

Explanation of FY26 December Adjustments

Resources	Beginning Fund	Ending Fund	Inter-Fund	Revenue	Net Budget
	Balance/Retained Earnings	Balance/Retained Earnings	Transfers		Change
001	General Fund	\$6,404,376			4,209,230
009	MSTU - Law	\$990,173			990,173
010	Choices	\$380,965			380,965
011	MSBU - Fire				(243,905)
119	Career Source - Region 26				0
148	MSBU - Refuse	\$312,183			312,183
149	Gas Tax				0
154	COVID-19 Relief	\$903,377			903,377
410	Building Inspections/Permitting	(\$338,695)			(338,695)
501	Self Insurance	\$529,016			529,016
503	Fleet Management	\$865,837			865,837
506	Vehicle Replacement				0
507	Health Insurance	\$10,988,321		25,971	11,014,292
811	Drug & Law Enforcement	\$216,795		1,185,244	1,402,039
812	Environmental	\$1,160,083		346,531	1,506,614
813	Court Related	\$151,918	\$1,307		153,225
814	Emergency Services	\$730,454		36,515	766,969
815	Housing/Land Development	(\$1,547,950)		4,215,140	2,667,190
816	Community Services	\$330,241		2,525,376	2,855,617
817	Tourism	\$1,025,712	154,388		1,180,100
818	Other Special Revenue	\$9,794,385	\$34,484	(25,002)	9,803,867
819	Debt Service	(\$3,354,361)		75,000	(3,279,361)
820	Other Capital Projects	(\$8,536)			(8,536)
821	Solid Waste	\$3,324,134			3,324,134
823	SHIP	\$153,714		384,394	538,108
824	Transportation Trust	(\$2,528,132)	(\$608,993)	(3,176,370)	(6,313,495)
826	Capital Preservation	\$1,106,624			1,106,624
827	Infrastructure Sales Surtax 1%	\$2,840,625			2,840,625
850	Alachua County Housing Authority	\$249,963			249,963
855	Law Library	\$3,296			3,296
		\$34,684,518	\$0	(\$2,857,865)	5,592,799
					37,419,452

Appropriations	Inter-Fund			Net Budget
	Reserves	Transfers	**Expenditures	Change
001	General Fund			4,209,230
009	MSTU - Law			990,173
010	Choices	\$380,965		380,965
011	MSTU - Fire	(\$243,905)		(243,905)
119	Career Source - Region 26			0
148	MSBU - Refuse	\$312,183		312,183
149	Gas Tax			0
154	COVID-19 Relief			903,377
171	Supervisor of Elections			0
410	Building Inspections/Permitting	(\$338,695)		(338,695)
501	Self Insurance			529,016
503	Fleet Management	\$823,667		42,170
506	Vehicle Replacement			0
507	Health Insurance	\$10,988,321		25,971
811	Drug & Law Enforcement			1,402,039
812	Environmental	\$44,343		1,462,271
813	Court Related	\$11,372	\$1,307	140,546
814	Emergency Services	\$718,399		48,570
815	Housing/Land Development			2,667,190
816	Community Services	\$149,529		2,706,088
817	Tourism	\$806,228	\$188,872	185,000
818	Other Special Revenue			9,803,867
819	Debt Service	(\$231,317)	(\$3,048,044)	(3,279,361)
820	Other Capital Projects			(8,536)
821	Solid Waste	\$3,322,934		1,200
823	SHIP			538,108
824	Transportation Trust			(6,313,495)
826	Capital Preservation			1,106,624
827	Infrastructure Sales Surtax 1%			2,840,625
850	Alachua County Housing Authority			249,963
855	Law Library	\$3,296		3,296
		\$16,747,320	(\$2,857,865)	23,529,997
				37,419,452

\*\*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 CarryForward Adjustments

**Details on Expenditure Adjustments**

<b>001</b>	<b>General Fund</b>		
	Homeless Prevention - Carry Forward	421,646	
	Clerk's Office - FTE to support outside entities per BOCC request	98,752	
	Financial & Facilities Resource Management reorganization - Budget Neutral	207,409	
	Gainesville Stepdown - Carry Forward	1,977,900	
	EPD - Florence Air Quality Monitoring	27,913	
	County Attorney - Legal Services - Carlton Fields	6,289	
	County Attorney - Consultants for Redistricting	20,000	
	County Attorney - Mill Creek - Attorneys	994,687	
	Sunrise Inn Renovations - Carry Forward	454,634	4,209,230
<b>009</b>	<b>MSTU - Law</b> - Carry forward Adjustment from prior year		990,173
<b>154</b>	<b>Covid Relief</b> - Carry forward Adjustment from prior year		903,377
<b>501</b>	<b>Self-Insurance</b> - Carry forward Adjustment from prior year		529,016
<b>503</b>	<b>Fleet Management</b> - Carry forward Adjustment from prior year		42,170
<b>507</b>	<b>Health Insurance</b> - Training - excess Wellness Rebate Check Revenue		25,971
<b>811</b>	<b>Drug &amp; Law Enforcement</b> - Carry forward Adjustment from prior year		1,402,039
<b>812</b>	<b>Environmental</b> - Carry forward Adjustment from prior year		1,462,271
<b>813</b>	<b>Court Related</b> - Carry forward Adjustment from prior year		140,546
<b>814</b>	<b>Emergency Services</b>		
	Carry forward Adjustment from prior year	12,055	
	EMS Grant Award	34,189	
	Unanticipated Revenue - Expense Offset	2,326	48,570
<b>815</b>	<b>Housing/Land Development</b> - Carry forward Adjustment from prior year		2,667,190
<b>816</b>	<b>Community Services</b>		
	Carry forward Adjustment from prior year	2,705,913	
	Sugarfoot Preservation - State Invoice	175	2,706,088
<b>817</b>	<b>Tourism</b> - 2027 World Masters - Sports Commission		185,000
<b>818</b>	<b>Other Special Revenue</b> - Carry forward Adjustment from prior year		9,803,867
<b>820</b>	<b>Other Capital Projects</b> - Carry forward Adjustment from prior year		(8,536)
<b>821</b>	<b>Solid Waste</b> - Depreciation		1,200
<b>823</b>	<b>SHIP</b> - SHIP Grants Adjustments		538,108
<b>824</b>	<b>Transportation Trust</b> - Revenue adjustments		(6,313,495)
<b>826</b>	<b>Capital Preservation</b> - Carry forward Adjustment from prior years		1,106,624
<b>827</b>	<b>Infrastructure Sales Surtax 1%</b> - Carry forward Adjustment from prior year		2,840,625
<b>850</b>	<b>Alachua County Housing Authority</b> - Carry forward Adjustment from prior year		249,963
	<b>Total Change to Expenditures</b>		<u>23,529,997</u>