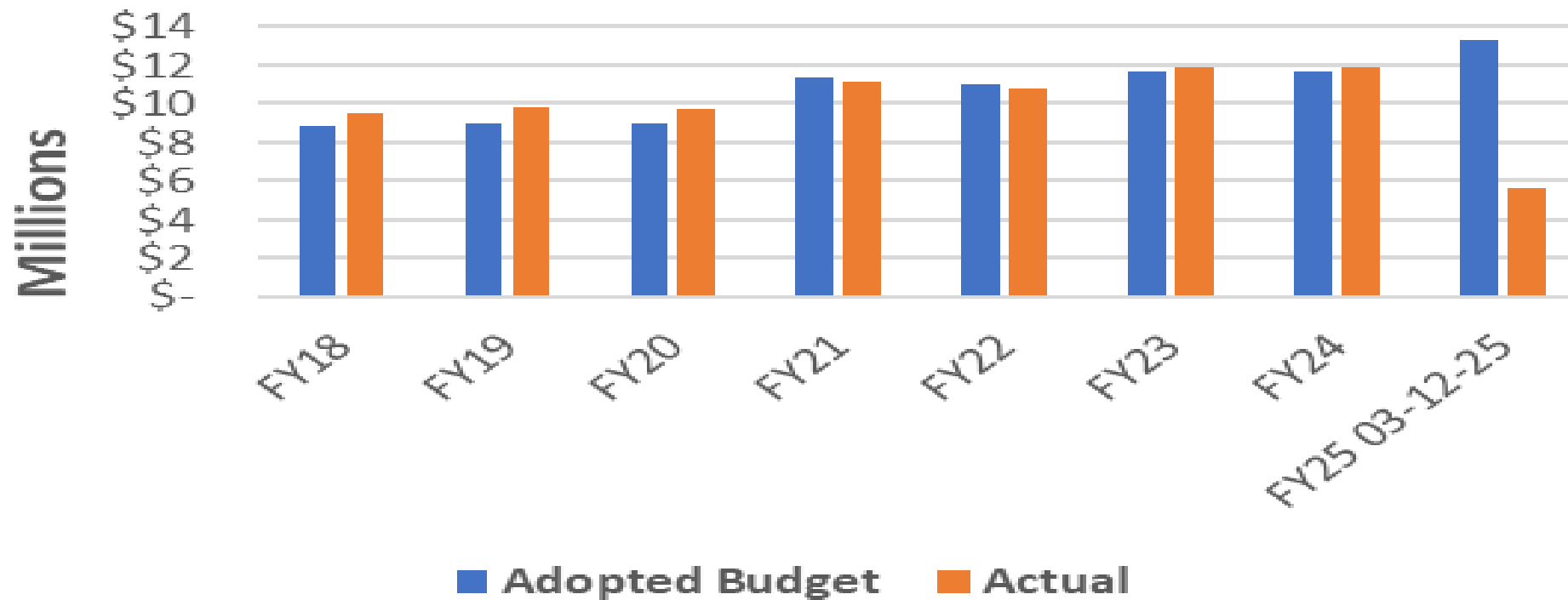


Stormwater Assessment Revenues Budget vs. Actual FY18-FY25 (YTD 3-12-25)

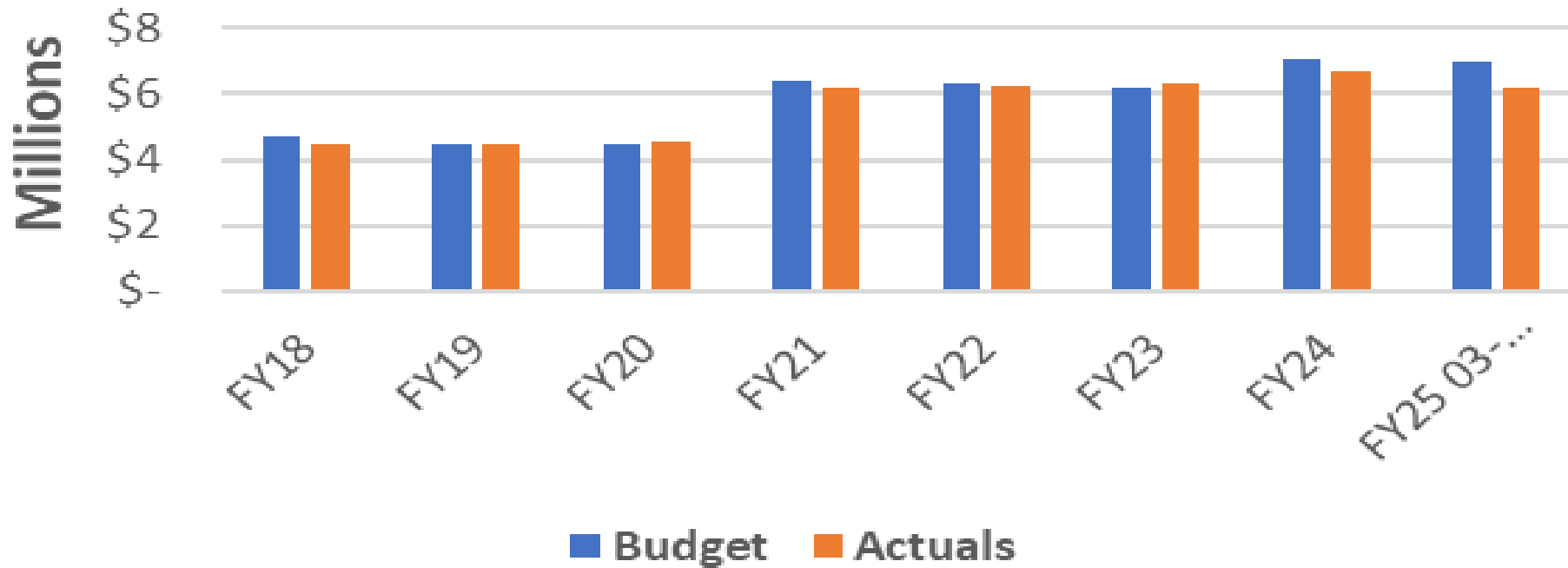




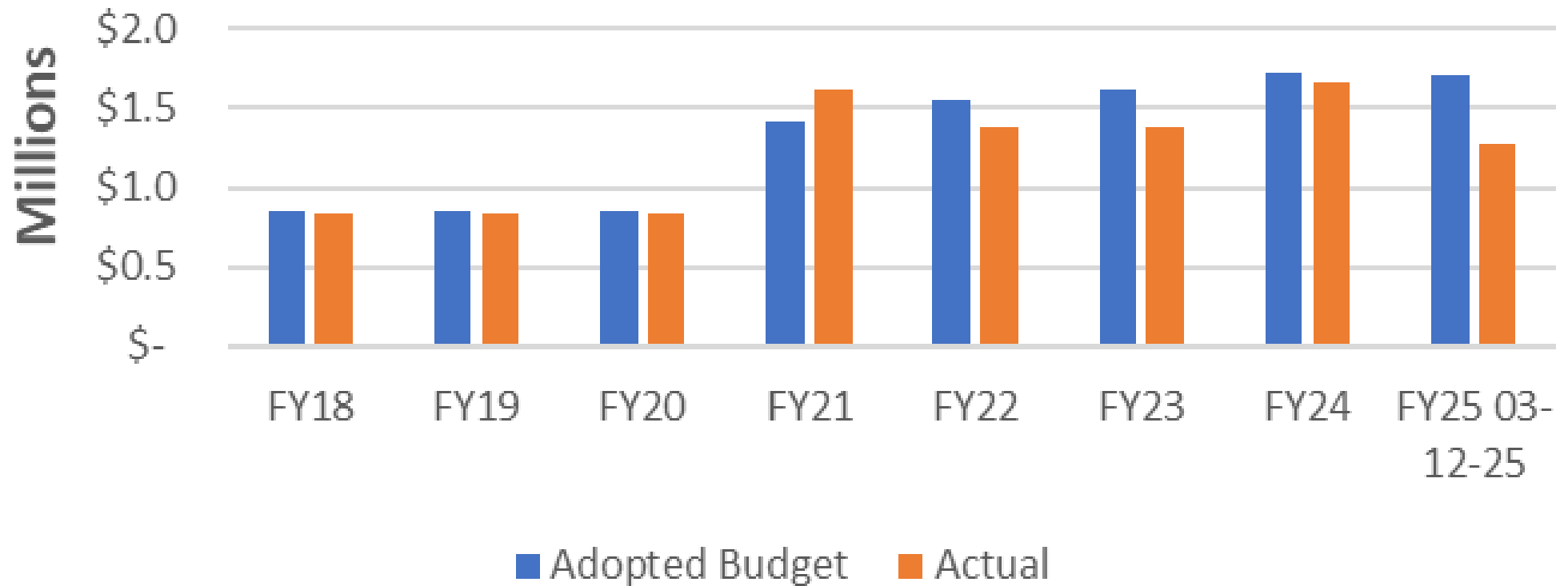
Fund 400 Tipping Fee Revenues FY18-FY25 YTD



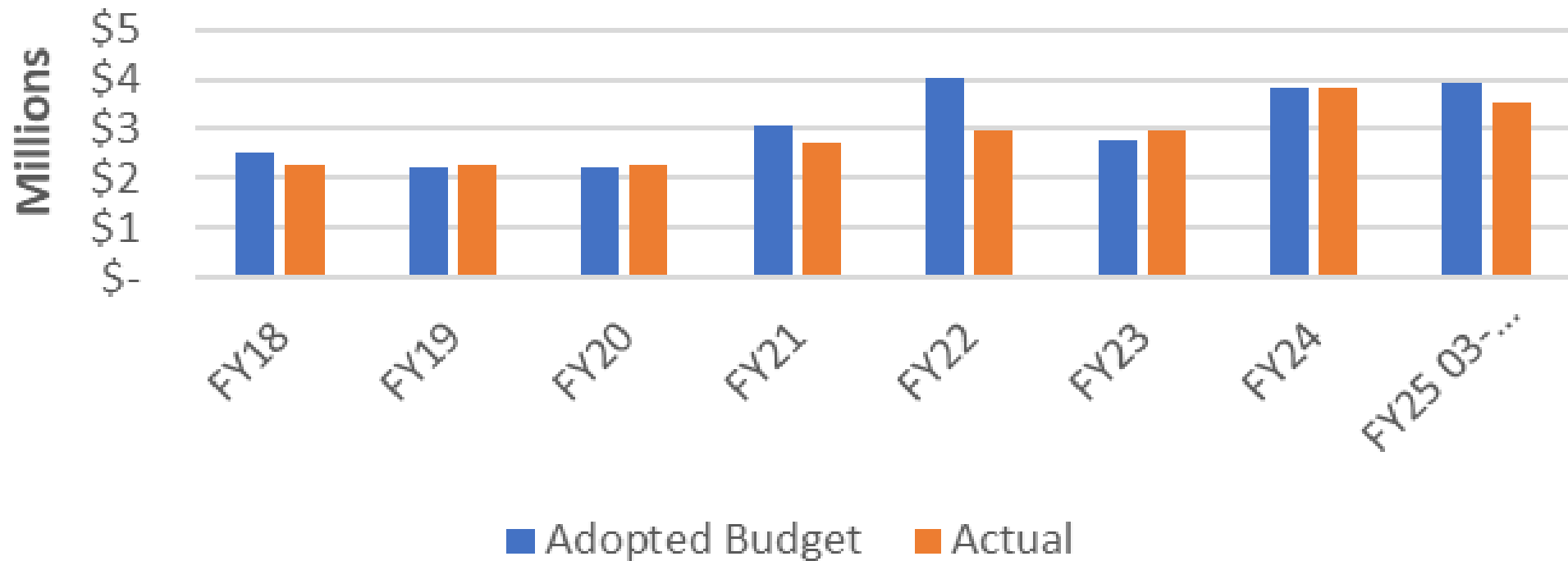
Fund 148 MSBU Refuse Collection Revenues FY18-FY25 YTD



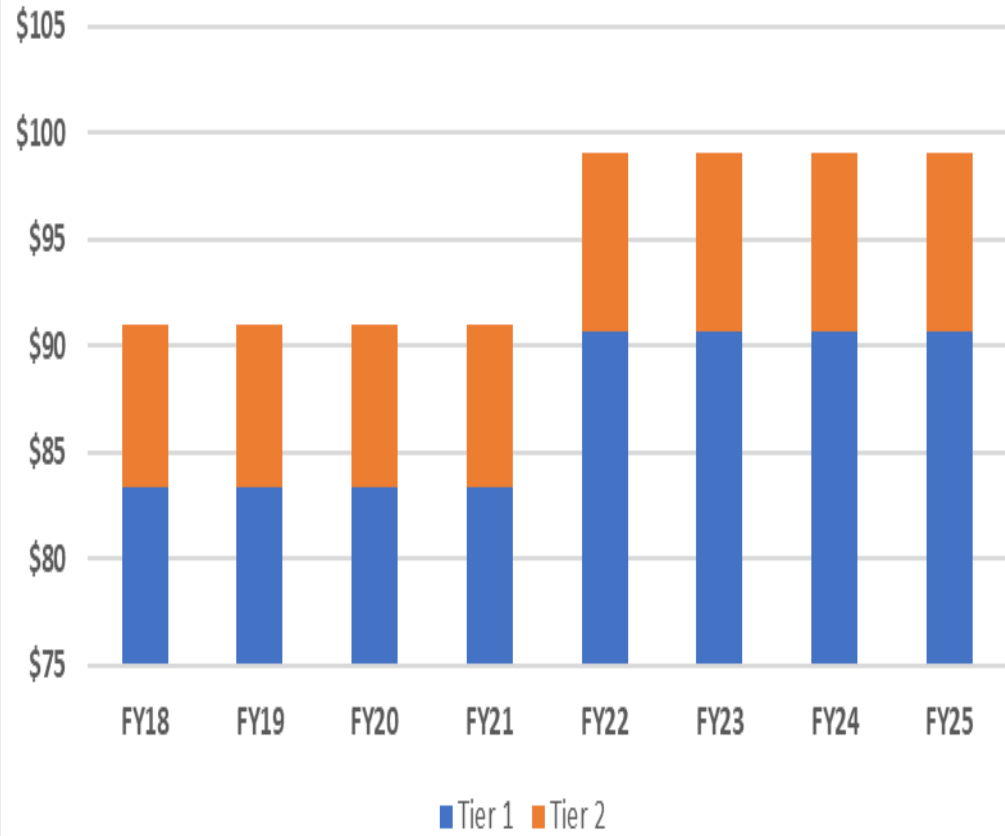
Fund 403 Collection Centers Revenues FY18-FY25 YTD



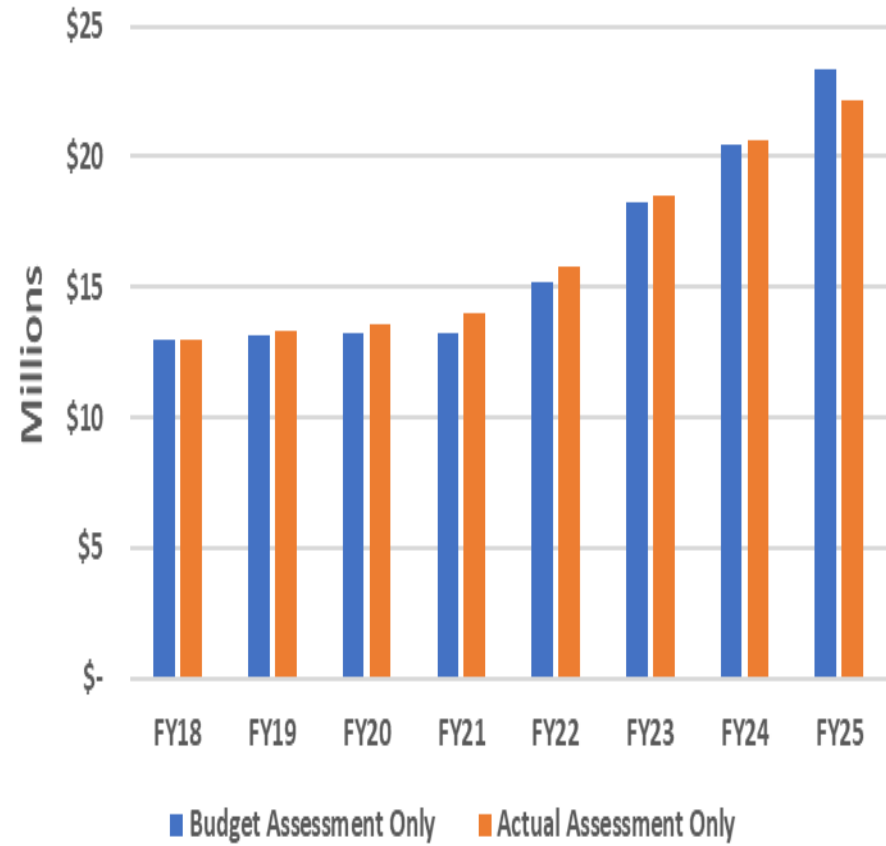
Fund 405 Waste Management Collection Revenues FY18-FY25 YTD



Fire Assessments Rates FY18-FY25



Fire Assessment FY18-FY25 Budget v. Actual



One Cent Infrastructure Surtax

| | FY23 to FY24 |
|-------------------------|----------------------------|
| | Actual Distribution |
| Alachua BoCC | \$ 57,878,446.28 |
| Alachua | \$ 2,749,813.74 |
| Archer | \$ 292,681.47 |
| Gainesville | \$ 36,742,609.00 |
| Hawthorne | \$ 375,298.43 |
| High Springs | \$ 1,688,665.13 |
| LaCrosse | \$ 76,164.64 |
| Micanopy | \$ 166,715.53 |
| Newberry | \$ 2,011,359.63 |
| Waldo | \$ 221,118.90 |
| Countywide Total | \$ 102,202,872.75 |

| Bocc One Cent Surtax Portion | | | | |
|---|-------------------------|-------------------------|------------------------|-------------------------|
| | FY23 | FY24 | FY25 | YTD 3-13-25 |
| Fund 140 Revenue Surtax | \$ 9,929,136.49 | \$ 16,485,403.91 | \$ 6,299,852.30 | \$ 32,714,392.70 |
| Fund 140 Revenue Interest | \$ 94,767.34 | \$ 920,480.89 | \$ 258,685.47 | \$ 1,273,933.70 |
| Total Fund 140 Revenues | \$ 10,023,903.83 | \$ 17,405,884.80 | \$ 6,558,537.77 | \$ 33,988,326.40 |
| Fund 140 Parks Expense | | \$ 5,826,643.76 | \$ 499,205.83 | \$ 6,325,849.59 |
| Fund 140 Land Expense | | \$ 409,307.63 | \$ 2,631,974.90 | \$ 3,041,282.53 |
| Total Fund 140 Expenses | | \$ 6,235,951.39 | \$ 3,131,180.73 | \$ 9,367,132.12 |
| Fund 142 Revenue Surtax | \$ 9,929,136.54 | \$ 16,485,403.99 | \$ 6,299,852.33 | \$ 32,714,392.86 |
| Fund 142 Revenue Interest | \$ 95,900.02 | \$ 976,613.02 | \$ 309,825.59 | \$ 1,382,338.63 |
| Total Fund 142 Revenues | \$ 10,025,036.56 | \$ 17,462,017.01 | \$ 6,609,677.92 | \$ 34,096,731.49 |
| Fund 142 Workhouse Housing Expense | | \$ 45,907.20 | \$ 35,382.97 | \$ 81,290.17 |
| Fund 142 Road Expense | \$ 15,385.88 | \$ 3,444,988.23 | \$ 1,599,884.29 | \$ 5,060,258.40 |
| Total Fund 142 Expenses | \$ 15,385.88 | \$ 3,490,895.43 | \$ 1,635,267.26 | \$ 5,141,548.57 |

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, ESTABLISHING THE BUDGET AND FINANCIAL POLICIES TO BE UTILIZED IN BUDGET DEVELOPMENT AND ADOPTION AND FINANCIAL MONITORING AND REPORTING; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapters 129 and 200, Florida Statutes, provide an authority and procedure for the Board of County Commissioners to utilize in the budget development and adoption process; and,

WHEREAS, the Board of County Commissioners has previously established a set of budget and financial policies to be followed in budget development and adoption, as well as financial monitoring and reporting; and,

WHEREAS, the Board of County Commissioners desires to update its budget and financial policies;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

1. That the attached hereto and incorporated herein as is fully set forth, shall constitute the guidelines, procedures, and requirements that shall govern the budget development and adoption process and Financial Monitoring and Reporting for Alachua County and its Board of County Commissioners.

2. That any resolution in conflict with the guidelines, procedures, and requirements established by this resolution be and the same is hereby repealed.

3. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 1st day of April, A.D., 2025.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: _____
Charles Chestnut IV, Chair

ATTEST:

APPROVED AS TO FORM

J. K. "Jess" Irby, Esq.

(SEAL)

Sylvia E. Torres, County Attorney

Summary of OMB Policies Updates 3-19-25

Ethics – No Change

Energy Conservation – No Change

Budget Management

Page 1 1.B. Changed from “shall” to “must”; added “available from taxation and other sources,” added for expenditures” after appropriations; changed Florida statute reference to 129.01 (2) (c).

Page 1 1.D. Changed Percentages for Communication Service Tax from 60/40 split to General Fund 40%, MSBU Fire 40%, Gas Tax Fund 149 Roads Maintenance 20%.

Page 2 1.E. deleted “three to five year” and changed “upon depletion of the one-time revenue, will be identified by OMB and presented to the BOCC as a part of the decision.”

Page 3 2A. Added “presentation to and”

Page 3 2 D deleted “and”; added “and economic efficiency”

Page 4 3.D. Corrected language pertaining to Communication Service Tax now being split between General Fund, MSBU-Fire and Fund 149 Gas Tax.

Page 4 3.E. Deleted and Added E. Added “A Municipal Services Benefit Unit (MSBU) for Storm Water Management 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.”

Page 6 5.A.III deleted “and the Outside Agency Funding Advisory Board”

Page 6 B.I deleted second sentence as it is incorporated in 5.B.III.

Page 7 5.B.III added new section referencing Florida Statute 129.06 (2)

Page 8 5.B.IV deleted reference to November 15 and “carry forward” and references to new fund.

Page 8 6.A. deleted “minimum” and replaced with “Adopted Budget”

Page 9 6.A.IV added “17%”

Page 10 7.B. Deleted “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.”

Page 10 7.F.II Changed 120 days to 180 days to match Health Insurance Management Policy.

Page 11. 7.H Changed to “An Internal Process for Budget Adjustments and Amendments will be developed as an Administrative procedure by the Office of Management and Budget and approved by the County Manager.”

Capital Budget and Financial Plan

Page 6 3. Added “Facilities Management Director” to Financial Oversight Committee members.

Debt Management – No Change

Financial Management

Page 2 Removed A, B, C, E Replacement paragraphs and replaced with Paragraph A below:

- A. Vehicle, computer, and equipment replacements will be reviewed and presented as part of the annual budget process. Departments are responsible for identifying necessary replacements and including these requests in their budget submissions. Approvals for replacements will be subject to budget availability and prioritized based on operational needs, lifecycle assessments, and cost-effectiveness. Funding for approved replacements will be allocated within each department’s budget to ensure proper financial planning and accountability.

Paragraph D removed words “Vehicle Replacement” and left as “Fund” and re-alphabetized in the document as B.

Paragraph F re-alphabetized in the document as C.

Health Insurance Management

Page 2 3) reserve funds changed 120 days to 180 days

Page 3 e) Added Funds for construction will be specifically identified within the reserve fund to ensure proper allocation and tracking.

MSBU Unincorporated Citizen Initiative Roads – No Change

Public Purpose

Page 2

Language added to Expenditures:

Public outreach engagements are designed to educate and inform the community, ensuring transparency and awareness of County initiatives. These events are not intended to provide meals, and if any food is offered it should be minimal. Beverages should be economical and comply with County policies on procurement and expenditures. i.e. water stations vs. individualized water bottles. Departments should

prioritize cost-effective outreach methods that maximize public education while maintaining fiscal responsibility and adherence to County guidelines.

This process does not circumvent established procurement regulations but rather supplements them by providing documentation that justifies the necessity and appropriateness of expenditures. All purchases must still adhere to competitive bidding requirements, contract guidelines, and financial controls set forth by the county. The public purpose form serves as an additional layer of accountability, ensuring transparency and proper use of public funds in alignment with procurement standards.

Performance Management

Page 2 5.A.I changed “updates” to “update”

8. Added “state the relevant” related to governing authority

Page 3 II 4) removed the word “and”

6) Changed this sentence from heading number III to number 6

FY26 BUDGET PROCESS CALENDAR

| Dates and Time | Activity | Participants |
|---------------------------------------|---|--|
| October 2024 – March 2025 | Departmental Budget and Capital Improvement Plan Preparation | County Manager, Departments, Office of Management and Budget (OMB) |
| Tuesday, January 28, 2025 11:30 AM | BoCC Regular Board Meeting FY26 Adoption of Calendar Reminder Dates for Constitutional Officers | BoCC, County Manager, County Attorney, OMB |
| Tuesday, February 25, 2025 5:00 PM | Internal Service Estimates Due to OMB Fee Schedule Updates | Departments, Office of Management and Budget (OMB) |
| Tuesday, April 1, 2025 1:30 PM | <u>BoCC Special Board Meeting</u> Review of Budget Guidelines FY26 Adoption of Budget & Financial Policies Historical Trends Deep Dive -Solid Waste | BoCC, County Manager, County Attorney, OMB |
| Tuesday, March 11, 2025 5:00 PM | Departmental Budgets & Requests Submitted to OMB | Departments, Office of Management and Budget (OMB) |
| Thursday, May 1, 2025 5:00 PM | Judicial and Constitutional Officers submit budget requests to Board of County Commissioners | |
| Tuesday, May 6, 2025 1:30 PM | <u>BoCC Special Budget Meeting</u> Judicial Offices <ul style="list-style-type: none"> · Court Administration · Guardian Ad Litem · Public Defender · State's Attorney · Regional Conflict Council Constitutional Officers <ul style="list-style-type: none"> · Tax Collector · Property Appraiser · Clerk of Courts · Supervisor of Elections · Sheriff | BoCC, County Manager, County Attorney, OMB |
| Monday, June 2, 2025 | Preliminary Property Value Estimates are delivered | Property Appraiser |
| Tuesday, June 10, 2025 5:00 PM | <u>BoCC Special Meeting</u> <i>County Manager Budget Presentation</i> | BoCC, County Manager, County Attorney, OMB |
| By Tuesday July 1, 2025 | Preliminary Tax Roll is Certified | Property Appraiser |
| Tuesday, July 8, 2025 9:00 AM | Capital Improvement Plan Review | Financial Oversight Workgroup |
| Tuesday, July 8, 2025 5:01 PM | <u>BoCC Regular Meeting Action Items:</u> Set Proposed Millage Rates Set Initial Assessment Rates Hospitals Fire Stormwater Solid Waste Sugarfoot | BoCC, County Manager, County Attorney, OMB |
| Friday, July 11, 2025 | County Manager advises Alachua County Property Appraiser of proposed millage and assessment rates | |

FY26 BUDGET PROCESS CALENDAR

| Dates and Time | Activity | Participants |
|--|---|--|
| Tuesday, August 5, 2025 11:00 AM | BoCC Special Budget Meeting Assistant County Manager Public Services & Community Development Growth Management Solid Waste Public Works Office of Code Administration Community Support Services | BoCC, County Manager, County Attorney, Assistant County Manager - OMB |
| | Assistant County Manager – Chief Transformation Officer Court Services Equal Opportunity Office Human Resources Equity | BoCC, County Manager, County Attorney, Assistant County Manager- Chief of Staff, OMB |
| | Assistant County Manager – Chief of Staff Parks and Open Spaces Department Information and Telecommunications Services Department UF/IFAS/AG Extension Office Visit Gainesville, Alachua County FL Economic Development Animal Resources | BoCC, County Manager, County Attorney, Assistant County Manager - OMB |
| Thursday, August 7, 2025 11:00 AM | BoCC Special Budget Meeting Assistant County Manager, Budget and Fiscal Services Budget & Fiscal Services Facilities Level of Service Performance Matrix Breakout By Focus Area Current Strategic Guide Board Focus | BoCC, County Manager, County Attorney, Assistant County Manager, OMB |
| | BoCC Special Budget Meeting 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 & Climate Fire Rescue | BoCC, County Manager, County Attorney, Assistant County Manager Chief of Staff OMB |
| Thursday, August 14, 2025 1:30 PM | <u>Review & Finalize:</u> 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 <u>Action Items:</u> Adopt Fee Schedule Adopt Personnel/FTE Chart Adopt CIP Finalize Millage Rates Finalize Assessment Rates Final Budget Decisions | BoCC, County Manager, County Attorney, Assistant County Managers, OMB |

FY26 BUDGET PROCESS CALENDAR

| Dates and Time | Activity | Participants |
|--|---|---|
| Friday, August 15, 2025 | TRIM Notices mailed by this date | Property Appraiser |
| Tuesday, September 16, 2025 5:01 PM | 1st Public Budget Hearing Action Items: Adopt FY26 Adjusted Tentative Millage Rate Adopt FY26 Adjusted Tentative Budget Adopt FY26 Final Assessments | BoCC, County Manager, County Attorney, OMB |
| Tuesday, September 23, 2025 5:01 PM | Final Public Budget Hearing Action Items: Adopt FY26 Final Millage Rate Adopt FY26 Final Budget | BoCC, County Manager, County Attorney, OMB |

Financial Policy Budget Management

Resolution Number 2025-11

Effective for the FY26 Budget 10/01/2025

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 must be balanced, so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves in accordance with Florida Statute Chapter 129.01(2)(c).
 - 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 will be split 60% to the General Fund and 40% to the MSBU-Fire Fund. Communications

Service Tax will be split 40% to the General Fund, 40% to the MSBU-Fire Fund, and 20% to the Gas Tax Operational 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 plan for transferring the expenditure to a recurring revenue source, upon depletion of the one-time revenue, will be identified by OMB and presented to the BOCC as a part of the decision .
- 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 presentation to,

and 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, changes in population, and economic efficiency 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.
- E.** A Municipal Services Benefit Unit (MSBU) for Storm Water Management 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.

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 1st (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 1st of each year.

Example: **001.17.1720.513.31.00**

Function is the 4th 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") |
|-----------|--|
| 10 | Personal Services Includes Sub-Object Codes 11-29 |
| 30 | Operating Expenditures Includes Sub-Object Codes 31-59 |
| 60 | Capital Outlay Includes Sub-Object Codes 61-68 |
| 70 | Debt Service Includes Sub-Object Codes 71-73 |
| 80 | Grants and Aids Includes Sub-Object Codes 81-83 |
| 90 | Other Uses 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.
- 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. .
- 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 approve 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. Florida Statute 129.06 (2) 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, as follows:

(a) Appropriations for expenditures within any fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund does not change. The board of county commissioners may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund does not change.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

(e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

IV. 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.

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. Adopted Budget 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 (17%) 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)(d) for each operating fund.
- 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.
 - II.** 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. Changes and budget for the Self-Insurance Risk Program are made by Board approval as stated in Alachua County Code Chapter 28.
 - III.** The County shall maintain two months of anticipated claims for a Reserve for Contingency/ Catastrophic Loss in the Self-Insurance Risk Fund. In the event that retained earnings fall below these designated levels due to a catastrophic loss, a recommendation to replenish retained earnings will be prepared by the Risk Management Division for the County Manager's review and submitted for Board approval.

- IV. The Self-Insurance Risk Fund shall be analyzed as part of the annual budget process.
- F.** 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, as outlined in the Health Insurance Management Policy.
- I. A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
 - II. 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 ~~420~~ 180 days of anticipated claims as a reserve, and as such will be the requirement for the fund.
 - III. For both Board of County Commission (BoCC) departments and non-BoCC departments (Constitutional and Legislative Offices), any excess budgetary dollars remaining in the health insurance line item of a department's budget at the end of the fiscal year, will be returned to the Health Insurance Fund.
 - IV. The Health Insurance Fund shall be analyzed as part of the annual budget process.
- G.** Retained Earnings in the Solid Waste Fund shall be maintained at a beginning balance of \$2,500,000. If Retained Earnings are depleted during a fiscal year, a plan will be developed and presented to the Financial Oversight Committee to restore Retained Earnings in its entirety the following year. If it is not feasible, the Department will present a plan to the Financial Oversight Committee which will be forwarded to the Board of County Commissioners for their approval during the budget process.
- H.** An Internal Process for Budget Adjustments and Amendments will be developed as an Administrative procedure by the Office of Management and Budget and approved by the County Manager.

ADMINISTRATION

This policy is for use in guiding financial 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.

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
Resolution 2025-11, Dated 04/01/2025.

Financial Policy Budget Management

Resolution Number ~~2024-15~~ 2025-11

Effective for the FY2~~65~~ Budget 10/01/202~~54~~

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 must be balanced, so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves~~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)(cb).
- 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. Communications Service Tax will be split 40% to the General Fund, 40% to the MSBU-Fire Fund, and 20% to the Gas Tax Operational 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, upon depletion of the one-time revenue, will be identified by OMB and presented -adopted by the to the County BOCC as a part of the decision 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 [presentation to, and](#) 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, [and economic efficiency](#) 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.
- E. A Municipal Services Benefit Unit (MSBU) for Storm Water Management 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.~~

~~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 1st (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 1st of each year.

Example: **001.17.1720.513.31.00**

Function is the 4th 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") |
|-----------|--|
| 10 | Personal Services Includes Sub-Object Codes 11-29 |
| 30 | Operating Expenditures Includes Sub-Object Codes 31-59 |
| 60 | Capital Outlay Includes Sub-Object Codes 61-68 |

| | |
|-----------|---|
| 70 | Debt Service Includes Sub-Object Codes 71-73 |
| 80 | Grants and Aids Includes Sub-Object Codes 81-83 |
| 90 | Other Uses 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. Florida Statute 129.06 (2) 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, as follows:

(a) Appropriations for expenditures within any fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund does not change. The board of county commissioners may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund does not change.

(b) Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund, or to create an appropriation in the fund for any lawful purpose, but expenditures may not be charged directly to the reserve for contingencies.

(c) The reserve for future construction and improvements may be appropriated by resolution of the board for the purposes for which the reserve was made.

(d) A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, by resolution of the board spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations must be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

II. (e) Increased receipts for enterprise or proprietary funds received for a particular purpose may, by resolution of the board

spread on its minutes, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. The resolution may amend the budget to transfer revenue between funds to properly account for increased receipts.

~~III.IV. Per Florida Statute 129.06(2), a~~ 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 15th 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. Adopted Budget 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 [\(17%\)](#) 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)(de) 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.
 - II.** 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. Changes and budget for the Self-Insurance Risk Program are made by Board approval as stated in Alachua County Code Chapter 28.
 - III.** The County shall maintain two months of anticipated claims for a Reserve for Contingency/ Catastrophic Loss in the Self-Insurance Risk Fund. In the event that retained earnings fall below these designated levels due to a catastrophic loss, a recommendation to replenish retained earnings will be prepared by the Risk Management Division for the County Manager's review and submitted for Board approval.
 - IV.** The Self-Insurance Risk Fund shall be analyzed as part of the annual budget process.
- F.** 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, as outlined in the Health Insurance Management Policy.
- I.** A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels.
 - II.** 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 ~~420~~ 180 days of anticipated claims as a reserve, and as such will be the requirement for the fund.

- III. For both Board of County Commission (BoCC) departments and non-BoCC departments (Constitutional and Legislative Offices), any excess budgetary dollars remaining in the health insurance line item of a department's budget at the end of the fiscal year, will be returned to the Health Insurance Fund.
- IV. The Health Insurance Fund shall be analyzed as part of the annual budget process.
- G. Retained Earnings in the Solid Waste Fund shall be maintained at a beginning balance of \$2,500,000. If Retained Earnings are depleted during a fiscal year, a plan will be developed and presented to the Financial Oversight Committee to restore Retained Earnings in its entirety the following year. If it is not feasible, the Department will present a plan to the Financial Oversight Committee which will be forwarded to the Board of County Commissioners for their approval during the budget process.
- H. An Internal Process for Budget Adjustments and Amendments Internal Process will be developed as an Administrative procedure by the Office of Management and Budget and approved by the County Manager.

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 financial 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

Resolution 2025-11, Dated 04/01/2025.

Financial Policy Capital Budget & Financial Plan

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

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

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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.

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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.

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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, **Facilities Management Director**, 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 2025-11 Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

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 2025-11 Effective for the FY26 Budget 10-01-2025

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 2025-11 Effective for the FY26 Budget 10-01-2025

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

Resolution 25-11 Dated 04/01/2025

To: David Wood

From: Don Hullings, Maraedith Ross
Tetra Tech

Date: January 24, 2025

Subject: Disposal Cost Analysis

Tetra Tech understands that Alachua County will soon be considering a new contract with New River Landfill to provide Municipal Solid Waste (MSW) disposal. Under the current agreement, the cost for disposal at New River Landfill is \$30.00 per ton. The County requested Tetra Tech to evaluate potential costs in preparation for negotiations with New River.

Tetra Tech identified active landfills that are permitted to take MSW within 150 miles of the Leveda Brown transfer station and reviewed the available tipping fees. These landfills are shown on the attached figure along with approximate distances as shown by the radius markers. Many landfills cannot take out-of-county waste but are still included in this analysis for cost.

Disposal Costs

The tipping fees available online or at the gate are the "posted" rate. The actual tip fee under contract could be less at a private landfill or under agreement with another county landfill. The tipping fees are summarized in the attached table.

Generally, the average tipping fee in Florida for 2023 was \$42.54 with a standard deviation of \$15.38.¹ The average in the southeast region is about the same at \$43.18. As shown in Figure 1, the tipping fee in the region has remained relatively constant the past 5 years. This would suggest that your current disposal provider should not be requesting a substantial increase as the market does not appear to support an increase in disposal cost.

Tetra Tech conducted a review of several Waste Management (WM) and County contracts pertaining to Class I waste disposal, including Miami-Dade and Lee Counties. The disposal costs at some WM facilities ranged from \$37.98 to \$45.41 per ton under agreement, depending on the specific facility, tonnage commitment and disposal method used. This is consistent with the average tipping fee discussed above. We also recently performed a cost analysis for the City of Tampa with the same assumptions for disposal costs. We determined that they could dispose of MSW at another facility at a rate of approximately \$50 per ton. Based on our review of the tipping fees available online, regional averages, and available contracts, the average tipping fee is consistently around \$45 per ton in Florida.

¹ Analysis of MSW Landfill Tipping Fees 2023, Published by EREF, May 2024

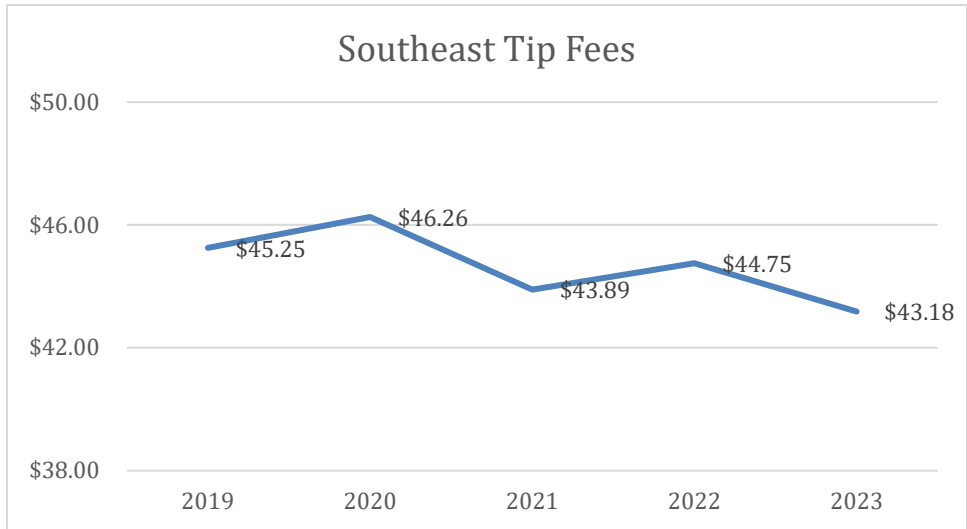


Figure 1: Southeast Tip Fees

Hauling Costs

The cost for disposal includes the tip fee at the landfill and hauling costs (also the cost to operate the transfer station but that cost is the same for all options and is not included here). This is important because a landfill that is further away than New River may provide a lower tipping fee but the hauling cost would be greater. Alachua County estimates the current cost for hauling to be \$12.84 per ton for the 75-mile roundtrip or about \$0.17 per ton-mile. This is a lower costs than Tetra Tech has typically seen and is very reasonable.

Your current agreement with New River Landfill is \$30 per ton and the cost for hauling is \$12.84 per ton for a total of \$42.84 per ton.

Comparisons

Tetra Tech identified two disposal facilities which were comparable to New River Landfill in disposal and hauling costs, Trail Ridge Landfill and Putnam County Central Landfill. The gate rates for Trail Ridge and Putnam County are \$30.30 per ton and \$34.00 per ton, respectively. The facilities are within 100 miles, with Trail Ridge being 82 miles away and Putnam County 94 miles away. The total cost for disposal at Trail Ridge and Putnam County could be \$44.34 per ton and \$50.13 per ton, respectively (compared to current cost of \$42.84 per ton with New River). Putnam County does have limitations specified online regarding out of county waste acceptance while Trail Ridge does not. However, we do believe that a contract could be negotiated with Putnam County should the County decide to pursue this option.

Conclusion

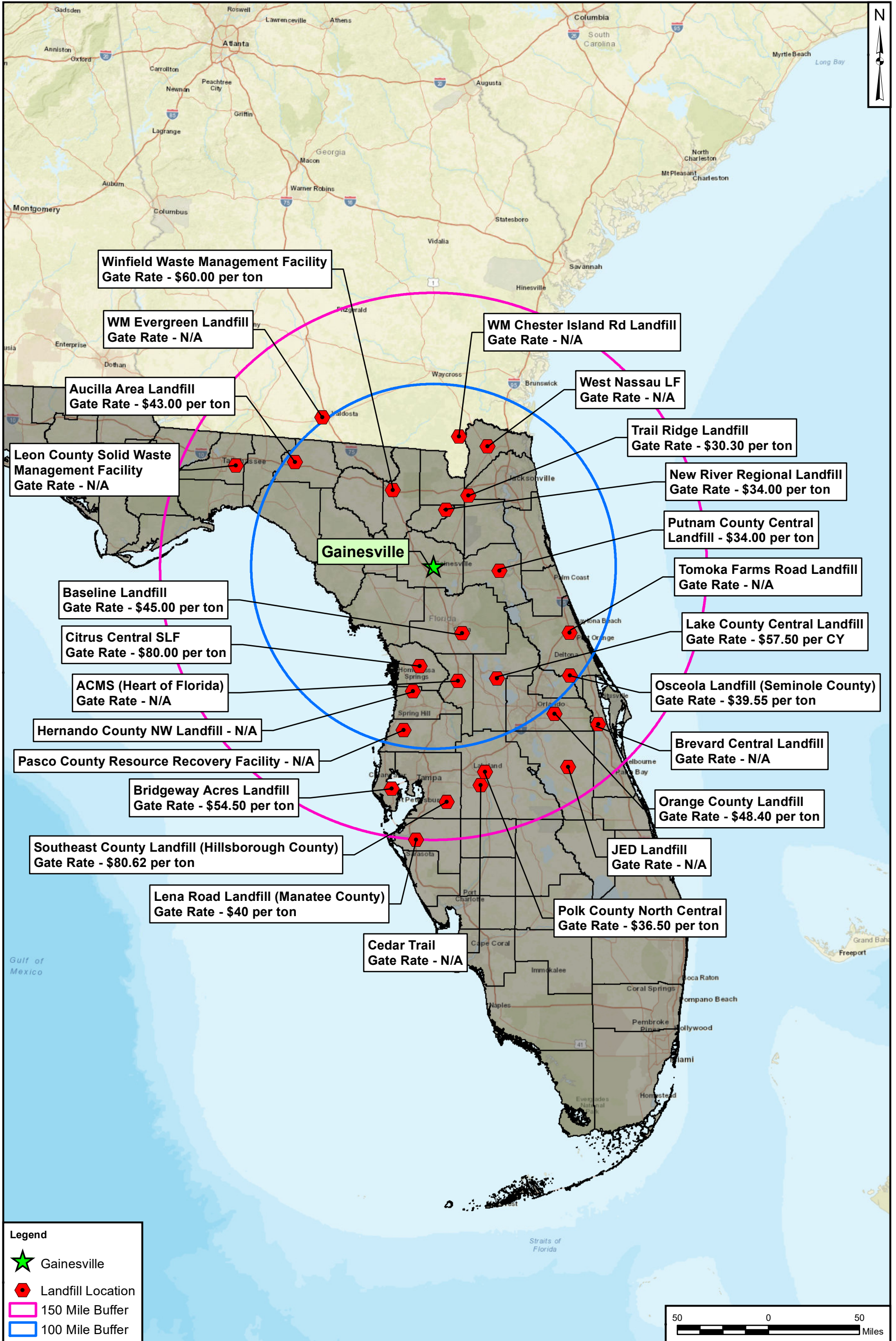
The County’s existing agreement with New River Landfill has a cost for disposal at \$30.00 per ton. Based on our analyses this is one standard deviation less than the average in Florida and the Southeast in general. The New River disposal cost is also less than other contract agreements that were available for our review. The contracted rate of \$30.00 per ton is also a 12% discount on their posted gate rate of \$34.00 per ton. The current hauling cost of \$12.84 per ton is also quite reasonable. There are only two landfills with reasonably close costs – Trail Ridge and Putnam County. Trail Ridge is dedicated to serving Duval County and Putnam County currently excludes out-of-county waste but both can be contacted as possibilities. Other landfills are generally further away and likely to have a higher hauling cost along with higher tipping fees.

We understand that New River Landfill has an excellent reputation and has provided quality service to the County. They also have a competitive disposal fee and combined with the relatively low hauling cost the County is unlikely to find a better rate. With two other possibilities and the general trend of no increases in tipping fees, New River doesn't seem to be in a position to increase current rates significantly.

Table 1: Class I Disposal Costs

| Class I Landfill | Gate Rate (per ton) | Out of County? | Driving Miles (Round Trip) | Transport Cost (per ton) | Total Cost (per ton) |
|---|--------------------------------|--|---------------------------------------|-------------------------------------|---------------------------------|
| New River Regional Landfill | \$ 34.00 | Not specified | 75 | \$ 12.84 | \$ 46.84 |
| Trail Ridge Landfill | \$ 30.30 | Not specified | 82 | \$ 14.04 | \$ 44.34 |
| Putnam County Central LF | \$ 34.00 | Need valid residence in Putnam County | 94 | \$ 16.13 | \$ 50.13 |
| Winfield Waste Management Facility | \$ 60.00 | Not specified | 128 | \$ 21.91 | \$ 81.91 |
| Baseline Landfill Class I | \$ 45.00 | Not specified | 134 | \$ 22.94 | \$ 67.94 |
| ACMS Class I Landfill (HoF) | N/A | Not specified | 152 | \$ 26.02 | N/A |
| West Nassau Landfill | N/A | Not specified | 172 | \$ 29.45 | N/A |
| WM- Chesser Island Road Landfill | N/A | Not specified | 172 | \$ 29.45 | N/A |
| Citrus Central SLF | \$ 80.00 | Per agreement with BOCC only | 176 | \$ 30.13 | \$ 110.13 |
| Hernando County NW Landfill | N/A | Out of County Waste not accepted | 210 | \$ 35.95 | N/A |
| Lake County Central Landfill | \$57.50 per CY | \$57.50 minimum | 222 | \$ 38.01 | N/A |
| WM- Evergreen Landfill | N/A | Not specified | 222 | \$ 38.01 | N/A |
| Aucilla Area Landfill | \$ 43.00 | Not specified | 224 | \$ 38.35 | \$ 81.35 |
| Pasco County Resource Recovery | N/A | Out of County Waste not accepted | 256 | \$ 43.83 | N/A |
| Tomoka Farms Road Landfill | N/A | Not specified | 266 | \$ 45.54 | N/A |
| Leon County Solid Waste Management Facility | N/A | Not specified | 290 | \$ 49.65 | N/A |
| Osceola Landfill (Seminole) | \$ 39.55 | Not specified | 302 | \$ 51.70 | \$ 91.25 |
| Bridgeway Acres LF | \$ 54.50 | Double Charge | 306 | \$ 52.39 | \$ 161.39 |
| Orange County Landfill | \$ 48.40 | Not specified | 326 | \$ 55.81 | \$ 104.21 |
| North Polk Central Landfill | \$ 36.50 | Need written permission | 332 | \$ 56.84 | \$ 93.34 |
| Southeast County SLF | \$ 110.00 | Not specified | 338 | \$ 57.87 | \$ 167.87 |
| Cedar Trail Landfill | N/A | Not specified | 344 | \$ 58.89 | N/A |
| Lena Road County Landfill | \$ 40.00 | Triple charge | 374 | \$ 64.03 | \$ 184.03 |
| Brevard Central Landfill | N/A | Not specified | 384 | \$ 65.74 | N/A |
| JED Landfill | N/A | Not specified | 404 | \$ 69.16 | N/A |

*Transport cost used \$0.17 per ton-mile



CLASS I LANDFILLS IN FLORIDA

| | |
|--------------------|----------|
| CTO 209-4252013 | |
| DRAWN BY | DATE |
| J.MADDEN | 01/17/25 |
| CHECKED BY | DATE |
| M.ROSS | 01/17/25 |
| FIGURE NUMBER 1 | |

Financial Policy Debt Management

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025
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.

- F.** The County shall ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.
- 8.** Debt Issuance Restrictions
- A.** The County shall market its debt through the use of competitive bid whenever deemed feasible, cost effective, and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
- B.** The County shall use the services of outside finance professionals selected using competitive bid.
- C.** Credit enhancements (insurance, letters of credit, etc.) shall be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
- D.** In order to maintain a stable debt service burden, the County shall attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuances of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.
- 9.** Refunding
- A.** The County shall continually monitor its outstanding debt in relation to existing conditions in the debt market and shall refund any outstanding debt when sufficient cost savings can be realized.
- B.** Outstanding debt shall be refunded as long as the net present value savings between the refunded bonds and the refunding bonds is equal to or greater than three (3) percent without extending the maturity of the debt being refunded, unless extenuating circumstances would justify a smaller percentage savings (e.g., historically low interest rates).
- C.** The County may also refund existing debt for the purpose of revising existing bond covenants to meet particular organizational and/or strategic needs of the County when it is advantageous to do so.
- 10.** Disclosure Requirements – It is the policy of the County to endeavor to provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules, and regulations, including Securities and Exchange Commission Rule 15c2-12.

- 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
- Resolution 25-11 Dated 04/01/2025

Financial Policy Energy Conservation

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025
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
Resolution 25-11 Dated 04/01/2025

Financial Policy Financial Management

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

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 \$500,000 with approval from the Clerk of the Courts, Finance Director, and the Assistant County Manager for Budget and Fiscal Services or County Manager.
- C. Any fund may receive an interfund loan in excess of \$500,000 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, Assistant

County Manager for Budget and Fiscal Services, and 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, computers, 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.~~
- ~~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.~~
- ~~A. Vehicle, computer, and equipment replacements will be reviewed and presented as part of the annual budget process. Departments, in conjunction with the Fleet division, are responsible for identifying necessary replacements and including these requests in their budget submissions. Approvals for replacements will be subject to budget availability and prioritized based on operational needs, lifecycle assessments, and cost-effectiveness. Funding for approved replacements will be allocated within each department's budget to ensure proper financial planning and accountability.~~

- B.** 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.
- C.** 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 will modify appropriations during the following year to reestablish the minimum amount by the end of the next fiscal year-end. 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 with 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

Resolution 25-11 Dated 04/01/2025

Financial Policy Financial Management

Resolution Number 202~~5~~-114- Effective for the FY2~~5~~6 Budget 10-01-202~~5~~4

This Financial Policy supersedes and replaces any previous versions.

FINANCIAL MANAGEMENT

Purpose: ~~To:~~ **To** establish the framework for the County's overall financial planning and management.

Policy: ~~To:~~ **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 \$~~5~~400,000 with approval from the Clerk of the Courts, Finance Director, and the Assistant County Manager for Budget and Fiscal Services or County Manager.
- C. Any fund may receive an interfund loan in excess of \$~~5~~400,000 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, Assistant County Manager for Budget and Fiscal Services, and 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, 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, computers, 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.~~
- ~~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.~~
- A. Vehicle, computer, and equipment replacements will be reviewed and presented as part of the annual budget process. Departments, in conjunction with the Fleet division, are responsible for identifying necessary replacements and including these requests in their budget submissions. Approvals for replacements will be subject to budget availability and prioritized based on operational needs, lifecycle assessments, and cost-effectiveness. Funding for approved replacements will be allocated within each department's budget to ensure proper financial planning and accountability.

B. 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.

C. 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 ~~F.S~~Florida Statute- 365.172. Annual contributions will be made in accordance with ~~F.S~~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 will modify appropriations during the following year to shall reestablish the minimum amount by the end of the next fiscal year-end. over a period not to exceed 3 years. ~~During the reestablishment~~re-establishment period, ~~the~~ 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 Statutes 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~~ ~~to providing~~ the County's Annexation ~~Team~~ Team with 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](#)

[Resolution 25-11 Dated 04/01/2025](#)

Financial Policy – Health Insurance Management

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025

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 180 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.
- e) Funds for construction will be specifically identified within the reserve fund to ensure proper allocation and tracking.

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
Resolution 25-11 Dated 04/01/2025

Financial Policy – Health Insurance Management

Resolution Number 20245-xx11 Effective for the FY26 Budget 10-01-2025

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 ~~420~~ 180 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.

d)e) Funds for construction will be specifically identified within the reserve fund to ensure proper allocation and tracking.

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

Resolution 25-11 Dated 04/01/2025

Financial Policy

Citizen Initiated MSBU Publically Owned Roads

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025
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 1st 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.

Resolution 25-11 Dated 04/01/2024.

Financial Policy Ethics

Resolution Number 2025-11 Effective for the FY26 Budget 10-01-2025
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.

Resolution 2025-11, Dated 04/01/2025.

Financial Policy – Performance Management

Resolution Number 2025-11

Effective for the FY26 Budget 10-01-2025

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 update 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, state the relevant 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.
- 6) 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
Resolution 25-11 Dated April 1, 2025

Financial Policy – Performance Management

Resolution Number 2024-155-11

Effective for the FY25 Budget 10-01-2024⁵

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 updatesupdate 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, state the relevant 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.

5)

- 6) Identify and link showcase measures and community indicators to improve transparency.

III. 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

| [Resolution 2025-11, Dated 04/012025.](#)

Financial Policy Public Purpose

Resolution Number 2025-11

Effective for the FY26 Budget 10-01-2025

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

Resolution 25-11 Dated 04/01/2025

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.

Public outreach engagements are designed to educate and inform the community, ensuring transparency and awareness of County initiatives. These events are not intended to provide meals, and if any food is offered it should be minimal. Beverages should be economical and comply with County policies on procurement and expenditures. i.e. water stations vs. individualized water bottles. Departments should prioritize cost-effective outreach methods that maximize public education while maintaining fiscal responsibility and adherence to County guidelines.

This process does not circumvent established procurement regulations but rather supplements them by providing documentation that justifies the necessity and appropriateness of expenditures. All purchases must still adhere to competitive bidding requirements, contract guidelines, and financial controls set forth by the county. The public purpose form serves as an additional layer of accountability, ensuring transparency and proper use of public funds in alignment with procurement standards.

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, water, 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.

Financial Policy Public Purpose

Resolution Number 2025-11

Effective for the FY26 Budget 10-01-2025

This Financial Policy supersedes and replaces any previous versions.

PUBLIC PURPOSE

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- E. Promote tourism within the County.

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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

Resolution 25-11 Dated 04/01/2025

PUBLIC PURPOSE GUIDELINES AND PROCEDURES

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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.

Public outreach engagements are designed to educate and inform the community, ensuring transparency and awareness of County initiatives. These events are not intended to provide meals, and if any food is offered it should be minimal. Beverages should be economical and comply with County policies on procurement and expenditures. i.e. water stations vs. individualized water bottles. Departments should prioritize cost-effective outreach methods that maximize public education while maintaining fiscal responsibility and adherence to County guidelines.

This process does not circumvent established procurement regulations but rather supplements them by providing documentation that justifies the necessity and appropriateness of expenditures. All purchases must still adhere to competitive bidding requirements, contract guidelines, and financial controls set forth by the county. The public purpose form serves as an additional layer of accountability, ensuring transparency and proper use of public funds in alignment with procurement standards.

GRANTS AND COOPERATIVE AGREEMENTS:

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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, water, 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

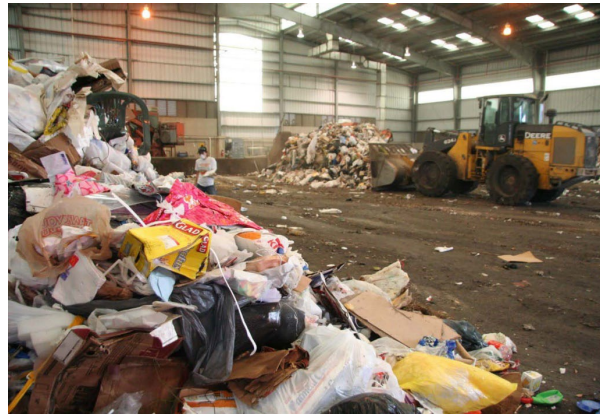
Once approved it is then forwarded to the County Manager for signature, per County Manager approved procedures and upon final signatures will be re-routed back to OMB, fiscal services, and the department.



Solid Waste & Resource Recovery Budget “Deep Dive”

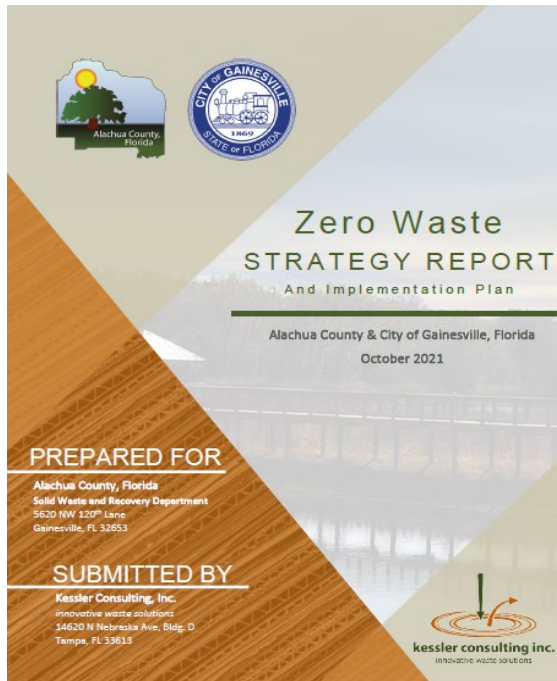
Mission Statement

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.



Funding Sources

Fund 148 – Universal Refuse Collection Assessment

Fund 400 – Tipping & Recycling Fees

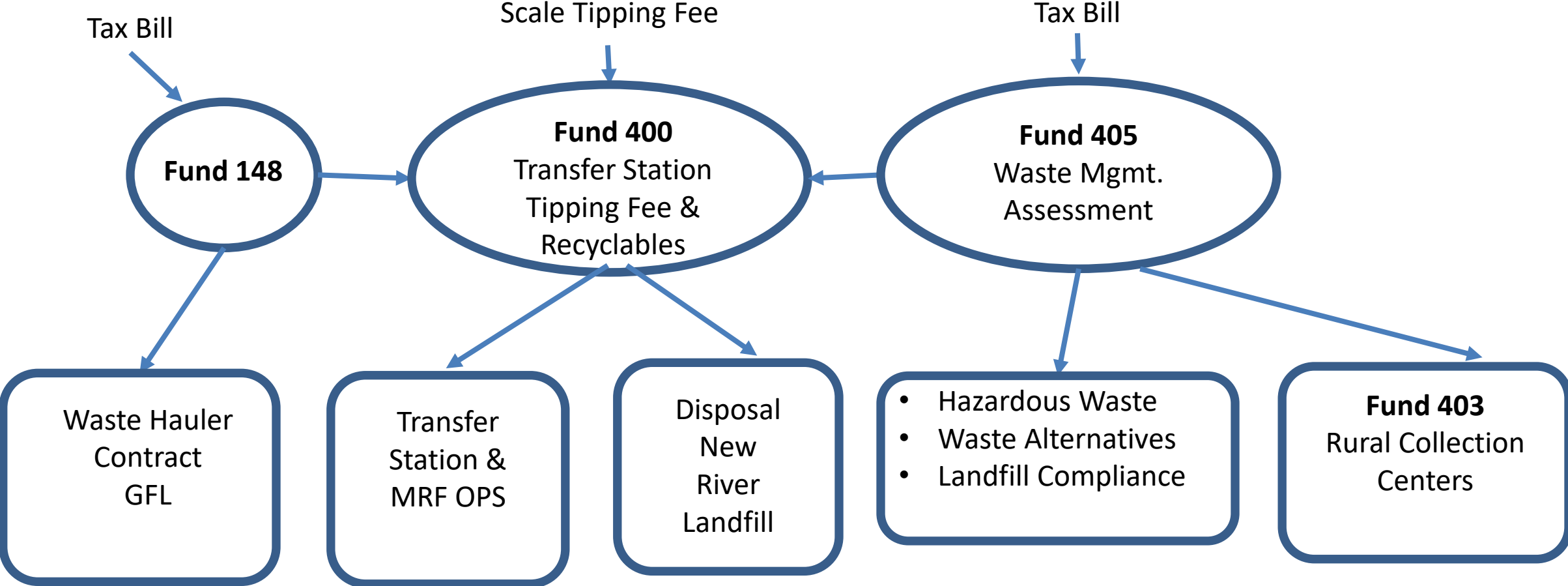
Fund 403 – Rural Collection Center Assessment

Fund 405 – Solid Waste Management Assessment



| NON-AD VALOREM ASSESSMENTS | | | | |
|----------------------------|---|-------|----------|------------|
| LEVYING AUTHORITY | PURPOSE OF ASSESSMENT <small>Provided on this notice at request of respective governing boards. Tax Collector will include on November tax notice.</small> | UNITS | RATE | ASSESSMENT |
| REFUSE 35 | Solid Waste | 1.00 | 227.0800 | 227.08 |
| RESIDENTIAL | Solid Waste | 1.00 | 25.2700 | 25.27 |
| COUNTY | 550 COUNTY FIRE SERVICES 352-337-6101 | 1 | | 423.09 |
| Alachua County | Stormwater Assessment | 1 | 50 | 50.00 |
| TOTAL ASSESSMENTS | | | | 725.44 |

Expenditure Accounts



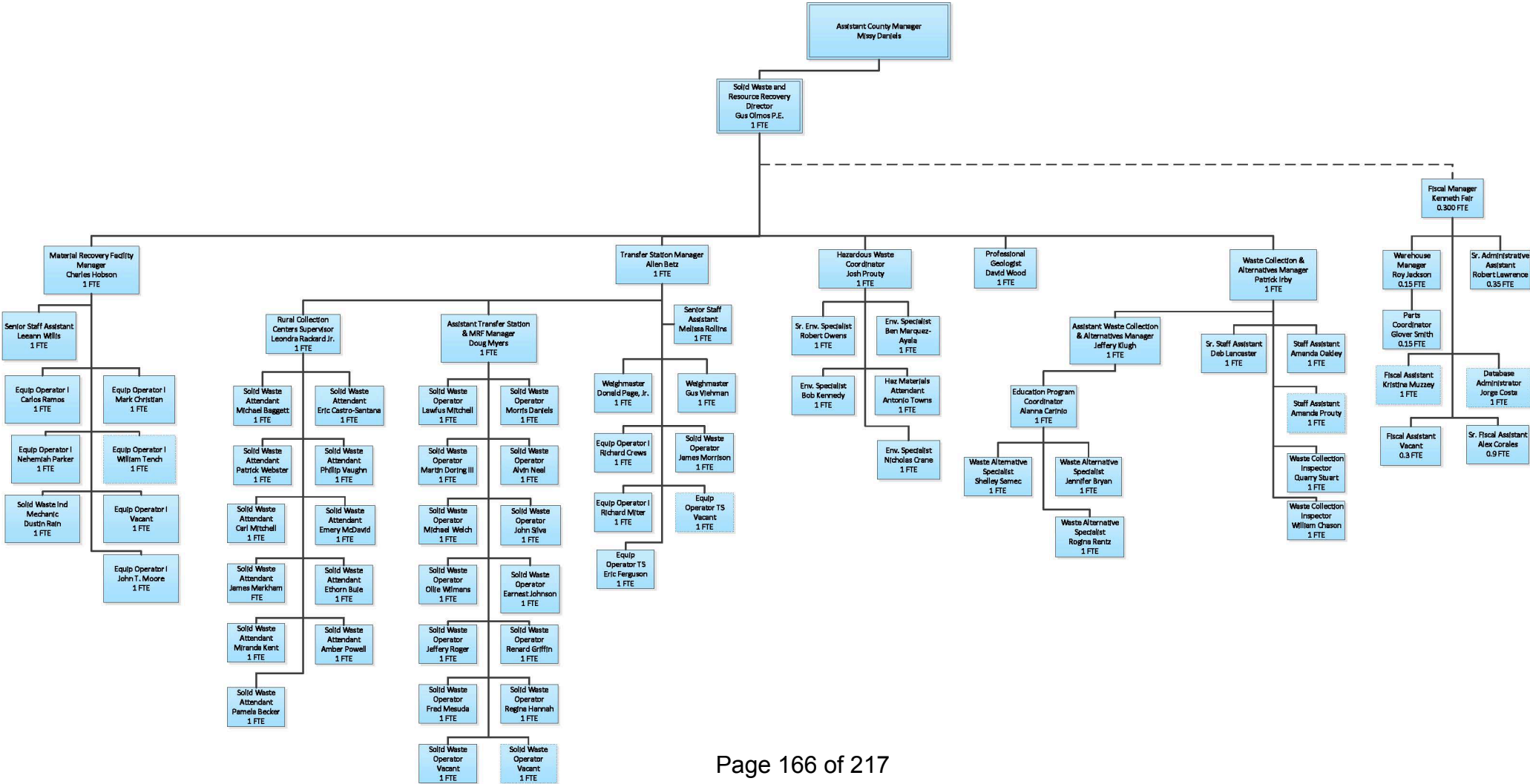
Performance Measures

- Solid Waste hauled to the landfill
- Solid waste generated per capita
- Recycled Materials: Mixed Paper, Cardboard, Aluminum cans, Metal cans, Glass
- Hazardous Materials: Oil, Paint, Electronic Waste
- Outreach Events: Leveda Brown Environmental Park Tours, Tools for Schools, Public Education Events



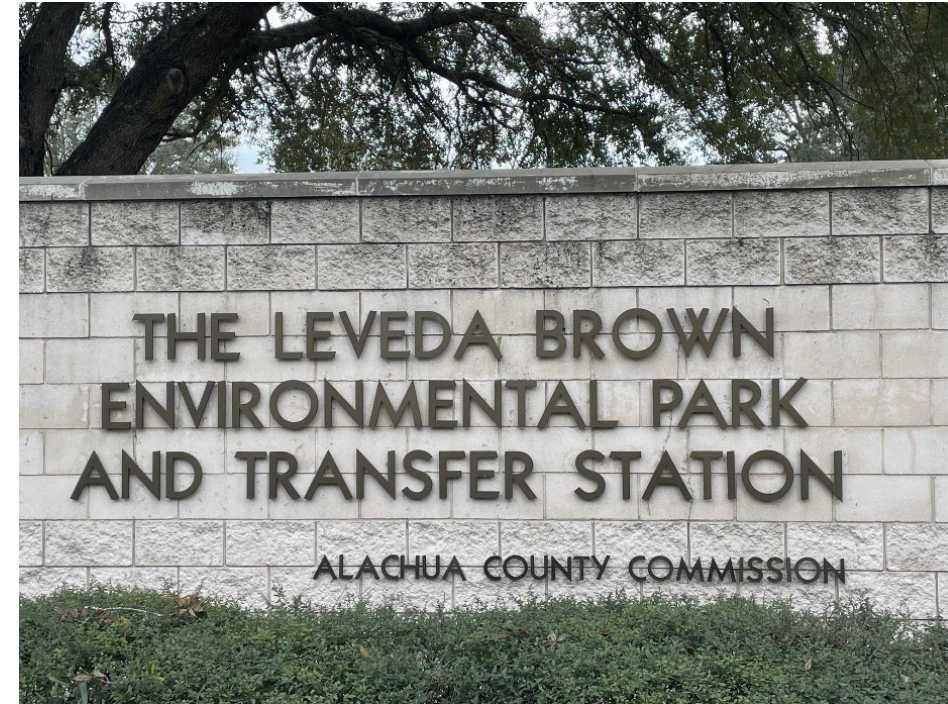
Organizational Chart

FY24 Solid Waste & Resource Recovery Department Org Chart (68.29 FTEs)



Divisions

- Leveda Brown Environmental Park
 - Transfer Station
 - Materials Recovery Facility
 - Hazardous Waste Management
- Rural Collection Centers
- Office of Waste Collection & Alternatives
- Engineering and Compliance Monitoring



Transfer Station

- Residential and commercial solid waste is processed and transported to the New River Regional Landfill in Union County

Next Steps

- Landfill Disposal Agreement
- Transfer Station Roof Replacement
- Pavement Improvements
- Western Transfer Station



Allen Betz, Transfer Station Manager

Doug Myers, Assistant Manager

Materials Recovery Facility

- Facility receives, processes, and markets recyclable commodities. Materials received at this facility come from both residential and commercial sources.
- Alachua County employs a dual-stream recycling system to keep contamination to a minimum.

Next Steps

- Potential upgrades are significantly limited by space constraints in existing facility
- Resurfacing of tipping area



Rural Collection Centers

- Drop off facilities for garbage, recyclables, bulk materials, scrap metal, yard waste, and household hazardous waste
- These sites are for the exclusive use of residential customers, primarily those who do not receive curbside collection service

Next Steps

- Acquisition of Fairbanks Rural Collection Center
- Construction of Rural Collection Center at the Newberry Environmental Park

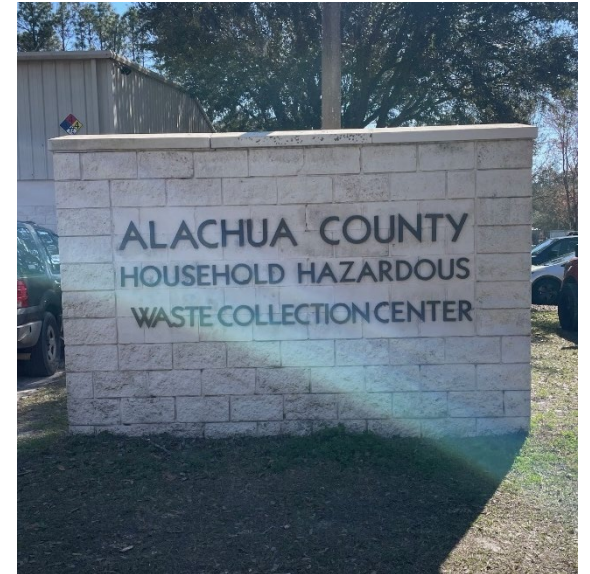


Hazardous Waste Management

- 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 materials generated by households and small businesses.

Next Steps

- Construction of a new Hazardous Waste Management Facility at the EcoLoop

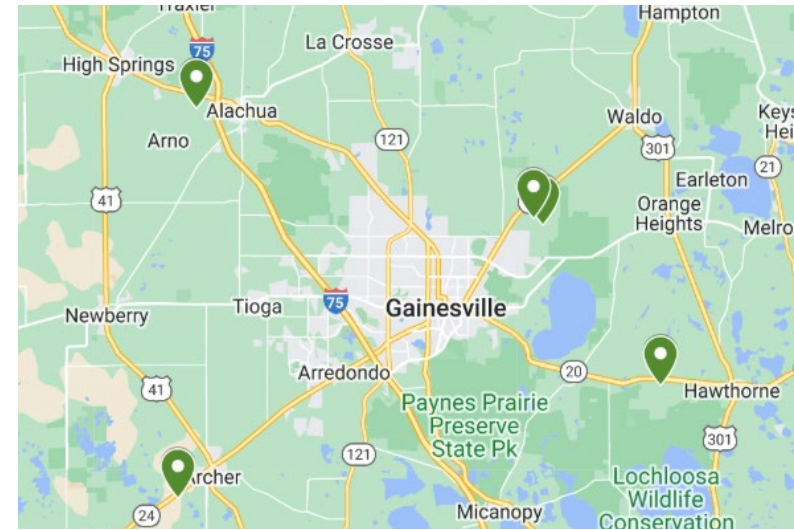


Engineering and Compliance Monitoring

- Permitting and compliance monitoring of County-operated solid waste management facilities, including the County's closed landfills

Next Steps

- Stormwater intrusion at Southwest Landfill
- Repurposing of closed landfills
 - Temporary Disaster Debris Management Site at Northeast Landfill



Waste Collection & Alternatives

Waste Collection

- Monitors and manages the curbside collection contract
- Handles all customer service calls and complaints
- Preparation of non-ad valorem assessments

Waste Alternatives

- Educational branch of the Department
- Tools for Schools

Next Steps

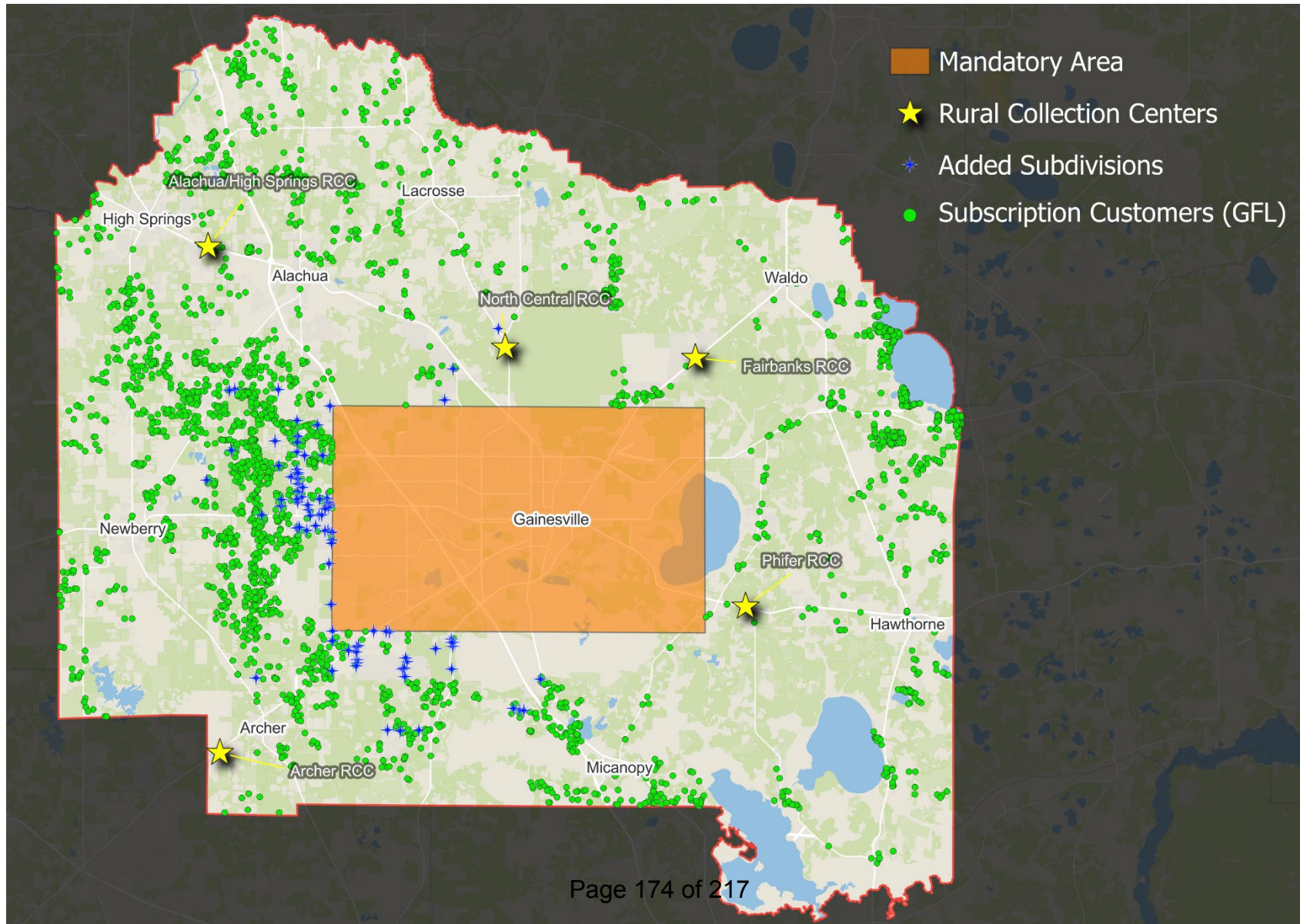
Mandatory Collection Area and Subscription Customers



Patrick Irby, Manager

Jeff Klugh, Assistant Manager

Mandatory Collection Area and Subscription Customers



Disaster Debris Management

- New Request for Proposals
 - Monitoring and Collection Services
 - Joint procurement with municipalities
- Local Resources
 - Request for Proposal requirement
 - Compile a list of local resources
 - Dual collection system



Hazardous Waste Management

- June 11, 2024, BoCC Meeting
 - Estimated cost: \$3.0M
 - Approved \$1.5M for the construction of a new Hazardous Waste Facility at EcoLoop
 - Instructed staff to seek grant funding to fund the rest of the project
- Applied for Environmental Protection Agency Solid Waste Infrastructure for Recycling Grant Program: \$4.2M
- Solid Waste Assessment Increase
 - \$4.00 per house for the next 5 years

Solid Waste Disposal Options

Interlocal Agreement with New River Solid Waste Association

- Expiration Date: December 31, 2028
- Option for 5-year renewal
 - Provide 2-year notice
 - The County shall not be charged a rate that is greater than the lowest rate charged by New River to any of its Member Counties (Baker, Bradford, and Union)
- Disposal Cost Analysis Memo
 - New River provides a competitive disposal fee and combined with the relatively low hauling cost the County is unlikely to find a better rate.
 - Potential alternatives include Trail Ridge (Duval) and Putnam County landfills, however, they do not currently accept out-of-County waste

Staff Recommendations

Authorize staff to initiate negotiations with the New River Solid Waste Association to extend the existing agreement for an additional 5-years

Questions



We are continuously learning and making our very best effort to ensure WCAG 2.0 guidelines are met at all times. If you have any questions or are experiencing any issues, please call us at [352-374-5249](tel:352-374-5249) for in-person assistance.

Comprehensive Plan

2019-2040

Capital Improvements

GOAL

PROVIDE AND MAINTAIN, IN A TIMELY AND EFFICIENT MANNER, ADEQUATE PUBLIC FACILITIES FOR BOTH EXISTING AND FUTURE POPULATIONS, CONSISTENT WITH AVAILABLE FINANCIAL RESOURCES.

OBJECTIVE 1.1

Coordinate the timing and location of capital improvement projects with improvement projects of other agencies and jurisdictions and ensure that the Capital Improvements Element (CIE) is consistent with other elements of the Comprehensive Plan.

Policy 1.1.1 Alachua County shall coordinate capital improvements with the plans for, and impacts of capital improvements proposed by State agencies and the Suwannee River and St. John's River Water Management Districts.

Policy 1.1.2 Alachua County shall coordinate the timing and location of capital improvement projects with improvement projects of the municipalities in Alachua County, the School Board of Alachua County, the Alachua County Library District, the Regional Transit System (RTS), the Florida Department of Transportation (FDOT), and surrounding counties. This shall be implemented as follows:

As part of the updates of the Capital Improvements Program (CIP), and Capital Budget, capital improvement plans of local agencies relevant to the facilities provided in Alachua County's CIE and CIP shall be identified and analyzed. This analysis may be in the form of maps identifying existing facilities, planned improvements for the upcoming fiscal year, five-year plans and the 2040 Multi-Modal Transportation Capital Improvement Program. In turn, Alachua County shall provide information concerning the timing, location, and design of proposed capital improvements by the County to these entities and shall maintain a data base on facilities affecting or affected by facilities provided by the County.

Policy 1.1.3 The Capital Improvements Element shall be consistent with the North Central Florida Strategic Regional Policy Plan and the State Comprehensive Plan.

Policy 1.1.4 All public facility improvements shall be consistent with the other elements of the Comprehensive Plan. This shall be implemented by including for all projects in the Capital Improvement Program, an analysis of consistency with the Comprehensive Plan.

Policy 1.1.5 Alachua County shall annually adopt and implement a financially feasible Capital Improvements Program which identifies and coordinates the timing of capital projects needed to maintain the adopted levels of service identified in the Comprehensive Plan.

OBJECTIVE 1.2

Alachua County shall define types of public facilities and establish the standards or guidelines for level of service (LOS) by facility type to be used in developing and updating the five year capital improvement program and the 2040 Multi-Modal Transportation Capital Improvement Program to implement this element.

Policy 1.2.1 Public facilities are classified in the following manner:

(a) Category "A" public facilities are storm water management systems, solid waste, and recreation facilities owned and operated by the County, and are addressed in other elements of this Comprehensive Plan;

(b) Category "B" public facilities are arterial and collector roads, bicycle facilities, pedestrian facilities, transit facilities, storm water management systems, potable water, sanitary sewer, public schools, and recreation facilities located in the unincorporated area of the County, owned and operated by other entities including Federal and State government or other jurisdictions or private providers in Alachua County.

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(c) Category "C" public facilities are arterial and collector roads, bicycle facilities, pedestrian facilities, transit facilities, correctional, emergency medical services, fire services, sheriff, preservation lands, and other governmental facilities owned and operated by the County.

Policy 1.2.2 Alachua County shall maintain adopted LOS standards for Category "A" public facilities and include the capital improvements to Category "A" public facilities in the Capital Improvements Program (CIP) or 2030 Multi-Modal Transportation Capital Improvement Program. Procedures are included in the development regulations to ensure that adequate facilities to maintain level of service standards on those facilities in the unincorporated area of the County will be available concurrent with the impacts of new development subject to approval by the County as defined in Policy 1.3.2 (a-c). Pursuant to Section 163.3167(2), Florida Statutes, no final development order or permit which contains a specific plan for development, including the densities and intensities of development, shall be approved by Alachua County without a prior determination that this concurrency requirement will be met.

Policy 1.2.3 Alachua County shall maintain adopted LOS standards for Category "B" public facilities and shall review planned improvements to these facilities as part of the annual update of the Capital Improvements Program. Procedures shall be included in the development regulations to ensure that adequate facilities to maintain level of service standards will be available concurrent with the impacts of development as defined in Policy 1.3.2 (a-c). Pursuant to Section 163.3167(2), no final development order or permit which contains a specific plan for development, including the densities and intensities of development, shall be approved without a determination that this concurrency requirement will be met.

Policy 1.2.4 LOS standards for Category "A" and "B" public facilities shall be as follows:

(a) Recreation LOS Standards: The County shall adopt and maintain, at a minimum, the following level of service standards for recreation of: (1) 0.5 acres of improved activity-based recreation sites per 1000 persons in the unincorporated area of Alachua County; (2) 5.0 acres of improved resource-based recreation sites per 1000 persons in the unincorporated area of Alachua County.

(b) The level of service (LOS) standard for solid waste disposal, used as the basis for determining availability of disposal capacity to accommodate the demand generated by existing and new development in Alachua County, is at a minimum, at 0.8 inbound tons per person per year at the Leveda Brown Environmental Park in 2018 and thereafter.

(c) Stormwater Management LOS Standards (based on Stormwater Management Element: Policy 3.1.1)



| <u>Facility</u> | <u>Level of Service</u> |
|-----------------|-------------------------|
|-----------------|-------------------------|

| | |
|---------------------------------|---|
| Residential floor elevation | 1 foot above the 100 year/critical-duration storm elevation |
| Non-residential floor elevation | 1 foot above 100 year/critical-duration storm elevation or flood resistant construction |
| Water Quantity | |
| Retention basins | 100 year/ critical-duration storm or applicable Water Management District standards |
| Detention basins | 25 year/critical-duration storm with 100 year/critical-duration storm routing analysis |
| Storm sewer systems | 3 year/10 minute |
| Crossdrains | 10/25 year/24hr. storm for closed system 100 Year/24hr for open system |
| Sidedrains | 10 year/20 minute |

*"Critical-duration" means the duration of a specific storm event (i.e., 100-year storm) which creates the largest volume or highest rate of net stormwater runoff (post-development runoff less pre-development runoff) for typical durations up through and including the 10-day duration event. The critical duration is determined by comparing various durations of the specified storm and calculating the peak rate and volume of runoff for each. The duration resulting in the highest peak rate or largest total volume is the "critical-duration" storm.

Water Quality

Water Quality treatment criteria for new or modifications to existing facilities shall be provided in accordance with State Water Policy and the applicable local, Water Management District, state and federal requirements.



(d) Potable Water and Sewer LOS Standards (based on Potable Water and Sanitary Sewer Element). The following level of service standards for potable water and sanitary sewer service in the unincorporated portion of Alachua County are hereby adopted, and shall be used as the basis for determining the availability of facility capacity, adequate water supply, and the demand generated by a development within the appropriate service area for the providers listed below for purposes of issuing development orders or building permits.

| | |
|------------------------------------|--|
| Potable Water | |
| Raw Water Supply: | Average Daily Flow |
| Treatment Capacity: | Daily Flow |
| Pumping and Distribution Capacity: | Peak hourly flow |
| Storage capacity: | One-half of peak day volume in gallons. This requirement may be met by a combination of storage and auxiliary power. |
| Minimum pressure: | The system shall be designed for a minimum pressure of 40 psig under forecasted peak hourly demands to assure 20 psig under extreme and unforeseen conditions. |
| Fire demand: | As determined using Insurance Services Organization guidelines |
| Potable Water: | |
| Average Day (gross) | 124.5 gallons per capita per day (including residential and non-residential uses) |

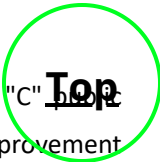
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| | |
|--------------------------|---|
| Peak Day (gross): | 200 gallons per capita per day (including residential and non-residential uses) |
| Sanitary Sewerage | |
| Collection System: | Peak Hourly Flow (2.5 times the average daily flow) |
| Treatment and Disposal: | Annual average daily flow which allows for anticipated peak hour flow |
| Sanitary Sewerage: | |
| Average Day (gross) | 106 gallons per capita per day |

For private package treatment plants, community water systems, and non-community water systems, the level of service standards shall be the minimum design and operating standards as established by the authorized local, regional, water management district, state, or federal regulatory agency.

(e) Public Schools LOS Standard (based on Public School Facilities Element)

The uniform, district-wide LOS standards shall be 100% of Program Capacity [see definition] for elementary, middle and high schools. This LOS standard shall apply to all concurrency service areas (CSA) as adopted in the Interlocal Agreement. These LOS standards shall be applied to School Concurrency Service Areas (SCSAs) as specified in the Public School Facilities Element.

Policy 1.2.5 Alachua County shall adopt Level of Service (LOS) guidelines for Category "C"  facilities. These LOS guidelines are to be used for analysis and identification of Capital Improvement Project needs for these facilities to be considered for inclusion in the Capital Improvement Program. The LOS guidelines for Category "C" public facilities are the following:

(a) Fire LOS guidelines are as follows:

(1) In the Urban Cluster, initial unit response LOS guideline is within 6 minutes travel time for 80% of all emergency responses within a 12 month period. Land development regulations shall require that 100% of development shall provide water supply served by hydrants.

(2) In the rural area, initial unit response LOS guideline is within 12 minutes travel time for 80% of all emergency responses within a 12 month period. Fire suppression/protection service level for all properties in the Rural Area shall be at the ISO (Insurance Service Office) Class Protection of <10. Development will provide adequate water supply for fire suppression and protection, and fire service compliant fire connections, required through land development regulations.

(3) The County shall periodically update the Alachua County Fire and Emergency Medical Services Master Plan, including an evaluation of capital and related operational needs to meet the Fire LOS guidelines identified in this policy and consideration of service delivery benchmarks for Emergency Medical Services (EMS). Updates of the Master Plan shall include identification of funding sources that could be established as part of a financially feasible plan to meet these LOS guidelines. The Fire and Emergency Medical Services Master Plan shall serve as a basis for consideration of an amendment to the Comprehensive Plan to establish level of service standards for Fire Rescue services and Emergency Medical Services as part of the County's concurrency management requirements.

(b) Jail space - LOS guidelines based on trends in population growth and composition, crime rate and related factors including but not limited to state and national incarceration rates. LOS guidelines for alternatives to jail such as Work Release and various forms of community supervision should increase in a proportion equal to or exceeding increases in Jail space.

(c) Government buildings and facilities - LOS guidelines based on Alachua County Master Space Plan adopted by the Board of County Commissioners on June 13, 1995, and any amendments thereto. Facilities shall incorporate and recognize urban design principles. Life cycle costs shall be considered in the design and construction of government facilities, and the analysis shall be presented to the Board for consideration. The County shall implement an Energy Conservation Plan including a program to track the use of energy and water in facilities owned by the County and reducing energy consumption as it relates to budgetary constraints. The County shall require energy efficient retrofits of existing facilities and will ensure energy efficient objectives are met in the planning and construction of any new facilities.

[Top](#)

(d) Preservation lands - Preservation lands shall be prioritized for public acquisition consistent with Section 6 of the Conservation and Open Space Element. A level of service guideline for preservation lands shall be developed as part of the land conservation master plan addressed in Objective 6.1 of the Conservation and Open Space Element.

(e) Multi-modal transportation level of service (LOS) guidelines shall be as follows:

| | Level of Service (LOS) | Standard of Measure |
|-----------------------|------------------------|---|
| Pedestrian | B | Based on Presence of a pedestrian facility |
| Bicycle | B | Based on Presence of a bike lanes / paved shoulders |
| Express Transit | B | Based on Peak Hour Frequency of 15 minutes or less |
| Motor Vehicle- Urban* | D | Professionally Accepted Traffic Analysis (Areawide) |
| Motor Vehicle -Rural | C | Professionally Accepted Traffic Analysis |

* Standard applies to Collector and Arterial Roads

(1) In order to achieve the level of service guideline for pedestrians and bicyclists, the facility shall run the entire length of the roadway segment. A pedestrian facility shall be either a multi-use path on one (1) side of the roadway or sidewalks on both sides of the roadway. A multi-use path along a roadway shall result in a LOS B for bicyclists. The LOS for bicycle and pedestrian travel is the goal for all collector and arterial roadways within the Urban Cluster by 2040, not a standard that is intended to be achieved on an annual basis for each roadway.

(2) Express Transit Service shall be provided for a minimum of two (2) hours during both the AM and PM peak periods. The LOS for Express Transit Service shall be a goal achieved within the Urban Cluster on each of the four (4) routes shown on the Express Transit Corridors map by 2040. The peak hour frequency for each route shall be a minimum of 30 minutes and may be extended to add additional service to meet demand and maintain up to fifteen (15) minute headways based on the capacity and productivity of the Service.

(3) Within each Urban Transportation Mobility District, achievement of the LOS **Top** functionally classified roadways shall be based on an Areawide LOS. The Areawide LOS shall be determined by dividing the sum (Σ) of total traffic by the sum (Σ) of the total maximum service volume at the adopted LOS standard for all functionally classified roadways.

(f) Alachua County shall adopt guidelines for roads functionally classified as local, as indicated below: Page 187 of 217

(1) The land development regulations shall include standards, criteria, and procedures to ensure that an adequate system of roads functionally classified as local provides safe and maintainable multi-modal access to new development that will use such roads. These regulations shall include design standards to ensure that the structural integrity and volume capacity of such roads are adequate based on projected trips to and from such development and shall take into account requirements for fire-fighting and other emergency and service vehicle access. Evaluation and approval of new development proposals shall include assessment of impact on and capacity of directly connected existing local roads.

(2) The land development regulations shall include guidelines, standards, and procedures for the identification of existing local graded roads providing access to existing development that are deficient based on findings that the condition of such roads is below or is projected to be below that required to meet minimum standards for public safety based on factors such as accidents, indications of inaccessibility to emergency and service vehicles, indications of inability to properly maintain, and projected traffic volumes in relation to the condition of the road. A management program for such roads identified as deficient shall be developed by the County Public Works Department for consideration as part of the annual Capital Improvements Program update. This shall include identification of the cost of required maintenance or modifications necessary to remedy identified deficiencies, identification of existing or proposed sources of funding such expenditures, and identification of areas proposed for deferral of further development pending remedy of existing local road deficiencies. (based on Transportation Mobility Element Policy 1.1.3(b)).

OBJECTIVE 1.3

Maintenance of adopted LOS standards to meet existing and future facility needs by coordinating land use decisions with a schedule of capital improvements.

Policy 1.3.1 Require all public facilities constructed in unincorporated Alachua County, to be consistent with the Capital Improvements Element and the Comprehensive Plan.

Policy 1.3.2 Require Category "A" and "B" public facilities and services needed to support development to be available concurrent with the impacts of development and require issuance of a Certificate of Level of Service Compliance (CLSC) as a condition of all final development orders. "Concurrent" shall mean that all adopted LOS standards shall be maintained or be achieved within a reasonable time frame as set out in 1.3.2 (A-D) below. Failure to receive a Certificate of Level of Service Compliance will preclude the issuance of any final development order on the project or project phase, until the requirements of 1.3.2 (A-D) have been satisfied.

(a) For potable water, sewerage, solid waste and storm water management, the following standards must be met to satisfy the concurrency requirement and to receive a Certificate of Level of Service Compliance:

(1) The necessary facilities and services are in place at the time a development permit is issued; or

(2) A development permit is issued subject to the condition that the necessary facilities will be in place when the impacts of development occur; or

(3) The necessary facilities are under construction at the time a development permit is issued and will be in place when the impacts of development occur; or

(4) The necessary facilities and services are guaranteed in an enforceable development agreement that includes the provisions of Policy 1.3.2(a-c). An enforceable development agreement may include, but is not limited to: (1) development agreements pursuant to section 163.3220, Florida Statutes, or (2) an agreement or development order issued pursuant to Chapter 380, Florida Statutes. Any such agreement must guarantee that the necessary facilities and services will be in place when the impacts of development occur.

(b) For recreation, the concurrency requirement may be satisfied by:

(1) Compliance with the requirements of 1.3.2-A(1-4); or

(2) At the time the development permit is issued, the necessary facilities and services are the subject of a binding executed contract which provides for the commencement of actual construction of the required facilities or the provision of services within one year of the issuance of the development permit; or

(3) The necessary facilities and services are guaranteed in an enforceable development agreement which requires commencement of construction of the facilities within one year of the issuance of the applicable development permit. Such enforceable development agreements may include, but are not limited to, development agreements pursuant to Section 163.3220, Florida Statutes, or an agreement or development order issued pursuant to Chapter 380, Florida Statutes.

(c) For public schools, the concurrency requirement may be satisfied by:

(1) Adequate school facilities will be in place or under construction within three years, as provided in the School Board 5-Year District Facilities Work Plan for School Concurrency adopted as part of this element, after the issuance of the final development order; or, **Top**

(2) Adequate school facilities are available in an adjacent SCSA, and when adequate capacity at adopted LOS Standards will be in place or under construction in the adjacent SCSA within three years, as provided in the School Board 5-Year District Facilities Work Plan for School Concurrency, after the issuance of the final development order; or,

(3) The developer executes a legally binding commitment to provide mitigation proportionate to the demand for public school facilities to be created by development of the property subject to the final development order as provided in the Public School Facilities Element.

Policy 1.3.3 The Concurrency Management System (CMS) shall include at a minimum the following components:

- (a) Procedures for issuance of a Certificate of Level of Service Compliance (CLSC) as a condition of Final Development Orders.
- (b) Use of the five-year Capital Improvements Program which shall (1) be financially feasible based on currently available revenue sources, and (2) include both necessary facilities to maintain adopted level of service standards to serve new development and the necessary facilities required to eliminate existing deficiencies which are a priority to be eliminated during the five year Capital Improvement Program planning period.
- (c) Determination that the capital project funds are programmed in the CIP (see 1.6.5).

OBJECTIVE 1.4

Management of the land development and capital improvements programming processes so that public facility needs do not exceed Alachua County's ability to fund and provide needed capital improvements identified in the other elements of this plan.

Policy 1.4.1 Alachua County shall address the Capital Improvements Program including existing deficiencies needs as part of the annual budgeting process. This shall include:

- (a) Evaluation of backlog of deficiencies, current, short-range, and long range needs for infrastructure including needs to maintain adopted LOS standards for transportation, recreation and open space, solid waste, storm water management, and potable water and sanitary sewerage.
- (b) Update of the County's 5 year Capital Improvements Program and 2030 Multi-Modal Transportation Capital Improvement Program.
- (c) Evaluation of, and necessary adjustment to, adopted LOS standards as part of twice-a-year Comprehensive Plan Amendment cycle based in part on availability of funding, and information from the development monitoring system.
- (d) Identification of changes to the Capital Improvements Element regarding funding and expenditures consistent with adopted or newly adjusted LOS standards.

- (e) Identification of necessary amendments to other elements of the Comprehensive Plan.
- (f) Establishment of policy direction for the final operating and capital budget affected by capital improvements.
- (g) Identification of long range capital needs through a twenty year capital projects list.

Policy 1.4.2 Maximize use of joint venture solutions to mutual capital facility needs experienced by Alachua County government, other state and local entities, and private enterprise, including solutions utilizing local governments' development agreements as described in 163.3220-163.3243, F.S.

Policy 1.4.3 Provide incentives and otherwise direct the land development process in a way that maximizes use of existing public facilities, particularly those facilities that have the capacity to maintain adopted LOS standards.

Policy 1.4.4 Within the Future Land Use Element, designate those areas within which priority will be given to provision of public facility improvement needed to address LOS deficiencies to serve new development needs, and provide for density and intensity of development within those areas consistent with this priority.

OBJECTIVE 1.5

Establish priorities for capital improvement projects in a manner that achieves and maintains adopted LOS standards, addresses future growth and remedies existing deficiencies within the shortest time frame possible consistent with fiscal capacity and priorities adopted for elimination of deficiencies, while maintaining and protecting the County's investment in existing capital facilities.

Policy 1.5.1 The capital improvements needed to repair, renovate, or replace obsolete or worn out facilities shall be determined by the Board of County Commissioners upon the recommendation of the County Manager.

Policy 1.5.2 Alachua County shall set the relative priorities for improvement projects within types of public facilities as:

- (a) Capital improvements to be funded with a funding source other than impact fees shall be evaluated in accordance with the criteria listed below. Projects eligible for the use of impact fees shall be evaluated consistent with Policy 1.8.2.

- (1) Priority 1 - The repair, remodeling, renovation, or replacement of obsolete or worn out facilities that contribute to achieving or maintaining adopted LOS standards.

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(2) Priority 2 - New public facilities and improvements or modifications to existing public facilities that eliminate or mitigate public natural, societal or technological hazards, ranked according to the Project List in the approved Local Mitigation Strategy.

(3) Priority 3 - New public facilities and improvements or modifications to existing public facilities that are needed to maintain health, safety, and welfare.

(4) Priority 4 -New public facilities or improvements to existing public facilities that are required by contractual obligation or legal mandates.

(5) Priority 5 - New and expanded facilities that reduce or eliminate deficiencies relative to LOS standards for existing demands. Projects to address deficiencies to serve existing development or approved vested development in urban service areas designated in the Future Land Use Element shall have priority within this category.

(6) Priority 6 - New or expanded facilities, including land acquisition, that are needed to maintain adopted LOS for new development and redevelopment during the next five years. Projects to serve new development within urban service areas designated in the Future Land Use Element shall have priority within this category.

(7) In the event that capacity of public facilities is insufficient to serve all applicants for development orders, the priorities shall be as follows:

a. Capital Improvements to serve DRIs and vested (i.e., where development has commenced and is continuing in good faith) final development orders issued prior to plan adoption. Criteria to rank the following shall be established in the Concurrency Ordinance: Projects subject to development agreements. Final development orders not vested. Non-final development orders. Other categories of development based on the Comprehensive Plan policies.

OBJECTIVE 1.6

Programming and funding of capital projects consistent with the Goals, Objectives, and Policies of the Comprehensive Plan and Future Land Use Map, to maintain adopted LOS standards, and/or meet other public facility needs, including equity objectives, not dictated by LOS standards.

Policy 1.6.1 Establish an annual Capital Improvement Review process, with appropriate citizen participation, to:

(a) Document recent development activity in Alachua County and municipalities within the County and identify additional capital improvement needs generated by this development activity.



- (b) Evaluate current levels of service for each facility type.
- (c) Adjust population and employment projections to reevaluate locational needs and adjust public facility needs as necessary.
- (d) Recommend major and minor modifications to the Capital Improvement Program list based on the annual review.

Policy 1.6.2 Fund all capital improvements identified in the CIP within the time frames specified.

Policy 1.6.3 Annually adopt a Capital Budget consistent with the Capital Improvements Program.

Policy 1.6.4 Establish appropriate capital project funds to implement the CIP and Capital Budget. These funds shall be comprised of various funding sources from which appropriate capital funding shall be derived. Alachua County shall annually review existing funding sources and consider alternative funding sources for the Capital Project Funds.

Policy 1.6.5 Where possible, the County shall use specialized revenue sources corresponding to the type of facility provided (i.e., gas tax for road modifications).

Policy 1.6.6 Utilize ad valorem millage as the revenue of last resort to fund items shown for which insufficient specialized sources of revenue are available. However, ad valorem millage should be adjusted on an annual basis to obtain funding for projects where no other revenues are available to fund those projects.

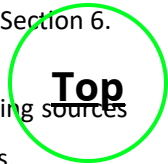
Policy 1.6.7 Adequately address financing for major public facility needs not related to maintaining an adopted level of service standard, including projects from the adopted Alachua County Local Mitigation Strategy. Those needs should be addressed annually during the update of the Capital Improvement Program.

Policy 1.6.8 Creative methods for achieving protection of preservation lands shall be used where appropriate. Funding for the Alachua County Forever program shall be as specified in Conservation and Open Space Objective 6.2.

Policy 1.6.9 A land conservation program for the purchase, preservation, and management of natural areas and open space shall be established according to Conservation and Open Space Element Section 6.

Policy 1.6.10 Maximum utilization of user fees, intergovernmental transfers, and other funding sources shall be utilized to limit reliance on local ad valorem revenues for funding capital improvements.

Policy 1.6.11 Ensure public sector's implementation of the Comprehensive Plan by the timely and efficient provision of public facilities.



Policy 1.6.12 Alachua County shall consider a Sustainability Index for use in assessing proposed capital projects.

Policy 1.6.13 Alachua County shall consider life cycle costs in decisions on capital projects.

Policy 1.6.14 Address disparities as identified in “Understanding Racial Inequity In Alachua County” (BEER, 2018) as a factor in decisions on capital improvement projects.

OBJECTIVE 1.7

Cautious use of long term financing to implement certain major capital projects.

Policy 1.7.1 When the County finances projects through the issuance of bonds, it will pay back the bonds within a period not to exceed the useful life of the project, but in no event to exceed 30 years. The County will issue long-term debt only for the purposes of constructing or acquiring capital improvements or for making major renovations to existing capital facilities.

Policy 1.7.2 All County debt shall be subject to County budget and financial policies including requirements for financing, maturity limitations, general debt limitations, debt issuance restrictions, refunding, disclosure requirements, arbitrage reporting, investment of bond proceeds, and short-term and interim financing.

Policy 1.7.3 The County shall establish a debt management policy. Decisions on debt issuance shall take into account factors such as:

- (a) Legal constraints on debt capacity and various financing alternatives.
- (b) Constraints contained in currently outstanding debt documents.
- (c) The urgency of the capital requirements to be met and the economic costs of delays.
- (d) Willingness and financial ability of taxpayers to pay for the capital improvements.
- (e) Proper balance between internal and external financing.
- (f) Current interest rates and other market considerations.
- (g) The financial condition of the County.
- (h) The types, availability, and stability of revenues to be pledged for repayment of the debt.
- (i) Type of debt to be issued.



(j) The nature of the projects to be financed and whether or not the project to be financed is self-supporting.

Policy 1.7.4 The County shall not construct or acquire a public facility using debt financing if it is unable to adequately provide for the identifiable annual operation and maintenance costs of the facility, or the County shall disclose the limitation on the ability to meet such costs.

OBJECTIVE 1.8

Explore the full range of possible revenue sources to address capital improvement needs.

Policy 1.8.1 The County shall investigate potential new funding sources including user fees, impact fees, mobility fees, multi-modal transportation fees, transportation utility fees, gas taxes, storm water utility fees, ad valorem tax revenues, special assessments, Community Development Districts and other sources allowed by law.

Policy 1.8.2 Alachua County may use impact fees, mobility fees, multi-modal transportation fees, transportation utility fees, backlog authorities, dedications, and exactions, among other means consistent with legal standards, to ensure that owners and developers of future development projects will provide or pay for capital improvements, for public facilities, necessary to address the impacts of the development.

Policy 1.8.3 The County shall utilize current funding sources and identify, as part of the Recreation Master Plan, appropriate new funding sources (e.g., utility tax, user fees, benefit districts and special assessments) for the provision of recreation site maintenance and operations. New funding mechanisms such as user fees at County parks shall be structured so that accessibility to low-income individuals is affirmatively enhanced.

Policy 1.8.4 Alachua County shall expand the availability of recreational opportunities by seeking agreements with recreational facility and program providers to serve multi-jurisdictional areas based on the findings of the Recreation Master Plan. These agreements shall address issues that include provision of operations and maintenance, capital improvements and capital funding liabilities and other appropriate issues. The County shall implement the most efficient and effective use of public funds to provide comprehensive recreation programs and opportunities for the public. The County shall contract with public or private organizations for such services where it has been demonstrated that they provide the most beneficial recreational programs.

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OBJECTIVE 1.9

Limit capital improvements that may directly or indirectly, through accompanying development, degrade environmentally sensitive areas or other natural resources important to health, safety, and welfare of the citizens and environment of Alachua County. These resources are identified in the Conservation and Open Space Element and include but are not

limited to: preservation areas and conservation areas such as wetlands, surface waters, well field protection areas, listed species habitat, significant geological features, strategic ecosystems, flood plains, areas containing designated specimen and champion trees, County-designated scenic corridors, mineral resources, and aquifer recharge areas.

Policy 1.9.1 The principles and policies of the Conservation and Open Space Element shall be a primary factor in decision-making concerning new or expanded public facilities, as established in Objective 1.2 of the Conservation and Open Space Element.

Policy 1.9.2 An inventory of natural resources and analysis of potential impacts upon those resources shall be required for all projects that are proposed for inclusion in the capital improvements program. The inventory and analysis shall be conducted according to the procedures as outlined in Policy 3.4.1 of the Conservation and Open Space Element.

Policy 1.9.3 All capital improvement projects shall be located, designed, constructed, and maintained to avoid, minimize, and mitigate adverse impacts to preservation and conservation areas in accordance with Objective 3.6 of the Conservation and Open Space Element.

Policy 1.9.4 Appropriate conservation, arboricultural, and horticultural standards shall be used in the design, construction, and maintenance of capital improvement projects in order to promote energy conservation, enhance habitat connectivity, provide for the safe passage of wildlife, and improve scenic quality, consistent with Objectives 5.3 and 5.4 of the Conservation and Open Space Element.

Policy 1.9.5 The County shall propose for inclusion in the Capital Improvements Element a list of capital improvement projects necessary to achieve the pollutant load reductions attributable to Alachua County to meet the Total Maximum Daily Loads (TMDL) as established in adopted Basin Management Action Plans for the Santa Fe River, Orange Creek, and Silver Springs basins pursuant to s. 403.067(7), Florida Statutes. This shall be completed initially as part of the Evaluation and Appraisal of the Comprehensive Plan in 2025, and subsequently reviewed annually and updated as necessary.

OBJECTIVE 1.10

To establish the process for creation of a Transportation Improvement District (TID) for Urban Transportation Mobility Districts, consistent with the County’s home rule authority. Any Transportation Improvement District Plan (TIDP) adopted by the Board of County Commissioners shall be consistent with the Capital Improvements Element. The following policies establish the process for adoption of a Transportation Improvement District Plan (TIDP) within the Urban Transportation Mobility Districts as part of future updates to the Capital Improvements Element.



Policy 1.10.1 A Transportation Improvement District (TID) may be established within any portion of the Urban Transportation Mobility Districts to fund multi-modal transportation.

Policy 1.10.2 A Transportation Improvement District Plan (TIDP) shall be developed for each TID and shall include the following elements:

- (a) Designated Transportation Improvement District (TID)
- (b) Proposed multi-modal transportation projects, including transit service
- (c) Access and Corridor Management modifications
- (d) Local roadway connectivity plan
- (e) Projected development and revenue
- (f) Projected tax and multi-modal transportation fee revenue generated

Policy 1.10.3 A TID proposed for development within a Transportation Concurrency Exception Area shall be required to include in the TIDP mitigation in the form of phased frequent transit service along rapid transit corridors that connects the TID with a centrally located transit hub on the University of Florida campus, the Downtown transit transfer station and the Eastside Activity Center. Phased transit service shall be as follows:

- (a) Phase 1: AM and PM peak hour headways of 20 minutes for a span of service of 4 hours and off-peak headways of 40 minutes for a span of service of 6 hours.
- (b) Phase 2: AM, afternoon and PM peak hour headways of 15 minutes for a span of service of 6 hours and off-peak headways of 30 minutes for a span of service of 8 hours.
- (c) Phase 3: AM, afternoon and PM peak hour headways of 10 minutes for a span of service of 8 hours, off-peak headways of 20 minutes for a span of service of 6 hours and early morning and late evening off-peak headways of 30 minutes for a span of service of 4 hours.

Policy 1.10.4 The TIDP shall be adopted by reference under this policy and shall include the title and date of the TID. The following are the adopted TID:

- (a) *Reserved,*
- (b) *Reserved,*
- (c) *Reserved,*
- (d) *Reserved.*



Policy 1.10.5 Any TIDP adopted by the Board of County Commissioners shall be included as part of the annual update of the Capital Improvements Element.

Table 1a. Multi-modal Transportation Capital Improvements for Fiscal Year 2019-2020 to Fiscal Year 2039-2040 – Roadways and Dedicated Transit Lanes

| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|---|-----------------------|--------------------------|-----------------------|---------------------|---------------------|---------------------|
| Ft. Clarke Blvd from Newberry Road to NW 23rd Ave | 2 Dedicated Transit Lanes | 0.5 | NW | (2) | \$660,940 | | |
| NW 23rd Avenue from NW 59th Terrace to NW 83 rd | Widen to 3 lane complete street | 1.4 | NW | (1) | \$6,984,641 | | |
| NW 23rd Avenue from NW 83rd to Ft. Clarke | Widen to 4 lanes, including bridge over I-75 + Transit Pre-emption Provisions | 0.5 | NW | (1) | | \$17,000,000 | |
| NW 23rd Avenue from Ft. Clarke to NW 98th St | Widen to 4 lanes | 0.4 | NW | (1) | | \$2,260,433 | Top |

| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|---|----------------|-------------------|----------------|--------------|--------------|--------------|
| NW 23rd Avenue Extension from NW 98th St to NW 122nd St Extension | New Construction, 2 lanes | 1.3 | NW | (1) | | | \$3,292,126 |
| NW 23rd Avenue Extension from NW 122nd St to CR 241 (NW 143rd St) | New Construction, 2 lanes | 1.5 | NW | (1) | | | \$3,798,607 |
| NW 83rd Street from NW 39th Ave to NW 23rd St | 2 Dedicated Transit Lanes | 1 | NW | (2) | \$2,532,400 | | |
| NW 83rd Street from NW 39th Ave to NW 46th Avenue | New roadway + 2 Dedicated Transit Lanes | 0.4 | NW | (2) | \$3,426,330 | | |

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| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|---|----------------|-------------------|----------------|--------------|--------------|--------------|
| NW 83rd Street Ext from Millhopper Road to Santa Fe Northern Boundary | New 2 lane roadway | 0.75 | NW | (2) | | \$1,899,300 | |
| NW 46th Avenue from NW 83rd St Ext to NW 91St Ext | New roadway + 2 Dedicated Transit Lanes | 0.4 | NW | (2) | | \$3,426,330 | |
| NW 46th Avenue from NW 91st St Ext to NW 98th St Ext | New 4 lane roadway + 2 Dedicated Transit Lanes & Bridge over I-75 | 0.9 | NW | (2) | | \$15,000,000 | |
| NW 46th Avenue from NW 98th Ext to NW 115th Ext | New Construction, 2 lanes + Dedicated Transit Lane | 0.6 | NW | (1) | | \$3,245,584 | |
| NW 91st St Extension from Terminus to NW 46th Ext | New Construction, 4 lanes | 0.25 | NW | (2) | | \$2,141,460 | |

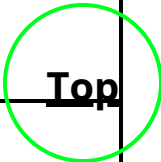
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| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|--|---|----------------|-------------------|----------------|--------------|--------------|--------------|
| NW 98th Street Extension from NW 39th to NW 46th Avenue | New Construction, 4 lanes | 0.25 | NW | (2) | | \$2,141,460 | |
| Newberry Road (SR 26) from I-75 to NW 109th Drive | Dedicated Transit Lane in median + signal upgrade | 2.4 | NW | (1), (3) | | \$5,410,454 | |
| Newberry Road (SR 26) from NW 109th Drive to CR 241 (NW 143rd) | Dedicated Transit Lane in median + resurface & signal upgrade | 1.9 | NW | (1), (3) | | \$4,366,610 | |
| NW 115th St from NW 39th Ave to NW 46th Ave | New Construction, 2 lanes + Dedicated Transit Lane | 0.25 | NW | (1) | | \$1,500,000 | |
| NW 122nd St / 115th St from Newberry Road to NW 39th Ave | New Construction, 2 lanes + Dedicated Transit Lane | 2.3 | NW | (1) | | | \$12,000,000 |

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| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|--|----------------|-------------------|----------------|--------------|--------------|---------------------|
| SW 122nd St from Newberry Road to SW 8th Ave | Dedicated Transit Lane | 1 | NW | (1) | | \$2,000,000 | |
| Total Projected Cost - NW District | | | | | \$9,517,041 | \$60,391,631 | \$19,090,733 |
| SW 20th Ave I-75 Bridge from SW 62nd Ave to SW 52nd Ave | Widen, 4 lanes with bridge over I-75 | 0.5 | SW | (1), (3) | \$14,000,000 | | |
| SW 91st Street / SW 73rd Ave Extension from Archer Road to SW 88th St | New Construction, 2 lane road | 0.3 | SW | (2) | \$759,720 | | |
| Archer Road from SW 75th St to SW 45th St | Dedicated Transit Lane + signal upgrade | 2 | SW | (1), (3) | | \$4,175,380 | Top |

| Project Name- Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|---|----------------|-------------------|----------------|--------------|--------------|--------------|
| Archer Road from SW 75th Terr to SW 91st St | Widen, 4 lanes + Dedicated Transit Lane | 1.25 | SW | (1), (3) | | \$6,723,960 | |
| New Road South and Parallel to Archer Road SW 63rd to Archer Road | New Construction, 2 lanes | 1.5 | SW | (1), (2) | | \$4,611,930 | |
| SW 57th Road from SW 75th to SW 63rd | New Construction, 2 lanes | 1.4 | SW | (1), (2) | | | \$4,304,470 |
| SW 63rd/ SW 67th Ave from SW 24th Ave to Archer Road | New Construction, 2 lanes | 1.9 | SW | (1), (2) | | | \$10,885,230 |
| SW 91st St from SW 46th to Archer Road | Dedicated Transit Lane | 1 | SW | (1) | | | \$2,087,690 |
| SW 122nd St from SW 8th Ave to SW 37th Ave | Dedicated Transit Lane | 1.75 | SW | (1) | | \$3,250,000 | |



| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|--|----------------|-------------------|----------------|--------------|--------------|--------------|
| Total Projected Cost - SW District | | | | | \$14,000,000 | \$18,761,270 | \$17,277,390 |
| Hawthorne Road from SE 27th to SE 43rd | Dedicated Transit Lanes (Reconfigure existing roadway, add multi-use path) | 1.1 | E | (1), (3) | | \$1,454,066 | |
| Total Projected Cost - E District | | | | | | \$1,454,066 | |

Dollar figures are estimates of project costs. Funding Sources (1) Local Sources (2) Developer Funded (3) Non-local Sources

Table 1b. Multi-modal Transportation Capital Improvements for Fiscal Year 2019-2020 to Fiscal Year 2039-2040 – Bicycle and Pedestrian Facilities

| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|---------------------|----------------|-------------------|----------------|--------------|--------------|--------------|
| W. University Ave from SW 75th St to East Terminus | Sidewalk facility | 0.5 | NW | (1), (2), (3) | \$230,000 | | Top |

| Project Name- Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020- 2024 | FY 2025- 2029 | FY 2030- 2039 |
|--|----------------------------|-------------------|----------------------|-------------------|------------------|------------------|------------------|
| NW 143rd St (CR 241) from Newberry Road to NW 39th Ave | Multiuse off-road facility | 1.5 | NW | (1), (2), (3) | \$600,000 | | |
| NW 76th Dr from Tower Road to Tower Road | 6 ft. Sidewalk | 0.4 | NW | (2) | \$225,000 | | |
| NW 75th Dr from NW 76 th Dr to W University Ave | 6 ft. Sidewalk | 0.2 | NW | (2) | \$110,000 | | |
| NW 76th Blvd from W University Ave to Skate Station | 6 ft. Sidewalk | 0.3 | NW | (2) | \$280,000 | | |
| Millhopper Greenway from Millhopper Road to NW 39th | Multiuse off-road facility | 1.5 | NW | (1), (3) | | \$1,125,000 | |
| CR 235A from end of existing sidewalk to NW 177th Ave | Sidewalk | 0.4 | NW | (2) | | \$175,000 | |
| SW 122nd St from Newberry Rd to SW 8th Ave | Multiuse off-road facility | 1 | NW | (1), (2) | | \$750,000 | |

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| Project Name- Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020- 2024 | FY 2025- 2029 | FY 2030- 2039 |
|--|----------------------------------|-------------------|----------------------|-------------------|---------------------|------------------|------------------|
| NW 39th Ave from NW 143rd St to I- 75 | Multiuse off-road facility | 3 | NW | (1), (2), (3) | | | \$1,725,000 |
| Total Projected Cost - NW District | | | | | \$1,445,000 | \$2,050,000 | \$1,725,000 |
| SW 24th Ave from SW 87th to SW 77 th St | Multiuse off-road facility | 0.5 | SW | (1) | \$275,000 | | |
| Archer Road from SW 76 th Ter to SW 45 th St | Multiuse off-road facility | 2.25 | SW | (3) | \$1,700,000 | | |
| Archer Braid from Tower Road to Lake Kanapaha | Multiuse off-road facility | 1 | SW | (1), (2), (3) | \$300,000 | | |
| SW 122nd St from SW 40th Ave to SW 24th Ave | Multiuse off-road facility | 2 | SW | (2) | Developer funded | | |
| SW 75th St from SW 73rd Way to 6200 Block of SW Archer Road | Multiuse off-road facility | 1.6 | SW | (1) | | \$850,000 | Top |

| Project Name- Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020- 2024 | FY 2025- 2029 | FY 2030- 2039 |
|--|----------------------------------|-------------------|----------------------|-------------------|------------------|------------------|------------------|
| SW 20th/24th Ave from Tower Road to I-75 | Multiuse off-road facility | 1.5 | SW | (1) | | \$180,000 | |
| SW 122nd St from SW 24th Ave to SW 8th Ave | Multiuse off-road facility | 1 | SW | (1), (2) | | \$750,000 | |
| SW 91st St from SW 46 th Blvd to SW 8th Ave | Multiuse off-road facility | 3 | SW | (1) | | | \$2,250,000 |
| SW 136th St from W Newberry Rd to SW 6 th Rd | 6 ft. Sidewalk | 0.5 | SW | (1) | | | \$220,000 |
| Total Projected Cost - SW District | | | | | \$2,275,000 | \$1,780,000 | \$2,470,000 |
| SE 27th St from SE 28 th Dr to SE 29 th Pl | 6 ft. sidewalk | 1.2 | E | (1) | \$540,000 | | |
| NE 27th Ave from SR 222 to SR 26 | Multiuse off-road facility | 2.7 | E | (1) | | \$2,025,000 | Top |

| Project Name-Location | Project Description | Project Length | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY 2030-2039 |
|---|----------------------------|----------------|-------------------|----------------|--------------|--------------|--------------|
| Kincaid Loop Connector from SE 15th to Hawthorne Road | Multiuse off-road facility | 3.1 | E | (1) | | \$2,325,000 | |
| NE 39th Ave from Airport Entrance to NE 52 nd St | 6ft. Sidewalk | 1 | E | (1), (3) | | | \$450,000 |
| Total Projected Cost - E District | | | | | \$540,000 | \$4,350,000 | \$450,000 |

Dollar figures are estimates of project costs. Funding Sources (1) Local Sources (2) Developer Funded (3) Non-local Sources

Table 1c. Multi-modal Transportation Capital Improvements for Fiscal Year 2019-2020 to Fiscal Year 2039-2040 – Express Transit and Capital

| Project Name-Location | Project Description | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY2030-2039 |
|--|---|-------------------|----------------|--------------|--------------|-------------|
| Jonesville Express | Express Transit Service from Jonesville to UF | | (1), (2), (3) | \$762,615 | \$1,271,025 | \$2,542,050 |
| Jonesville Activity Center Park & Ride | Park & Ride | NW | (1), (2), (3) | \$360,000 | | |
| NW 122nd Park & Ride | Park & Ride | NW | (1), (2), (3) | | \$210,000 | |

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| Project Name- Location | Project Description | Mobility District | Funding Source | FY 2020- 2024 | FY 2025- 2029 | FY2030- 2039 |
|---|--|----------------------|-------------------|------------------|---------------------------------------|-----------------|
| NW 98th Area Park & Ride | Park & Ride | NW | (1), (2), (3) | | \$210,000 | |
| Ft. Clarke / I-75 Park & Ride | Park & Ride | NW | (1), (2), (3) | \$450,000 | | |
| Spring Hills Activity Center Park & Ride | Park & Ride | NW | (2) | | Projected Developer Constructed | |
| Santa Fe Park & Ride | Park & Ride | NW | (2) | | Projected Developer Constructed | |
| Santa Fe College Park & Ride | Park & Ride | NW | (2) | | College Funded | |
| Northwest Express Transit Vehicles | Buses | NW | (1), (2), (3) | \$2,700,000 | \$1,400,000 | \$1,500,000 |
| Total Projected Cost – NW District | | | | \$1,572,615 | \$3,091,025 | \$2,542,050 |
| Santa Fe / Tower Express | Express Transit Service from Springhills Activity Center to Archer / Tower Activity Center | SW | (1), (2), (3) | \$381,308 | \$635,513 | \$1,271,025 |

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| Project Name- Location | Project Description | Mobility District | Funding Source | FY 2020- 2024 | FY 2025- 2029 | FY2030- 2039 |
|--|---|----------------------|-------------------|------------------|------------------|-----------------|
| Haile Plantation Express | Express Transit Service from Haile Plantation to UF | SW | (1), (2), (3) | \$762,615 | \$1,271,025 | \$2,542,050 |
| Veterans Park, Park & Ride | Park & Ride | SW | (1), (2), (3) | \$180,000 | | |
| Tower / Archer Activity Center Park & Ride | Park & Ride | SW | (1), (2), (3) | \$360,000 | | |
| I-75 Park & Ride | Park & Ride | SW | (1), (2), (3) | | \$450,000 | |
| SW 62nd Area Park & Ride | Park & Ride | SW | (1), (2), (3) | | \$210,000 | |
| SW 91st Park & Ride | Park & Ride | SW | (1), (2), (3) | | \$450,000 | |
| Haile Plantation Park & Ride | Park & Ride | SW | (1), (2), (3) | \$180,000 | | |
| Southwest Express Transit Vehicles | Buses | SW | (1), (2), (3) | \$2,700,000 | \$1,400,000 | \$1,500,000 |
| Total Projected Cost – SW District | | | | \$4,563,923 | \$4,416,538 | \$5,313,075 |

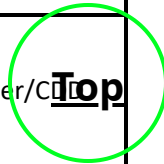
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| Project Name- Location | Project Description | Mobility District | Funding Source | FY 2020-2024 | FY 2025-2029 | FY2030-2039 |
|--|---|-------------------|----------------|--------------|--------------|-------------|
| Eastside Express Service | Express Transit Service from Eastside Activity Center to UF | E | (1), (2), (3) | \$488,073 | \$813,455 | \$1,626,910 |
| Eastside Park Park & Ride | Park & Ride | E | (1), (2), (3) | | \$360,000 | |
| East Express Transit Vehicles | Buses | E | (1), (2), (3) | \$1,200,000 | \$600,000 | \$650,000 |
| Total Projected Cost – E District | | | | \$1,688,073 | \$1,773,455 | \$2,276,910 |

Dollar figures are estimates of project costs. Funding Sources (1) Local Sources (2) Developer Funded (3) Non-local Sources

Table 1e: Transportation FY 2020-2029 – SantaFe Village TOD

| Project | FY 2020-2024 | FY 2025-2029 | FY2030-2039 | Funding Source |
|---|--------------|--------------|-------------|----------------|
| SantaFe Village TOD Transit Operations | \$750,000 | \$1,750,000 | \$3,500,000 | Developer/CDD |
| SantaFe Village Transit Lanes from NW 39 th Avenue to NW 23 rd Avenue | \$2,532,500 | | | Developer/CDD |
| SantaFe Village Dedicated Transit Lanes north From NW 39 th Avenue through to NW 91 st Street | \$3,426,330 | \$3,426,330 | | Developer/CDD |
| SantaFe Village Greenway to Millhopper Road | | \$1,125,000 | | Developer/CDD |



| Project | FY 2020-2024 | FY 2025-2029 | FY2030-2039 | Funding Source |
|--|--------------|--------------|-------------|----------------|
| SantaFe Village 83 rd Street local road extension | | \$1,899,300 | | Developer/CDD |

Dollar figures are estimates of project costs.

Table 1f: Transportation FY 2020-2029 – Springhills TOD

| Project | FY 2020-2024 | FY 2025-2029 | FY2030-2039 | Funding Source |
|--|--------------|--------------|-------------|----------------|
| Springhills TOD Transit Operations | \$1,200,000 | \$2,250,000 | \$4,500,000 | Developer/CDD |
| Springhills Roadway, Trail, and Dedicated Transit Lanes specified in Policy 2.5.1(b)5 of the Future Land Use Element | | \$23,161,600 | | Developer/CDD |
| Springhills Dedicated Transit Lanes north From NW 91 st Street to I-75 | \$3,000,000 | | | Developer/CDD |
| NW 91 st Street Intersection and roadway upgrade | \$500,000 | | | Developer/CDD |

Dollar figures are estimates of project costs.



Table 2. Public School Facilities Schedule of Capacity Projects for Fiscal Years 2018-2019 to 2022-2023

| Project Description | Location | | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | Total | Funded |
|---------------------|---------------|-------------------|-----------|-----------|--------------|-----------|-----------|--------------|--------|
| New Elementary A | Not specified | Planned Cost: | \$0 | \$0 | \$22,500,000 | \$0 | \$0 | \$22,500,000 | No |
| | | Student Stations: | 0 | 0 | 773 | 0 | 0 | 773 | |
| | | Total Classrooms: | 0 | 0 | 41 | 0 | 0 | 41 | |
| | | Gross Sq. Ft: | 0 | 0 | 114,081 | 0 | 0 | 114,081 | |

Dollar figures are estimates of project costs.

Source: Alachua County Public Schools, 5-Year District Work Plan for Fiscal Years 2018-2019 to 2022- 2023, November 2018.

Note: The new elementary school identified in Table 2 above is identified in the adopted 2018-2019 Five-Year District Work Program as an unfunded project for the 2021-2022 school year.

According to the Alachua County Public Schools 2019 Annual Concurrency Report (February 2019), with the passage of the County schools sales tax referendum in 2018, the funding and programming of this new elementary school will be of primary importance in the 2019-20 Five Year District Facilities Work Plan.



Table 3. Recreation Facilities Schedule of Capital Improvements; for Fiscal Years 2020 to 2024

Activity-Based Recreation

| Project Name and Description | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 23/24 | Total FY 20-24 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| Squirrel Ridge Park <i>Restroom</i> | \$194,043 (GF) | | | | | \$194,043 |
| Jonesville Park <i>Restroom</i> | \$197,646 (PIF) | | | | | \$197,646 |
| Veterans Park <i>Hockey Rink Pavillion</i> | | | | \$75,000 (PIF) | \$75,000 (PIF) | \$150,000 |
| Veterans Park <i>Splash Pad</i> | \$175,000 (PIF) | \$75,000 (PIF) | \$75,000 (PIF) | | | \$325,000 |

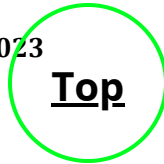
Dollar figures are estimates of project costs.

PIF = Park Impact Fees

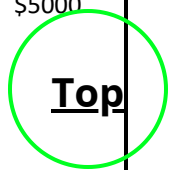
GF = General Fund

Table 3 (continued). Recreation Facilities Schedule of Capital Improvements, Fiscal Years 2019 to 2023

Resource-Based Recreation



| Project Name & Description | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | Total FY19-23 |
|--|-------------------------|------------------------|---------------------|---------------------|---------------------|--------------------------|
| Mill Creek Preserve <i>Educational signs</i> | \$3000 (GF/ACF/T) | | | | | \$3000 |
| Sweetwater Preserve <i>Trailhead/parking area & stormwater pond</i> | \$129,000 (ACF/GF/G) | | | | | \$129,000 |
| Barr Hammock Preserve <i>Trails, amenities, landing overlook, interpretive signs, boardwalk over Levy canal, Levy overlook.</i> | | \$20,000 (ACF/GF/G) | \$70,000 (G/ACF) | \$51,000 (G/ACF) | | \$141,000 |
| Lake Alto Preserve <i>Tree Frog Trail boardwalk</i> | | | | | \$40,000 (GF) | \$40,000 |
| Phifer Flatwoods Preserve <i>Turpentine Trail boardwalk, Phifer Additions trailhead</i> | | \$40,000 (T/G) | | | \$5200 (T/G/GF) | \$45,200 |
| Watermelon Pond <i>Trail head and viewing areas</i> | \$5,000 (ACF/GF) | | | | | \$5000 |



| Project Name & Description | FY 18/19 | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | Total FY19-23 |
|--|-------------------------|-------------------------|---------------------|---------------------|--------------------------|--------------------------|
| Turkey Creek Hammock <i>Develop parking area/trailhead, entrance, marsh overlook, fitness trail, Wildlife observation platform, boardwalk</i> | \$110,800 (ACF/GF/T) | \$5,000 (ACF/G/T) | | | \$200,000 (ACF/G/DON) | \$315,800 |
| Four Creeks <i>Trailhead, parking, kiosk, signage</i> | \$30,000 (WSPP) | | | | | \$30,000 |
| Buck Bay Flatwoods (Cox & Moore Tract) | | \$13,900 (T,GF, ACF) | | | | \$13,900 |

Dollar figures are estimates of project costs.

GF = General Fund

ACF = Alachua County Forever

G = Grant

DON = Private Donation

WSPP = Wild Spaces Public Places Sales Tax

T = Timber Revenue

In addition to the planned projects listed above, additional recreation projects will be identified and funded out of the Alachua County Wild Spaces Public Places (WSPP) voter-approved sales tax revenues.



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