

Explanation of FY23 May Adjustments

		Ending Fund				Net Budget
		Balance/Retained	Balance/Retained	Inter-Fund	Revenue	Net Budget
<u>Resources</u>		Earnings	Earnings	Transfers	Revenue	Change
001	General Fund	(\$1,216,141)	\$619,672	\$1,611,843	(42,440)	972,934
009	MSTU - Law	\$393,229				393,229
010	Choices	(\$226,016)				(226,016)
011	MSTU - Fire	\$2,889,625				2,889,625
120	Career Source - Region 9	(\$624)			624	0
148	MSBU - Refuse	(\$35,359)				(35,359)
149	Gas Tax	(\$778,206)	\$314,297			(463,909)
154	COVID-19 Relief	(\$48,727,664)			48,727,664	0
171	Supervisor of Elections					0
410	Codes Enforcement	(\$35,899)				(35,899)
500	Computer Replacement				(79,975)	(79,975)
501	Self Insurance	\$1,042,283				1,042,283
503	Fleet Management	(\$937,064)				(937,064)
504	Telephone Service	(\$16,905)				(16,905)
506	Vehicle Replacement	(\$877,248)				(877,248)
507	Health Insurance	(\$5,569,887)				(5,569,887)
811	Drug & Law Enforcement	(\$190,929)			10,511	(180,418)
812	Environmental	(\$130,201)			(49,243)	(179,444)
813	Court Related	\$37,771		\$106,327	(60,405)	83,693
814	Emergency Services	\$348,431			216,598	565,029
815	Housing/Land Development	(\$112,270)		\$143,161	114,679	145,570
816	Community Services	\$113,265				113,265
817	Tourism	(\$118,260)		\$140,037		21,777
818	Other Special Revenue	\$691,542		\$87,911	1,929,123	2,708,576
819	Debt Service	\$4,882,596			21,839	4,904,435
820	Other Capital Projects	\$270,423			640	271,063
821	Solid Waste	\$631,544	\$175,235		1,695,000	2,501,779
823	SHIP	\$20,872				20,872
824	Transportation Trust	(\$594,290)		\$478,245		(116,045)
826	Capital Preservation	(\$4,809)				(4,809)
827	Infrastructure Sales Surtax 1%					0
850	Alachua County Housing Authority	(\$1,705)				(1,705)
855	Law Library	\$606				606
<u>Appropriations</u>		(\$48,251,290)	\$1,109,204	\$2,567,524	52,484,615	7,910,053

		Reserves	Inter-Fund Transfers	**Expenditures	Net Budget Change
001	General Fund		\$1,780,004	(807,070)	972,934
009	MSTU - Law	\$372,813		20,416	393,229
010	Choices	(\$261,695)		35,679	(226,016)
011	MSTU - Fire	\$3,220,890		(331,265)	2,889,625
120	Career Source - Region 9				0
148	MSBU - Refuse	(\$17,929)		(17,430)	(35,359)
149	Gas Tax	(\$628,434)		164,525	(463,909)
410	Building Inspections/Permitting	\$80,832		(116,731)	(35,899)
500	Computer Replacement	(\$119,215)	\$79,975	(40,735)	(79,975)
501	Self Insurance	\$28,856		1,013,427	1,042,283
503	Fleet Management	(\$982,961)		45,897	(937,064)
504	Telephone Service	(\$12,530)		(4,375)	(16,905)
506	Vehicle Replacement	(\$497,690)		(379,558)	(877,248)
507	Health Insurance	(\$5,692,656)		122,769	(5,569,887)
811	Drug & Law Enforcement			(180,418)	(180,418)
812	Environmental	\$87,591		(267,035)	(179,444)
813	Court Related	(\$43,110)	\$1,352	125,451	83,693
814	Emergency Services	\$564,948		81	565,029
815	Housing/Land Development			145,570	145,570
816	Community Services	(\$3,951)		117,216	113,265
817	Tourism	(\$405,398)	\$227,948	199,227	21,777
818	Other Special Revenue			2,708,576	2,708,576
819	Debt Service	\$4,226,101	\$478,245	200,089	4,904,435
820	Other Capital Projects			271,063	271,063
821	Solid Waste	(\$347,051)		2,848,830	2,501,779
823	SHIP			20,872	20,872
824	Transportation Trust			(116,045)	(116,045)
826	Capital Preservation	(\$4,809)			(4,809)
827	Infrastructure Sales Surtax 1%				0
850	Alachua County Housing Authority			(1,705)	(1,705)
855	Law Library			606	606
**Explanation of Expenditures listed on		(\$435,398)	\$2,567,524	5,777,927	7,910,053

following page

Details on Expenditure Adjustments

001	General Fund		
	1.0 New FTE midyear for Water Resources (5 mos)	32,556	
	Additional needs for County Commission	9,500	
	Additional retirement payout above budgeted level	25,122	
	Bike/Ped Master Plan	40,000	
	CAP Grant Revenue Prior Year will be used for Mini Grants	78,136	
	CORA / WC / Indirect Cost Adjustments for updated reports	803,909	
	Moving local match for CDBG -CV grant Budget Inn	(92,471)	
	Moving remaininig budget to Budget Inn Operating to help cover cost of fence and cox until transfer	(50,690)	
	Offset for WC & CORA Adjustment	(1,500,000)	
	Reduce Work Release Rev and Exp	<u>(153,132)</u>	(807,070)
009	MSTU - Law - CORA / WC / Indirect Cost Adjustments for updated reports		20,416
010	Choices - CORA / WC / Indirect Cost Adjustments for updated reports		35,679
011	MSBU - Fire		
	Bunker Gear	220,000	
	CORA / WC / Indirect Cost Adjustments for updated reports	<u>(551,265)</u>	(331,265)
148	MSBU - Refuse - CORA / WC / Indirect Cost Adjustments for updated reports		(17,430)
149	Gas Tax - CORA / WC / Indirect Cost Adjustments for updated reports		164,525
410	Building Inspections/Permitting - CORA / WC / Indirect Cost		(116,731)
500	Computer Replacement - CORA / WC / Indirect Cost Adjustments for updated reports		(40,735)
501	Self Insurance		
	CORA / WC / Indirect Cost Adjustments for updated reports	(28,856)	
	Worker's Comp Claim PayOut	200,000	
	Adjustment for Incurred But Not Recorded Liability	<u>842,283</u>	1,013,427
503	Fleet Management - CORA / WC / Indirect Cost Adjustments for updated reports		45,897
504	Telephone Service - CORA / WC / Indirect Cost Adjustments for updated reports		(4,375)
506	Vehicle Replacement		
	CORA / WC / Indirect Cost Adjustments for updated reports	(3,738)	
	Reduction of expense to offset beginning fund balance adjustment	(375,820)	(379,558)
507	Health Insurance - CORA / WC / Indirect Cost Adjustments for updated reports		122,769
811	Drug & Law Enforcement		
	Justice Forfeiture & Treasury Forfeiture Funds True-Up	10,511	
	Reduction of expense to offset beginning fund balance adjustment	(190,929)	(180,418)
812	Environmental		
	CORA / WC / Indirect Cost Adjustments for updated reports	(63,762)	
	Reduction of expense to offset beginning fund balance adjustment	(203,273)	(267,035)
813	Court Related		
	CORA / WC / Indirect Cost Adjustments for updated reports	127	
	Increase of expense to offset beginning fund balance adjustment	20,349	
	Cash Match for year 3 JMHP Grant	25,000	
	State Attorney opting out of Computer Replacement Fund	79,975	125,451
814	Emergency Services - CORA / WC / Indirect Cost Adjustments for updated reports		81
815	Housing/Land Development		
	CORA / WC / Indirect Cost Adjustments for updated reports	15,392	
	Increase of expense to offset beginning fund balance adjustment	2,409	
	Budget Inn Operations (Fence, Cox)	35,298	
	Match CDBG - CV Grant for Budget Inn	92,471	145,570
816	Community Services		
	CORA / WC / Indirect Cost Adjustments for updated reports	2,008	
	Increase of expense to offset beginning fund balance adjustment	115,208	117,216
817	Tourism		
	CORA / WC / Indirect Cost Adjustments for updated reports	85,792	
	Increase of expense to offset beginning fund balance adjustment	13,435	
	Increased Sponsorships	<u>100,000</u>	199,227
818	Other Special Revenue		
	CORA / WC / Indirect Cost Adjustments for updated reports	117,544	
	Increase of expense to offset beginning fund balance adjustment	663,108	
	Reconciliation between Parks & Conservation Lands	<u>1,927,924</u>	2,708,576
819	Debt Service - Increase of expense to offset beginning fund balance adjustment		200,089
820	Other Capital Projects - Increase of expense to offset beginning fund balance adjustment		271,063
821	Solid Waste		
	CORA / WC / Indirect Cost Adjustments for updated reports	290,165	
	Increase of expense to offset beginning fund balance adjustment	512,325	
	Zero Waste Grants	200,000	
	Transfer Station Floor	1,695,000	
	Bulk Storage Facility	<u>151,340</u>	2,848,830
823	SHIP - Increase of expense to offset beginning fund balance adjustment		20,872
824	Transportation Trust - Reduction of expense to offset beginning fund balance adjustment		(116,045)
850	Alachua County Housing Authority - Reduction of expense to offset beginning fund balance		(1,705)
855	Law Library		
	CORA / WC / Indirect Cost Adjustments for updated reports	(83)	
	Increase of expense to offset beginning fund balance adjustment	<u>689</u>	606
	Total Change to Expenditures		<u>5,777,927</u>