



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

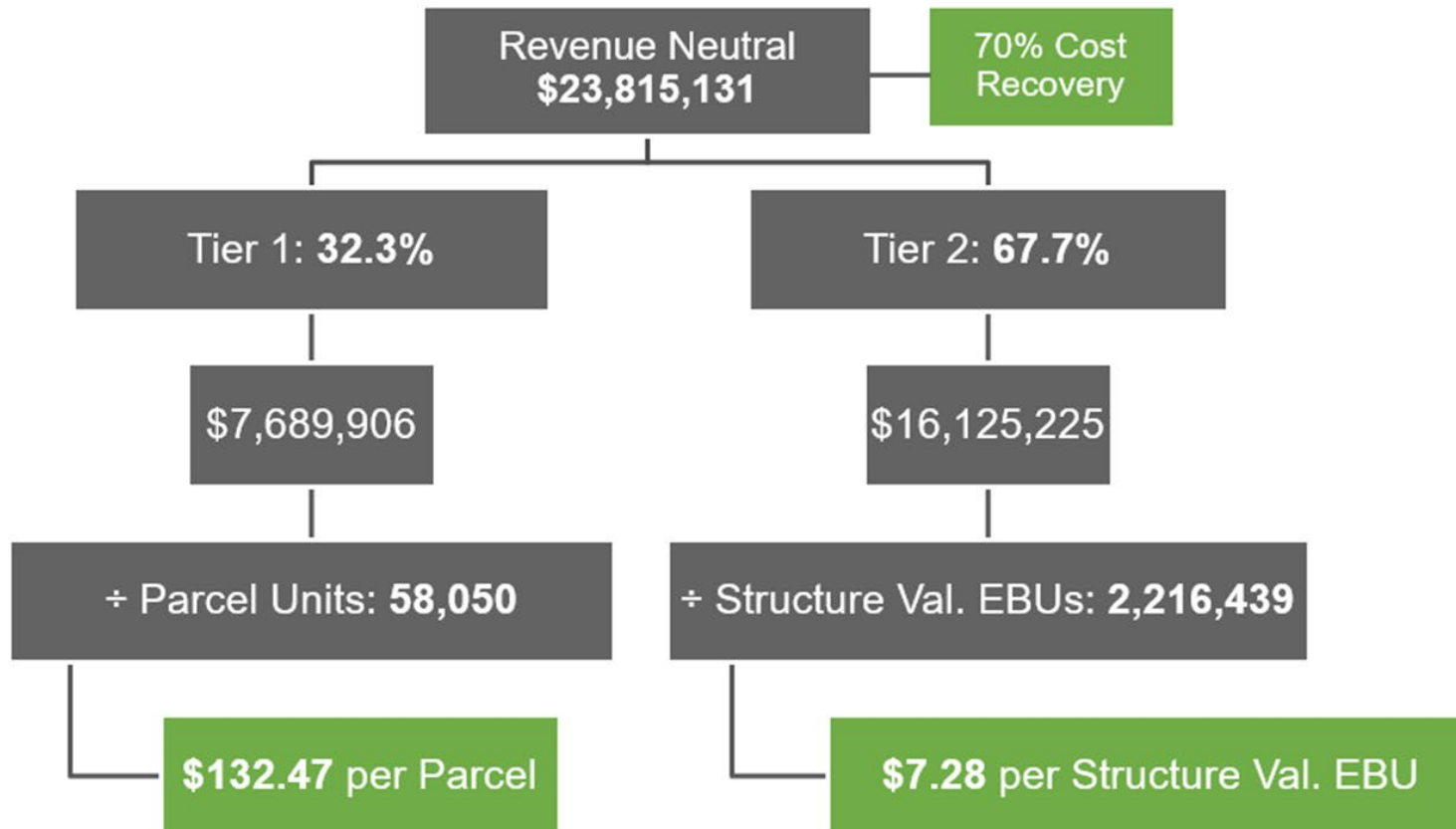
- 70% cost recovery from Assessment
- Tier 1 – 32.3% Availability of Fire Services
- Tier 2 – 67.7% Protection of Structure Loss (\$5,000 per EBU)
- FY26 realignment is necessary to ensure legal compliance

	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