

Summary of OMB Policies Updates 08-01-25

Ethics – No Update

Energy Conservation – No Update

Health Insurance Management – No Update

MSBU Unincorporated Citizen Initiative Roads – No Update

Performance Management – No Update

Public Purpose – No Update

Budget Management 8 Updates

Page 3 Section 2 Expenditures

Add New E. 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.

Add New F. Vehicle/Fleet Replacement surplus sale proceeds, insurance claims, and investment income will be maintained within the applicable Fund to help offset future vehicle and equipment costs.

Existing E becomes G and Existing F becomes H

Page 7 B. II. Amendments and Adjustments

Deleted the words "~~between functions~~" and change \$50,000 to \$250,000

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~~ \$250,000 can be approved by the County Manager. Budget adjustments ~~between Functions~~ over \$50,000 \$250,000 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.

Page 8 B 3. V Amendments and Adjustments

Deleted the words "~~during this Mid-Year~~" and changed to read "through a"

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”~~ through a budget amendment process to prevent spending of resources not available (Florida Statute 129.06(2)(f)).

Page 9 6. B Fund Balance

~~During Carry Forward and Midyear budget amendments, fund balance may be used for:~~
Fund balance may be used for the following purposes when appropriate and approved through a budget amendment:

Page 9 6. B. 2. Deleted the word “mid-year”

Funding for authorized ~~mid-year~~ increases that will provide for a level of service that was not anticipated during the budget process.

Page 10 7.A Budgeted Reserve for Contingency

Added “,and Stormwater Fund,”

A. Reserve for contingency requests in the General Fund, MSTU Law Enforcement and MSBU Fire Fund, and Stormwater Fund, 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:

Page 10 7.B Budgeted Reserve for Contingency

Added “,and Stormwater Fund,”

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 Stormwater 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.

Page 12 F. III. Health Insurance Fund

Changed “will” to “may” and added “as determined by the Finance Director.”

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~~ may be returned to the Health Insurance Fund, as determined by the Finance Director.

Capital Budget and Financial Plan - 8 Updates

Page 2 Definition of a Capital Project

Add 6. If improvements extend the useful life of the asset the improvement shall be considered and evaluated to determine inclusion.

Page 3 CBFP Development Responsibility

add “and Financial Plan” after “Capital Budget”

Page 3 Needs Determination and Prioritization

Change “5 Year Capital Budget” to “Capital Budget and Financial Plan”

Page 6 Step #4 Funding and Program Development

add “and Financial Plan” after “Capital Budget”

Page 6 Other considerations in developing the CBFP include Section 3:

Assistant County Manager for Public Works and Growth Management, change to Assistant County Manager Public Services & Community Development

Senior Administrative Support Manager for Fiscal Services, change to Fiscal Manager

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~~, Services & Community Development, Budget Manager from OMB, ~~Senior Administrative Support Manager for Fiscal Services~~, Fiscal Manager, 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.

Page 8 Annual Capital Budget

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~~ as identified by staff. ~~submit capital outlay requests as part of their overall budget requests for the upcoming fiscal year.~~

Page 9 Recording and Controlling Capitalizable Assets

3. Procedures for control over items that are not capitalized add “as identified below”

Page 9 New Add after Project Progress Reporting

Capital Project Adjustments and Board Reporting

Adjustments to capital projects will be managed through a structured internal procedure, with updates provided to the Board on a quarterly basis. This reporting will include progress updates, budget status, and any changes in scope or scheduling. If new capital projects are proposed during the fiscal year, they will be brought to the Board for review and approval prior to implementation to ensure transparency, alignment with strategic priorities, and proper allocation of resources.

Non-Capital Equipment

Chapter 274, Florida State Chapter 274, Florida Statutes and Florida Administrative Code 69I-73, govern processes and procedures required for Fixed Assets and Property Control in Alachua County. In addition, the Board of County Commissioners has delegated to the Clerk of the Circuit Court (Finance & Accounting) "the authority to declare property surplus to the needs of Alachua County and to dispose of this surplus property in the most cost-effective and efficient manner allowed by law" (Resolution 94-34).

Departmental Responsibilities

Office of Management and Budget will establish procedures and work with department heads to account for all property purchased with their department's funds, and for any property transferred to their department. Department heads are encouraged to assign a property custodian who will be primarily responsible for following all procedures related to the safekeeping and internal control over property assigned to that department including but not limited to conducting the annual inventory, preparing Fixed Asset Location Transfers forms and disposal of surplus.

Debt Management – 2 Updates

Page 5 Short-Term and Interim Financing

Add New D. Advance Project Development Authorization - County staff are authorized to identify and utilize available funds to initiate architectural and engineering services, as well as preliminary construction bidding, prior to securing final project financing. This approach allows the County to advance project readiness, refine cost estimates, and address design or permitting issues early in the process. By completing these preliminary steps in advance, the County can reduce delays, improve the accuracy of funding requests, and position projects for timely implementation once financing is secured.

Page 7 14. Debt Affordability Assessment

C. Debt Limitations #5

Change ~~\$750~~ to \$1,000.

Total debt includes “Direct Debt” and “Revenue Debt” per capita. Total net direct indebtedness shall not exceed ~~\$750~~ \$1,000 per capita.

Financial Management – 4 Updates

Page 1 Procedure Section 2 Inter-fund Loan Policy

Added “and pre debt issue expenditures,”

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 pre debt issue expenditures, and contractual obligations with deferred revenues.

Section 2 B & C Changed ~~\$500,000~~ to \$5,000,000

B. Any fund may receive an interfund loan of up to and including ~~\$500,000~~ \$5,000,000-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~~ \$5,000,000 with the approval from the Board of County Commissioners.

Page 2 Replacement Funds Section 3

~~Deleted A & B~~ (these sections are now incorporated in Budget Management Policy Page 3 Section 2 Expenditures E and F) Letter C becomes Letter A

Page 3 Reporting and Audits Section I

Added, 274 and Florida Administrative Code 69I-73 and has been delegated to the Clerk to determine,

I. Property control shall be applied to all assets valued at the level required by State Statute 274 and Florida Administrative Code 69I-73 and has been delegated to the Clerk to determine, 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.