Explanation of June 2025 Adjustments

Resources		Beginning Fund Balance/Retained Earnings	Ending Fund Balance/Retained Earnings	Inter-Fund Transfers	Revenue	Net Budget Change
001	General Fund	$ 3,064,044	$ 464,528	$ 1,578,392	$ 50,000	$ 5,156,964
009	MSTU - Law	$ 2,061,495	$ -	$ -	$ -	$ 2,061,495
010	Choices	$ 881	$ -	$ -	$ -	$ 881
011	MSTU - Fire	$ 1,908,027	$ -	$ 1,221,987	$ -	$ 3,130,014
*120	Career Source - Region 9	$ -	$ -	$ -	$ -	$ -
148	MSBU - Refuse	$ 102,605	$ -	$ -	$ -	$ 102,605
149	Gas Tax	$ 77,923	$ -	$ 52,462	$ -	$ 130,385
154	COVID-19 Relief	$ -	$ -	$ -	$ -	$ -
410	Building Inspections/Permitting	$ (79,508)	$ -	$ -	$ -	$ (79,508)
501	Self Insurance	$ 131,699	$ -	$ 1,507,100	$ -	$ 1,638,799
503	Fleet Management	$ 134,583	$ (1,700,000)	$ 1,700,000	$ -	$ 134,583
506	Vehicle Replacement	$ 3,475	$ 2,256,487	$ 157,182	$ (1,422,102)	$ 995,042
507	Health Insurance	$ (207,094)	$ -	$ -	$ -	$ (207,094)
811	Drug & Law Enforcement	$ (181,486)	$ -	$ -	$ 65,175	$ (116,311)
812	Environmental	$ (841,783)	$ 45,208	$ 99,596	$ 818,966	$ 121,987
813	Court Related	$ (72,345)	$ -	$ 11,628	$ 62,378	$ 1,661
814	Emergency Services	$ 1,257,801	$ -	$ -	$ 153,755	$ 1,411,556
815	Housing/Land Development	$ (3,869,203)	$ -	$ 1,822,315	$ 3,869,203	$ 1,822,315
816	Community Services	$ 338,791	$ -	$ -	$ (89)	$ 338,702
817	Tourism	$ 1,421,796	$ -	$ 11,629	$ -	$ 1,433,425
818	Other Special Revenue	$ 415,329	$ -	$ 68,898	$ 12,989	$ 497,216
819	Debt Service	$ -	$ -	$ 100,000	$ 746,660	$ 846,660
820	Other Capital Projects	$ (421,233)	$ -	$ -	$ 80	$ (421,153)
821	Solid Waste	$ 252,386	$ 19,019	$ -	$ -	$ 271,405
823	SHIP	$ 20,001	$ -	$ -	$ -	$ 20,001
824	Transportation Trust	$ (62,293)	$ -	$ -	$ -	$ (62,293)
826	Capital Preservation	$ -	$ -	$ -	$ -	$ -
827	Infrastructure Sales Surtax 1%	$ 1,063,412	$ -	$ -	$ -	$ 1,063,412
850	Alachua County Housing Authority	$ (450)	$ -	$ -	$ -	$ (450)
855	Law Library	$ -	$ -	$ -	$ -	$ -
		$ 6,518,853	$ 1,085,242	$ 8,331,189	$ 4,357,015	$ 20,292,299

Appropriations		Reserves	Inter-Fund Transfers	**Expenditures	Net Budget Change
001	General Fund	$ (151,515)	$ 3,265,695	$ 2,042,784	$ 5,156,964
009	MSTU - Law	$ 2,061,495	$ -	$ -	$ 2,061,495
010	Choices	$ 881	$ -	$ -	$ 881
011	MSTU - Fire	$ 1,221,987	$ -	$ 1,908,027	$ 3,130,014
*119-120	Career Source - Region 9	$ -	$ -	$ -	$ -
148	MSBU - Refuse	$ 93,605	$ -	$ 9,000	$ 102,605
149	Gas Tax	$ -	$ -	$ 130,385	$ 130,385
154	COVID-19 Relief	$ -	$ 1,822,315	$ (1,822,315)	$ -
171	Supervisor of Elections	$ -	$ -	$ -	$ -
410	Building Inspections/Permitting	$ (79,508)	$ -	$ -	$ (79,508)
501	Self Insurance	$ 1,500,000	$ -	$ 138,799	$ 1,638,799
503	Fleet Management	$ -	$ -	$ 134,583	$ 134,583
506	Vehicle Replacement	$ (249,463)	$ 3,143,179	$ (1,898,674)	$ 995,042
507	Health Insurance	$ (207,094)	$ -	$ -	$ (207,094)
811	Drug & Law Enforcement	$ -	$ -	$ (116,311)	$ (116,311)
812	Environmental	$ (766)	$ -	$ 122,753	$ 121,987
813	Court Related	$ -	$ -	$ 1,661	$ 1,661
814	Emergency Services	$ 628,793	$ -	$ 782,763	$ 1,411,556
815	Housing/Land Development	$ -	$ -	$ 1,822,315	$ 1,822,315
816	Community Services	$ 240	$ -	$ 338,462	$ 338,702
817	Tourism	$ 1,432,489	$ -	$ 936	$ 1,433,425
818	Other Special Revenue	$ -	$ -	$ 497,216	$ 497,216
819	Debt Service	$ (1,667,340)	$ -	$ 2,514,000	$ 846,660
820	Other Capital Projects	$ -	$ -	$ (421,153)	$ (421,153)
821	Solid Waste	$ 262,099	$ -	$ 9,306	$ 271,405
823	SHIP	$ -	$ -	$ 20,001	$ 20,001
824	Transportation Trust	$ -	$ -	$ (62,293)	$ (62,293)
826	Capital Preservation	$ (100,000)	$ 100,000	$ -	$ -
827	Infrastructure Sales Surtax 1%	$ -	$ -	$ 1,063,412	$ 1,063,412
850	Alachua County Housing Authority	$ -	$ -	$ (450)	$ (450)
855	Law Library	$ -	$ -	$ -	$ -
		$ 4,745,903	$ 8,331,189	$ 7,215,207	$ 20,292,299

**Explanation of Expenditures listed on following page

*CareerSource is a special entity that has its own delegated authority and will be completing it's own Adjustments

Details on Expenditure Adjustments

001+	**General Fund**		
	Fund Balance Adjustment in General Fund Unincorporated (008) - Reduce Expense Budget	(312,863)	
	Compensation adjustments for merit and actual salary cost	206,650	
	EPD - Pass through grant from Dept of Energy- NREL	50,000	
	HR Software implementation - Limited Term position	51,097	
	BoCC CRA - Gainesville Stepdown for economic development in East Gainesville prior year unused (Fund 192)	1,377,900	
	Establishing retiree Other Post Employment Benefits Trust (Fund 651)	1,500,000	
	Remaining Language Access Project (ARP2021x010) funding moved to General to change FTE from limited term to permanent	(925,000)	
	EPD - Air Quality Monitoring per BoCC direction	95,000	2,042,784
011	**MSTU - Fire**		
	Micanopy Fire Station Improvements	1,108,027	
	Excess Overtime	700,000	
	Tax Collector fee	100,000	1,908,027
148	**MSBU - Refuse** - Fund Balance Adjustment		9,000
149	**Gas Tax**		
	Fund Balance Adjustment	77,923	
	Compensation adjustments for merit	52,462	130,385
154	**COVID-19 Relief** - Reimbursing fund 052 with the purchase of the Scottish Inn approved by the US Treasury		(1,822,315)
501	**Self Insurance**		
	Fund Balance Adjustment	131,699	
	Dissolve Vehicle Replacement Fund	7,100	138,799
503	**Fleet Management** - Fund Balance Adjustment		134,583
506	**Vehicle Replacement** - Dissolve fund and Disburse balance		(1,898,674)
811	**Drug & Law Enforcement** -		
	Fund Balance Adjustment	(128,863)	
	Forfeiture Funds Transfer to Sheriff	12,552	(116,311)
812	**Environmental**		
	Fund Balance Adjustment	23,157	
	Dissolve Vehicle Replacement Fund	99,596	122,753
813	**Court Related** - Fund Balance Adjustment		1,661
814	**Emergency Services**		
	Fund Balance Adjustment	670,678	
	DMS Emergency Staff during Emergency	10,000	
	Recognize CHS Maintenance Disbursement	59,550	
	Vehicle Replacement 3636 for E911 Office	42,535	782,763
815	**Housing/Land Development** - Scottish Inn Renovations and Tiny Homes		1,822,315
816	**Community Services** - Fund Balance Adjustment		338,462
817	**Tourism** - Fund Balance Adjustment		936
818	**Other Special Revenue**		
	Fund Balance Adjustment	419,224	
	Dissolve Vehicle Replacement Fund	68,898	
	ACFR 50th Celebration Donation	8,094	
	Routes to Roots Carbon Offset Project	1,000	497,216
819	**Debt Service** - Tax Collector paying off debt early		2,514,000
820	**Other Capital Projects** - Fund Balance Adjustment		(421,153)
821	**Solid Waste** - Fund Balance Adjustment		9,306
823	**SHIP** - Fund Balance Adjustment		20,001
824	**Transportation Trust** - Fund Balance Adjustment		(62,293)
827	**Infrastructure Sales Surtax 1%** - Fund Balance Adjustment		1,063,412
850	**Alachua County Housing Authority** - Fund Balance Adjustment		(450)
	Total Change to Expenditures		7,215,207