

RESOLUTION 2024-

**A RESOLUTION OF THE BOARD OF COUNTY  
COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, TO  
RECOGNIZE UNANTICIPATED REVENUE FROM THE  
HOSPITAL NON-AD VALOREM SPECIAL ASSESSMENT**

WHEREAS, hospitals in Alachua County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the "State") received federal authority to establish the Medicaid hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

WHEREAS, Hospitals have asked Alachua County (the "County") to impose non-ad valorem special assessments upon certain real property interests held by the Hospitals to help finance the non-federal share of the Medicaid hospital DPP; and

WHEREAS, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

WHEREAS, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional Medicaid funding for directed payments to Hospitals; and

WHEREAS, the Alachua County Board of County Commissioners Adopted Ordinance 2024-088 on September 24, 2024 to adopt the special assessment within the county limits for the purposes of benefitting assessed properties through enhanced Medicaid payments for local services

WHEREAS, it is necessary to recognize unanticipated revenue for the Hospital Non-Ad Valorem Assessment to account for and administer revenues.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY

COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

1. That the fiscal year 2025 budget for the Special Revenue Non-Ad Valorem Hospital Assessment fund be ~~amend~~ as reflected in the budget amendment attached hereto as Exhibit "A".
2. By adoption of this resolution and the attached budget amendment, the Board of County Commissioners of Alachua County, Florida, hereby appropriates and permits the expenditure of the funds described therein.
3. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 22nd day of October, A.D. 2024.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By: \_\_\_\_\_  
Mary C. Alford, Chair

ATTEST:

\_\_\_\_\_  
J. K. "Jess" Irby,

Esq., Clerk

(SEAL)

APPROVED AS TO FORM

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Sylvia E. Torres, County Attorney

Department	Number	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification	Journal Type
1720 - Office of Management Budget	2025-00000149	BA	GL	10/15/2024	BCC - Unanticipated Revenue Hospital Non Ad Valorem Assessment				
<i>G/L Date</i>	<i>G/L Account Number</i>	<i>Account Description</i>		<i>Description</i>		<i>Source</i>	<i>Increase Amount</i>	<i>Decrease Amount</i>	
10/15/2024	110.04.0490.329.5400	Permits, Fees, & Spec Assessment Hospital Special Assessment		BCC - Unanticipated Revenue Hospital Non Ad Valorem Assessment			67,972,796.00	.00	
10/15/2024	110.04.0490.569.49.00	Other Current Charges and Obligations Other Curr Chgs & Obligations		BCC - Unanticipated Revenue Hospital Non Ad Valorem Assessment			67,972,796.00	.00	
Number of Entries: 2							\$135,945,592.00	\$.00	