

Explanation of FY2017 Mid Year Adjustments

| | | Adjusted | | | |
|-----------|--------------------------|---------------------------|---------------------------|-------------|----------------|
| Resources | | Beginning Fund | Ending Fund | Inter-Fund | Net Budget |
| | | Balance/Retained Earnings | Balance/Retained Earnings | Transfers | Revenue Change |
| 001 | General Fund | \$1,598,043 | (\$7,800) | \$661,851 | \$2,252,094 |
| 008 | MSTU - Unincorporated | \$126,668 | (\$89,018) | \$34,562 | \$72,212 |
| 009 | MSTU - Law | \$440,845 | (\$440,845) | \$138,247 | \$138,247 |
| 010 | CHOICES | \$1,201,535 | (\$1,256,996) | | (\$55,461) |
| 011 | MSTU-Fire | (\$130,704) | \$658 | \$103,685 | (\$26,361) |
| 148 | MSBU- Refuse | (\$486,154) | | | (\$486,154) |
| 149 | Gas Tax | \$1,392,034 | (\$1,000,000) | \$471,158 | \$863,192 |
| 171 | Supervisor of Elections | (\$13,647) | | | (\$13,647) |
| 410 | Codes Enforcement | \$1,448,546 | | | \$1,448,546 |
| 500 | Computer Replacement | | \$659,915 | | \$659,915 |
| 501 | Self Insurance | \$3,784,307 | | | \$3,784,307 |
| 503 | Fleet | (\$632,781) | | | (\$632,781) |
| 506 | Vehicle Replacement | (\$4,272,506) | \$1,323,472 | | (\$2,949,034) |
| 507 | Health Insurance | (\$3,096,269) | | \$2,011,628 | (\$1,084,641) |
| 811 | Drug & Law Enforcement | \$172,330 | | | \$172,330 |
| 812 | Environmental | (\$100,902) | | | (\$90,451) |
| 813 | Court Related | \$192,129 | (\$50,218) | | \$141,911 |
| 814 | Emergency Services | \$22,274 | | | \$22,274 |
| 815 | Housing/Land Development | \$23,516 | | | \$23,516 |
| 816 | Community Services | (\$73,108) | \$161,803 | | \$7,647 |
| 817 | Tourism | \$42,586 | | | \$42,586 |
| 818 | Other Special Revenue | \$148,260 | | \$9,943 | \$159,481 |
| 819 | Debt Service | \$3,140,660 | | \$2,203 | \$3,142,863 |
| 820 | Other Capital Projects | (\$82,610) | | | (\$82,610) |
| 821 | Solid Waste | (\$6,555,956) | \$1,381,104 | | (\$5,174,852) |
| 822 | Alachua County Forever | \$9,279 | | | \$9,943 |
| 823 | SHIP | (\$248,782) | | \$1,722 | (\$247,060) |
| 824 | Transportation Trust | (\$614,662) | | \$1,381,701 | \$962,039 |
| 826 | Capital Preservation | (\$4,541) | | | (\$4,541) |
| | | (\$2,569,610) | \$682,075 | \$4,816,700 | \$126,345 |
| | | | | | \$3,055,510 |

| | | Reserves | Inter-Fund Transfers | **Expenditures | Net Budget Change |
|-----|--------------------------|----------------|----------------------|----------------|-------------------|
| 001 | General Fund | | \$2,049,989 | \$202,105 | \$2,252,094 |
| 008 | MSTU - Unincorporated | \$34,562 | | \$37,650 | \$72,212 |
| 009 | MSTU - Law | \$138,247 | | | \$138,247 |
| 010 | CHOICES | (\$80,401) | | \$24,940 | (\$55,461) |
| 011 | MSTU-Fire | (\$26,361) | | | (\$26,361) |
| 148 | MSBU- Refuse | (\$536,154) | | \$50,000 | (\$486,154) |
| 149 | Gas Tax | \$663,192 | | \$200,000 | \$863,192 |
| 171 | Supervisor of Elections | | | (\$13,647) | (\$13,647) |
| 410 | Codes Enforcement | \$1,448,546 | | | \$1,448,546 |
| 500 | Computer Replacement | | | \$659,915 | \$659,915 |
| 501 | Self Insurance | \$3,601,912 | | \$182,395 | \$3,784,307 |
| 503 | Fleet | (\$645,005) | | \$12,224 | (\$632,781) |
| 506 | Vehicle Replacement | (\$6,175,799) | | \$3,226,765 | (\$2,949,034) |
| 507 | Health Insurance | (\$2,700,000) | | \$1,615,359 | (\$1,084,641) |
| 811 | Drug & Law Enforcement | | | \$172,330 | \$172,330 |
| 812 | Environmental | (\$69,617) | | (\$20,834) | (\$90,451) |
| 813 | Court Related | | | \$141,911 | \$141,911 |
| 814 | Emergency Services | \$14,449 | | \$7,825 | \$22,274 |
| 815 | Housing/Land Development | | | \$23,516 | \$23,516 |
| 816 | Community Services | | | \$7,647 | \$7,647 |
| 817 | Tourism | | | \$42,586 | \$42,586 |
| 818 | Other Special Revenue | | | \$159,481 | \$159,481 |
| 819 | Debt Service | \$374,758 | \$2,736,143 | \$31,962 | \$3,142,863 |
| 820 | Other Capital Projects | \$39,474 | \$2,203 | (\$124,287) | (\$82,610) |
| 821 | Solid Waste | (\$8,718,229) | | \$3,543,377 | (\$5,174,852) |
| 822 | Alachua County Forever | | \$9,943 | | \$9,943 |
| 823 | SHIP | | \$1,722 | (\$248,782) | (\$247,060) |
| 824 | Transportation Trust | (\$424,108) | | \$1,386,147 | \$962,039 |
| 826 | Capital Preservation | (\$12,270) | \$16,700 | (\$8,971) | (\$4,541) |
| | | (\$13,072,804) | \$4,816,700 | \$11,311,614 | \$3,055,510 |

**Explanation of Expenditures listed on following page

Details on Expenditure Adjustments

| | | | |
|------------|--|-----------|----------------------------|
| 001 | General Fund | | |
| | Special Expense - Accrued Leave & Benefits | \$86,500 | |
| | Special Expense - Contract Contingencies | \$50,000 | |
| | Special Expense - Membership Cancellations | (\$7,800) | |
| | IT - H.T.E. Maintenance | \$28,408 | |
| | Eco/Dev Contracts | \$6,964 | |
| | Eco/Dev Contracts | \$1,500 | |
| | Administration - Furniture in Training Room | \$13,010 | |
| | Parks - Field Maintenance Equipment | \$23,523 | \$202,105 |
| 008 | MSTU- Unincorporated | | |
| | Parks - Trucks | | \$37,650 |
| 010 | CHOICES -Increase Agency Award | | \$24,940 |
| 148 | MSBU- Refuse - Debris Management Site Project | | \$50,000 |
| 149 | Gas Tax | | |
| | Fleet - Motor grader | | \$200,000 |
| 171 | SOE - Grant Adjustments | | (\$13,647) |
| 500 | Computer Replacement - Adjust Budget Offset for New Purchasing Process* | | \$659,915 |
| 501 | Self Insurance - Premiums | | \$182,395 |
| 503 | Fleet - Adjust Budget Offset for New Purchasing Process* | | \$12,224 |
| 506 | Vehicle Replacement - Adjust Budget Offset for New Purchasing Process* | | \$3,226,765 |
| 507 | Health Insurance - Claims Expense | | \$1,615,359 |
| 811 | Drug & Law Enforcement -Grant Mid Year Adjustment | | \$172,330 |
| 812 | Environmental -Grant Mid Year Adjustment | | (\$20,834) |
| 813 | Court Related -Grant Mid Year Adjustment | | \$141,911 |
| 814 | Emergency Services -Grant Mid Year Adjustment | | \$7,825 |
| 815 | Housing/Land Development -Grant Mid Year Adjustment | | \$23,516 |
| 816 | Community Services -Grant Mid Year Adjustment | | \$7,647 |
| 817 | Tourism -Reconcile Previous Years Actuals | | \$42,586 |
| 818 | Other Special Revenue | | |
| | Donation Fund Reconcile Previous Years Actuals | | \$159,481 |
| 819 | Debt Service -Adjust Debt Payment | | \$31,962 |
| 820 | Other Capital Projects | | |
| | CIP Balances brought forward from Adjusted Audited Fund Balance | | (\$124,287) |
| 821 | Solid Waste -Adjust Budget Offset for New Purchasing Process* | | \$3,543,377 |
| 823 | SHIP-Grant Mid Year Adjustment | | (\$248,782) |
| 824 | Transportation Trust | | |
| | CIP Balances brought forward from Adjusted Audited Fund Balance | | \$1,386,147 |
| 826 | Capital Preservation | | |
| | CIP Balances brought forward from Adjusted Audited Fund Balance | | (\$8,971) |
| | Total Change to Expenditures | | <u><u>\$11,311,614</u></u> |

*Adjust Budget Offset for New Purchasing Process

The offsets are strictly a bookkeeping practice to allow Purchase Orders and Invoices to be processed in the new accounting system. The old system did not originally allow Purchase Orders and Invoices to be charged directly to an asset account for capital equipment. The new system allows this process.