

Alachua County Commission



Funding Allocation Methodology for the Alachua County Sheriff's Office Law Enforcement Function

Directive

Determine the appropriate funding ratio of General Fund and Municipal Service Taxing Unit – Law Enforcement (MSTU-LE) to support Law Enforcement Appropriations.

Objectives

- 1) Identify the services provided by the Alachua County Sheriff's Office (ACSO).
- 2) Identify the citizenry that primarily benefits from the services provided.
- 3) Determine the appropriate funding allocation between the General Fund and MSTU – LE based on property location of beneficiaries of the service provided.

June 2014

Introduction

During the February 27, 2014 Budget Development Meeting, the Alachua County Commission directed the County Manager to study and report on an objective methodology to appropriately allocate funds to the Sheriff's Office of Law Enforcement function from the County's General Fund (GF) and the County's Municipal Service Taxing Unit for Law Enforcement (MSTU-LE). In addition to the Office of Management and Budget for the County Commission, the County Manager requested assistance from the Offices of the Clerk of the Court, Tax Collector and Sheriff. Financial Officers from each organization participated in a two month review of law enforcement funding and costs.

Review Approach

The group began with a review of Florida Statute 30.15 (Exhibit 1), which addresses the powers, duties and obligations of a county Sheriff, and Ordinance 02-21 (Exhibit 2), which established the MSTU for Law Enforcement and its purpose to provide services for the benefit of the property or residents of the unincorporated area. Data accumulated for review was from the Fiscal Year Ended September 30, 2013, and was applied to the Sheriff's certified budget for Fiscal Year Ended September 30, 2014. The group reviewed the Sheriff's organization chart, law enforcement bureaus, interviewed the Sheriff's staff and participated in presentations to determine the most useful and relevant information needed to make decisions.

Nothing in this allocation methodology should be interpreted to assume the Sheriff's Office will continue to provide services as they are currently provided. Our methodology is intended to provide the County with an approach to allocating funds for the dynamic operations of the Sheriff's Office as demands for service change over time. The County should periodically review the underlying workload data to provide the Board the most up to date information in which to make their funding decision.

Facts and Findings

The Sheriff's budget requests are submitted as 4 Major functions. Court Services (Bailiffs) are a county-wide function so they were excluded from the study and remain a cost of the General Fund. Jail Services are provided by the Sheriff through an inter-local agreement with the County Commission and serve a county-wide function so they were excluded from the study and remain a cost of the General Fund. The Combined Communication Center (CCC) Services are provided by the Sheriff through inter-local agreements, and funded by the participating agencies. Although the CCC was not used in calculating a split; it will be impacted by the results. This leaves Law Enforcement Services as the sole function to review for the appropriateness of using MSTU-LE funds.

Alachua County Ordinance 02-21 established the MSTU-LE "for the provision of law enforcement services provided by the Alachua County Sheriff's Office for the benefit of the property or residents of the unincorporated areas of

the county.” Municipalities that do not provide law enforcement services to their citizens can be included by ordinance of the municipality. Currently, the MSTU-LE service area includes the unincorporated area, and the municipalities of Archer, Hawthorne and Newberry.

Allocations of cost and/or funding throughout the report are based on the property values and population estimates of these areas as the service area. The MSTU-LE service area makes up 45.42% of the 2013 Taxable Value and 43.12% of the population of the County (Exhibit 3). The taxable value percentage of 45.42 will become an integral part of any allocation to properly account for the fact that these property owners also pay General Fund Ad Valorem Taxes in addition to the MSTU-LE Ad Valorem Taxes. The population percentage of 43.12 had a limited use to assist in determining the service provided for school populations served by the School Resource Officers in the Juvenile Bureau. When applicable, Law Enforcement costs were offset by revenues.

The Sheriff’s office provided organization charts (Exhibit 4) and the list of bureaus within the Law Enforcement function (Exhibit 5). This information aligns with the Certified Budget request submitted by the Sheriff for Fiscal Year 2013-2014. The Certified Budget provides cost information for each bureau as well as staffing FTEs. Each bureau was reviewed to determine the percentage of Law Enforcement services provided for the benefit of the property or residents in the service area.

Two reports were critical in identifying an appropriate allocation. One report listed calls responded by ACSO within each municipality or unincorporated

area (Exhibit 6). The second report available from the CCC listed the amount of time officers spent in each municipality or unincorporated area by Bureau. This report is referred to as the “dirt-time” report (Exhibit 7). Although the reports are similar, the detail of the “dirt-time” report allowed for more accurate allocations.

Allocation Methodology

ASCO Bureaus were reviewed at the level presented in the Fiscal Year 2013-14 Certified Budget request. After much research, 6 unique percentage splits were used. These percentages were applied to the budget lines to formulate a weighted average split.

Bureaus that exist for county-wide purposes in-line with the general function of the Sheriff were allocated as 100% GF and 0% MSTU-LE. These Bureaus include the Office of the Sheriff encompassing senior support staff, Building and Facilities, Records, Warrants, and Civil. These services are not duplicated by other Law Enforcement Agencies within Municipalities.

The Patrol Divisions and Support Divisions that were closely attributable to patrol were reviewed in conjunction with the “Dirt-time” report. All of the operational units, except for the School Resource Officers and Crossing Guards, are aligned with the “dirt-time” report. Additionally, the closely related support divisions of property, evidence, radio technicians, judicial services and training are included in this percentage. Based on the data provided, 88.9% of patrol units spent time in the unincorporated or participating municipality areas. Taking

into account that taxpayers supporting the MSTU-LE also support the General Fund with taxes, the split was allocated 20% GF and 80% MSTU-LE (Exhibit 8).

The Juvenile Bureau was allocated through an alternate methodology that better reflects the use of School Resource Officers (Exhibit 9). A more complex formula was used that determined the relationship of student populations to the ASCO officers serving the schools and how the ratio relates to the county population. This allowed a breakdown of municipal areas served by municipalities, municipal populations served by ASCO, and the unincorporated area and participating municipalities split into GF and MSTU-LE. This was further broken down into a ratio reflective of a 71% GF and 29% MSTU-LE split.

The splits determined for the Patrol and closely related Support Divisions were combined with the Juvenile Bureau split to calculate the general Support Divisions (Exhibit 10). Two separate calculations were used based on how much of the cost in the reviewed division were directly charged to non-patrol functions. One calculation resulted in the divisions for Support Services Major, Administrative Services and Grants Coordination splitting 78% GF and 22% MSTU-LE. The second calculation resulted in the divisions of Human Resources, Fiscal Services, Information Technology and Accreditation splitting 48% GF and 52% MSTU-LE. The division for Fleet was based on an allocation of vehicle usage that result in a split of 45% GF and 55% MSTU-LE.

The above percentages were then applied to the Fiscal Year 2013-2014 ASCO budget request (Exhibit 11). Using the budget for each division allows for a proper weighting of the allocation to properly determine a final split.

An appropriate funding split for the Law Enforcement Function of the Alachua County Sheriff's Office is **46% General Fund and 54% MSTU-LE.**

Options

The allocation summary supports additional law enforcement cost be funded by the MSTU-LE. However, this fund does not currently have sufficient resources to cover this allocation. If the County desires to fund law enforcement based on this study, revenue enhancements and/or expenditure reductions will need to be identified.

The Fiscal Year 2013-2014 Law Enforcement budget was funded approximately 50% by GF and 50% by MSTU-LE. To shift funding to the calculated 46% GF and 54% MSTU-LE split, for the 2015 certified ASCO budget request, would require additional revenue in the MSTU-LE in the amount of approximately \$1,250,000. Based on the 2015 estimated taxable values, this will require an increase in the MSTU-LE millage of 0.2550 mills if supported entirely by property taxes.

Additionally, Law Enforcement shares in the costs to operate the Combined Communications Center (CCC). For Fiscal Year 2013-2014, these costs were split 30% GF and 70% MSTU-LE. Based on the fact that the CCC's main function is to notify and deploy Patrol Services, the CCC should be paid from the same split of 20% GF and 80% MSTU-LE. This will shift an estimated \$250,000 of the funding to the MSTU-LE and will require an increase in the MSTU-LE of 0.0510 mills if supported entirely by property taxes.

Service Appreciations

The County Manager wishes to thank the Offices of the Clerk of the Court and Tax Collector for assisting in the review, and the Sheriff's office for providing all of the requested data in a timely and transparent fashion.

(EXHIBIT 1)

The Florida Senate

2013 Florida Statutes

<u>Title V</u> JUDICIAL BRANCH	<u>Chapter 30</u> SHERIFFS	SECTION 15 Powers, duties, and obligations.
	Entire Chapter	

30.15 Powers, duties, and obligations.—

- (1) Sheriffs, in their respective counties, in person or by deputy, shall:
- Execute all process of the Supreme Court, circuit courts, county courts, and boards of county commissioners of this state, to be executed in their counties.
 - Execute such other writs, processes, warrants, and other papers directed to them, as may come to their hands to be executed in their counties.
 - Attend all sessions of the circuit court and county court held in their counties.
 - Execute all orders of the boards of county commissioners of their counties, for which services they shall receive such compensation, out of the county treasury, as said boards may deem proper.
 - Be conservators of the peace in their counties.
 - Suppress tumults, riots, and unlawful assemblies in their counties with force and strong hand when necessary.
 - Apprehend, without warrant, any person disturbing the peace, and carry that person before the proper judicial officer, that further proceedings may be had against him or her according to law.
 - Have authority to raise the power of the county and command any person to assist them, when necessary, in the execution of the duties of their office; and, whoever, not being physically incompetent, refuses or neglects to render such assistance, shall be punished by imprisonment in jail not exceeding 1 year, or by fine not exceeding \$500.
 - Be, ex officio, timber agents for their counties.
 - Perform such other duties as may be imposed upon them by law.
- (2) Sheriffs, in their respective counties, in person or by deputy, shall, at the will of the board of county commissioners, attend, in person or by deputy, all meetings of the boards of county commissioners of their counties, for which services they shall receive such compensation, out of the county treasury, as said boards may deem proper.
- (3) On or before January 1, 2002, every sheriff shall incorporate an antiracial or other antidiscriminatory profiling policy into the sheriff's policies and practices, utilizing the Florida Police Chiefs Association Model Policy as a guide. Antiprofiling policies shall include the elements of definitions, traffic stop procedures, community education and awareness efforts, and policies for the handling of complaints from the public.

History.—s. 14, ch. 4, 1845; ss. 1, 4, ch. 157, 1848; s. 9, ch. 1626, 1868; ss. 1, 2, ch. 1659, 1868; RS 650, 651, 653, 1241, 1242, 2583; GS 991, 992, 994, 1670, 1671, 3503; RGS 1804, 1805, 1807, 2875, 2876, 5388; CGL 2856, 2857, 2859, 4572, 4573, 7527; s. 4, ch. 22790, 1945; s. 4, ch. 73-334; s. 1, ch. 91-95; s. 179, ch. 95-147; s. 2, ch. 2001-264; s. 5, ch. 2013-25.

Note.—Former ss. 144.01-144.03, 30.16.

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

Copyright © 2000- 2014 State of Florida.

(EXHIBIT 2)

ORDINANCE 02- 21

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA AMENDING CHAPTER 35 OF THE ALACHUA COUNTY CODE OF ORDINANCES RELATING TO MUNICIPAL SERVICE TAXING UNITS; CREATING AND ESTABLISHING THE BOUNDARIES FOR TWO MUNICIPAL SERVICE TAXING UNITS; DESIGNATING THEIR GOVERNING BODIES; PROVIDING FOR ADOPTION OF BUDGETS; AUTHORIZING THE EXPENDITURE AND BORROWING OF FUNDS; AUTHORIZING THE LEVY OF AD VALOREM TAXES; REPEALING PRIOR MUNICIPAL SERVICE TAXING UNIT ORDINANCE; PROVIDING FOR TRANSITION; PROVIDING FOR EFFECTIVE DATE;

WHEREAS, Article VII, Section 9(b) of the Constitution of the State of Florida provides that a County may levy additional taxes for the purpose of providing municipal services in the unincorporated areas; and

WHEREAS, Section 125.01(1)(q), Florida Statutes, grants the governing body of a county the power to establish municipal service taxing units for any or all of the unincorporated areas of the county;

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

Section 1. Chapter 35, Alachua County Code is hereby amended as follows:

ARTICLE I - IN GENERAL

Section 35.01 Definitions.

As used in this ordinance:

“Fiscal Year” means the annual period commencing on each October 1 and terminating on the next ensuing September 30.

(EXHIBIT 2)

“MSTU-Unincorporated Services” refers to the Alachua County Municipal Service Taxing Unit created in Article II of this chapter.

“MSTU-Sheriff-Law Enforcement” refers to the Alachua County Municipal Services Taxing Unit created in Article III of this chapter.

Article II - MSTU-UNINCORPORATED SERVICES

Section. 35.02.01 Created; Boundaries

There is created the Alachua County MSTU-Unincorporated Services. The boundaries of the MSTU-Unincorporated Services shall include all of the unincorporated areas of the County existing on January 1, 2002 and on the first day of January each year thereafter. The MSTU-Unincorporated Services is established for the provision of municipal services which are rendered by the county for the benefit of the property or residents of the unincorporated area of the county.

Section 35.02.02 Designation of governing body

The county commission shall be the governing body of the MSTU-Unincorporated Services.

Section 35.02.03 Budget

Prior to the beginning of each fiscal year, a budget for the MSTU-Unincorporated Services shall be considered and adopted by the county commission in the manner provided by general law.

Section 35.02.04 Authority to expend and borrow funds.

The county commission shall be authorized to borrow and expend money and to issue bonds, revenue certificates, and other obligations of indebtedness, which powers shall be exercised in such manner and subject to such limitations as may be provided by general law.

Section 35.02.05 Ad valorem taxes

-2-

(EXHIBIT 2)

The county commission shall be empowered to levy and collect ad valorem taxes for the provision of services within the MSTU-Unincorporated Services to the extent permitted and in the manner provided by the constitution and general law of the state.

Article III - MSTU-SHERIFF-LAW ENFORCEMENT

Section. 35.03.01 Created; Boundaries

There is created the Alachua County MSTU-Sheriff-Law Enforcement. The boundaries of the MSTU-Sheriff- Law Enforcement shall include all of the unincorporated areas of the County existing on January 1, 2002 and on the first day of January each year thereafter. The MSTU-Sheriff-Law Enforcement is established for the provision of law enforcement services provided by the Alachua County Sheriff's Office for the benefit of the property or residents of the unincorporated area of the county.

Section 35.03.02 Designation of governing body

The county commission shall be the governing body of the MSTU-Sheriff-Law Enforcement.

Section 35.03.03 Budget

Prior to the beginning of each fiscal year, a budget for the MSTU-Sheriff-Law Enforcement shall be considered and adopted by the county commission in the manner provided by general law.

Section 35.03.04 Authority to expend and borrow funds.

The county commission shall be authorized to borrow and expend money and to issue bonds, revenue certificates, and other obligations of indebtedness, which powers shall be exercised in such manner and subject to such limitations as may be provided by general law.

(EXHIBIT 2)

Section 35.04.05 Ad valorem taxes

The county commission shall be empowered to levy and collect ad valorem taxes for the purpose of funding the Alachua County Sheriff's Office to provide law enforcement services within the MSTU-Sheriff-Law Enforcement to the extent permitted and in the manner provided by the constitution and general law of the state.

Section 2. Repeal of Prior Ordinances. Alachua County Ordinance numbered 80-8 is hereby repealed.

Section 3. Transition. A portion of the assets, liabilities, and fund balance for the Alachua County Municipal Service Taxing Unit existing on September 30, 2002 and attributable to the Sheriff's budget, shall be assumed by the MSTU-Sheriff-Law Enforcement, and the remaining portion of said assets, liabilities, and fund balance shall be assumed by the MSTU-Unincorporated Services herein created.

Section 2. Severability. It is the declared intent of the Board of County Commissioners that, if any section, subsection, sentence, clause, phrase, or provision of this ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

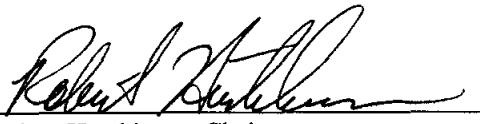
Section 3. Inclusion in the Code. It is the intention of the Board of Commissioners of Alachua County, Florida, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Laws and Ordinances of Alachua County, Florida; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section", "article", or other appropriate designation.

(EXHIBIT 2)

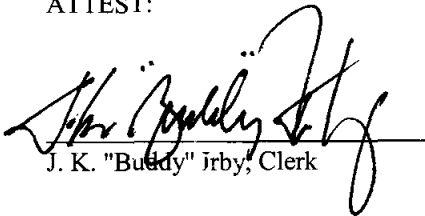
Section 4. Effective date. A certified copy of this ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners within ten days after enactment by the Board of County Commissioners, and shall take effect upon filing with the Department of State.

DULY ADOPTED in regular session, this 28th day of May,
2002.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

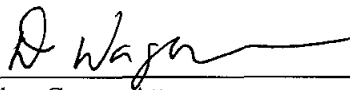
By: 
Robert Hutchinson, Chair

ATTEST:


J. K. "Buddy" Irby, Clerk

(SEAL)

APPROVED AS TO FORM


Alachua County Attorney

Alachua County 2013 Taxable Value by District

Taxing District	2013 Taxable Value	Summary by Group	% of Countywide	
Alachua	687,072,886			
Gainesville	5,179,979,365			
High Springs	216,169,186			
Lacrosse	10,064,128			
Micanopy	27,727,090			
Waldo	25,742,701	6,146,755,356	54.58%	Non-participating taxing districts
Archer	34,434,961			
Hawthorne	44,611,259			
Newberry	349,764,767			
Unincorporated	4,686,456,602	5,115,267,589	45.42%	Participating taxing districts
Total	11,262,022,945	11,262,022,945	100.00%	

Office of Economic & Demographic Research

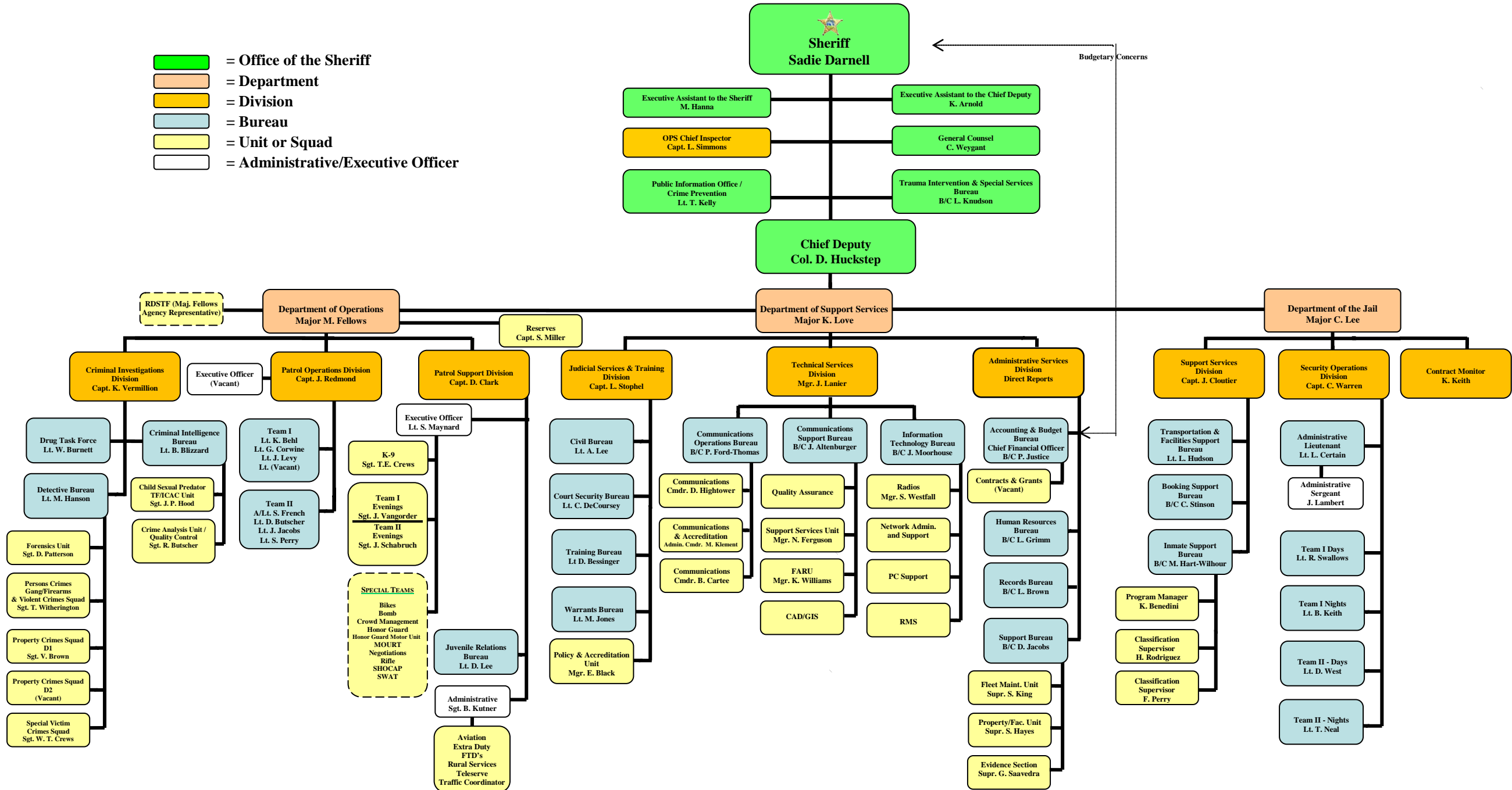
April 1, 2013

Population Estimates for Florida Municipalities

Municipality	Population	Summary by Group	% of Countywide	
Alachua	9,300			
Gainesville	124,391			
High Springs	5,440			
La Crosse	360			
Micanopy	600			
Waldo	969	141,060	56.88%	Non-participating taxing districts
Archer	1,123			
Hawthorne	1,389			
Newberry	5,148			
Unincorporated	99,282	106,942	43.12%	Participating taxing districts
	248,002	248,002	100.00%	

(EXHIBIT 4)

- = Office of the Sheriff
- = Department
- = Division
- = Bureau
- = Unit or Squad
- = Administrative/Executive Officer



(EXHIBIT 5)

Alachua County Sheriff's Office

Chart of Accounts – Department/Division Listing - As of February 2014

1010 – Office of the Sheriff – Sheriff Sadie Darnell/Chief Deputy David Huckstep

1001 – General Administration – All Gen Admin accounts are handled by A&B

1020 – General Counsel – Cindy Weygant

1030 – Public Information Office – Sgt. Becky Butscher

1031-RAD Instructors (Fund# 107)

1040 – Office of Professional Standards – Captain Latrell Simmons

1050 – Trauma Intervention & Special Services – B/C Laura Knudson

3240 – Budget – Patty Justice, CPA, CFO

6001 – Department of the Jail – Major Charlie Lee

6010 – Security Division – Capt. Corey Warren

6050 – Support Services Division – Capt. Jeff Cloutier

6322 - Inmate Support Bureau (Classification & Programs) - B/C Hart-Wilhour

6411 –Transportation – Lt. Lee Hudson

6412 – Facility Support (Kitchen, Warehouse, etc.) – Lt. Lee Hudson

6430 - Booking Support Bureau – B/C Cheryl Stinson

2000 – Major of Operations – Major Mike Fellows

2101 –Patrol Operation Division Captain John Redmond

2110 – Patrol

2120 – Patrol Support Division Captain David Clark

2115 – K-9 Unit

2130 – School Crossing Guards

2131 – Juvenile Bureau (including Explorers & Teen Court) Lt. David Lee

2132 – Teen Driver Instructors (Fund# 155)

2199 – Operating Expenses for Patrol & Patrol Support (see below for Aviation)

2680 – Operating Expenses for Aviation

2201 – Criminal Investigation Division – Captain Keith Vermillion

2210 – Detective Bureau – Lt. Todd Kelley

2222 – Forensics – Lt. Todd Kelley

2223 – Criminal Intelligence Bureau – Lt. Todd Kelley

2290 – NOCB – Lt. Whitney Burnett (Lt. Scott Anderson)

3000 – Major of Support Services – Major Karen Love

3210 – Human Resources – B/C Louise Grimm

3220 – Property/Uniforms – B/C Diana Jacobs

3224 – Facilities/Buildings – B/C Diana Jacobs

3225 – Evidence – B/C Diana Jacobs

3230 – Fleet – B/C Diana Jacobs

3240 – Accounting & Budget (including Grants) – CFO Patty Justice

3260 – Records – B/C Linda Brown

3301 – Technical Services Division –Div. Mgr Jim Lanier

3309 – Communication Support Bureau – B/C Jennifer Altenburger

3310 – CCC Operations – B/C Pat Ford-Thomas

3311 – False Alarm Reduction Unit – B/C Jennifer Altenburger (Fund # 130)

3314 – Non-Shared Expenses – Div. Mgr. Jim Lanier

3321 – ACFR Radio Inter local – B/C John Moorhouse

3323 – Radio Shop – B/C John Moorhouse

3350 – ITU – B/C John Moorhouse

3401 – Judicial Services & Training Division – Captain Lori Stophel

3421 – Warrants – Lt. Mike Jones

3441 – Court Security Bureau – Lt. Mike Hanson

3442 – Civil Bureau – Lt. Alice Lee

3444 – Training Bureau – Lt Darrell Bessinger

3480 – Planning, Policy & Accreditation – Lt. Jack Jacobs

ACSO Other Municipalities - LEO 2012-2013

(These numbers are included in the ACSO LEO Totals on the All Report Totals report)

Jurisdiction	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
Alachua	167	173	168	159	92	199	161	186	140	150	131	169
Archer	249	216	247	201	182	160	205	221	198	219	201	234
Gainesville	1120	1178	920	897	741	985	697	735	696	607	718	788
Hawthorne	215	254	193	237	146	266	142	137	201	159	143	219
High Springs	39	36	60	38	34	44	31	78	31	42	39	39
Lacrosse	31	50	35	44	32	42	43	32	42	50	54	43
Melrose	1	2	0	0	0	0	0	0	0	0	0	1
Micanopy	48	55	37	50	91	99	82	94	58	73	72	97
Newberry	408	723	445	508	360	469	392	403	385	441	418	498
Out of County	2	7	6	6	7	6	1	5	2	7	4	2
University Florida	12	2	4	2	0	7	4	7	2	10	11	16
Waldo	37	31	28	44	34	52	23	46	14	36	32	24
Cities Total	2329	2727	2143	2186	1719	2329	1781	1944	1769	1794	1823	2130
Unincorporated	6587	7193	6872	6888	5843	7131	6026	6570	5979	5748	5699	6014
Grand Total	8916	9920	9015	9074	7562	9460	7807	8514	7748	7542	7522	8144

Although "Out of County" and "University of Florida" are not truly Other Municipalities we will start listing them separately in order to capture at a glance these statistics as well.

(EXHIBIT 7)

Dirt-Time Report 10/1/2012 - 9/30/13

Total time in County and MSTU Participants	78,490	
Total time allocated	90,628	86.6%

Total time in County and MSTU Participants (excluding warrants and civil)	77,052	
Total time allocated (excluding warrants and civil)	87,501	88.1%

Total time in County and MSTU Participants (excluding warrants and civil and juvenile)	75,224	
Total time allocated (excluding warrants and civil and juvenile)	84,650	88.9%

ACSO MSTU Analysis -- Total Time -- CID Detectives		2301 hrs, 13 min
ALACHUA	30 hrs, 16 min	
ARCHER	34 hrs, 12 min	
BRADFORD	0 hrs, 34 min	
COUNTY	1405 hrs, 43 min	67%
DIXIE CO	0 hrs, 0 min	
GAINESVILLE	541 hrs, 10 min	
HAWTHORNE	37 hrs, 38 min	
HIGH SPRINGS	5 hrs, 33 min	
LACROSSE	10 hrs, 6 min	
LEVY	0 hrs, 0 min	
MICANOPY	7 hrs, 54 min	
NEWBERRY	65 hrs, 27 min	
PUTNAM	3 hrs, 23 min	
SARASOTA	0 hrs, 1 min	
UNION	15 hrs, 4 min	
UNIVERSITY OF FLORIDA	118 hrs, 51 min	
WALDO	25 hrs, 10 min	

ACSO MSTU Analysis -- Total Time -- AR Units		5893 hrs, 3 min
ALACHUA	60 hrs, 56 min	
ARCHER	108 hrs, 23 min	
COUNTY	4524 hrs, 49 min	85%
GAINESVILLE	627 hrs, 39 min	
HAWTHORNE	112 hrs, 2 min	
HIGH SPRINGS	14 hrs, 13 min	
LACROSSE	3 hrs, 49 min	
LEVY	4 hrs, 45 min	
MICANOPY	22 hrs, 9 min	
NEWBERRY	280 hrs, 7 min	
ST JOHNS	0 hrs, 10 min	
UNION	15 hrs, 14 min	
UNIVERSITY OF FLORIDA	60 hrs, 17 min	
WALDO	58 hrs, 23 min	

ACSO MSTU Analysis -- Total Time -- FSTs (Patrol)		6680 hrs, 3 min
ALACHUA	24 hrs, 0 min	
ARCHER	109 hrs, 17 min	
COUNTY	5270 hrs, 0 min	89%
GAINESVILLE	578 hrs, 37 min	
HAWTHORNE	206 hrs, 52 min	
HIGH SPRINGS	10 hrs, 0 min	
LACROSSE	6 hrs, 35 min	
LEVY	10 hrs, 24 min	
MICANOPY	30 hrs, 36 min	
NEWBERRY	381 hrs, 49 min	
UNIVERSITY OF FLORIDA	42 hrs, 14 min	
WALDO	9 hrs, 33 min	

ACSO MSTU Analysis -- Total Time -- Forensics		606 hrs, 40 min
alachua	12 hrs, 56 min	
ARCHER	13 hrs, 2 min	
COUNTY	415 hrs, 55 min	78%

(EXHIBIT 7)

GAINESVILLE	88 hrs, 54 min	
HAWTHORNE	24 hrs, 2 min	
HIGH SPRINGS	4 hrs, 23 min	
LACROSSE	7 hrs, 33 min	
NEWBERRY	19 hrs, 46 min	
UNION	2 hrs, 9 min	
UNIVERSITY OF FLORIDA	16 hrs, 9 min	
WALDO	1 hrs, 45 min	
ACSO MSTU Analysis -- Total Time -- AK Units		3298 hrs, 22 min
ALACHUA	31 hrs, 10 min	
ARCHER	58 hrs, 18 min	
CLAY	0 hrs, 10 min	
COUNTY	2287 hrs, 30 min	78%
Daytona Beach	14 hrs, 38 min	
GAINESVILLE	538 hrs, 22 min	
HAWTHORNE	49 hrs, 41 min	
HIGH SPRINGS	33 hrs, 13 min	
LACROSSE	1 hrs, 32 min	
MICANOPY	12 hrs, 43 min	
NEWBERRY	164 hrs, 35 min	
PUTNAM	9 hrs, 59 min	
UNION	13 hrs, 36 min	
UNIVERSITY OF FLORIDA	61 hrs, 20 min	
WALDO	21 hrs, 28 min	
ACSO MSTU Analysis -- Total Time -- DTF		1042 hrs, 26 min
ALACHUA	38 hrs, 11 min	
COUNTY	779 hrs, 2 min	78%
GAINESVILLE	166 hrs, 20 min	
HAWTHORNE	22 hrs, 41 min	
HIGH SPRINGS	1 hrs, 55 min	
MARION	0 hrs, 3 min	
MICANOPY	4 hrs, 20 min	
NEWBERRY	9 hrs, 49 min	
UNION	6 hrs, 20 min	
UNIVERSITY OF FLORIDA	12 hrs, 38 min	
WALDO	1 hrs, 3 min	
ACSO MSTU Analysis -- Total Time -- AIR1		177 hrs, 18 min
ALACHUA	3 hrs, 17 min	
ARCHER	1 hrs, 7 min	
CLAY	2 hrs, 40 min	
COUNTY	116 hrs, 25 min	67%
GAINESVILLE	43 hrs, 8 min	
GILCHRIST	0 hrs, 32 min	
HAWTHORNE	0 hrs, 5 min	
HIGH SPRINGS	4 hrs, 29 min	
LEVY	1 hrs, 27 min	
MICANOPY	0 hrs, 42 min	
NEWBERRY	1 hrs, 30 min	
SUWANNEE	0 hrs, 33 min	
UNIVERSITY OF FLORIDA	1 hrs, 18 min	
WALDO	0 hrs, 1 min	
ACSO MSTU Analysis -- Total Time -- Patrol Zones and Patrol Sups		64653 hrs, 4 min
ALACHUA	573 hrs, 45 min	
ARCHER	1685 hrs, 18 min	
BRADFORD	4 hrs, 25 min	
CLAY	2 hrs, 49 min	
COLUMBIA	5 hrs, 3 min	
COUNTY	51345 hrs, 1 min	91%
DADE	0 hrs, 24 min	

(EXHIBIT 7)

DIXIE CO	4 hrs, 54 min
GAINESVILLE	3665 hrs, 49 min
GILCHRIST	1 hrs, 28 min
HAWTHORNE	1828 hrs, 51 min
HIGH SPRINGS	248 hrs, 55 min
LACROSSE	296 hrs, 20 min
LEVY	5 hrs, 13 min
MARION	2 hrs, 16 min
MELROSE	1 hrs, 49 min
MICANOPY	499 hrs, 53 min
NEWBERRY	3877 hrs, 40 min
PUTNAM	7 hrs, 41 min
SUWANNEE	7 hrs, 20 min
UNION	29 hrs, 17 min
UNIVERSITY OF FLORIDA	211 hrs, 48 min
WALDO	346 hrs, 28 min
WINDSOR	0 hrs, 27 min

ACSO MSTU Analysis -- Total Time -- JRB		2851 hrs, 15 min
ALACHUA	261 hrs, 39 min	
ARCHER	11 hrs, 50 min	
COUNTY	1373 hrs, 41 min	64%
GAINESVILLE	625 hrs, 9 min	
HAWTHORNE	189 hrs, 19 min	
HIGH SPRINGS	21 hrs, 15 min	
MARION	6 hrs, 41 min	
MICANOPY	7 hrs, 20 min	
NEWBERRY	255 hrs, 47 min	
UNION	8 hrs, 33 min	
UNIVERSITY OF FLORIDA	70 hrs, 49 min	
WALDO	19 hrs, 7 min	

ACSO MSTU Analysis -- Total Time -- Civil		752 hrs, 27 min
ALACHUA	2 hrs, 41 min	
ARCHER	5 hrs, 37 min	
COUNTY	293 hrs, 36 min	43%
GAINESVILLE	358 hrs, 11 min	
HAWTHORNE	16 hrs, 24 min	
HIGH SPRINGS	0 hrs, 29 min	
Lacrosse	1 hrs, 51 min	
LEVY	4 hrs, 49 min	
NEWBERRY	13 hrs, 5 min	
UNIVERSITY OF FLORIDA	54 hrs, 32 min	
WALDO	1 hrs, 6 min	

ACSO MSTU Analysis -- Total Time -- Warrants		2375 hrs, 52 min
ALACHUA	59 hrs, 45 min	
ARCHER	23 hrs, 27 min	
COLUMBIA	12 hrs, 43 min	
COUNTY	1004 hrs, 34 min	47%
GAINESVILLE	1073 hrs, 5 min	
HAWTHORNE	22 hrs, 55 min	
HIGH SPRINGS	31 hrs, 35 min	
LACROSSE	2 hrs, 33 min	
MARION	14 hrs, 12 min	
MICANOPY	9 hrs, 20 min	
NEWBERRY	62 hrs, 0 min	
PUTNAM	5 hrs, 51 min	
UNION	0 hrs, 14 min	
UNIVERSITY OF FLORIDA	45 hrs, 34 min	
WALDO	7 hrs, 57 min	

(EXHIBIT 8)

**COMPARISON OF PAYMENT FOR SERVICES FOR LAW ENFORCEMENT FUNCTION
UNINCORPORATED PAYEE VERSUS INCORPORATED (city resident) PAYEE
ANALYSIS OF AMOUNT PAID AT VARIOUS PERCENTAGE COST SPLIT\$
Updated June 9, 2014**

Note: Countywide taxable value % split: Unincorporated* 45.42% Incorporated 54.58%
* Unincorporated TV percentage includes cities that have opted into the MSTU-Law Fund

Basic example assuming \$1 million in costs
Law Enforcement patrol cost \$ 1,000,000

Based on call load data and "dirt time", costs allocated as follows:
Unincorporated residents to pay percentage costs equal to - 88.9% \$ 889,000
City residents to pay percentage costs equal to - 11.1% \$ 111,000

Percentage split needed to fund Law Enforcement Patrol equal to "Dirt Time" report.			
	MSTU-LE	General Fund	
	79.85%	20.15%	
Unincorporated residents would pay total of:			
100% of MSTU funding comes from unincorporated residents			\$ 798,500
45.42% of General Fund funding comes from unincorporated			\$ 91,521
TOTAL PAID BY UNINCORPORATED RESIDENTS			\$ 890,021 89.00%
Incorporated (City) residents would pay total of:			
54.58% of General Fund funding comes from incorporated (City)			\$ 109,979
TOTAL PAID BY INCORPORATED (CITY) RESIDENTS			\$ 109,979 11.00%

School Resource Officer Allocation Split

School Type	Enrollment	ASO Patrols	City Patrols
Elementary Schools	12,241	6,635	5,606
High Schools	6,740	5,074	1,666
Middle Schools	5,608	5,608	-
Totals	24,589	17,317	7,272

School Enrollment Splits (1)		
ASO Patrol	17,317	70.43%
Municipality Patrol	7,272	29.57%
Total Public School Enrollment	24,589	

Population Split (2)		
City (non MSTU LE participants)	141,060	56.88%
Unincorporated + Participating Cities	106,942	43.12%
Total Alachua County Population	248,002	

Taxable Value (3)		
Municipalities	6,146,755,356	54.58%
Unincorporated + Participating Cities	5,115,267,589	45.42%
Total General Fund Taxable Value	11,262,022,945	

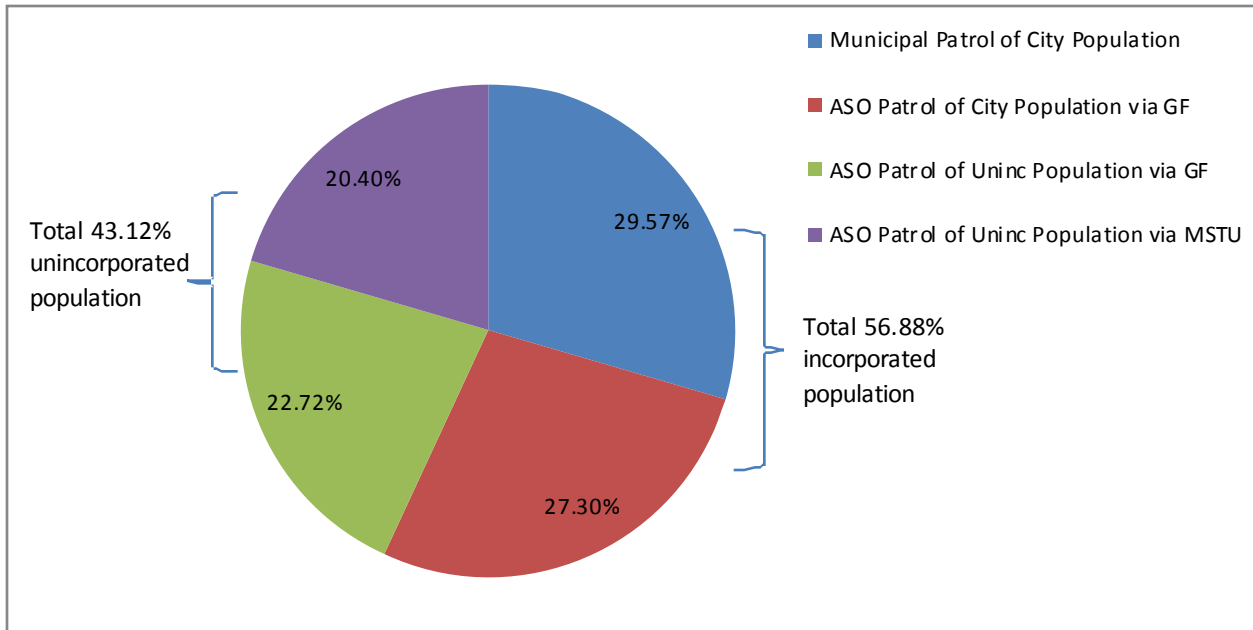
(1) Alachua County School Board as of 5/21/2014

(2) <http://edr.state.fl.us/Content/population-demographics/data/index.cfm> (BEER April 1, 2013 estimates)

(3) 2013 Certified Tax Roll

Countywide Patrol Splits

Municipal Patrol of City Population	29.57%	See School Enrollment Splits
ASO Patrol of City Population via GF	27.30%	City Population portion (56.88%) less Municipalit Patrol portion (29.57%)
ASO Patrol of Uninc Population via GF	22.72%	Divide ASO Patrol of City Population (27.30%) by Municipalities taxable value portion of GF (54.58%) times Uninc and Participating Cities taxable value portion of GF (45.42%).
ASO Patrol of Uninc Population via MSTU	20.40%	Uninc and Participating Cities population less GF-ASO Patrol of Uninc Pop



School Resource Officer Example Funding Split

Funding Split - Hypothetical \$1 Million Countywide Budget

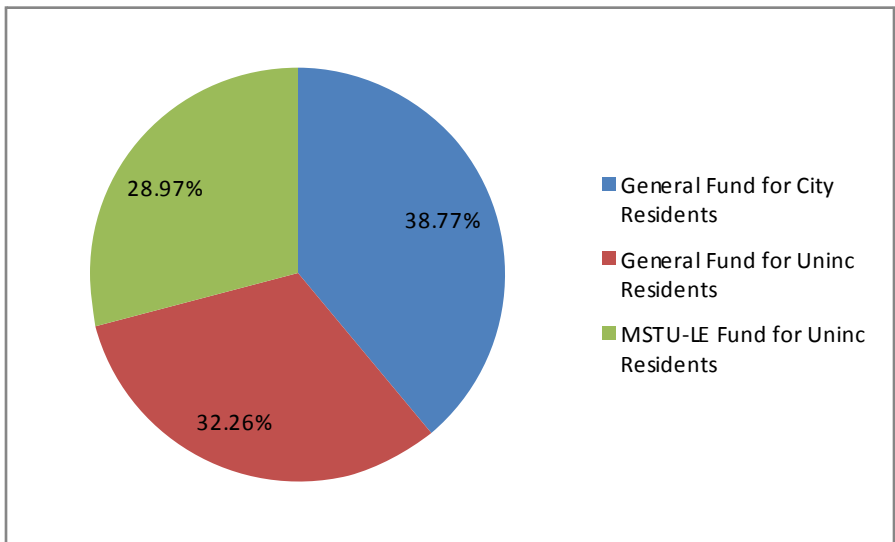
City Resident Portion (based on Pop)	\$ 568,786	56.88%
Unincorporated Resident (based on Pop)	\$ 431,214	43.12%
Total SRO Countywide Budget	\$ 1,000,000	

Countywide Funding Split

City Resident pay for City Patrol via City GF	\$ 295,742		
City Resident pay for ASO Patrol via GF	\$ 273,044	\$ 568,786	City Resident Portion
Uninc Resident pay for ASO Patrol via GF	\$ 227,224		
Uninc Resident pay for ASO Patrol via MSTU	\$ 203,990	\$ 431,214	Uninc Resident Portion
	\$ 1,000,000		

Just BoCC Funding Split

General Fund for City Residents	\$ 273,044	38.77%	
General Fund for Uninc Residents	\$ 227,224	32.26%	71.03% Total General Fund
MSTU-LE Fund for Uninc Residents	\$ 203,990	28.97%	28.97% Total MSTU-LE
Total BoCC Funding	\$ 704,258	100%	100%



(EXHIBIT 10)

Support Split Methodology

Support Split for costs not allocated to Jail/CCC/Judicial

FTE's	Division
210.25	LE Patrol
92.00	LE General Fund
6.50	Fleet
18.50	LE Support II
44.50	LE Juvenile
346.00	Jail
113.00	CCC
38.00	Judicial
868.75	
3.00	Law Enforcement Support FTE's

Percentage Splits			FTE Splits	
GF	MSTU		GF	MSTU
20%	80%		42.37	167.88
100%	0%		92.00	-
45%	55%		2.94	3.56
48%	52%		8.89	9.61
71%	29%		31.61	12.89
100%	0%		346.00	-
100%	0%		113.00	-
100%	0%		38.00	-
			674.81	193.94
			77.68%	22.32%

Support Split Methodology II

Support split because costs are already allocated to Jail/CCC/Judicial

FTE's	Division
210.25	LE Patrol
92.00	LE General Fund
3.00	LE Support
6.50	Fleet
44.50	LE Juvenile
356.25	

Percentage Splits			FTE Splits	
GF	MSTU		GF	MSTU
20%	80%		42.37	167.88
100%	0%		92.00	-
78%	22%		2.33	0.67
45%	55%		2.94	3.56
71%	29%		31.61	12.89
			171.24	185.01
			48.07%	51.93%

18.50 Law Enforcement Support II FTE's

Fleet Split Methodology

Vehicles	Division
320.00	LE Patrol
48.00	LE General Fund
42.00	LE Juvenile
1.00	LE Support
5.00	LE Support II
35.00	Jail
8.00	CCC
35.00	Judicial
494.00	

Percentage Splits			FTE Splits	
GF	MSTU		GF	MSTU
20%	80%		64.48	255.52
100%	0%		48.00	-
71%	29%		29.83	12.17
78%	22%		0.78	0.22
48%	52%		2.40	2.60
100%	0%		35.00	-
100%	0%		8.00	-
100%	0%		35.00	-
			223.49	270.51
			45.24%	54.76%

(EXHIBIT 11)

Applied to FY14 Budget Request

		Law Enforcement										
FTE	Vehicles	Bureaus	Personnel	Operating	Capital	Less Revenue	Total	GF	MSTU	GF Split	MSTU Split	
1.00		1001 Office of Sheriff	\$ 186,822	\$ 640,525			\$ 827,347	100%	0%	\$ 827,347	\$ -	
3.00	2.00	1010 Office of Sheriff	296,094	3,469			299,563	100%	0%	299,563	-	
1.00		1020 Staff Attorney	125,651	12,450			138,101	100%	0%	138,101	-	
4.00	3.00	1030 Public Information Officer	255,344	15,782			271,126	100%	0%	271,126	-	
6.00	6.00	1040 Office of Professional Standards	499,568	6,095			505,663	100%	0%	505,663	-	
6.00	4.00	1050 Trauma Intervention	329,842	4,000			333,842	100%	0%	333,842	-	
2.00	1.00	2000 Major of Operations	182,151	380			182,531	20%	80%	36,780	145,751	
2.00	1.00	2101 Patrol Ops Administrator	171,403				171,403	20%	80%	34,538	136,865	
91.50	194.00	2110 Patrol Ops	5,725,183	91,912		(6,870)	5,810,225	20%	80%	1,170,760	4,639,465	
9.00	12.00	2115 Patrol Support K9	692,207				692,207	20%	80%	139,480	552,727	
29.00	23.00	2120 Patrol Support	1,781,569	39,673			1,821,242	20%	80%	366,980	1,454,262	
9.50		2130 Patrol Crossing Guards	292,328				292,328	71%	29%	207,641	84,687	
35.00	42.00	2131 Patrol School Res Officers	2,281,616	7,240		(723,531)	1,565,325	71%	29%	1,111,850	453,475	
2.00	1.00	2201 Criminal Investigation Admin	175,780				175,780	20%	80%	35,420	140,360	
30.00	35.00	2210 Detectives	2,096,990	16,879			2,113,869	20%	80%	425,945	1,687,924	
9.00	16.00	2222 Forensics	597,020	12,196			609,216	20%	80%	122,757	486,459	
8.00	2.00	2223 Criminal Intelligence	733,082	2,925			736,007	20%	80%	148,305	587,702	
16.00	19.00	2290 Narcotics Drug Task Force	1,120,274				1,120,274	20%	80%	225,735	894,539	
1.00	1.00	3000 Support Services Major	117,083				117,083	78%	22%	90,950	26,133	
1.00		3201 Administrative Services	145,437				145,437	78%	22%	112,975	32,462	
5.00	3.00	3210 Human Resources	311,614	64,846			376,460	48%	52%	180,964	195,496	
2.00		3220 Property	105,414	182,020			287,434	20%	80%	57,918	229,516	
		3224 Facilities & Building		28,654			28,654	100%	0%	28,654	-	
3.50		3225 Evidence	184,067	9,244			193,311	20%	80%	38,952	154,359	
6.50	24.00	3230 Fleet	402,071	1,474,169	1,400,000		3,276,240	45%	55%	1,482,171	1,794,069	
5.00		3240 Fiscal	297,117	5,315			302,432	48%	52%	145,379	157,053	
34.00	1.00	3260 Records	1,353,541	48,739		(44,008)	1,358,272	100%	0%	1,358,272	-	
0.50		3323 Radio Technician	20,286	57,050	64,745		142,081	20%	80%	28,629	113,452	
7.50	1.00	3350 Information Technology	486,914	1,069,138	80,000		1,636,052	48%	52%	786,450	849,602	
0.75	1.00	3401 Judicial Services/Traing Capt	79,593	200			79,793	20%	80%	16,078	63,715	
18.00	17.00	3421 Warrants	1,259,347	101,403		(608)	1,360,142	100%	0%	1,360,142	-	
19.00	15.00	3442 Civil Bureau	1,192,838	7,864		(333,379)	867,323	100%	0%	867,323	-	
5.00	15.00	3444 Training Bureau	391,333	28,650		(59,921)	360,062	20%	80%	72,552	287,510	
1.00		3470 Grants & Legal Coord	63,753	400			64,153	78%	22%	49,834	14,319	
1.00	1.00	3480 Planning, Policy & Accreditation	43,965	2,600	-	-	46,565	48%	52%	22,384	24,181	
<u>374.75</u>	<u>440.00</u>	<u>Law Enforcement</u>	<u>\$ 23,997,297</u>	<u>\$ 3,933,818</u>	<u>\$ 1,544,745</u>	<u>\$ (1,168,317)</u>	<u>\$ 28,307,543</u>			<u>\$ 13,101,462</u>	<u>\$ 15,206,081</u>	
										46.28%	53.72%	

	GF	MSTU
Dirt Time Splits	20.15%	79.85%
SRO Splits	71.03%	28.97%
Fleet Splits	45.24%	54.76%
Support Splits	77.68%	22.32%
Support II Splits	48.07%	51.93%

need to update manually when recalculated