

001-04-0440-590-99-20 & 30
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Item Description	Department/ Constitutional Office	Date Approved	Pending Approval	Amount	Reserve Balance
Budgeted Beginning Balance					14,786,942
*****RESERVE BALANCE ACCORDING TO BOCC POLICY OF 5% OF OPERATING REVENUES EQUALS \$11,264,637*****					
Costs associated with City of Alachua Mill Creek and development reviews; particularly stormwater impacts	County Attorney	11/12/2024		(1,000,000)	
Costs associated with Single Member District Appeal	County Attorney	11/12/2024		(100,000)	
				683,165	
Budget Amendment #3	Multi	6/24/2025		(151,515)	
Budget Amendment #4 General Fund CORA for CSS, Jail and Court Administration	Multi		09/23/25	(686,191)	
Budget Amendment #4 General Fund Vehicle replacement funds for Environmental Protection vehicle	EPD		09/23/25	(40,972)	
BALANCE					13,491,429

Alachua County Board of County Commissioners
 Appropriated Reserves: MSTU Law Enforcement
 FY2025
 009-04-0440-590-99-20 & 30 Appropriated Reserves

Item Description	Department/ Constitutional Office	Date Approved	Pending Approval	Amount	Reserve Balance
Budgeted Beginning Balance					4,014,182.00
RESERVE BALANCE ACCORDING TO BOCC POLICY OF 5% OF OPERATING REVENUES EQUALS \$1,766.105 *****					
Beginning Fund Balance Adjustment and Carry Forward Purchase Orders	Carry Forward	11/12/2024		(\$482,531)	
Budget Amendment #3		6/24/2025		\$2,061,495	
Budget Amendment #4 Cost of Risk Building Insurance			9/23/2025	(\$81,800)	
BALANCE					5,511,346

Use of Reserves for September 23,2025 Budget Amendment
Fund 001- General Fund & Fund 009-MSTU-Law Enforcement

Excerpt from the Fiscal Year 2023 (FY23) Board Approved Budget Policy:

Reserve for contingency requests in the General Fund, Municipal Service Taxing Unit (MSTU) Law Enforcement and Municipal Services Benefit Unit (MSBU) Fire Funds 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.

- a. Such requests will be evaluated as to the:
 - i. Urgency of the request.
 - ii. Scope of services to be provided.
 - iii. Short and long-term fiscal impact of the request.
 - iv. Potential for alternative methods of funding or providing the service(s).
 - v. Review for duplication of service(s) with other agencies.
 - vi. Review of efforts to secure non-County funding.
 - vii. Discussion of why funding was not sought during the normal budget cycle.
 - viii. Review of the impact of not funding or delaying funding to the next fiscal year.

- i. This request is to cover the underestimated cost of building insurance so that the budget can be adjusted to reflect the true cost
- ii. Adjust Cost of Risk building insurance
- iii. Allows for budget to be allocated to this line item entry
- iv. Reserves are set aside to address a budget underestimate
- v. None
- vi. Internal Service
- vii. Actuarial cost came in higher than original budget
- viii. This is an FY25 Costs budget estimates have been adjusted for FY26