


Consolidated Reports



Alachua County Fund-to-Department Relationship Chart

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CONSOLIDATED REPORTS

The consolidated reports provide a comprehensive overview of the Alachua County's fiscal health, highlighting key metrics such as revenue, expenses, fund balance, and reserves.

Revenue Analysis: comprehensively outlines the County's income sources, including property taxes, grants, fees, and other revenues. It analyzes revenue trends, compares actual figures to budgeted amounts, and provides insights into financial performance. This section sheds light on income generation and the County's reliance on diverse revenue streams.

Expense Breakdown: A breakdown of expenses delineates how financial resources are allocated across different departments and programs offering transparency of fund allocation. Stakeholders evaluate spending priorities and efficiency.

Reserve Analysis: The report evaluates the adequacy of reserves in meeting short-term and long-term financial obligations. It assesses reserve levels against established policy thresholds, providing assurance of the County's ability to address contingencies and maintain fiscal sustainability. Moreover, reserve analysis may inform strategic decisions regarding reserve allocation and replenishment to mitigate financial risks effectively.

FUND BALANCE

The Alachua County Budget Management Policy aligns the best financial practices by setting fund balance levels to address cash flow and emergencies. This is vital due to the delay in property tax revenues received two months after the fiscal year starts. Adequate fund balances prevent short-term borrowing needs in October and November, covering critical expenses like payroll and budget transfers without disruption.

Additionally, robust fund balances not only ensure operational stability but also signal fiscal health, acknowledged by bond rating agencies such as Fitch and Moody's. A healthy fund balance can improve bond ratings, demonstrating the County's dedication to financial prudence and facilitating better borrowing terms. This clarity emphasizes the significance of fund balances, promoting a transparent comprehension of the County's financial management.

Fund Balance depicts the County's fiscal position on the first day of a given fiscal year. Conversely, it can also be defined as the amount of revenue remaining from the previous fiscal year after all expenses are paid. If revenues exceed expenditures, fund balance is positive and carries forward as revenue to the following year. If expenditure exceeds revenues, any existing fund balance from a prior year is reduced.

CHANGES IN FUND BALANCE

Changes in Fund Balance exceeding 10% are due to shifts in anticipated revenues or planned use of available funds to complete projects.
FY26 Shows a projected \$110,000,000 Debt issuance for New Civil Courthouse Complex Campus

The Fiscal Year 2025-2026 budget has \$367,079,107 appropriated fund balance, a 37.51% increase from prior fiscal year.

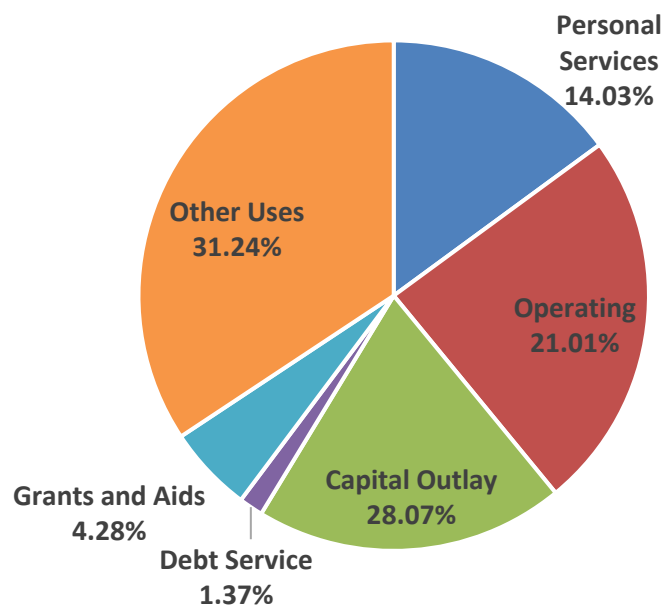
Fund Type	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Difference	% Change
General Fund	\$ 71,238,405	\$ 66,184,309	\$ 52,789,779	\$ (13,394,530)	-20.24%
MSTU Law Enforcement	\$ 1,717,360	\$ 4,237,041	\$ 5,899,884	\$ 1,662,843	39.25%
Special Revenue Fund	\$ 58,071,105	\$ 60,265,344	\$ 62,932,958	\$ 2,667,614	4.43%
Debt Service Fund	\$ 20,734,623	\$ 21,824,026	\$ 18,474,019	\$ (3,350,007)	-15.35%
Capital Fund	\$ 39,673,913	\$ 76,323,638	\$ 193,016,433	\$ 116,692,795	152.89%
Enterprise Fund	\$ 9,378,563	\$ 6,479,700	\$ 6,225,177	\$ (254,523)	-3.93%
Internal Service Fund	\$ 31,782,395	\$ 30,942,582	\$ 27,042,219	\$ (3,900,363)	-12.61%
Non Major Component Units	\$ 429,745	\$ 689,802	\$ 698,638	\$ 8,836	1.28%
TOTAL	\$ 233,026,109	\$ 266,946,442	\$ 367,079,107	\$ 100,132,665	37.51%

Fund	Explanation
General Fund	American Rescue Revenue Recovery Funds Expended
MSTU Law Enforcement	FY26 Estimate based upon Property Valuation
Special Revenue Fund	Covid Funds Expended and Addition of Radio Program related to Purchase
Debt Service Fund	Adjustment based upon 09-30-24 Balance Sheets and One Fund Debt Retirement
Capital Fund	Estimated Debt for Court Services Buildings and One Cent Surtax
Enterprise Fund	Standard Use of Fund Balance
Internal Service Fund	Two internal service funds eliminated with future costs budgeted based upon replacement cycles
Non Major Component Units	Standard Use of Fund Balance

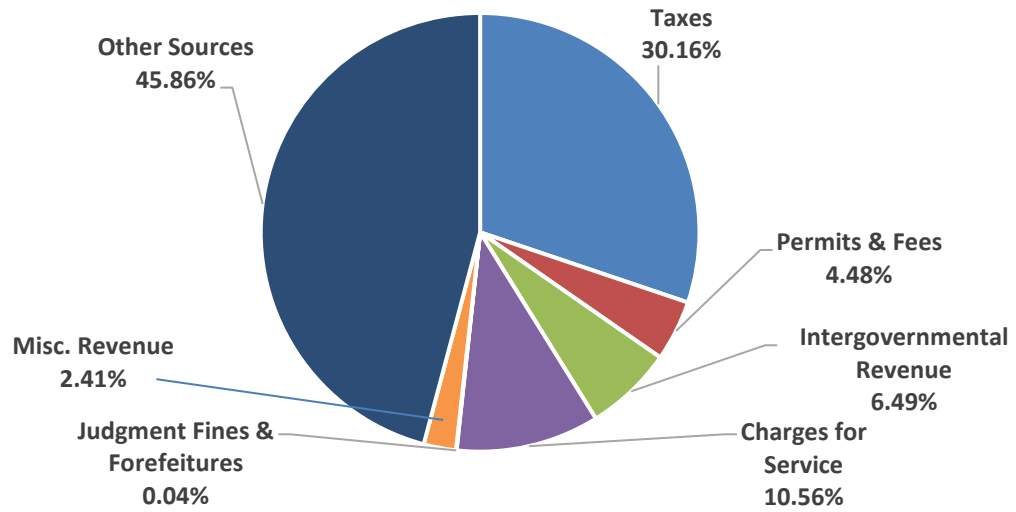
SOURCES AND USES

FY26 Revenue & Expenses	FY24 Actuals	FY25 Adopted Budget	FY26 Proposed County Manager Budget
Revenue			
31 - Taxes	\$ 252,139,444.64	\$ 271,296,994.00	\$ 285,784,210.00
32 - Permits, Fees & Spec Assess	\$ 41,270,339.54	\$ 41,175,915.00	\$ 42,282,629.00
33 - Intergovernmental Revenue	\$ 47,372,234.31	\$ 59,457,749.00	\$ 61,292,410.00
34 - Charges for Services	\$ 89,826,591.60	\$ 104,208,174.00	\$ 99,746,373.00
35 - Judgments, Fines & Forfeit	\$ 493,458.07	\$ 405,350.00	\$ 412,700.00
36 - Miscellaneous Revenues	\$ 39,853,280.81	\$ 27,325,163.00	\$ 22,784,065.00
38 - Other Sources	\$ 83,850,087.05	\$ 358,764,409.00	\$ 433,023,393.00
Revenue Totals	\$ 554,805,436.02	\$ 862,633,754.00	\$ 944,325,780.00
Expenses			
10 - Personal Services	\$ 102,982,845.57	\$ 126,855,170.00	\$ 132,499,229.00
20 - Operating Expenditures	\$ 139,587,702.01	\$ 207,652,616.00	\$ 198,404,238.00
30 - Capital Outlay	\$ 53,421,148.55	\$ 170,028,940.00	\$ 265,028,549.00
40 - Debt Service	\$ 12,919,977.96	\$ 13,276,822.00	\$ 12,963,141.00
50 - Grants and Aids	\$ 13,502,784.71	\$ 47,418,883.00	\$ 40,393,567.00
60 - Other Uses	\$ 203,371,832.48	\$ 297,401,323.00	\$ 295,037,056.00
Expense Totals	\$ 525,786,291.28	\$ 862,633,754.00	\$ 944,325,780.00

FY26 Where the Money Goes by Classification



FY26 Proposed Revenues by Source



Ending Fund Balance

Ending Fund Balance	FY26 Beginning Fund Balance	FY26 Revenues	FY26 Expenses	FY26 Reserves	FY26 Non Operating Uses	FY26 Ending Fund Balance
General Fund	80,935,600	267,391,661	308,608,530	11,572,910	-	28,145,821
MSTU - Law Enforcement	7,756,312	37,346,278	38,456,227	4,789,935	-	1,856,428
Special Revenue	128,713,589	133,509,274	234,630,362	22,567,867	-	5,024,634
010 - Choices	2,807,166	95,935	842,409	561,142	-	1,499,550
011 - MSBU - Fire	11,000,000	30,214,135	31,743,955	8,019,163	-	1,451,017
120 - Career Source Region 9	-	4,351,947	4,351,947	-	-	-
148 - MSBU - Refuse Collection	3,818,150	8,033,427	8,109,404	2,742,173	-	1,000,000
149 - Gas Tax	6,982,743	11,978,637	17,768,766	596,307	-	596,307
154 - COVID 19 Relief	500,000	-	500,000	-	-	-
811 - Drug and Law Enforcement	1,811,242	696,801	2,508,043	-	-	-
812 - Environmental	4,497,573	6,113,420	10,023,676	530,070	-	57,247
813 - Court Related	744,491	1,191,369	1,462,263	53,084	-	420,513
814 - Emergency Services	5,474,261	20,329,233	21,272,621	4,530,873	-	-
815 - Housing/Land Development	4,951,251	1,090,000	6,041,251	-	-	-
816 - Community Services	933,315	4,390,574	5,320,413	3,476	-	-
817 - Tourism	7,225,632	6,408,623	8,102,677	5,531,578	-	-
818 - Other Special Revenues	14,034,333	1,694,433	15,728,766	-	-	-
823 - SHIP	3,177,435	870,000	4,047,435	-	-	-
826 - Capital Preservation	428,705	-	428,704	1	-	-
827 - Infrastructure Sales Surtax 1%	60,327,292	36,050,740	96,378,032	-	-	-
Debt Service	18,474,019	27,823,022	27,269,393	19,027,648	-	-
Capital	132,260,436	30,233,733	162,494,169	-	-	-
820 - Other Capital Projects	109,222,499	7,522,411	116,744,910	-	-	-
824 - Transportation	23,037,937	22,711,322	45,749,259	-	-	-
Enterprise	13,959,597	27,080,880	28,428,636	5,200,074	(322,653)	7,734,420
410 - Codes Enforcement	3,002,031	2,040,076	2,999,732	1,042,375	-	1,000,000
821 - Solid Waste	10,957,566	25,040,804	25,428,904	4,157,699	(322,653)	6,734,420
Internal Service	27,042,219	53,776,824	62,538,451	18,280,592	-	-
500 - Computer Replacement	-	-	-	-	-	-
501 - Self Insurance	7,985,533	6,551,585	11,707,372	2,829,746	-	-
503 - Fleet Management	-	7,273,180	7,008,863	264,317	-	-
504 - Telephone Service	-	-	-	-	-	-
506 - Vehicle Replacement	-	-	-	-	-	-
507 - Health Insurance	19,056,686	39,952,059	43,822,216	15,186,529	-	-
Discretely Presented Non-Major	698,638	85,001	745,101	38,538	-	-
850 - Alachua County Housing Finance Author	642,725	54,500	697,225	-	-	-
855 - Murphree Law Library	55,913	30,501	47,876	38,538	-	-
Grand Total	409,840,410	577,246,673	863,170,869	81,477,564	(322,653)	42,761,303

Revenues and Sources by Major Fund Description

Revenues	FY24 Actuals	FY25 Adopted Budget	FY26 County Manager Proposed
General Fund	\$ 251,924,001.95	\$ 321,584,483.00	\$ 320,181,440.00
MSTU - Law Enforcement	\$ 34,330,949.37	\$ 39,668,859.00	\$ 43,246,162.00
Special Revenue	\$ 142,701,850.09	\$ 223,502,062.00	\$ 257,198,229.00
010 - Choices	\$ 285,020.09	\$ 1,443,333.00	\$ 1,403,551.00
011 - MSBU - Fire	\$ 29,679,360.21	\$ 36,660,943.00	\$ 39,763,118.00
120 - Career Source Region 9	\$ 4,284,155.27	\$ 3,190,494.00	\$ 4,351,947.00
148 - MSBU - Refuse Collection	\$ 7,408,487.52	\$ 9,090,078.00	\$ 10,851,577.00
149 - Gas Tax	\$ 11,060,251.05	\$ 15,736,130.00	\$ 18,365,073.00
154 - COVID 19 Relief	\$ 1,692,014.32	\$ 6,003,202.00	\$ 500,000.00
811 - Drug and Law Enforcement	\$ 1,355,116.28	\$ 1,778,610.00	\$ 2,508,043.00
812 - Environmental	\$ 5,474,310.46	\$ 9,517,262.00	\$ 10,553,746.00
813 - Court Related	\$ 1,482,935.72	\$ 1,445,564.00	\$ 1,515,347.00
814 - Emergency Services	\$ 27,107,431.30	\$ 26,839,764.00	\$ 25,803,494.00
815 - Housing/Land Development	\$ 1,170,792.04	\$ 6,981,566.00	\$ 6,041,251.00
816 - Community Services	\$ 3,443,402.71	\$ 3,324,548.00	\$ 5,323,889.00
817 - Tourism	\$ 7,770,042.61	\$ 13,493,116.00	\$ 13,634,255.00
818 - Other Special Revenues	\$ 4,010,024.71	\$ 17,013,960.00	\$ 15,728,766.00
823 - SHIP	\$ 1,445,018.52	\$ 3,250,734.00	\$ 4,047,435.00
826 - Capital Preservation	\$ 165,585.47	\$ 929,644.00	\$ 428,705.00
827 - Infrastructure Sales Surtax 1%	\$ 34,867,901.81	\$ 66,803,114.00	\$ 96,378,032.00
Debt Service	\$ 34,061,428.27	\$ 53,591,253.00	\$ 46,297,041.00
Capital	\$ 17,970,817.38	\$ 94,756,970.00	\$ 162,494,169.00
820 - Other Capital Projects	\$ 3,158,807.90	\$ 61,264,403.00	\$ 116,744,910.00
824 - Transportation	\$ 14,812,009.48	\$ 33,492,567.00	\$ 45,749,259.00
Enterprise	\$ 24,789,221.26	\$ 32,729,068.00	\$ 33,306,057.00
410 - Codes Enforcement	\$ 2,065,762.25	\$ 4,251,631.00	\$ 4,042,107.00
821 - Solid Waste	\$ 22,723,459.01	\$ 28,477,437.00	\$ 29,263,950.00
Internal Service	\$ 48,905,430.45	\$ 96,047,472.00	\$ 80,819,043.00
500 - Computer Replacement	\$ -	\$ -	\$ -
501 - Self Insurance	\$ 7,194,007.14	\$ 14,367,920.00	\$ 14,537,118.00
503 - Fleet Management	\$ 5,594,766.17	\$ 7,207,342.00	\$ 7,273,180.00
504 - Telephone Service	\$ -	\$ -	\$ -
506 - Vehicle Replacement	\$ 3,476,873.39	\$ 16,106,153.00	\$ -
507 - Health Insurance	\$ 32,639,783.75	\$ 58,366,057.00	\$ 59,008,745.00
Discretely Presented Non-Major	\$ 121,737.25	\$ 753,587.00	\$ 783,639.00
850 - Alachua County Housing Finance Authority	\$ 87,838.50	\$ 671,085.00	\$ 697,225.00
855 - Murphree Law Library	\$ 33,898.75	\$ 82,502.00	\$ 86,414.00
Grand Total	\$ 554,805,436.02	\$ 862,633,754.00	\$ 944,325,780.00

Expenditures and Uses by Major Fund Description

Expenses	FY24 Actuals	FY25 Adopted Budget	FY26 County Manager Proposed
General Fund	\$ 251,004,970.25	\$ 321,584,483.00	\$ 320,181,440.00
MSTU - Law Enforcement	\$ 32,577,783.32	\$ 39,668,859.00	\$ 43,246,162.00
Special Revenue	\$ 116,654,745.00	\$ 223,502,062.00	\$ 257,198,229.00
010 - Choices	\$ 762,686.36	\$ 1,443,333.00	\$ 1,403,551.00
011 - MSBU - Fire	\$ 29,775,829.83	\$ 36,660,943.00	\$ 39,763,118.00
120 - Career Source Region 9	\$ 4,293,795.80	\$ 3,190,494.00	\$ 4,351,947.00
148 - MSBU - Refuse Collection	\$ 6,737,513.96	\$ 9,090,078.00	\$ 10,851,577.00
149 - Gas Tax	\$ 11,255,944.95	\$ 15,736,130.00	\$ 18,365,073.00
154 - COVID 19 Relief	\$ 1,679,679.15	\$ 6,003,202.00	\$ 500,000.00
811 - Drug and Law Enforcement	\$ 1,269,869.81	\$ 1,778,610.00	\$ 2,508,043.00
812 - Environmental	\$ 5,558,664.88	\$ 9,517,262.00	\$ 10,553,746.00
813 - Court Related	\$ 1,666,054.46	\$ 1,445,564.00	\$ 1,515,347.00
814 - Emergency Services	\$ 24,294,427.54	\$ 26,839,764.00	\$ 25,803,494.00
815 - Housing/Land Development	\$ 344,037.89	\$ 6,981,566.00	\$ 6,041,251.00
816 - Community Services	\$ 2,703,159.80	\$ 3,324,548.00	\$ 5,323,889.00
817 - Tourism	\$ 5,925,448.53	\$ 13,493,116.00	\$ 13,634,255.00
818 - Other Special Revenues	\$ 9,244,113.07	\$ 17,013,960.00	\$ 15,728,766.00
823 - SHIP	\$ 1,233,635.03	\$ 3,250,734.00	\$ 4,047,435.00
826 - Capital Preservation	\$ 228,944.32	\$ 929,644.00	\$ 428,705.00
827 - Infrastructure Sales Surtax 1%	\$ 9,680,939.62	\$ 66,803,114.00	\$ 96,378,032.00
Debt Service	\$ 35,146,982.58	\$ 53,591,253.00	\$ 46,297,041.00
Capital	\$ 21,165,943.02	\$ 94,756,970.00	\$ 162,494,169.00
820 - Other Capital Projects	\$ 8,304,829.73	\$ 61,264,403.00	\$ 116,744,910.00
824 - Transportation	\$ 12,861,113.29	\$ 33,492,567.00	\$ 45,749,259.00
Enterprise	\$ 24,482,400.92	\$ 32,729,068.00	\$ 33,306,057.00
410 - Codes Enforcement	\$ 2,499,561.12	\$ 4,251,631.00	\$ 4,042,107.00
821 - Solid Waste	\$ 21,982,839.80	\$ 28,477,437.00	\$ 29,263,950.00
Internal Service	\$ 44,718,477.96	\$ 96,047,472.00	\$ 80,819,043.00
500 - Computer Replacement	\$ -	\$ -	\$ -
501 - Self Insurance	\$ 7,262,240.00	\$ 14,367,920.00	\$ 14,537,118.00
503 - Fleet Management	\$ 5,782,941.69	\$ 7,207,342.00	\$ 7,273,180.00
504 - Telephone Service	\$ -	\$ -	\$ -
506 - Vehicle Replacement	\$ 1,831,069.40	\$ 16,106,153.00	\$ -
507 - Health Insurance	\$ 29,842,226.87	\$ 58,366,057.00	\$ 59,008,745.00
Discretely Presented Non-Major	\$ 34,988.23	\$ 753,587.00	\$ 783,639.00
850 - Alachua County Housing Finance Authority	\$ 738.65	\$ 671,085.00	\$ 697,225.00
855 - Murphree Law Library	\$ 34,249.58	\$ 82,502.00	\$ 86,414.00
Grand Total	\$ 525,786,291.28	\$ 862,633,754.00	\$ 944,325,780.00

Reserves by Major Fund Description

Reserves	FY24 Actuals	FY25 Adopted Budget	FY26 County Manager Proposed
General Fund	\$ -	\$ 14,786,942.00	\$ 11,572,910.00
MSTU - Law Enforcement	\$ -	\$ 4,014,182.00	\$ 4,789,935.00
Special Revenue	\$ -	\$ 21,841,346.00	\$ 22,567,867.00
010 - Choices	\$ -	\$ 585,743.00	\$ 561,142.00
011 - MSBU - Fire	\$ -	\$ 3,413,201.00	\$ 8,019,163.00
148 - MSBU - Refuse Collection	\$ -	\$ 1,313,743.00	\$ 2,742,173.00
149 - Gas Tax	\$ -	\$ 879,584.00	\$ 596,307.00
154 - COVID 19 Relief	\$ -	\$ -	\$ -
811 - Drug and Law Enforcement	\$ -	\$ -	\$ -
812 - Environmental	\$ -	\$ 298,823.00	\$ 530,070.00
813 - Court Related	\$ -	\$ 53,084.00	\$ 53,084.00
814 - Emergency Services	\$ -	\$ 5,009,973.00	\$ 4,530,873.00
815 - Housing/Land Development	\$ -	\$ -	\$ -
816 - Community Services	\$ -	\$ 3,236.00	\$ 3,476.00
817 - Tourism	\$ -	\$ 4,026,055.00	\$ 5,531,578.00
818 - Other Special Revenues	\$ -	\$ -	\$ -
826 - Capital Preservation	\$ -	\$ 264,478.00	\$ 1.00
827 - Infrastructure Sales Surtax 1%	\$ -	\$ 5,993,426.00	\$ -
Debt Service	\$ -	\$ 16,039,260.00	\$ 19,027,648.00
Capital	\$ -	\$ -	\$ -
820 - Other Capital Projects	\$ -	\$ -	\$ -
824 - Transportation	\$ -	\$ -	\$ -
Enterprise	\$ -	\$ 5,936,955.00	\$ 5,200,074.00
410 - Codes Enforcement	\$ -	\$ 1,251,833.00	\$ 1,042,375.00
821 - Solid Waste	\$ -	\$ 4,685,122.00	\$ 4,157,699.00
Internal Service	\$ -	\$ 23,327,606.00	\$ 18,280,592.00
500 - Computer Replacement	\$ -	\$ -	\$ -
501 - Self Insurance	\$ -	\$ 2,960,859.00	\$ 2,829,746.00
503 - Fleet Management	\$ -	\$ 321,433.00	\$ 264,317.00
504 - Telephone Service	\$ -	\$ -	\$ -
506 - Vehicle Replacement	\$ -	\$ 280,657.00	\$ -
507 - Health Insurance	\$ -	\$ 19,764,657.00	\$ 15,186,529.00
Discretely Presented Non-Major	\$ -	\$ 20,492.00	\$ 38,538.00
850 - Alachua County Housing Finance Authority	\$ -	\$ -	\$ -
855 - Murphree Law Library	\$ -	\$ 20,492.00	\$ 38,538.00
Grand Total	\$ -	\$ 85,966,783.00	\$ 81,477,564.00