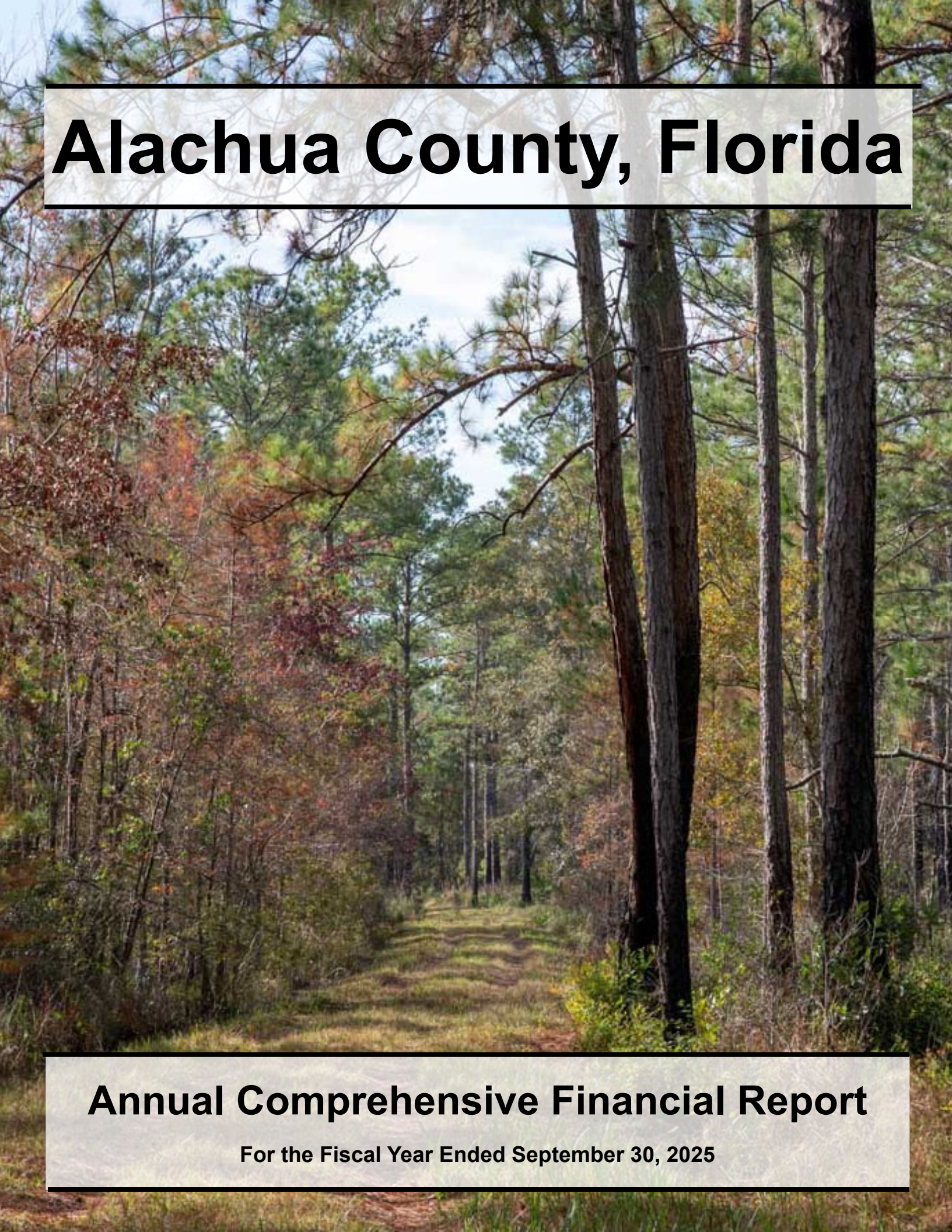




Alachua County, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2025

Cover picture courtesy of
Charlie Houser

ALACHUA COUNTY, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2025

Prepared by:
Finance and Accounting Department
Clerk to the Board of County Commissioners
J.K. "Jess" Irby, Esq.

INTRODUCTORY SECTION

**ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
SEPTEMBER 30, 2025**

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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

**J.K. "JESS" IRBY, ESQ.
CLERK**

**TELEPHONE
(352) 374-3636**

June 22, 2026

The Honorable Ken Cornell, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Cornell:

I am pleased to present to you, the Board of County Commissioners and the Citizens of Alachua County, the Annual Comprehensive Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 2025. The Finance and Accounting Department prepared this report, and we are responsible for its accuracy and completeness.

Information in the report is presented in a manner that enables the reader to gain an understanding of the County's financial activity. The Finance Director's transmittal letter further discusses the County's financial activities and internal controls.

This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose annual comprehensive financial reports meet the Program's strict criteria. We are submitting the 2025 report for review, and we believe that it will be awarded a certificate.

The financial statements of the County have been audited by Purvis, Gray and Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past year have led to an improved quality of information being reported to the County Commission, State, Oversight Boards and the Citizens of Alachua County.

Thank you for your attention.

Respectfully Submitted,

J. K. "Jess" Irby, Esq.
Clerk to the Board



CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 University Avenue
Gainesville, Florida 32601

**J.K. "JESS" IRBY, ESQ.
CLERK**

**TELEPHONE
(352) 374-3636**

June 22, 2026

The Honorable Ken Cornell, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Cornell and the Citizens of Alachua County:

The Annual Comprehensive Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2025, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. The report fulfills the requirements set forth in Section 218.39, Florida Statutes, and the Rules of the Florida Auditor General, Chapter 10.550, which requires an annual financial audit of all counties. Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rest with the Finance and Accounting Department.

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant. We have complied with this requirement and the auditor's opinion is included in the Financial Section of this report. Purvis Gray, Certified Public Accountants, have issued an unmodified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2025.

Internal accounting controls for the County are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

Readers of this report are encouraged to read Management's Discussion and Analysis (MD&A), which immediately follows the independent auditors' report. The MD&A provides basic financial information about Alachua County and an overview of the County's activities; it is intended to complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Alachua County was established by an Act of the Florida Legislature in 1824 when Duval County was split to form Alachua, Duval and Nassau Counties. Subsequent Legislatures further divided Alachua County to establish Levy, Gilchrist, Marion, Putnam and Clay Counties.

Alachua County encompasses approximately 977 square miles and is included within the Gainesville Metropolitan Statistical Area. Alachua County is located in North Central Florida, midway between the Atlantic and Gulf Coasts. It is approximately 145 miles southeast of the State Capital, Tallahassee, 100 miles north of Orlando and 70 miles southwest of Jacksonville. In addition to Gainesville, which is the county seat and primary population center, there are eight other incorporated municipalities located within the County: Alachua, Archer, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry and Waldo.

Alachua County is a charter county established under the Constitution and the laws of the State of Florida. The County operates under the County Manager form of government with a board of five elected members. In addition, there are five Constitutional Officers who are separately elected, including the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and the Supervisor of Elections. The annual comprehensive financial report includes the Board of County Commissioners, all Constitutional Officers as well as three component units: the Alachua County Housing Finance Authority, the John A.H. Murphree Law Library, and CareerSource North Central Florida. The Alachua County School Board and the Alachua County Library District, though related organizations, are governed with their own boards and are reported separately.

Alachua County government provides a full range of services, including police, emergency rescue and fire protection, social services, environmental protection, construction and maintenance of highways, streets and other infrastructure, and parks and recreation. Solid waste disposal and recycling is provided through operation of the Leveda Brown Environmental Park and Transfer Station and five rural regional collection centers.

The Board of County Commissioners is required to adopt a final balanced budget by September 30th for the following fiscal year for all governmental funds. The budget controls the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year. This annual budget serves as the foundation for Alachua County's financial planning and control and is prepared by fund, department/division and function according to the Florida State Chart of Accounts. The legal level of control is the fund in accordance with Florida Statutes.

LOCAL ECONOMY

Alachua County is a major educational and health care center with a number of associated firms and industries. Alachua County is the home of the University of Florida with approximately 61,800 students. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges. The stability of the

County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 29.3% of the jobs. Population in the State of Florida increased overall, and Alachua County increased as well with a total population of 298,485. The unemployment in the area was 4.6% at September 30, 2025 compared to a State rate of 4.2%.

LONG-TERM FINANCIAL PLANNING

The County develops multi-year financial forecasts, as well as a Capital Budget & Financial Plan (CBFP). The purpose of the CBFP is to address future needs for roads, parks and facilities.

The capital budget is separate and distinct from the County's operating budget. To provide direction for the CBFP, the County has adopted Capital Improvement Management Policies as part of its Comprehensive Financial Policies. The policies define requirements for capital projects included in the CBFP. Under the policies a capital project is defined as the following:

- Project/equipment with a cost of at least \$150,000
- Asset life of at least five (10) years

A CBFP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay or infrastructure and any new construction or major renovation of County infrastructure, excluding routine maintenance. Capital projects are generally classified into the following programs: General Facilities, Parks, Public Safety, Economic Development, Technology, Court Related Facilities, Transportation, and Energy Conservation.

As part of the CBFP, the County's capital planning process identifies and prioritizes County capital needs to determine which capital projects should be funded in the capital budget. Capital planning takes place on two levels – countywide and within the unincorporated area only.

Proposed capital projects are reviewed for compliance to the adopted Comprehensive Plan as part of the budget adoption process. Interested parties can view the Comprehensive Plan on the County's website at: <http://growth-management.alachuacounty.us/planning/>.

The goal of the CBFP development process is to deliver various department projects in an efficient and economical manner. This process requires that capital projects be prioritized.

Below is a list of major capital initiatives completed in FY2025 or in progress as of September 30, 2025.

COUNTY ROADS

In fiscal year 2025, more than \$17.5 million was allocated for transportation improvements, encompassing intersection upgrades, road grading enhancements, and various resurfacing and repaving projects. Additionally, several smaller projects were either completed or initiated during this year. For further details, please refer to the MD&A on page 15.

COUNTY PARKS

This fiscal year, the County continued to work on West End property in anticipation of a successful World Masters Athletics Championship, including the addition of hammer and discus cages, along with a javelin runway. New bathrooms were constructed at Poe Springs Park, and Veterans Memorial Park had continued infrastructure improvements.

COUNTY LAND AND BUILDINGS

During fiscal year 2025, through the Wild Spaces Public Places program, the County purchased more than 310 acres of environmentally sensitive land and conservation easements at a cost of approximately \$3.7 million. These acquisitions are located within the Lake Forest Creek, Santa Fe River, and Watermelon Pond areas.

Renovations progressed on the former Scottish Inn and Budget Inn properties, with approximately \$2.9 million and \$1.8 million invested during fiscal year 2025, respectively. Upon completion, these redeveloped properties will expand affordable housing opportunities and support the County's efforts to address homelessness and housing insecurities.

Additionally, the County reached a significant milestone in its courthouse expansion efforts with the commencement of site preparation activities for the new Civil Courthouse Complex adjacent to the existing Criminal Courthouse. The project, with an estimated construction cost of approximately \$70 million, will enhance judicial operations and help meet the community's growing need for court services.

ALACHUA COUNTY FOREVER PROGRAM

The Alachua County Forever Program is the County's conservation land acquisition and management program. It was established in 2000 after the Alachua County Forever Bond referendum was approved by the voters of Alachua County. The Bond provided \$29,000,000 for the acquisition and management of environmentally significant lands. Alachua County Forever has since been renewed three times through the Wild Spaces Public Places referendum, in 2008 when voters approved a 2-year ½-cent sales tax, and in 2016 when voters approved an 8-year ½-cent sales tax, and in 2022 when voters approved a 10-year full-cent sales tax which ½-cent is dedicated to acquiring and improving conservation lands. So far, the County has conserved over 36,279 acres with a cost of \$132,626,152. The county share is \$87,991,152, the county manages 25,355 acres and the partners manage 7,309 acres at a cost of \$44,635,000. Currently, 70% of preserves are open for public access.

FY 2025 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year totaled \$567.5 million, while government-wide expenses amounted to \$481.1 million. This resulted in a net position increase of \$86.4 million, bringing the ending net position to \$875.6 million as of September 30, 2025. The increase in net position was primarily driven by four factors: (1) collections of infrastructure sales surtax revenue that remained unspent at fiscal year-end; (2) a new non-advalorem hospital special assessment that had a large carryforward balance into fiscal year 2026; (3) a significant reduction in pension expense; and (4) a major increase in net investment in capital assets after accounting for related debt.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2025 the General Fund had a decrease in fund balance of \$3.5 million. The General Fund's financial position remained strong with an ending fund balance of \$113.8 million. The total ending fund balance equaled 48.60% of operating revenues and met the County's adopted financial policy which states the fund balance of the General Fund shall not be less than 10% of the following year's projected operating revenue. \$57.9 million of the total fund balance was unassigned at year-end.

INDEPENDENT AUDIT

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant selected by the Board of County Commissioners. We have complied with this requirement and the auditors' opinion is included in the financial section of this report.

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County, Florida for its annual comprehensive financial report for the fiscal year ended September 30, 2024. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement from GFOA is valid for a period of one year only and we believe that our current fiscal year 2025 ACFR meets the criteria to obtain the certificate. Copies of Alachua County's ACFR for the current and prior years are available on the County's website <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports>.

ACKNOWLEDGEMENTS

A comprehensive financial report of this nature could not have been prepared without the dedicated efforts of all staff members concerned. I would like to express my appreciation to the staff of Finance and Accounting in helping produce this report and for the interest and support of the Clerk of the Circuit Court. I would also like to thank the Board of County Commissioners, the Constitutional Officers and County staff for their work in planning and conducting the fiscal operations of the County.

Respectfully Submitted,

Todd Hutchison

Todd Hutchison, C.P.A., C.G.F.O.
Assistant Clerk/Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Alachua County
Florida**

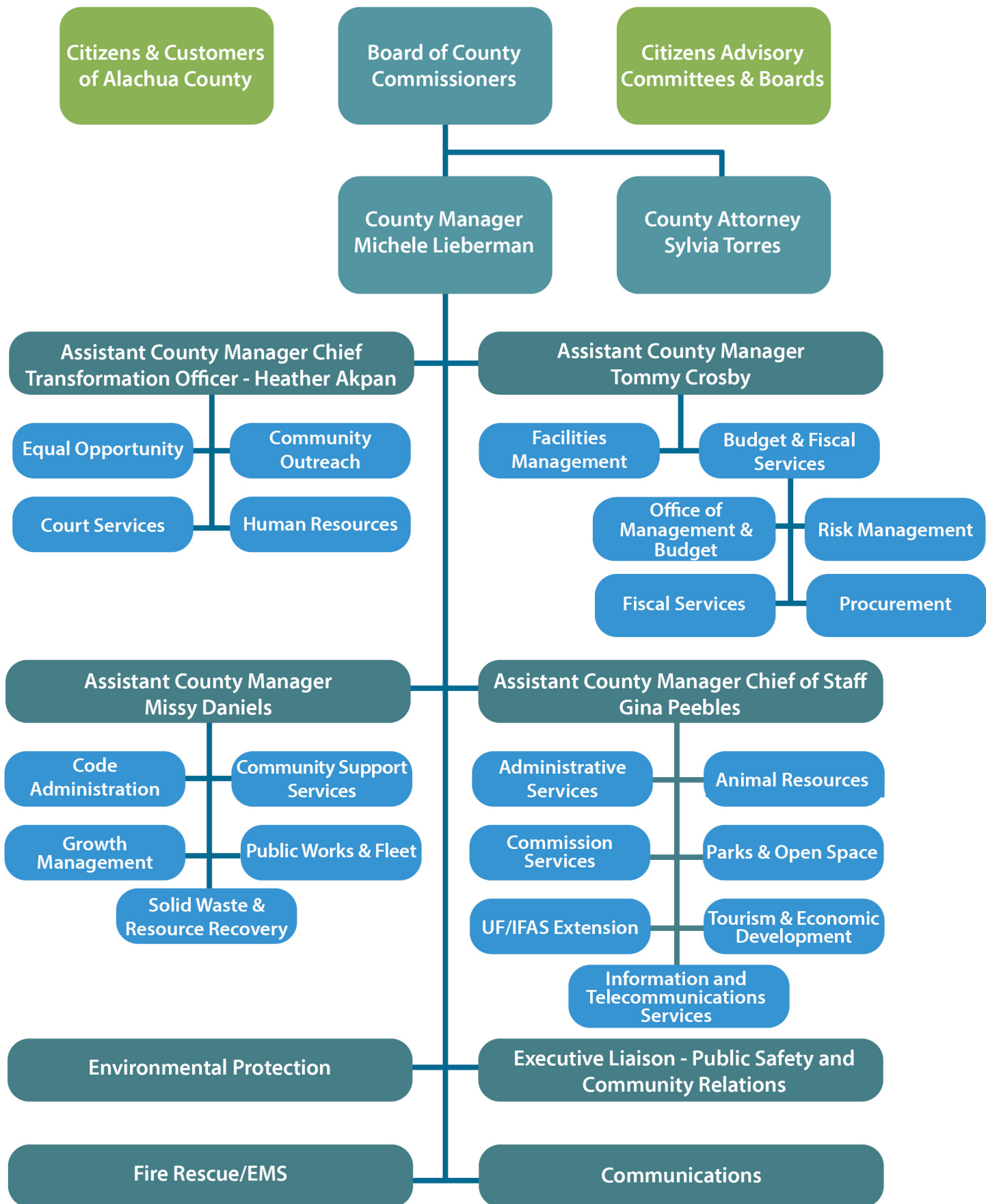
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO

Alachua County, Florida ORGANIZATIONAL CHART



ALACHUA COUNTY, FLORIDA
PRINCIPAL OFFICERS
BOARD OF COUNTY COMMISSIONERS
(As of June 2025)

Ken Cornell – Chair – District 4

Anna Prizzia – Vice Chair – District 3

Mary Alford – District 1

Marihelen Wheeler – District 2

Charles S. Chestnut, IV – District 5

COUNTY MANAGER
Michele L. Lieberman

COUNTY ATTORNEY
Sylvia E. Torres

TAX COLLECTOR
John Power

PROPERTY APPRAISER
Ayesha Solomon

SHERIFF
Chad D. Scott

SUPERVISOR OF ELECTIONS
Kim A. Barton

CLERK OF CIRCUIT / COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS
J. K. “Jess” Irby, Esq.

DIRECTOR OF FINANCE
Todd Hutchison, C.P.A., C.G.F.O.

<http://www.alachuacounty.us>

FINANCIAL SECTION

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

As described in Note 1E to the financial statements, in 2025, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual fund financial statements (supplementary information, as listed in the table of contents) are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or if the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2026, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Purvis Gray

June 22, 2026
Gainesville, Florida

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the Alachua County, Florida's (the County) financial activities for the fiscal year ended September 30, 2025. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. Additional information is available in the Transmittal Letter, which precedes Management's Discussion and Analysis.

Financial Highlights

Government-Wide Statements

- The County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2025, by \$875.6 million (net position). The County provides a defined benefit pension plan for its employees and other postemployment benefits (OPEB) to employees. Despite the impact of reporting the related pension and OPEB liabilities, the County reported an unrestricted net position of \$4.4 million.
- Total net position of \$875.6 million is comprised of the following:
 - 1) Net investment in capital assets of \$668.0 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$203.2 million of net position are restricted by constraints imposed from outside of the County, such as debt covenants, grantors, laws, or regulations.
 - 3) (\$5.8) million of unrestricted deficit governmental net position and \$10.2 million of unrestricted business-type net position.
- The County's total net position increased \$86.4 million over the previous year with an increase of \$83.5 million from governmental activities and an increase of \$2.9 million from business activities. Overall, the increase in net position was driven by an increase of \$102.8 million in current assets which was primarily the result of a \$90.9 million increase in restricted cash balances from unspent bond proceeds for the court complex, the armory project and the equestrian center.

Fund Statements

- At September 30, 2025, the County's governmental funds reported combined ending unassigned fund balances of \$57.9 million and total fund balances of \$449.5 million. Total fund balances had an increase of \$94.2 million from the prior fiscal year.
- At September 30, 2025, the unassigned fund balance for the General Fund was \$57.9 million or 24.69% of General Fund operating revenue. Assigned fund balance includes \$11.6 million in subsequent year's reserve for contingency and \$13 million for FY26 appropriated fund balance. The General Fund balance decreased by \$3.5 million over the prior fiscal year.
- Governmental fund revenues increased by \$99.8 million, or 23.79%, compared to the prior fiscal year. The increase is primarily driven by the implementation of the County's non-ad valorem hospital assessment, which generated \$68 million in assessment revenues. Additional growth resulted from a \$17 million increase in ad valorem tax collections due to higher property values and a \$13 million increase in intergovernmental revenues attributable to various federal grant programs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Along with making regularly scheduled debt service payments for the year, the County had a net increase in notes payable of \$73.7 million. The net increase was the result of the issuance of the Series 2025 Public Improvement Bank Loan for \$85.5 million.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's Basic Financial Statements. The County's Basic Financial Statements consist of three components: 1) Government-Wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains other Required Supplementary Information and Supplementary Information in addition to the Basic Financial Statements themselves.

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business and consist of the following two statements:

- The Statement of Net Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2025. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include administration, community services, corrections, courts, culture and recreation, economic development, tourist development, emergency services, environmental services, growth management, law enforcement, solid waste collection, and transportation. The business-type activities of the County include the solid waste system and building inspection.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: the Alachua County Housing Finance Authority and the John A. H. Murphree Law Library. Financial information for these component units is reported separately from the financial information presented for the primary government itself; these component units do not issue separate financial statements.

The government-wide financial statements can be found on pages 18-22 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All County funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains twenty-eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Emergency Services, Other Special Revenues, Infrastructure Sales Surtax 1%, Other Capital Projects, and Transportation Trust, which are considered to be major funds. Data from the other twenty governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplementary Information section of this report; the breakdown of the County-wide General Fund by Board of County Commissioners and Constitutional Officer is also presented in this section.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 88 and for non-major Debt Service and Capital Project funds in the Supplementary Information section starting on page 103.

The basic governmental fund statements can be found on pages 23-29 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to Solid Waste and Building Inspections/Permitting. Internal service funds are used to accumulate and allocate costs internally among the County's various functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County uses internal service funds to account for its Vehicle Replacement, Fleet Management, Self-Insurance Liability, and Health Insurance operations. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the government-wide financial statements as governmental activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste System, as well as the only non-major enterprise fund, Building Inspections/Permitting Fund. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the Supplementary Information section of this report.

The basic proprietary fund financial statements can be found on pages 30-34 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on pages 35 and 36 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40-87 of this report, with the index to the notes on pages 37-39.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund, and all capital projects funds. Also included are statements for internal service and custodial funds as well as component unit information. Combining and individual fund schedules can be found on pages 104-156 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 157-190 of this report.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$875.6 million at the close of the fiscal year ended September 30, 2025 (see table on next page).

At the end of fiscal year 2025, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Current and other assets increased by 21.9% over the prior year, primarily due to higher restricted cash balances resulting from bond proceeds received for the construction of the new Civil Courthouse. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 7.0%, reflecting the acquisition of the Burkhardt building; construction of the court complex parking garage, and continue renovations of the former armory building for use as the County's Emergency Operations Center and Fire Rescue Administration facility.

Alachua County, Florida Net Position (in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	
Current and other assets	\$453.9	\$553.2	\$16.2	\$19.7	\$470.1	\$572.9	21.9%
Capital assets	699.5	754.5	10.8	10.4	710.3	764.9	7.7%
Total assets	1,153.4	1,307.7	27.0	30.1	1,180.4	1,337.8	13.3%
Deferred Outflows	\$67.6	\$79.2	\$1.6	\$1.9	\$69.2	\$81.1	17.2%
Current liabilities	65.8	72.4	1.2	2.2	67.0	74.6	11.3%
Long-term liabilities outstanding	354.5	416.4	9.1	8.2	363.6	424.6	16.8%
Total liabilities	420.3	488.8	10.3	10.4	430.6	499.2	15.9%
Deferred Inflows	\$29.3	\$43.0	\$0.7	\$1.0	\$30.0	\$44.0	46.7%
Net investment in capital assets	613.4	657.6	10.8	10.4	624.2	668.0	7.0%
Net position - restricted	191.0	203.2	-	-	191.0	203.2	6.4%
Net position - unrestricted (deficit)	(32.9)	(5.8)	6.9	10.2	(26.0)	4.4	N/M
Total net position	\$771.5	\$855.0	\$17.7	\$20.6	\$789.2	\$875.6	10.9%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table but are the true net position rounded totals.)

Current liabilities and long-term liabilities combined saw a 15.9% increase from the previous year, primarily due to an increase of \$75 million in notes payable, as well as a \$12 million increase in the county's net OPEB liability. These increases were partially offset by a \$26.7 million reduction in net pension liability.

Total net position at year-end is \$875.6 million. The largest portion of the County's net position (\$668.0 million or 76.3%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the County's net position (\$203.2 million or 23.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$4.4 million, or 0.5% of total net position, is unrestricted and may be used to meet the county's ongoing obligations.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net increase of \$12.2 million or (6.4%) from 2024 to 2025. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Increase of \$6.9 million in restricted assets for enabling legislation.
- Increase of \$11.6 million in restricted assets for other infrastructure uses.
- Increase of \$14.6 million in restricted assets for Wild Spaces Public Places.

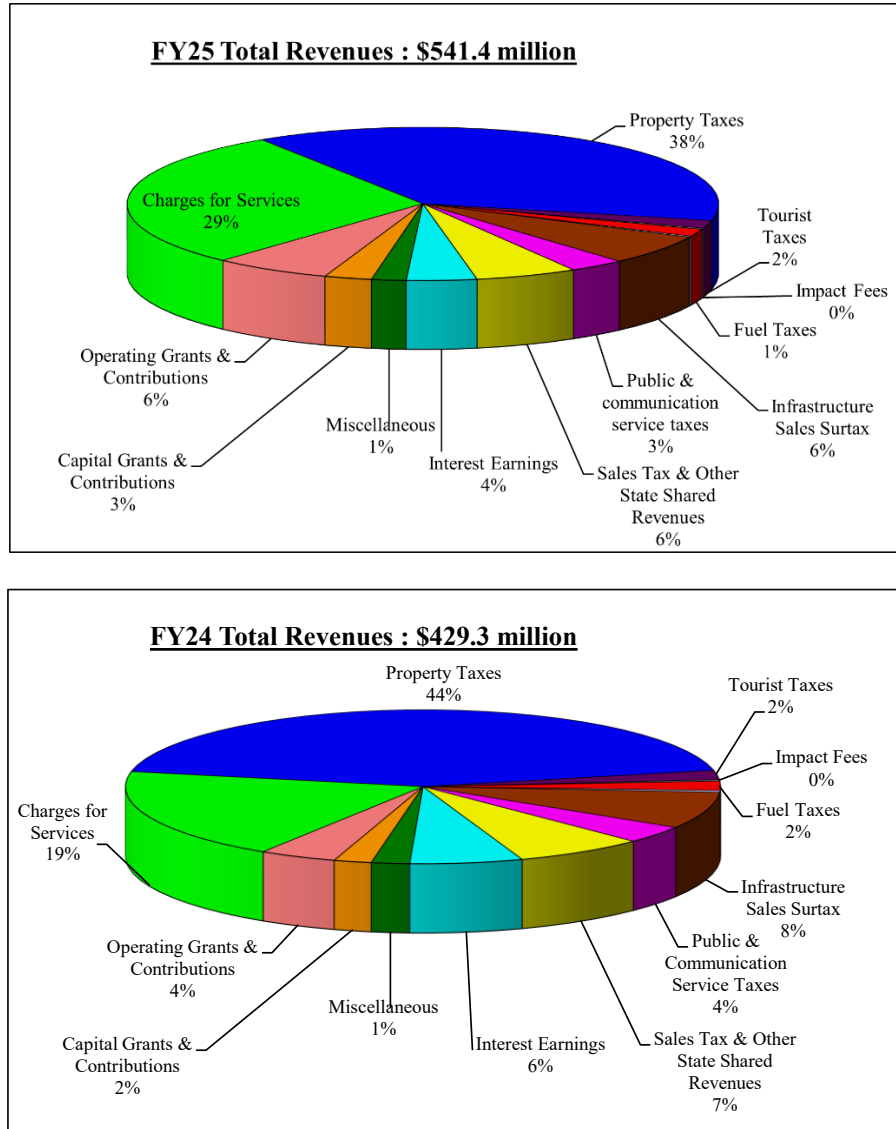
Unrestricted net position in the governmental type activities increased by \$27.1 million. This increase in unrestricted net position was primarily due to increases in restricted cash restricted cash balances resulting from bond proceeds received for the construction of the new Civil Courthouse and the normal pay-down of long-term notes payables.

Alachua County, Florida Changes in Net Position (in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2024	2025	2024	2025	2024	2025	
Revenues:							
Program revenues:							
Charges for services	\$82.1	\$157.2	\$20.1	\$22.9	\$102.2	\$180.1	76.2%
Operating grants and contributions	18.0	34.8	-	-	18.0	34.8	93.3%
Capital grants and contributions	8.7	13.9	-	-	8.7	13.9	59.8%
General revenues:							
Property taxes	186.7	204.1	-	-	186.7	204.1	9.3%
Other taxes	65.6	68.0	-	-	65.6	68.0	3.7%
Other	68.2	63.4	3.3	3.2	71.5	66.6	-6.9%
Total revenues	429.3	541.4	23.4	26.1	452.7	567.5	25.4%
Expenses:							
Administration	71.8	78.5	-	-	71.8	78.5	9.3%
Community services	30.3	30.0	-	-	30.3	30.0	-1.0%
Corrections	45.0	50.3	-	-	45.0	50.3	11.8%
Courts	28.3	29.7	-	-	28.3	29.7	4.9%
Culture and recreation	6.2	7.5	-	-	6.2	7.5	21.0%
Economic Environment	5.0	4.5	-	-	5.0	4.5	15.7%
Tourist development	5.2	6.6	-	-	5.2	6.6	26.9%
Emergency services	66.3	81.5	-	-	66.3	81.5	22.9%
Environmental services	4.9	5.4	-	-	4.9	5.4	10.2%
Growth management	4.5	4.6	-	-	4.5	4.6	2.2%
Law enforcement	51.8	58.8	-	-	51.8	58.8	13.5%
Human Services	0.0	65.3	-	-	0.0	65.3	N/A
Solid waste collection	5.3	6.0	-	-	5.3	6.0	13.2%
Transportation	25.4	26.4	-	-	25.4	26.4	3.9%
Interest on long-term debt	3.0	3.0	-	-	3.0	3.0	0.0%
Solid waste disposal system	-	-	20.3	20.3	20.3	20.3	0.0%
Building Inspections/Permitting	-	-	2.5	2.7	2.5	2.7	8.0%
Total expenses	353.0	458.1	22.8	23.0	375.8	481.1	28.0%
Increase (decrease) in net position before transfers	76.3	83.3	0.6	3.1	76.9	86.4	
Transfers	0.2	0.2	(0.2)	(0.2)	-	-	
Increase (decrease) in net position	76.5	83.5	0.4	2.9	76.9	86.4	
Net Position - Beginning	695.0	771.5	17.3	17.7	712.3	789.2	
Net Position - Ending	\$ 771.5	\$ 855.0	\$ 17.7	\$ 20.6	\$ 789.2	\$ 875.6	10.9%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true net position rounded totals.)

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following charts show a graphical comparison of governmental revenues by source.



Governmental Activities

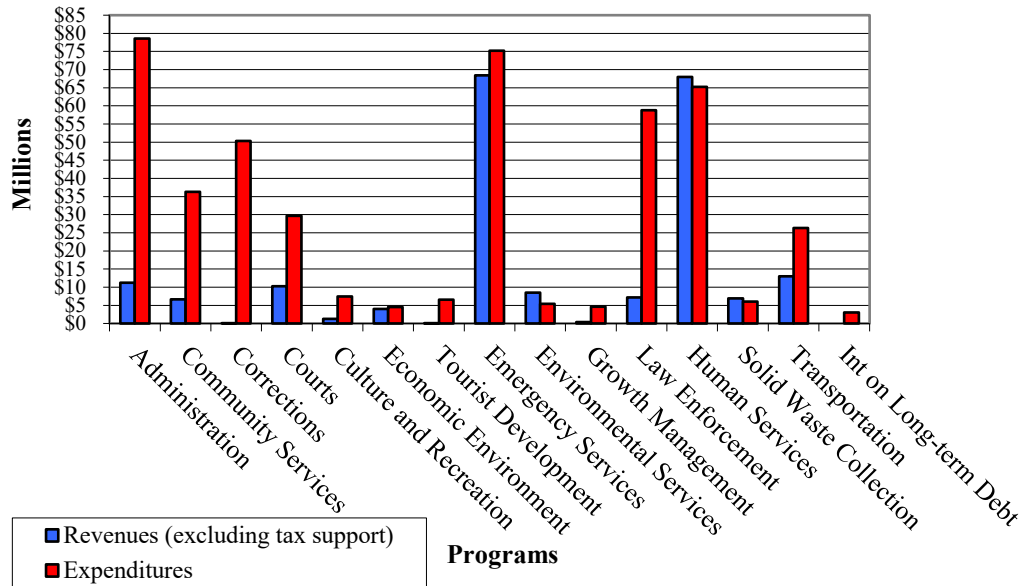
The County's total net position for governmental activities increased \$83.5 million over the previous year.

Major changes in revenues were caused by the following:

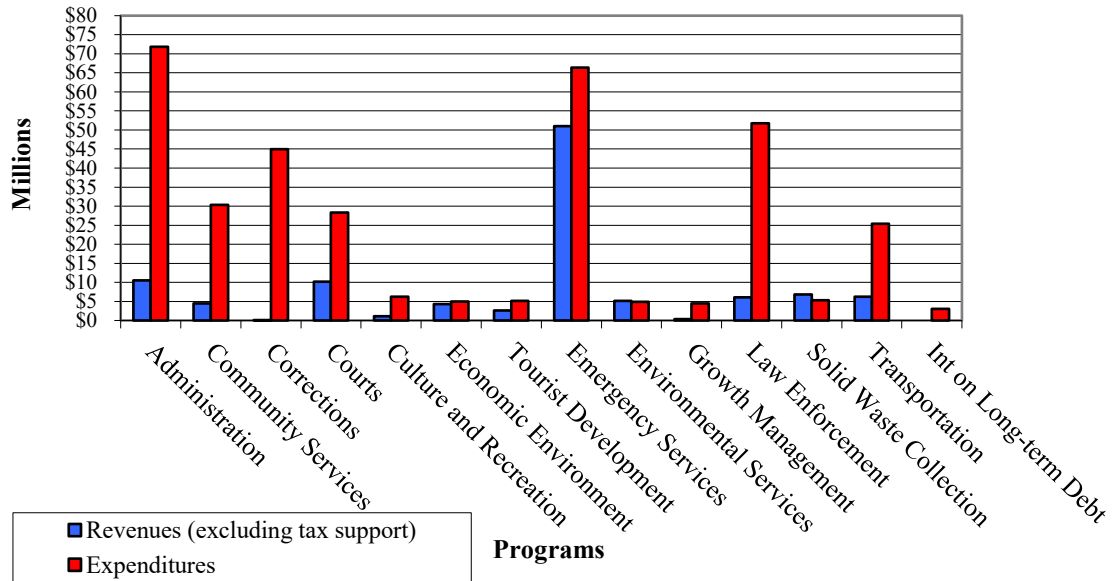
- Charges for services had a net increase of \$75.1 million. The primary component of this increase was the implementation of the County's non-ad valorem hospital assessment.
- Operating grants and contributions increased by \$16.83 million, representing a significant increase of 93.33%. This was due to an increase in several federal grants for public safety, physical environment and transportation from Homeland Security, USDOL, and FDOT, respectively.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FY25 Expenses and Program Revenues - Governmental Activities



FY24 Expenses and Program Revenues - Governmental Activities

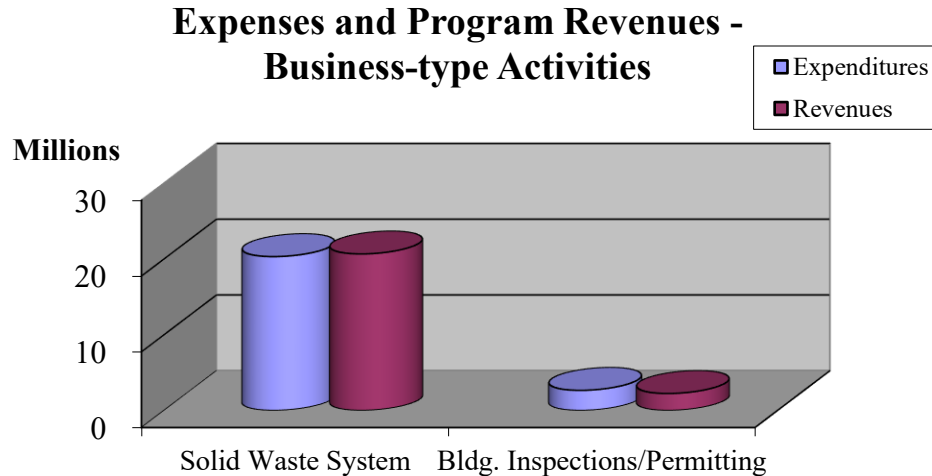


Major changes in expenses were caused by the following:

- Administration expenses increased by 9.3% or \$6.7 million. The primary components of the increase in expenses were increases in compensated absences, telecommunication costs and ITS security measures.
- Emergency services expenses increased by 22.9% or \$15.2 million. Expenses increased primarily as the result of costs related to Hurricane Helene, a new Mobile Integration Unit, and increased personnel services costs.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Human Services category increased by \$65.3 million during fiscal year 2025, primarily due to expenditures associated with the County's newly implemented non-ad valorem hospital assessment.



Business-Type Activities

Business-type activities increased the County's net position by \$2.9 million.

- The Solid Waste Transfer Station, operational since 1999, spans 27,520 square feet and employs around 24 staff members. It is equipped with twelve tractor-trailers, two grapples, and two front-end loaders. Daily, the station processes approximately 750-850 tons of household and commercial waste, which is then transported to the New River Solid Waste Facility in Raiford, Florida. The Solid Waste Fund experienced an increase in fund balance of \$3.3 million during the fiscal year, primarily due to an increase in the transfer station per ton fee. Although operating expenses remained the same from prior year, the rate adjustment contributed to this modest growth. The fund ended the fiscal year with a balance of \$19.9 million.
- Building Inspection/Permitting furnishes services to the development community and citizens. Building Inspection/Permitting's operating revenues came in under operating expenses by \$0.4 million in fiscal year 2025. This was mainly due to an increase of \$0.4 million in payroll expenditures, driven by a Board approved cost of living adjustment. Total permits issued in fiscal year 2025 were 7,990 versus 7,327 permits issued in fiscal year 2024.

Fund Financial Analysis

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The primary purpose of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

Total fund balance	\$ 449,509,665
Fund Balance designation:	
Non-Spendable	1,397,268
Restricted	295,811,717
Committed	328,700
Assigned	<u>94,112,460</u>
Unassigned fund balance	<u>\$ 57,859,520</u>

As of the end of fiscal year 2025, the County's governmental funds reported combined unassigned ending fund balances of \$57.9 million, an increase of \$8.1 million from the prior year. The increase was primarily due to lower amounts designated for subsequent year's expenditures, reserve for contingency, and administrative purposes. As a result, a large portion of total fund balance remained available for discretionary use and was reported as unassigned at the end of the fiscal year.

Major Funds

The General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Emergency Services, Other Special Revenues, Infrastructure Sales Surtax 1%, Other Capital Projects, and Transportation Trust are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC County-Wide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had a decrease in fund balance of \$3.5 million. The total fund balance was \$113.8 million, of which \$57.9 million was unassigned. The cash and investment balance at the end of the year was \$85.4 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 24.69% of total actual FY25 General Fund operating revenue and 18.11% of projected FY26 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, and unassigned fund balance) totaled \$112.8 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund primarily finances the Sheriff's patrol in the County's unincorporated areas, with \$29.6 million transferred to the Sheriff. This year, the fund balance increased by \$3.3 million, driven by higher ad valorem tax revenue due to rising property values. Consequently, the ending fund balance reached \$11.1 million.

The MSBU - Fire Protection Fund delivers firefighting and related services to residents in the County's unincorporated areas. The fund reported a year ending fund balance of \$12.7 million, an increase of \$1.5 million from the prior fiscal year. The increase was primarily driven by an increase in the fire assessment in 2025. The ending fund balance now represents 41.57% of the MSBU - Fire Protection Services' operating revenue.

The Emergency Services Fund accounts for revenues and expenditures associated with emergency management activities and various emergency services programs within the County. The fund balance decreased by approximately \$0.9 million during fiscal year 2025, ending the year at \$7.4 million compared

MANAGEMENT'S DISCUSSION AND ANALYSIS

to \$8.3 million in the prior fiscal year. The decrease was primarily attributable to expenditures exceeding revenues and other financing sources during the year. Charge for services increased by approximately \$1.2 million, largely due to public safety radio system billings, while expenditures included significant emergency response and debris removal associated with Hurricane Helene. Despite the decrease, the fund maintains a healthy fund balance.

The Other Special Revenue fund accounts for revenues and expenditures that do not fall within other categories, including conservation grants, developer mitigation fees, hospital assessment activities, and other restricted revenue sources. The fund became a major fund in fiscal year 2025 primarily due to the implementation of the County's non-ad valorem hospital assessment. Special assessment revenue increased by \$68 million as a result of the hospital assessment, while the fund continued to support land conservation initiatives through grant-funded activities. These factors contributed to an increase in fund balance of \$6.4 million during the fiscal year, bringing the year-end fund balance to \$32.6 million.

The Infrastructure Sales Surtax 1% Fund was established through a voter-approved tax referendum. On November 8, 2022, voters passed a ten-year, one-cent surtax. Revenue collection began on January 1, 2023, with half a cent allocated for conservation lands and parks and the other half for roads and affordable housing. The fund's ending balance increased to \$69.7 million in fiscal year 2025. The change in fund balance totaled \$24.5 million from prior year, primarily from continued sales tax collections, strong investment earnings, and the receipt of grant funding for conservation initiatives, including the Florida Springs grant, which exceeded current-year project expenditures.

The Other Capital Projects Fund manages impact fees, bond proceeds and other allocations for general facilities improvements. During fiscal year 2025, the fund received \$85.5 million in proceeds from a Public Improvement Revenue Note issued to finance the acquisition of the new Civil Courthouse, parking garage, chiller plant, and related capital improvements for the Court Complex. Capital expenditures totaled approximately \$26.5 million and included site preparation and construction activities for the courthouse project, construction of the courthouse parking garage, and the acquisition of the former Burkhardt Distributing facility for future county office and operational space. As a result of the debt issuance and ongoing capital project activity, the fund balance increased by \$60.1 million, ending the fiscal year at \$96.6 million.

The Transportation Trust Fund accounts for resources dedicated to the acquisition, construction, and maintenance of the County's transportation infrastructure, including roads, bridges, and related capital improvements. The fund is financed through transfers from the General Fund and various state and federal transportation funding sources. During fiscal year 2025, fund balance increased by \$2.4 million to \$43.3 million. This increase was primarily attributable to a \$3.4 million rise in intergovernmental revenues. The fund continues to provide resources for the County's long-term transportation infrastructure improvements.

Proprietary Funds

The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste System fund is reported as a major fund.

The Solid Waste System fund is used to account for the operation of the County's off-site collection centers, recycling, transfer station, and the monitoring and remediation activities of the County's closed landfills. The Solid Waste System operates like a business, where the rates established by the County

MANAGEMENT'S DISCUSSION AND ANALYSIS

generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside over \$2.6 million for long-term care of the closed landfills. Total assets as of September 30, 2025, were \$27.7 million, of which \$10.3 million are capital assets, net of depreciation. Total liabilities were \$8.4 million. Net position increased by \$3.3 million (after transfers), resulting in an ending net position of \$19.9 million.

General Fund Budgetary Highlights

The main difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources, was an increase of \$2 million in charges for services due to an unanticipated increase in Public Emergency Medical Transportation revenues.

The differences between the original and final General Fund budget for current operating expenditures included the following major adjustments:

- \$6.2 million – transfer out to cover FEMA expenses.
- \$10 million – move budget for capital vehicles from Replacement Fund to General Fund.
- \$3.4 million – mid-year for re-appropriations and fund balance.

General Fund actual revenues overall came in \$0.2 million below the final amended budgeted revenues. Actual operating expenditures overall were \$86.6 million less than was budgeted; this was primarily due to a \$27.2 million savings in general government expenses, \$15.2 million savings in public safety expenses, \$19.7 million savings in capital outlay expenses, and unused reserve for contingency balance of \$14.2 million.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2025 totals \$764.8 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, leases, subscriptions, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately 7.67%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2024	2025	2024	2025	2024	2025	
Land	\$ 332.4	\$ 337.5	\$ 3.5	\$ 3.7	\$ 335.9	\$ 341.2	1.58%
Art	0.3	0.4	-	-	0.3	0.4	33.33%
Infrastructure	129.0	141.2	-	-	129.0	141.2	9.46%
Buildings	114.2	121.6	0.7	0.6	114.9	122.2	6.35%
Improvements other than buildings	13.0	14.1	3.0	2.6	16.0	16.7	4.38%
Equipment	30.4	34.4	3.5	3.3	33.9	37.7	11.21%
Leases - Right-to-Use	6.8	5.7	-	-	6.8	5.7	-16.18%
Subscriptions - Right-to-Use	3.6	4.5	-	-	3.6	4.5	25.00%
Construction in progress	69.8	95.1	0.1	0.1	69.9	95.2	36.19%
Total	\$ 699.5	\$ 754.5	\$ 10.8	\$ 10.3	\$ 710.3	\$ 764.8	7.67%

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true rounded totals.)

As shown in the above table, construction in progress decreased due primarily to prior period completion of building and road construction projects.

Major capital asset events during the current fiscal year included the following:

- Continued investment in transportation infrastructure projects, including paving, drainage, and sidewalks throughout the county. Significant projects included the rehabilitation of County Road 234 from Paynes Prairie to U.S. 441, resurfacing of Northwest 23rd Avenue from Interstate 75 to Northwest 55th Boulevard, widening and resurfacing of County Road 241 from the Levy County line to south of Archer, and improvements to 53rd Avenue from U.S. 441 to State Road 24.
- Building projects includes starting work on the new Emergency Operations Center and Court complex, continued renovations of the East Tumblin Creek and Forest Edge hotel properties, acquisition of a 75,000 square foot warehouse for future county offices, and continued progress on the relocation of Fire Station 21.
- Completion of numerous park and recreation improvements, including construction of new restroom facilities at Poe Springs Park, significant upgrades to Veterans Memorial Park's parking areas, walkways, lighting, and utility infrastructure, and continued development of the West End property through parking and walkway improvements and installation of athletic facilities, including hammer throw, discus and javelin areas.
- Acquisition of environmentally sensitive lands and conservation easements, including \$1.94 million for expanding Watermelon Pond properties and conservation easements and \$1.8 million for the purchase of nearly 250 acres near the Santa Fe River.
- Investment in vehicles, equipment, and technology to support county operations, including fire trucks, ambulances and emergency medical services equipment for Fire Rescue; heavy equipment and vehicles for Public Works operations; and server and network infrastructure improvements for Information and Telecommunication Services.

Additional information on the County's capital assets can be found in Note 6 on pages 66-67 of this report.

Long-Term Debt

At the end of fiscal year 2025, the County had total notes payable outstanding of \$174.4 million. The County's debt represents notes payables secured by specified revenue sources.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

	<u>2024</u>	<u>2025</u>
Notes Payable		
2014 Public Improvement bank loan	\$ 1,085,000	\$ -
2015A Capital Improvement bank loan	829,000	419,000
2015B Public Improvement bank loan	4,406,000	2,972,000
2016 Public Improvement bank loan	4,770,000	4,010,000
2017 Public Improvement bank loan	613,000	372,000
2018 Local Option Gas Tax bank loan	5,315,000	3,595,000
2020A Capital Improvement bank loan	2,325,000	1,950,000
2020B Capital Improvement bank loan	2,995,000	-
2020C Capital Improvement bank loan	8,510,000	7,140,000
2021A&B Tourist Development bank loan	29,655,000	29,535,000
2022 Capital Improvement bank loan	32,405,000	31,465,000
2023 Capital Improvement bank loan	7,755,000	7,480,000
2025 Public Improvement bank loan	-	85,500,000
Total	<u>\$ 100,663,000</u>	<u>\$ 174,438,000</u>

After making regularly scheduled debt service payments for the year, the County had a net increase in notes payable of \$73.7 million from the prior fiscal year.

Additional information on the County's debt can be found in Note 8 on pages 69-74 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2025 was 4.6%. This represents an increase of 11.43% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 7.97% for the FY26 budget year with a tax base of \$25.1 billion.
- There were 7,990 building permits issued in the County for fiscal year 2025, up 8.30% from the previous fiscal year total of 7,327.
- Estimated population increased by 0.73% from an estimate of 296,313 to 298,485.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$57.9 million with a total fund balance of \$113.8 million. The fiscal year 2025 ad valorem millage rate for the General Fund dropped to 7.6180 mills and the tax rate decreased to 7.6000 for fiscal year 2026.

Requests for Information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Alachua County Clerk of Courts, Finance and Accounting, 201 East University Avenue, Gainesville, Florida 32601. Additional financial information, including financial reports from prior fiscal years, can also be found on our website <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports.aspx>.

Basic Financial Statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Assets				
Current Non-Restricted Assets:				
Equity in Pooled Cash and Investments	\$ 389,021,494	\$ 15,558,194	\$ 404,579,688	\$ 949,149
Cash with Claims Administrator	702,551	-	702,551	-
Other Cash and Equivalents	20,509,208	250	20,509,458	-
Investments	2,778,538	-	2,778,538	-
Receivables (Net)	9,312,295	1,849,222	11,161,517	3,462
Deposit	3,734	-	3,734	-
Due from Other Governments	30,449,138	54,836	30,503,974	-
Internal Balances	(12,786)	12,786	-	-
Inventories or Assets Held for Sale	1,716,058	-	1,716,058	-
Prepaid Items	1,938,137	-	1,938,137	-
Total Current Non-Restricted Assets	456,418,367	17,475,288	473,893,655	952,611
Current Restricted Assets:				
Equity in Pooled Cash and Investments	96,766,052	-	96,766,052	-
Total Current Restricted Assets	96,766,052	-	96,766,052	-
Total Current Assets (Restricted and Non-Restricted)	553,184,419	17,475,288	570,659,707	952,611
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	44,036	44,036	-
Restricted Investments	-	2,163,492	2,163,492	-
Restricted Interest Receivable	-	29,901	29,901	-
Total Non-Current Restricted Assets	-	2,237,429	2,237,429	-
Capital Assets:				
Land	337,490,840	3,741,372	341,232,212	-
Artwork	406,575	-	406,575	-
Infrastructure	635,568,342	-	635,568,342	-
Buildings	225,049,222	2,974,358	228,023,580	-
Improvements Other Than Buildings	31,889,376	16,221,106	48,110,482	-
Equipment and Software	101,960,839	8,037,893	109,998,732	-
Leases - Right-to-Use	7,236,142	-	7,236,142	-
Right-to-Use Subscriptions	8,220,272	-	8,220,272	-
Construction in Progress	95,141,223	107,398	95,248,621	-
(Less Accumulated Depreciation)	(688,409,338)	(20,687,085)	(709,096,423)	-
Total Capital Assets	754,553,493	10,395,042	764,948,535	-
Total Non-Current Assets (Restricted and Non-Restricted)	754,553,493	12,632,471	767,185,964	-
Total Assets	1,307,737,912	30,107,759	1,337,845,671	952,611
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	19,620,218	473,951	20,094,169	-
Deferred Amounts Related to Pensions	59,473,108	1,436,780	60,909,888	-
Deferred Loss on Refunding	57,523	-	57,523	-
Total Deferred Outflow of Resources	79,150,849	1,910,731	81,061,580	-

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025
(Continued)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 28,413,036	\$ 1,066,021	\$ 29,479,057	\$ 715
Accrued Interest Payable	440,578	-	440,578	-
Estimated Liability for Self Insurance Losses	3,759,468	-	3,759,468	-
Contracts Payable	1,304,425	-	1,304,425	-
Due to Individuals	628,194	-	628,194	-
Due to Other Governments	5,167,685	25,705	5,193,390	-
Deposits	130,604	43,462	174,066	-
Unearned Revenue	3,337,356	-	3,337,356	-
Accrued Compensated Absences	17,757,387	365,794	18,123,181	-
Accrued Landfill Closure Cost	-	658,243	658,243	-
Arbitrage Liability	1,129,889	-	1,129,889	-
Financed Purchases	399,915	-	399,915	-
Lease Liability	379,205	-	379,205	-
SBITA Liability	1,725,555	-	1,725,555	-
Notes Payable	7,826,000	-	7,826,000	-
Total Current Liabilities (Payable from Current Assets)	72,399,297	2,159,225	74,558,522	715
Non-Current Liabilities:				
Accrued Compensated Absences	17,036,494	988,830	18,025,324	-
Estimated Liability for Self Insurance Losses	4,361,461	-	4,361,461	-
Financed Purchases	752,521	-	752,521	-
Lease Liability	5,165,484	-	5,165,484	-
SBITA Liability	1,775,380	-	1,775,380	-
Notes Payable (Net of Amortization on Discounts and Premiums)	166,612,000	-	166,612,000	-
Net OPEB Liability	37,514,211	906,204	38,420,415	-
Net Pension Liability	183,219,619	4,426,307	187,645,926	-
Total Non-Current Liabilities (Payable from Non-Current Assets)	416,437,170	6,321,341	422,758,511	-
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	-	1,907,517	1,907,517	-
Total Non-Current Liabilities (Payable from Restricted Assets)	-	1,907,517	1,907,517	-
Total Non-Current Liabilities	416,437,170	8,228,858	424,666,028	-
Total Liabilities	488,836,467	10,388,083	499,224,550	715
Deferred Inflows of Resources				
Deferred Amounts Related to OPEB	4,496,175	108,611	4,604,786	-
Deferred Amounts Related to Pensions	38,526,264	930,736	39,457,000	-
Total Deferred Inflow of Resources	43,022,439	1,039,347	44,061,786	-

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025
(Concluded)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Net Position				
Net Investment in Capital Assets	\$ 657,669,301	\$ 10,395,042	\$ 668,064,343	\$ -
Restricted for:				
Restricted for Debt Requirements	5,825,208	-	5,825,208	-
Restricted for CHOICES	3,188,130	-	3,188,130	-
Restricted for Wild Spaces and Public Places	56,866,545	-	56,866,545	-
Restricted for Other Infrastructure Uses	35,545,639	-	35,545,639	-
Restricted for Tourist Development	8,062,350	-	8,062,350	-
Restricted for Road Construction	23,802,038	-	23,802,038	-
Restricted for Capital Improvement Revenue Bonds Projects	7,505,731	-	7,505,731	-
Restricted for Public Safety	11,053,096	-	11,053,096	-
Restricted for Alachua County Forever Land Program	2,591,450	-	2,591,450	-
Restricted for Impact Fee - Fire	1,113,533	-	1,113,533	-
Restricted for Impact Fee - Parks	645,562	-	645,562	-
Restricted for Impact Fee - Transportation	9,041,471	-	9,041,471	-
Restricted for Multi-Modal Mitigation Fee - Transportation	11,240,682	-	11,240,682	-
Restricted for Enabling Legislation	22,865,653	-	22,865,653	-
Restricted for Grants and Other Purposes	3,817,868	-	3,817,868	-
Unrestricted	(5,804,402)	10,196,018	4,391,616	951,896
Total Net Position	<u>\$ 855,029,855</u>	<u>\$ 20,591,060</u>	<u>\$ 875,620,915</u>	<u>\$ 951,896</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administration	\$ 78,526,764	\$ 10,660,399	\$ 545,107	\$ -
Community Services	30,021,412	627,494	6,029,470	-
Corrections	50,318,327	57,977	-	-
Courts	29,698,998	6,878,555	3,403,520	-
Culture and Recreation	7,445,212	1,228,969	26,000	29,577
Economic Environment	4,524,101	18,000	3,982,994	-
Tourist Development	6,588,143	49,830	-	-
Emergency Services	81,538,798	52,597,961	15,157,417	697,068
Environmental Services	5,423,853	2,046,953	4,481,283	2,015,269
Growth Management	4,576,792	379,182	-	-
Law Enforcement	58,778,636	5,612,877	1,186,472	349,905
Human Services	65,242,081	67,972,796	-	-
Solid Waste Collection	6,044,160	6,920,111	-	-
Transportation	26,365,526	2,169,717	-	10,858,892
Interest on Long-Term Debt	3,013,121	-	-	-
Total Governmental Activities	458,105,924	157,220,821	34,812,263	13,950,711
Business-Type Activities:				
Solid Waste Disposal System	20,306,219	20,657,781	-	-
Codes Enforcement	2,655,639	2,239,672	-	-
Total Business-Type Activities	22,961,858	22,897,453	-	-
Total Primary Government	\$ 481,067,782	\$ 180,118,274	\$ 34,812,263	\$ 13,950,711
Component Units				
Murphree Law Library	\$ 31,958	\$ 30,971	\$ -	\$ -
Alachua County Housing Finance Authority	3,240	-	-	-
Total Component Units	\$ 35,198	\$ 30,971	\$ -	\$ -

General Revenues

Property Taxes
Tourist Development Taxes
Impact Fees
Multi-Modal Mitigation Fees
Fuel Taxes
Infrastructure Sales Surtaxes (Wild Spaces and Public Places)
Public and Communication Service Taxes
Sales Tax and Other State Shared Revenue - Unrestricted
Interest Earnings
Miscellaneous

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component
Governmental	Business-Type	Total	Units
Activities	Activities		
\$ (67,321,258)	\$ -	\$ (67,321,258)	
(23,364,448)	-	(23,364,448)	
(50,260,350)	-	(50,260,350)	
(19,416,923)	-	(19,416,923)	
(6,160,666)	-	(6,160,666)	
(523,107)	-	(523,107)	
(6,538,313)	-	(6,538,313)	
(13,086,352)	-	(13,086,352)	
3,119,652	-	3,119,652	
(4,197,610)	-	(4,197,610)	
(51,629,382)	-	(51,629,382)	
2,730,715	-	2,730,715	
875,951	-	875,951	
(13,336,917)	-	(13,336,917)	
(3,013,121)	-	(3,013,121)	
(252,122,129)	-	(252,122,129)	
-	351,562	351,562	
-	(415,967)	(415,967)	
-	(64,405)	(64,405)	
(252,122,129)	(64,405)	(252,186,534)	
-	-	-	\$ (987)
-	-	-	(3,240)
-	-	-	(4,227)
204,077,333	-	204,077,333	-
9,144,170	-	9,144,170	-
1,240,340	-	1,240,340	-
1,173,094	-	1,173,094	-
8,380,293	-	8,380,293	-
34,009,393	-	34,009,393	-
16,495,348	-	16,495,348	-
30,045,355	-	30,045,355	-
20,725,877	763,653	21,489,530	34,242
10,182,326	2,417,865	12,600,191	206,378
335,473,529	3,181,518	338,655,047	240,620
83,351,400	3,117,113	86,468,513	236,393
189,079	(189,079)	-	-
83,540,479	2,928,034	86,468,513	236,393
771,489,376	17,663,026	789,152,402	715,503
\$ 855,029,855	\$ 20,591,060	\$ 875,620,915	\$ 951,896

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General	MSTU Law Enforcement	MSBU Fire Protection	Emergency Services
Assets				
Equity in Pooled Cash and Investments	\$ 85,451,909	\$ 9,577,423	\$ 12,873,142	\$ 18,367,654
Other Cash and Equivalents	13,762,477	-	-	-
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	10,585,302	18,184	324,572	8,776
Allowance for Estimated Uncollectibles	(2,618,196)	-	-	-
Assessment Receivable	-	-	-	-
Due from Other Funds	28,717,680	1,434,931	65,396	1,345,047
Due from Other Governments	1,909,754	22,558	627,490	8,165,980
Deposit	3,734	-	-	-
Inventories or Assets Held for Resale	960,098	-	-	-
Prepaid Items	744	-	-	-
Total Assets	<u>138,773,502</u>	<u>11,053,096</u>	<u>13,890,600</u>	<u>27,887,457</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	13,237,700	-	606,048	29,170
Contracts Payable	3,000	-	-	-
Due to Individuals	11,091	-	564	-
Due to Other Funds	3,545,664	-	498	13,642,032
Due to Other Governments	1,340,623	-	398,664	607,724
Deposits	76,296	-	-	-
Unearned Revenue	600,337	-	-	-
Total Liabilities	<u>18,814,711</u>	<u>-</u>	<u>1,005,774</u>	<u>14,278,926</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	150,976	-	150,976	-
Intergovernmental Revenue - Unavailable	115,524	-	-	6,198,177
Special Assessment Revenue - Unavailable	-	-	-	-
Charges for Services - Unavailable	5,936,593	-	-	-
Total Deferred Inflows of Resources	<u>6,203,093</u>	<u>-</u>	<u>150,976</u>	<u>6,198,177</u>
Fund Balances				
Non-Spendable	965,842	-	-	-
Restricted	-	11,053,096	-	3,425,872
Committed	-	-	-	-
Assigned	54,930,336	-	12,733,850	3,984,482
Unassigned	57,859,520	-	-	-
Total Fund Balances	<u>113,755,698</u>	<u>11,053,096</u>	<u>12,733,850</u>	<u>7,410,354</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 138,773,502</u>	<u>\$ 11,053,096</u>	<u>\$ 13,890,600</u>	<u>\$ 27,887,457</u>

The accompanying notes are an integral part of the financial statements.

Other Special Revenues	Infrastructure Sales Surtax 1%	Other Capital Projects	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ 33,145,379	\$ 71,479,064	\$ 97,592,665	\$ 47,590,882	\$ 57,708,129	\$ 433,786,247
-	-	-	-	6,626,731	20,389,208
-	-	-	-	5,825,208	5,825,208
-	-	-	-	2,778,538	2,778,538
67,797	160,824	24,279	68,575	392,784	11,651,093
-	-	-	-	-	(2,618,196)
-	-	-	-	18,499	18,499
4	-	-	-	886,548	32,449,606
124,640	6,007,838	210,234	3,432,885	9,941,641	30,443,020
-	-	-	-	-	3,734
-	-	-	-	413,583	1,373,681
-	-	-	-	17,843	18,587
<u>33,337,820</u>	<u>77,647,726</u>	<u>97,827,178</u>	<u>51,092,342</u>	<u>84,609,504</u>	<u>536,119,225</u>
341,304	3,649,357	922,506	1,498,688	4,510,737	24,795,510
29,780	181,923	152,167	673,138	264,417	1,304,425
147	-	-	29,560	413,524	454,886
250,000	-	-	4,500,000	9,037,960	30,976,154
-	-	186,604	-	2,624,116	5,157,731
39,671	-	-	-	14,637	130,604
60	-	-	-	197,528	797,925
<u>660,962</u>	<u>3,831,280</u>	<u>1,261,277</u>	<u>6,701,386</u>	<u>17,062,919</u>	<u>63,617,235</u>
-	4,076,037	-	-	840,748	5,218,737
51,938	-	-	1,075,943	4,376,914	11,818,496
-	-	-	-	18,499	18,499
-	-	-	-	-	5,936,593
<u>51,938</u>	<u>4,076,037</u>	<u>-</u>	<u>1,075,943</u>	<u>5,236,161</u>	<u>22,992,325</u>
-	-	-	-	431,426	1,397,268
30,916,281	69,740,409	94,550,591	43,315,013	42,810,455	295,811,717
-	-	-	-	328,700	328,700
1,708,639	-	2,015,310	-	18,739,843	94,112,460
-	-	-	-	-	57,859,520
<u>32,624,920</u>	<u>69,740,409</u>	<u>96,565,901</u>	<u>43,315,013</u>	<u>62,310,424</u>	<u>449,509,665</u>
<u>\$ 33,337,820</u>	<u>\$ 77,647,726</u>	<u>\$ 97,827,178</u>	<u>\$ 51,092,342</u>	<u>\$ 84,609,504</u>	<u>\$ 536,119,225</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

Total Fund Balances of Governmental Funds \$ 449,509,665

**Amounts Reported for Governmental Activities in the Statement of
Net Position are Different Because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of capital assets is \$1,442,332,831 and the accumulated depreciation is \$690,284,449:

Total Capital Assets	\$ 754,553,493	
Remove Internal Service Capital Assets	<u>(8,818,058)</u>	745,735,435

Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in fund financial statements.

Long-term liabilities at year-end consist of:

Notes Payable	(174,438,000)	
Arbitrage Liability	(1,129,889)	
Finance Purchases	(1,152,436)	
Lease Liability	(5,544,689)	
SBITA Liability	(3,500,935)	
Self-Insured Losses	(8,120,929)	
Accrued Compensated Absences	(34,793,881)	
Net OPEB Liability	(37,514,211)	
Net Pension Liability	(183,219,619)	

(Less Amounts Reported in Internal Service Funds):

Lease Liability	107,577	
Self-Insured Losses	8,120,929	
Accrued Compensated Absences	479,119	
Net OPEB Liability	327,442	
Net Pension Liability	<u>1,599,394</u>	(438,780,128)

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements. (440,578)

Deferred outflows and inflows of resources do not affect current financial resources and, therefore, are not reported in the governmental funds:

Deferred Outflow on OPEB Liabilities	19,620,218	
(Less Amount in Internal Service Deferred Outflows)	(171,258)	
Deferred Outflow on Pension Liabilities	59,473,108	
(Less Amount in Internal Service Deferred Outflows)	(519,163)	
Deferred Inflow on OPEB Liabilities	(4,496,175)	
(Less Amount in Internal Service Deferred Inflows)	39,245	
Deferred Inflow on Pension Liabilities	(38,526,264)	
(Less Amount in Internal Service Deferred Inflows)	336,310	
Deferred Outflow Loss on Refunding	<u>57,523</u>	35,813,544

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds. 22,992,325

The assets and liabilities of the Internal Service Funds are included in governmental activities. 38,288,752

Prepaid items originally expensed in full, reclassified as assets. 1,910,840

Total Net Position of Governmental Activities \$ 855,029,855

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	General	MSTU Law Enforcement	MSBU Fire Protection	Emergency Services
Revenues				
Taxes	\$ 180,249,731	\$ 32,809,775	\$ 6,592,273	\$ -
Permits and Fees	261,758	-	5,182	-
Intergovernmental	9,585,656	38,451	81,208	3,507,440
Charges for Services	29,650,013	2,744,121	565,925	7,334,630
Fines and Forfeitures	127,893	11	-	189,307
Investment Income	9,488,654	665,636	869,789	214,837
Special Assessments and Impact Fees	-	-	22,506,999	-
Private Donations	19,000	-	-	-
Miscellaneous	4,915,637	274,706	10,541	3,372
Total Revenues	234,298,342	36,532,700	30,631,917	11,249,586
Expenditures				
Current:				
General Government	53,928,316	657,940	476,640	-
Public Safety	151,486,667	26,457	28,936,739	11,335,523
Physical Environment	4,317,001	-	-	-
Transportation	3,627,223	-	-	-
Economic Environment	8,733,000	-	-	-
Human Services	20,009,529	-	-	-
Culture and Recreation	3,098,379	-	-	-
Court Cost	14,687,269	-	-	-
Debt Service:				
Principal	2,731,646	-	-	111,086
Interest and Fiscal Charges	180,187	-	-	2,897
Excess Fees Distributed to State	-	-	-	-
Capital Outlay	10,737,140	-	1,203,697	2,576,560
(Total Expenditures)	273,536,357	684,397	30,617,076	14,026,066
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,238,015)	35,848,303	14,841	(2,776,480)
Other Financing Sources (Uses)				
Transfers in	60,127,713	1,047,019	2,704,690	15,379,528
Transfers (out)	(27,950,612)	(33,598,538)	(1,218,022)	(13,981,576)
Issuance of Debt	1,257,920	-	-	-
Other Finance Source - SBITAs	1,863,917	-	-	523,252
Sale of Capital Assets	407,182	-	-	-
Total Other Financing Sources (Uses)	35,706,120	(32,551,519)	1,486,668	1,921,204
Net Change in Fund Balances	(3,531,895)	3,296,784	1,501,509	(855,276)
Fund Balances, Beginning	117,287,593	7,756,312	11,232,341	8,265,630
Change Within Financial Reporting Entity (See Note 1E)	-	-	-	-
Fund Balance, Adjusted	117,287,593	7,756,312	11,232,341	8,265,630
Fund Balances, Ending	\$ 113,755,698	\$ 11,053,096	\$ 12,733,850	\$ 7,410,354

The accompanying notes are an integral part of the financial statements.

Other Special Revenues	Infrastructure Sales Surtax 1%	Other Capital Projects	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ 879	\$ 33,863,454	\$ -	\$ -	\$ 18,319,918	\$ 271,836,030
482,174	-	-	-	310,394	1,059,508
2,301,485	1,668,918	-	4,103,662	43,054,520	64,341,340
78,807	-	-	-	9,291,400	49,664,896
686	-	-	-	1,426,833	1,744,730
2,187,805	2,479,933	864,635	1,203,296	2,460,484	20,435,069
68,048,322	-	274,891	2,063,017	10,022,999	102,916,228
104,334	-	-	-	-	123,334
177,188	-	210,234	289	1,640,794	7,232,761
<u>73,381,680</u>	<u>38,012,305</u>	<u>1,349,760</u>	<u>7,370,264</u>	<u>86,527,342</u>	<u>519,353,896</u>
18	-	-	-	260,469	55,323,383
2,329	-	-	-	5,247,599	197,035,314
1,238,108	437,452	-	-	10,480,850	16,473,411
586,288	478,774	-	-	13,004,020	17,696,305
-	50,325	-	-	10,589,769	19,373,094
65,270,295	-	-	-	4,627,717	89,907,541
1,191,854	675,801	-	-	95,090	5,061,124
2,208	-	-	-	8,303,581	22,993,058
-	-	-	-	11,986,391	14,829,123
-	-	214,235	-	2,615,802	3,013,121
-	-	-	-	1,307,783	1,307,783
91,130	11,850,061	26,476,398	12,065,927	7,662,971	72,663,884
<u>68,382,230</u>	<u>13,492,413</u>	<u>26,690,633</u>	<u>12,065,927</u>	<u>76,182,042</u>	<u>515,677,141</u>
<u>4,999,450</u>	<u>24,519,892</u>	<u>(25,340,873)</u>	<u>(4,695,663)</u>	<u>10,345,300</u>	<u>3,676,755</u>
1,467,419	-	125,834	7,701,957	9,186,932	97,741,092
-	-	(249,539)	(563,754)	(19,507,094)	(97,069,135)
-	-	85,500,000	-	-	86,757,920
-	-	-	-	237,983	2,625,152
-	-	-	-	20,754	427,936
<u>1,467,419</u>	<u>-</u>	<u>85,376,295</u>	<u>7,138,203</u>	<u>(10,061,425)</u>	<u>90,482,965</u>
<u>6,466,869</u>	<u>24,519,892</u>	<u>60,035,422</u>	<u>2,442,540</u>	<u>283,875</u>	<u>94,159,720</u>
-	45,220,517	36,530,479	40,872,473	88,184,600	355,349,945
<u>26,158,051</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,158,051)</u>	<u>-</u>
<u>26,158,051</u>	<u>45,220,517</u>	<u>36,530,479</u>	<u>40,872,473</u>	<u>62,026,549</u>	<u>355,349,945</u>
<u>\$ 32,624,920</u>	<u>\$ 69,740,409</u>	<u>\$ 96,565,901</u>	<u>\$ 43,315,013</u>	<u>\$ 62,310,424</u>	<u>\$ 449,509,665</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Net Change in Fund Balances - Total Governmental Funds \$ 94,159,720

**Amounts Reported for Governmental Activities in the Statement of Activities
are Different Because:**

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures of \$72,069,967 were more than depreciated/amortized \$(25,070,496) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 76,222,525	
(Remove Internal Service Capital Outlay Expenditures)	<u>(3,760,967)</u>	
Total Capital Outlay Expenditures Excluding Internal Service	72,461,558	
Donated Assets	<u>7,081,999</u>	
Total Governmental Activities Depreciation/Amortization	(26,940,699)	
Remove Internal Service Depreciation	<u>1,870,203</u>	
Total Depreciation/Amortization Excluding Internal Service	<u>(25,070,496)</u>	54,473,061

Governmental funds report sale of capital assets as financial resources; the loss on disposal of capital assets is not reflected in the fund statement:

Total Capital Loss per Capital Asset Schedule	(1,596,549)	
Remove Loss Internal Service	<u>957</u>	
Total Capital Outlay Gain Excluding Internal Service	<u>(1,595,592)</u>	(1,595,592)

Repayments of bond, note, lease, and SBITA principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 15,791,692

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (89,390,409)

The net change in net pension liability, deferred outflows, and deferred inflows are reported in the statement of activities, but not in governmental funds:

Change in Pension Liabilities	26,002,349	
(Less Change Internal Service Pension Liabilities)	<u>(465,525)</u>	
Net Change in Pension Liabilities	25,536,824	
Change in Deferred Inflows	<u>(14,093,173)</u>	
(Less Change in Internal Service Deferred Inflows)	95,167	
Net Change in Deferred Inflows	<u>(13,998,006)</u>	
Change in Deferred Outflows	1,535,783	
(Less Change in Internal Service Deferred Outflows)	<u>52,650</u>	
Net Change in Deferred Outflows	<u>1,588,433</u>	13,127,251

Change in the deferred loss on refunding is not reported in governmental funds. (52,389)

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

The net change in net OPEB liability and deferred inflows are reported in the statement of activities, but not in the governmental funds:

Total Change in Net OPEB Liability	\$ (11,953,395)	
(Less Change in Net OPEB Liability Internal Service)	<u>76,981</u>	
Net Change in OPEB Liabilities	<u>(11,876,414)</u>	
Change in Deferred Outflows	10,068,132	
(Less Change in Internal Service Deferred Outflows)	<u>(77,660)</u>	
Total Change in Deferred Outflows	<u>9,990,472</u>	
Change in Deferred Inflows	404,758	
Add: Change in Internal Service Deferred Inflows	<u>(8,778)</u>	
Total Change in Deferred Inflows	<u>395,980</u>	\$ (1,489,962)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Net Change in Compensated Absences	(10,963,727)	
(Less Change in Internal Service Fund)	157,631	
Net Change in Accrued Interest Payable	63,401	
Net Change in Arbitrage Liability	<u>(154,165)</u>	
Net Adjustment	<u>(10,896,860)</u>	(10,896,860)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. Total change in net position for internal service funds is reported with governmental activities. (1,301,740)

Certain accrued revenues reported in the statement of activities are not considered available current financial resources and, therefore, are not reported as revenue in the governmental funds. 10,529,845

Prepaid items originally expensed in full, reclassified as an asset. 185,862

Change in Net Position - Governmental Activities \$ 83,540,479

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
		Non-Major Proprietary Fund		
	400 Solid Waste System	410 Building Inspections Permitting	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 13,266,703	\$ 2,291,491	\$ 15,558,194	\$ 46,176,092
Other Cash and Equivalents	250	-	250	120,000
Cash with Claims Administrator	-	-	-	702,551
Accounts Receivable	1,843,589	5,633	1,849,222	260,899
Due from Other Funds	12,926	-	12,926	14,142
Due from Other Governments	53,221	1,615	54,836	6,118
Inventories	-	-	-	342,377
Prepays	-	-	-	8,710
Total Current Assets	15,176,689	2,298,739	17,475,428	47,630,889
Non-Current Assets:				
Restricted Assets:				
Equity in Pooled Cash and Investments	44,036	-	44,036	-
Investments	2,163,492	-	2,163,492	-
Interest Receivable	29,901	-	29,901	-
Total Restricted Assets	2,237,429	-	2,237,429	-
Capital Assets:				
Capital Assets	30,678,295	403,832	31,082,127	27,324,526
(Less Accumulated Depreciation)	(20,419,646)	(267,439)	(20,687,085)	(18,506,468)
Total Capital Assets (Net of Depreciation)	10,258,649	136,393	10,395,042	8,818,058
Total Non-Current Assets	12,496,078	136,393	12,632,471	8,818,058
Total Assets	27,672,767	2,435,132	30,107,899	56,448,947
Deferred Outflows of Resources				
Deferred Amounts Related to OPEB	343,154	130,797	473,951	171,258
Deferred Amounts Related to Pensions	1,011,862	424,918	1,436,780	519,163
Total Deferred Outflows of Resources	1,355,016	555,715	1,910,731	690,421

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 995,161	\$ 70,860	\$ 1,066,021	\$ 3,790,835
Unearned Revenue	-	-	-	2,539,431
Due to Other Funds	140	-	140	1,500,380
Due to Other Governments	9,330	16,375	25,705	9,954
Deposits	43,462	-	43,462	-
Accrued Compensated Absences of a Year or Less	279,452	86,342	365,794	129,362
Accrued Landfill Post-Closure Cost	658,243	-	658,243	-
Estimated Liability for Self-Insured Losses	-	-	-	3,759,468
Total Current Liabilities	1,985,788	173,577	2,159,365	11,729,430
Non-Current Liabilities:				
Accrued Compensated Absences More Than a Year	755,385	233,445	988,830	349,757
Estimated Liability for Self-Insured Losses	-	-	-	4,361,461
Net OPEB Liability	674,549	231,655	906,204	327,442
Net Pension Liability	3,117,257	1,309,050	4,426,307	1,599,394
Lease Liability	-	-	-	107,577
Non-Current Liabilities Payable from Restricted Assets:				
Accrued Landfill Post-Closure Cost	1,907,517	-	1,907,517	-
Total Non-Current Liabilities	6,454,708	1,774,150	8,228,858	6,745,631
Total Liabilities	8,440,496	1,947,727	10,388,223	18,475,061
Deferred Inflows of Resources				
Deferred Amounts Related to OPEB	78,309	30,302	108,611	39,245
Deferred Amounts Related to Pensions	655,477	275,259	930,736	336,310
Total Deferred Inflows of Resources	733,786	305,561	1,039,347	375,555
Net Position				
Net Investment in Capital Assets	10,258,649	136,393	10,395,042	8,818,058
Unrestricted	9,594,852	601,166	10,196,018	29,470,694
Total Net Position	\$ 19,853,501	\$ 737,559	\$ 20,591,060	\$ 38,288,752

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities -
		Proprietary Fund		Internal
	400	410		Service
	Solid Waste	Building Inspections		Funds
	System	Permitting	Total	
Operating Revenues				
Charges for Services	\$ 14,545,516	\$ 26	\$ 14,545,542	\$ 41,105,486
Permits, Licenses, and Franchise Fees	410,940	2,239,646	2,650,586	-
Special Assessments and Impact Fees	5,701,325	-	5,701,325	-
Miscellaneous Revenue	2,416,992	3,125	2,420,117	5,163,009
Total Operating Revenues	23,074,773	2,242,797	25,317,570	46,268,495
Operating Expenses				
Personal Services	5,584,384	2,332,883	7,917,267	2,399,004
Depreciation	1,123,344	49,671	1,173,015	1,870,203
Indirect Costs	1,158,920	52,316	1,211,236	865,466
Supplies and Materials	1,043,290	132,157	1,175,447	4,993,294
Other Services and Charges	11,396,281	88,612	11,484,893	6,161,138
Claims and Losses	-	-	-	32,260,207
Total Operating Expenses	20,306,219	2,655,639	22,961,858	48,549,312
Operating Income (Loss)	2,768,554	(412,842)	2,355,712	(2,280,817)
Non-Operating Revenues (Expenses)				
Net (Loss) on Disposal of Capital Assets	(2,252)	-	(2,252)	(957)
Investment Income	662,317	101,336	763,653	1,392,332
Private Donations	-	-	-	75,000
Interest Expense	-	-	-	(4,420)
Total Non-Operating Revenues (Expenses)	660,065	101,336	761,401	1,461,955
Income (Loss) Before Capital Contributions and Transfers	3,428,619	(311,506)	3,117,113	(818,862)
Transfers				
Transfers in	10,921	-	10,921	3,378,424
Transfers (out)	(200,000)	-	(200,000)	(3,861,302)
Total Transfers	(189,079)	-	(189,079)	(482,878)
Change in Net Position	3,239,540	(311,506)	2,928,034	(1,301,740)
Net Position, Beginning	16,613,961	1,049,065	17,663,026	39,590,492
Total Net Position, Ending	\$ 19,853,501	\$ 737,559	\$ 20,591,060	\$ 38,288,752

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Cash Flows from Operating Activities				
Cash Received for Services	\$ 15,532,728	\$ 2,341,243	\$ 17,873,971	\$ 41,309,425
Cash Received from Special Assessments and Franchise Fees	5,701,325	-	5,701,325	-
Miscellaneous Cash Receipts	2,416,992	3,125	2,420,117	5,163,009
Cash Paid to Outside Parties	(13,984,467)	(342,029)	(14,326,496)	(42,808,001)
Cash Paid to Employees	(5,400,399)	(2,253,007)	(7,653,406)	(2,629,917)
Net Cash Provided by (Used in) Operating Activities	4,266,179	(250,668)	4,015,511	1,034,516
Cash Flows from Non-Capital Financing Activities				
Due from Other Funds	(10,453)	-	(10,453)	2,226,660
Due from Other Governments	(23,189)	(1,615)	(24,804)	(6,118)
Private Donations	-	-	-	75,000
Transfers in	10,921	-	10,921	3,378,424
Transfers (out)	(200,000)	-	(200,000)	(3,861,302)
Net Cash Provided by (Used in) Non-Capital Financing Activities	(222,721)	(1,615)	(224,336)	1,812,664
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Assets	(677,585)	(89,172)	(766,757)	(3,760,967)
Lease Costs Paid	-	-	-	(106,089)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(677,585)	(89,172)	(766,757)	(3,867,056)
Cash Flows from Investing Activities				
Interest Received	662,317	101,336	763,653	1,392,332
Proceeds from Investments	128,773	-	128,773	-
Net Cash Provided by (Used in) Investing Activities	791,090	101,336	892,426	1,392,332
Net Increase (Decrease) in Cash and Cash Equivalents	4,156,963	(240,119)	3,916,844	372,456
Cash and Cash Equivalents, Beginning of Year	9,154,026	2,531,610	11,685,636	46,626,187
Cash and Cash Equivalents, End of Year	\$ 13,310,989	\$ 2,291,491	\$ 15,602,480	\$ 46,998,643

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities -
		Proprietary Fund		Internal
	400	410		Service
	Solid Waste	Building Inspections	Total	Funds
	System	Permitting		
Cash and Cash Equivalents Classified as:				
Equity in Pooled Cash and Investments	\$ 13,266,703	\$ 2,291,491	\$ 15,558,194	\$ 46,176,092
Other Cash and Equivalents	250	-	250	120,000
Cash with Claims Administrator	-	-	-	702,551
Restricted Equity in Pooled Cash and Investments	44,036	-	44,036	-
Total	\$ 13,310,989	\$ 2,291,491	\$ 15,602,480	\$ 46,998,643
<u>Reconciliation of Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used in)</u>				
<u>Operating Activities</u>				
Operating Income (Loss)	\$ 2,768,554	\$ (412,842)	\$ 2,355,712	\$ (2,280,817)
Adjustments to Reconcile Operating Income (Loss)				
to Net Cash Provided by (Used in) Operating				
Activities:				
Depreciation Expense	1,123,344	49,671	1,173,015	1,870,203
Pension Expense Adjustment	(241,786)	(81,792)	(323,578)	(317,708)
OPEB Expense Adjustment	27,814	11,677	39,491	(9,457)
Increase (Decrease) in Estimated Landfill				
Post-Closure Cost	(366,829)	-	(366,829)	-
Increase (Decrease) in Estimated Liability for				
Self-Insured Losses	-	-	-	(23,884)
(Increase) Decrease in Accounts Receivable	340,923	1,528	342,451	(51,207)
Increase (Decrease) in User Deposits	3,655	-	3,655	-
Increase (Decrease) in Accrued Compensated				
Absences	435,330	161,936	597,266	157,631
Increase (Decrease) in Unearned Revenue	-	-	-	168,757
(Increase) Decrease in Inventories	-	-	-	(31,649)
Increase (Decrease) in Accounts Payable	175,174	19,154	194,328	1,552,647
Total Adjustments	1,497,625	162,174	1,659,799	3,315,333
Net Cash Provided by (Used in)				
Operating Activities	\$ 4,266,179	\$ (250,668)	\$ 4,015,511	\$ 1,034,516

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2025

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Assets		
Equity in Pooled Cash and Investments	\$ 159,784	\$ 627,436
Other Cash and Equivalents	12,451,634	6,174
Investments, at Fair Value:		
FLCLASS/LGIP	2,211,029	-
FLDTD/LGIP	2,704	-
FMPTF/LGIP	-	3,080,919
Due from Individuals	690,441	-
Due from Other Governments	30,869	-
Total Assets	15,546,461	3,714,529
Liabilities		
Accounts Payable	-	239,230
Assets Held for Others	874,429	-
Due to Other Governments	2,214,590	-
Deposits - Installment Taxes	7,920,779	-
Total Liabilities	11,009,798	239,230
Net Position		
Restricted for Individuals, Organizations, and Other Governments	4,536,663	-
Restricted for OPEB	-	3,475,299
Total Net Position	\$ 4,536,663	\$ 3,475,299

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Additions		
Collections:		
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ 633,293,511	\$ -
Deposits and Certificates Collected	187,830,629	-
Other Funds Collected	5,230,082	53,224
Total Collections	826,354,222	53,224
Contributions:		
Employer	-	2,673,016
Members	-	1,835,502
Total Contributions	-	4,508,518
Investment Earnings:		
Net Appreciation in Fair Value of Investments	-	236,056
Total Investment Income (Loss)	-	236,056
Less investment expense	-	(3,366)
Net investment income	-	232,690
Total Additions	826,354,222	4,794,432
Deductions		
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	632,243,774	-
Deposits and Certificates Disbursed	188,989,914	-
Other Funds Disbursed	5,243,023	-
Benefit Payments	-	4,466,347
Administrative Expenses	-	91,894
Total Deductions	826,476,711	4,558,241
Net Increase (Decrease)	(122,489)	236,191
Net Position, Beginning of Year	4,659,152	3,239,108
Net Position, End of Year	\$ 4,536,663	\$ 3,475,299

The accompanying notes are an integral part of the financial statements.

Notes to the Financial Statements

**ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
SEPTEMBER 30, 2025**

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ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2025

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

Alachua County, Florida (the County) is a political subdivision of the State of Florida and is governed by a five-member elected Board of County Commissioners (the Board) that derives its authority from the County Charter and Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: the Sheriff, Supervisor of Elections, Property Appraiser, Clerk of the Circuit Court, and Tax Collector. The Constitutional Officers, except for the Supervisor of Elections, maintain separate accounting records and budgets.

The Board funds the operations of both the Sheriff and the Supervisor of Elections. The Board, the Library District, the St. Johns River Water Management District, and the Suwannee River Water Management District fund the operations of the Property Appraiser. The Clerk's duties as Clerk to the Board and Clerk of the County Court are funded from fees and charges authorized under Chapter 2009-61 and 2009-204, Laws of Florida, and the Board. The Tax Collector's operations are funded by fees collected by the Officer.

The accompanying financial statements present the County (primary government) and its Component Units.

The government-wide financial statements include the financial data of the County's Component Units. They are included because if excluded, the County's financial statements would be misleading. One blended component unit and two discretely presented component units are presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included in the statements:

Blended Component Unit

1. CareerSource North Central Florida

The Dual County Workforce Development Council (the Council) was established by Interlocal Agreement pursuant to Chapter 163, Florida Statutes, to carry out the responsibilities under the Workforce Innovation and Opportunity Act (WIOA). The Council oversees the implementation of workforce programs and services in accordance with WIOA and such other grants which may be awarded to the North Central Florida Workforce Development Area.

In June 2024, the State CareerSource Florida Board of Directors voted to consolidate the two county Local Workforce Development Area of Alachua and Bradford counties with the four county Local Workforce Development Area of Columbia, Dixie, Gilchrist, and Union counties, also known as CareerSource Florida Crown. Effective July 1, 2024, CareerSource Florida Crown and CareerSource North Central Florida were consolidated into a new six county region and the new region retained the name CareerSource North Central Florida (CSNCFL). The purpose of CSNCFL is to fulfill those duties provided for by WIOA including the provisions of job training and job placement for citizens in the newly defined region. Governance of the new six county region remained with the Dual County Workforce Development Council that was established by Interlocal Agreement pursuant to Chapter 163, Florida Statutes, until March 1, 2025. Accordingly, CSNCFL's activity, assets, liabilities, revenues, and expenditures through March 1, 2025, the effective date of the governance change, are included in the accompanying financial statements.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Effective March 2, 2025, a new six party interlocal agreement was executed between Alachua, Bradford, Columbia, Dixie, Gilchrist, and Union counties, creating a separate governance structure. The new governance structure consisted of one county commissioner from each of the six participating counties. CSNCFL established separate financial operations, including its own employer identification number, accounting records, and independent audit reporting. Financial activity occurring after March 1, 2025, is not included in the County's financial statements.

Management evaluated the effect of the reporting entity change and determined that restatement of previously reported comparative information was not necessary because the impact was not material to the County's financial statements.

The blended component unit, although a legally separate entity, is in substance, part of the County's operations and data from this unit is combined with data from the primary government.

2. Sugarfoot Oaks/Cedar Ridge District

The Sugarfoot Oaks/Cedar Ridge Preservation District ("District") is a specialized, dependent district in Alachua County, FL, established by Ordinance 01-24 and expanded by Ordinance 03-02. The District is a separate special district created to provide preservation and enhancement services within the designated district boundaries. Because the County Commission serves as the District's governing body and is financially accountable for the District, the District is reported as a blended component unit of Alachua County. The financial activities of the District are included within the County's financial statements, specifically, Fund 816- Community Services.

Discretely Presented Component Units

3. John A. H. Murphree Law Library

The John A. H. Murphree Law Library, a dependent special district established by Special Act (57-1118) during the 1957 Florida Legislative session, is a discretely presented component unit that is fiscally dependent on the County and provides financial benefits to the Courts, County Officials, and the public at large. The Board of Trustees for the Law Library consists of one County Commissioner and several other local law community individuals. The Board of Trustees has full power and authority to establish, operate, and maintain the Law Library. The Board of County Commissioners is authorized to appropriate other available funds for the use of the Law Library. There are no separately issued financial statements.

4. Alachua County Housing Finance Authority

The Alachua County Housing Finance Authority (Chapter 159.601, Florida Statutes), a dependent special district, is a discretely presented component unit that provides financing for low-income housing in Alachua County. The members of the Alachua County Housing Finance Authority are appointed by the Alachua County Board of County Commissioners and the Alachua County Housing Finance Authority is required to obtain Board approval for all its fiscal activities. The Alachua County Housing Finance Authority is governed by a separate board and does not provide services exclusively to the County. There are no separately issued financial statements.

The fiscal year-end for both discretely presented component units is September 30.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Related Organizations

The Alachua County Library District (Chapter 98-502 as amended by 03-375, Laws of Florida) provides library system services and facilities for all citizens of the County. The Alachua County Health Facilities Authority (Chapter 154.201, Florida Statutes) assists in financing health care facilities. The Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. The Children's Trust of Alachua County (Ordinance No. 18-08) provides children's services throughout Alachua County. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2025, the County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

The basic financial statements of the County are composed of the following:

- Government-wide financial statements.
- Fund financial statements.
- Notes to the financial statements.

1. Government-Wide Financial Statements

Government-wide financial statements (the Statement of Net Position and the Statement of Activities) provide financial information on County government as a whole, except for fiduciary activities.

These statements include separate columns for the government and business-type activities of the primary government and its component units. As a general rule, effects of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are interfund services provided and used between functions. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly related to a specific function or segment. *Program revenues* include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and b) grants and contributions that are restricted to meeting specific requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major enterprise funds are reported as separate columns in the fund financial statements.

2. Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the County's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and non-major funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the custodial funds.

The custodial funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

The Governmental Accounting Standards Board (GASB) Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the supplemental information section.

Governmental Major Funds

General Fund—The General Fund is the general operating fund of the County. It is used to account for all financial resources not accounted for and reported in another fund. The County-wide General Fund is subdivided into the following 6 categories: Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

MSTU – Law Enforcement—This fund was established September 9, 1976, by Alachua County ordinance 76-85 and 86. The fund was later split on October 1, 2002, by Alachua County ordinances 02-21, in accordance with Florida Statute 125.01 (1)(q), in order to segregate law enforcement services from other unincorporated services. It pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers to the Sheriff.

MSBU – Fire Protection—This fund was established September 9, 1976, by Alachua County ordinance 76-85 and 86. The fund was later split in fiscal year 2003 and 2007 in order to segregate law enforcement services and MSTU Fire protection. On July 11, 2017, Alachua County ordinance 17-06 was adopted to create fire assessment. It provides firefighting and related services to citizens in the unincorporated area of the County.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Emergency Services Fund—This fund accounts for the revenues and expenditures of grant funds used for fire rescue, emergency management, E-911, and disaster relief. All services provided by the Fire Rescue Department are provided under the authority of the Alachua County Codes/Ordinances, Florida Statutes, adopted 2004 Fire/EMS Master Plan and 2012 Update, Board of County Commissioners (BOCC) Fire Service Delivery Core Principals, and National Fire Protection Association.

Other Special Revenues Fund—This fund accounts for the revenues and expenditures not falling into other categories, including developer multi-modal mitigation fees, hospital special assessment, half-cent surtax proceeds for WSPP and donations made to the County.

Infrastructure Sales Surtax 1%—This fund accounts for the revenues and expenditures of the voter approved 1% Surtax beginning on January 1, 2023.

Other Capital Projects Fund—The other capital projects fund is used to account for financial resources: (a) that are restricted or legally limited to specific capital expenditures, or (b) that the government has publicly expressed its intention to use for the acquisition or construction of major capital facilities and renovations (other than those financed by the proprietary fund types).

Transportation Trust Fund—This capital project fund is used to account for capital transportation projects, such as roads and multi-modal improvements and maintenance, using money transferred from the General Fund and from the Transportation Improvement Revenue Bonds, Series 2008. The fund was established March 8, 2005, by resolution 05-20.

Enterprise Major Funds

Solid Waste System—This fund accounts for revenues and expenses associated with refuse/garbage disposal, recyclable reclaiming, care of closed of landfills, and collection activities outside the mandated designated Alachua County collection area.

Enterprise Non-Major Fund

Building Inspections/Permitting—This fund was established on October 1, 1998, to account for revenues and expenses associated with licenses, permits, fines, and fees for services of the Department of Growth Management, Office of Codes Enforcement.

Other Fund Types

Internal Service Funds—Internal service funds account for services provided primarily to other departments of the County on a cost-reimbursement basis and include the Self-insurance, Fleet Management, Vehicle Replacement, and Health Insurance funds.

Trust and Custodial Funds—Trust and custodial funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals; examples are cash bonds, traffic fines, support payments, other postemployment benefits trust, and ad valorem taxes.

Non-Current Governmental Assets/Liabilities

GASB Statement No. 34 requires non-current governmental assets, such as land and buildings, non-current governmental liabilities, such as general obligation bonds, and revenue bonds and leases, to be reported in the governmental activities column in the government-wide Statement of Net Position.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

1. Government-Wide Financial Statements

The government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenses. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce the County's long-term indebtedness are reported as a reduction of related liability, rather than as expenses.

The effect of interfund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate indirect costs between governmental activities to avoid a doubling up effect.

2. Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash. Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of available spendable resources. Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or funds liabilities.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as another financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

3. Proprietary Fund Financial Statements

The County's enterprise funds and internal service funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting and the economic resources measurement focus. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Operating expenses include those costs associated with the principal activities of the funds; all other expenses would be considered non-operating.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as expenses. Proceeds of long-term debt would be recorded as a liability in the fund financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness would be reported as a reduction of the related liabilities, rather than as an expense. Currently, the proprietary funds carry no debt.

4. Fiduciary Fund Financial Statements

Fiduciary funds include trust funds and custodial funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. The County has one trust fund – the Other Postemployment Benefits (OPEB) fund. Custodial funds also use an accrual basis of accounting.

D. Assets, Liabilities, Deferred Inflows/Outflows, and Net Position

1. Cash and Equivalents

Cash and equivalents are defined as short-term highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less. This includes cash in banks, repurchase agreements with financial institutions, petty cash, cash with claims administrators, balances in the State Board of Administration Investment Pool, money market funds, certificates of deposit, and U.S. Treasury securities.

2. Investments

Investments for the County are reported at fair value.

3. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as Internal Balances.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Advances between funds, as reported in the fund financial statements, are offset by a fund balance designation in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

4. Inventories, Prepaid Items, and Assets Held for Resale

Inventories, consisting primarily of expendable items (materials and supplies), are determined by physical count at the County's fiscal year-end and valued at cost on the basis of the first-in first-out method of accounting. Inventory shown in the governmental funds consists of fuel, veterinary and medical supplies, vehicle parts, and road materials. Inventory and prepaid items are recorded as an expenditure when consumed (consumption method) rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Inventories and prepaid items are reported as non-spendable fund balance in governmental funds. Assets held for resale include homes rehabilitated through the Neighborhood Stabilization Program whose proceeds upon sale are used to purchase additional homes.

5. Restricted Assets

Certain funds of the County are classified as restricted assets on the Statement of Net Position because a restriction is either imposed by law through constitutional provisions or enabling legislation, or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, applicable laws and regulations limit their use. It is the practice of the County to utilize restricted net position before unrestricted net position.

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill post-closure care. See Note 1.D.8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, right of ways, bridges, sidewalks, traffic signals, storm water drainage, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets to include items of a non-consumable nature with a value of at least \$15,000 and a life of more than one year. Software costing over \$100,000 with a life greater than one year is also capitalized.

Roads, bridges, traffic signals, and storm water basins constructed prior to October 1, 2000, are reported at estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The County's capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings/Improvements	10-50
Equipment/Software	2-20
Infrastructure	10-50

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

7. Right-to-Use Assets

The County has received right-to-use lease assets as a result of implementing GASB Statement No. 87, *Leases*. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related liability plus, any lease payments made prior to the lease term, lease incentives, and ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

The County has received right-to-use subscription assets as a result of implementing GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). The County recognizes a SBITA liability and a SBITA asset at the commencement of the SBITA term. The SBITA liability is measured at the present value of payments expected to be made during the subscription term. The SBITA asset is initially measured as the amount of the liability, adjusted for any payments made during the initial implementation stages. In subsequent fiscal years, the subscription asset is amortized on the straight-line basis over its useful life, which is the same as the subscription term.

8. Landfill Post-Closure Care Costs

The County has adopted a policy based on U.S. Environmental Protection Agency rules and, in accordance with Florida Law, sets aside funds for the post-closure care costs of the County's closed landfills.

The County has no landfills that are currently accepting waste. Within the Solid Waste System Enterprise Fund, deposits are made to the fund's other cash and equivalents account for the purpose of complying with the escrow requirements of Rule 17-701.630, Florida Administrative Code. This rule requires the County to annually deposit funds in an interest-bearing escrow account for the purpose of funding the estimated landfill post-closure cost. This amount is represented as Restricted Assets on the Statement of Net Position. Per the above rule, an audited report is filed each year with the Florida Department of Environmental Protection.

The liability on the face of the statements is equal to the total estimated cost of post-closure care. The estimates are reviewed and adjusted each year for changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

9. Unearned Revenue

If assets have been received by the County for services to be rendered in future periods, asset balances have been offset by an unearned revenue liability account.

10. Accrued Compensated Absences

The County accrues accumulated unpaid vacation and sick leave when earned by employees. The amount estimated to be used in the following fiscal year is the current amount. The amount estimated to be used in subsequent fiscal years is the non-current amount. The current and non-current amounts for government funds are maintained separately and represent a reconciling item between the fund and the government-wide presentations.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

11. Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U. S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the revenue reduction approach in accounting for rebatable arbitrage, which treats excess earnings as a reduction of revenue.

12. Bond Discounts/Premiums

Bond discounts and premiums associated with the issuance of governmental bonds are amortized according to the straight-line method. For financial reporting, unamortized bond discounts and premiums are netted against the applicable long-term debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded in order to reserve that amount of the applicable appropriation, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; encumbrances are reported as restricted, committed, or assigned fund balances at year-end, depending on the level of constraint and are re-appropriated the following year.

14. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System Pension Plan and Health Insurance Subsidy Program and additions to/deductions from the plans' fiduciary net positions have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Alachua County OPEB Plan and additions to/deductions from Alachua County OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the Alachua County OPEB Plan. For this purpose, the Alachua County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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16. Deferred Inflows/Outflows

Deferred outflows of resources are defined as a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows of resources have a positive effect on net position, similar to assets, and deferred inflows of resources have a negative effect on net position, similar to liabilities. Notwithstanding those similarities, deferred outflows of resources are not assets and deferred inflows of resources are not liabilities and accordingly are not included in those sections of the statement of financial position.

17. Classifications of Fund Balances and Net Position

The County follows GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which classifies fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The fund balance classifications are described below:

- *Non-Spendable Fund Balance*—The non-spendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Items included in this classification are not expected to be converted to cash.
- *Restricted Fund Balance*—The restricted fund balance is defined as having restrictions: (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balances*—are those that can only be used for specific purposes pursuant to constraints by formal action of the County's highest level of decision-making authority, which is an ordinance.
- *Assigned Fund Balances*—are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent may be expressed by formal action of the BOCC, other than ordinances, or by the County Manager or acting administrative official as permitted by the BOCC's adopted Purchasing Policy.
- *Unassigned Fund Balance*—Unassigned fund balance is the residual classification for the General Fund, the only fund that can report a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

The County's policy is to expend resources in the following order of priority: restricted, committed, assigned, and unassigned. It is the County's policy that unassigned fund balance of the General Fund, at fiscal year-end, not be less than 10% of the following year's projected

ALACHUA COUNTY, FLORIDA
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operating revenue. In any fiscal year where the County is unable to maintain the minimum unassigned fund balance, the County shall reestablish the minimum amount over a 3-year period. During the reestablishment period, the County shall not appropriate any amounts of unassigned fund balance for the purpose of balancing the budget until the 10% minimum is reached.

E. Accounting Changes

GASB Statements Implemented

For the year ended September 30, 2025, the County implemented GASB Statement No. 101, *Compensated Absences*. This statement updates the recognition and measurement guidance for compensated absences by requiring that liabilities for compensated absences be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid. The statement also requires that liabilities for compensated absences be recognized for leave that has been used but not yet paid and amends certain previously required disclosures.

Change Within Reporting Entity

The County previously reported the Other Special Revenues Fund with non-major governmental funds. However, during the year, this fund met the threshold to be presented as a major fund.

	<u>As Previously Reported</u>	<u>Change to or Within Reporting Entity</u>	<u>Restated</u>
Governmental Funds			
Major Fund:			
Other Special Revenues	\$ -	\$ 26,158,051	\$ 26,158,051
Non-Major Funds	88,184,600	(26,158,051)	62,026,549

Note 2 - Stewardship, Compliance, and Accountability

The County uses the following procedures in establishing the budgetary data reflected in the Required Supplementary Information and Supplementary Information sections of this financial statement.

1. The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.
2. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, Grants and Aids, and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts between departments within funds. The Board must authorize all budget changes between funds.

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3. Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
4. Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
5. Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.
6. Formal budgetary integration is used as a management control device for all funds of the County.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2025:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Budget Positive/(Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 25,180,589	\$ 20,306,219	\$ 4,874,370
Building Inspections/Permitting	4,172,123	2,655,639	1,516,484
Internal Service Funds			
Self-Insurance	16,254,605	7,716,935	8,537,670
Fleet Management	6,540,305	5,615,349	924,956
Vehicle Replacement	11,208,372	1,741,114	9,467,258
Health Insurance	63,294,572	33,475,914	29,818,658

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

	General	MSTU Law Enforcement	MSBU Fire Protection
Non-Spendable			
Inventory	\$ 960,098	\$ -	\$ -
Prepaid Items	744	-	-
Total Non-Spendable	<u>965,842</u>	<u>-</u>	<u>-</u>
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	-	-
Other Infrastructure Uses	-	-	-
Tourist Development	-	-	-
Road Construction	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-
Public Improvement Revenue Bond Projects	-	-	-
Public Safety	-	11,053,096	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	-
Impact Fee - Parks	-	-	-
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
Opioid Abatement	-	-	-
State and Federal Grants and Other Purposes	-	-	-
Mobility Fee	-	-	-
Enabling Legislation	-	-	-
Total Restricted	<u>-</u>	<u>11,053,096</u>	<u>-</u>
Committed For			
Public Safety Programs	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For			
Subsequent Year's Reserve for Contingency	11,638,955	-	-
FY26 Appropriated Fund Balance	13,008,485	-	-
Administration	17,436,845	-	-
Capital Maintenance and Preservation	-	-	-
Capital Projects	-	-	-
Courts	-	-	-
Culture and Recreation	1,808,422	-	-
Debt Service	-	-	-
Economic Environment	6,132,900	-	-
Human Services	4,880,600	-	-
Physical Environment	-	-	-
Public Safety	24,129	-	12,733,850
Transportation	-	-	-
Total Assigned	<u>54,930,336</u>	<u>-</u>	<u>12,733,850</u>
Unassigned	<u>57,859,520</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 113,755,698</u>	<u>\$ 11,053,096</u>	<u>\$ 12,733,850</u>

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	Emergency Services	Other Special Revenues	Infrastructure Sales Surtax 1%	Other Capital Projects
Non-Spendable				
Inventory	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-
Total Non-Spendable	-	-	-	-
Restricted For				
Bond Covenants - Cash Reserves	-	-	-	-
CHOICES Referendum	-	-	-	-
Wild Space Public Places Referendum	-	22,671,775	34,194,770	-
Other Infrastructure Uses	-	-	35,545,639	-
Tourist Development	-	-	-	-
Road Construction	-	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-	7,505,731
Public Improvement Revenue Bond Projects	-	-	-	85,285,765
Public Improvement Revenue Bond Projects	-	-	-	-
Alachua County Forever	-	2,591,450	-	-
Impact Fee - Fire	-	-	-	1,113,533
Impact Fee - Parks	-	-	-	645,562
Impact Fee - Transportation	-	-	-	-
Multi-Modal Transportation Mitigation	-	1,516,252	-	-
Opioid Abatement	-	-	-	-
State and Federal Grants and Other Purposes	-	267,809	-	-
Mobility Fee	-	-	-	-
Enabling Legislation	3,425,872	3,868,995	-	-
Total Restricted	<u>3,425,872</u>	<u>30,916,281</u>	<u>69,740,409</u>	<u>94,550,591</u>
Committed For				
Public Safety Programs	-	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For				
Subsequent Year's Reserve for Contingency	-	-	-	-
FY24 Appropriated Fund Balance	-	-	-	-
Administration	-	-	-	-
Capital Maintenance and Preservation	-	-	-	516,459
Capital Projects	-	-	-	1,468,633
Courts	-	-	-	-
Culture and Recreation	-	1,689,149	-	-
Debt Service	-	-	-	-
Economic Environment	-	-	-	30,218
Human Services	-	19,490	-	-
Physical Environment	-	-	-	-
Public Safety	3,984,482	-	-	-
Transportation	-	-	-	-
Total Assigned	<u>3,984,482</u>	<u>1,708,639</u>	<u>-</u>	<u>2,015,310</u>
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 7,410,354</u>	<u>\$ 32,624,920</u>	<u>\$ 69,740,409</u>	<u>\$ 96,565,901</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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	Transportation	Other	Total
	Trust	Governmental	Governmental
		Funds	Funds
Non-Spendable			
Inventory	\$ -	\$ 413,583	\$ 1,373,681
Prepaid Items	-	17,843	18,587
Total Non-Spendable	-	431,426	1,397,268
Restricted For			
Bond Covenants - Cash Reserves	-	5,825,208	5,825,208
CHOICES Referendum	-	3,188,130	3,188,130
Wild Space Public Places Referendum	-	-	56,866,545
Other Infrastructure Uses	-	-	35,545,639
Tourist Development	-	7,907,622	7,907,622
Road Construction	23,802,038	-	23,802,038
Capital Improvement Revenue Bond Projects	-	-	7,505,731
Public Improvement Revenue Bond Projects	-	-	85,285,765
Public Safety	-	3,859,377	14,912,473
Alachua County Forever	-	-	2,591,450
Impact Fee - Fire	-	-	1,113,533
Impact Fee - Parks	-	-	645,562
Impact Fee - Transportation	9,041,471	-	9,041,471
Multi-Modal Transportation Mitigation	9,724,430	-	11,240,682
Opioid Abatement	-	940,522	940,522
State and Federal Grants and Other Purposes	-	5,518,810	5,786,619
Mobility Fee	747,074	-	747,074
Enabling Legislation	-	15,570,786	22,865,653
Total Restricted	43,315,013	42,810,455	295,811,717
Committed For			
Public Safety Programs	-	328,700	328,700
Total Committed	-	328,700	328,700
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	11,638,955
FY24 Appropriated Fund Balance	-	-	13,008,485
Administration	-	-	17,436,845
Capital Maintenance and Preservation	-	-	516,459
Capital Projects	-	-	1,468,633
Courts	-	858,053	858,053
Culture and Recreation	-	154,728	3,652,299
Debt Service	-	11,936,801	11,936,801
Economic Environment	-	1,599,389	7,762,507
Human Services	-	-	4,900,090
Physical Environment	-	32,290	32,290
Public Safety	-	-	16,742,461
Transportation	-	4,158,582	4,158,582
Total Assigned	-	18,739,843	94,112,460
Unassigned	-	-	57,859,520
Total Fund Balances	\$ 43,315,013	\$ 62,310,424	\$ 449,509,665

ALACHUA COUNTY, FLORIDA
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B. Fund Balance Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 3,823,331
Culture and Recreation	533,295
Courts	2,305,098
Community Services	276,240
Environmental Services	217,405
Emergency Services	3,425,872
Housing	3,005,824
Law Enforcement	359,116
Solid Waste Collection	4,040,042
Stormwater Management	4,879,430
Total	<u><u>\$ 22,865,653</u></u>

Note 4 - Cash and Investments

The County, for accounting and investment purposes, maintains an internal investment pool that includes all the County's cash deposits and investments, except for those monies which are legally restricted to separate administration or are administered by other agencies. This gives the County the ability to invest large amounts of idle cash for short periods of time and maximize earning potential. Each fund's portion of the investment pool is displayed on the governmental funds balance sheet as "equity in pooled cash and investments."

Deposits and investments as of September 30, 2025, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:

Equity in Pooled Cash and Investments	\$ 404,579,688
Cash with Claims Administrator	702,551
Other Cash and Equivalents	20,509,458
Investments	2,778,538

Restricted Cash and Investments:

Sinking Fund Cash and Equivalents	5,825,208
Equity in Pooled Cash and Investments	44,036
Investments	2,163,492
Unspent Bond Proceeds	90,940,844

Component Units:

Equity in Pooled Cash and Equivalents	949,149
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Statement of Fiduciary Net Position:

Equity in Pooled Cash and Investments	787,220
Other Cash and Investments	12,457,808
Investments	<u>5,294,652</u>

Total Cash and Investments	<u><u>\$ 547,032,644</u></u>
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ALACHUA COUNTY, FLORIDA
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Deposits and investments as of September 30, 2025, consist of the following:

Primary Government:	
Deposits with Financial Institutions	\$ 22,929,836
Investments	504,613,979
Component Units:	
Investments	949,149
Fiduciary Assets:	
Deposits with Financial Institutions	13,245,028
Investments	<u>5,294,652</u>
Total Cash and Investments	<u>\$ 547,032,644</u>

A. Cash Deposits

Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral, having a fair value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, Florida Statutes, no public depositor shall be liable for any loss thereof. The entire County's operating and Component Units cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

B. Investments

The County has formally adopted investment policies for Operating Funds and Component Units as described below.

Operating Funds and Component Units Investment Policy

The County adopted the Operating Fund Investment Policy with Ordinance 95-8, which provides for the investment of surplus operating public funds in the following instruments, none of which shall be in the form of derivatives. The following types of investments are allowed by the policy:

- The State Board of Administration's Florida Local Government Investment Pool (Florida PRIME).
- Negotiable direct obligations, or obligations which are unconditionally guaranteed by the United States Government.
- Interest-bearing time deposits or savings accounts in certain financial institutions provided that any such deposits are secured by collateral as may be prescribed by law.
- Obligations of the Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation, or Federal Home Loan Bank or its district banks, including Federal Home Loan Mortgage Corporation participation certificates, or obligations guaranteed by the Government National Mortgage Association.

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- Securities of or other interests in, any registered open-end or closed-end management type investment company or investment trust provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

Investment Holdings

As of September 30, 2025, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	39 days	\$ 168,360
FLGIT	1.89 days	2,472,866
Florida Trust Day to Day Fund	31.80 days	24,689,919
FLPALM	42 days	31,585,304
FLCLASS	42.34 days	16,110,052
Florida Fixed Income Trust	85 days	48,749,541
Florida Fixed Income Trust – Enhanced	85 days	17,366,517
Florida Surplus Asset Fund	38 days	37,444,402
Florida PRIME	47 days	191,049,614
Federal Agency Commercial MBS (PFM)	1.53	10,945,287
Federal Agency MBS (PFM)	1.89	659,797
Federal Agency CMO (PFM)	0.92	79,892
U.S. Treasury Bond/Note (PFM)	1.90	90,914,800
Municipal Bonds (PFM)	2.10	1,775,777
Asset-Backed Security (PFM)	1.38	<u>30,601,851</u>
Total Primary Government		<u>504,613,979</u>
Component Unit:		
Florida PRIME	47 days	<u>949,149</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	7.10	456,890
FMPTF Core Plus Fixed Income Fund	5.76	478,499
FMPTF Diversified Large Cap Equity	n/a	824,254
FMPTF Diversified Small to Mid Cap Equity	n/a	401,322
FMPTF International Equity Portfolio	n/a	645,203
FMPTF Core Real Estate Portfolio	n/a	274,751
Florida Trust Day to Day Fund	10.10 days	2,704
FLCLASS	30 days	<u>2,211,029</u>
Total Fiduciary		<u>5,294,652</u>
Total Holdings		<u>\$ 510,857,780</u>

ALACHUA COUNTY, FLORIDA
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Brief Description of Each Investment Type (Primary Government)

Regions MMF (Fidelity Treasury Only Money Market Fund)—an open-end pool that seeks as high a level of current income as is consistent with the security of principal and liquidity. The fund seeks to preserve and maintain a stable net asset value (NAV) of \$1.00 per share. The fund maintains a weighted average maturity of 60 days or less. This fund is held in the trust department at Regions Bank and is also used as a sweep account for individual security transactions bought and sold by PFM Asset Management.

Florida Local Government Investment Trust—is a member-owned, member-governed local government investment pool. It provides public entities in Florida with safe, liquid, and diversified investment vehicles to manage and yield surplus capital. Investment options:

- *Short-Term Bond Fund*—created December 12, 1991, through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. It is the longest running member-owned and member-governed local government investment pool in the State of Florida. The fund is rated AAAs by Standard & Poor's. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.
- *Day to Day Fund*—created in January 2009 through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. Investments are strictly conservative, primarily holding U.S. Treasuries, highly rated Repurchase Agreements, Commercial Paper, and Certificates of Deposit. It is designed to maintain a stable \$1.00 NAV with same-day liquidity. The fund carries a Fitch rating of AAAMF (formerly AAAm). This denotes the highest credit quality and the lowest vulnerability to default in money market funds.

The Florida Fixed Income Trust (FL-FIT)—is a government-designed Local Government Investment Pool (LGIP) established to help Florida state and local governments manage cash reserves and maximize yield. It provides diversified, high-quality fixed-income strategies, operating primarily through Cash and Enhanced Cash pools. The Cash and Enhanced Cash pools operate as floating NAV products and typically offer next-day or same-day liquidity. The Cash Pool and Enhanced Cash Pool are rated AAAs/S1. The 'AAAs' indicates exceptional credit quality for the portfolio, while the 'S1' denotes low volatility of returns.

The Florida Cooperative Liquid Assets Securities System (FLCLASS)—is a LGIP established on June 1, 2015, to provide safe, highly liquid, and competitive cash management services exclusively for Florida governmental entities. Maintains a stable \$1.00 NAV with a Weighted Average Maturity of ≤ 60 days. It invests exclusively in securities permitted by Florida Statutes (Chapter 218.415) and the FLCLASS Investment Policy, including commercial paper, collateralized bank deposits, and repurchase agreements with next day liquidity. Rated AAAM by S&P Global (the highest principal stability fund rating assigned, indicating an extremely strong capacity to maintain principal stability).

The Florida Surplus Asset Fund Trust (FL SAFE)—is a member-governed LGIP established on December 11, 2007. It enables local government entities to pool funds to maximize investment yield while maintaining safety, liquidity, and compliance with Florida Statutes. Investment advisory services are typically managed by specialized financial firms, such as Chandler Asset Management. The Daily Liquidity Fund prioritizes safety, liquidity (same-day transactions by 1:00 PM ET), transparency, and yield with no account minimums. Rated 'AAAM' signifies the highest possible credit quality rating for a principal stability fund, indicating an extremely strong capacity to maintain a stable NAV of \$1.00.

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Florida PALM (Term)—this is short-term investment program organized in 2010 to serve Florida Public agency investors. The program offers the ability for the County to invest in share of fixed-rate, fixed-term investments. The portfolio is rate AA+ by Fitch rating agency and invests in maturity dates up to one year. The program requires a minimum investment of \$1 million and allows for unlimited investments and redemptions (no notice period). The program has adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in Florida PALM is at amortized cost.

State Board of Administration's Local Government Investment Pool (Florida PRIME Fund)—the State of Florida's Local Government Investment Pool is administered by the Florida State Board of Administration (SBA), which provides regulatory oversight. The powers and duties of the SBA are defined in Florida Statute 218.409. In addition, Chapter 19-7 of the Florida Administrative Code identifies the rules and regulations governing the administration of the State Pool. These rules provide guidance and establish the general operating procedures for the administration of the pool. The SBA provides regulatory oversight for the Florida PRIME Fund. As a pool participant, the County owns a share of the respective pool, not the underlying securities.

The Florida PRIME Fund is an external investment pool that has adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in PRIME is at amortized cost.

During times of normal operations there are no restrictions on redemptions; however, upon the occurrence of an event that has a material impact on liquidity or operations of the Florida PRIME Fund, the Executive Director may limit contributions to or withdrawals from Florida PRIME for 48 hours, to ensure that the SBA can invest moneys entrusted to it in exercising its fiduciary responsibility.

Additional information on the Florida PRIME Fund may be obtained from the SBA (www.sbafla.com).

U.S. Treasury, Federal Agencies and Municipal Bond Securities—the County contracts with PFM Asset Management LLC (PFM), Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in U.S. Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year-end, PFM directly managed \$134,977,404 (fair value) as disclosed in the credit risk section of this note.

Description of Component Unit Investment Holdings

The John A. H. Murphree Law Library and Alachua County Housing Finance Authority, the County's discretely presented component units, invest in the County's internal investment pool. Their investment balances at September 30, 2025 are \$58,482 and \$890,667, respectively, and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

ALACHUA COUNTY, FLORIDA
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Description of Fiduciary Asset Investment Holdings

The OPEB Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2025, with a fair value of \$3,080,919. The Tax Collector participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS), which is an independent Local Government Investment Pool that operates under investment guidelines established by Section 218.415, Florida Statutes. The Tax Collector investment balance at September 30, 2025, is \$2,211,029. The Clerk of the Court participates in the Florida Local Government Investment Trust, Day to Day Fund. The Florida Trust is an intergovernmental investment pool created by interlocal agreement under Florida Statute 163.01. The Clerk of the Court investment balance at September 30, 2025, is \$2,781,242.

Custodial Credit Risk – Deposits—Deposits are exposed to custodial credit risk if they are not covered by depository insurance and they are uncollateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2025, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

Custodial Credit Risk – Investments—Investment securities are exposed to custodial credit risk if they are uninsured and are not registered in the name of the government and are held by either the counterparty or by the counterparty's trust department or agent but not in the government's name.

The County's operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County's name. As of September 30, 2025, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's operating investment policies have a provision that the investment (excluding 2a7-like pools) be rated by a nationally recognized rating agency at the time of purchase in either of its two highest rating categories (within which there may be sub-categories or gradations indicating relative standing). This policy applies to the County's operating investments and investments of the component units.

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Presented below is the rating as of year-end for each major investment type and classification:

Investments	Ratings	Fair Value
Holdings		
Primary Government:		
Fidelity Treasury MMF	AAAm	\$ 168,360
FLGIT	AAAf/S1	2,472,866
Florida Trust Day to Day Fund	AAAf/S1	24,689,919
Florida PRIME	AAAm	191,049,614
FLPALM	AAAm	31,585,304
FLCLASS	AAAm	16,110,052
Florida Fixed Income Trust	AAAf/S1	48,749,541
Florida Fixed Income Trust – Enhanced	AAAf/S1	17,366,517
Florida Surplus Asset Fund	AAAm	37,444,402
Federal Agency Commercial MBS (PFM)	AA+	10,945,287
Federal Agency MBS (PFM)	AA+	659,797
Federal Agency CMO (PFM)	AA+	79,892
U.S. Treasury Bond/Note (PFM)	AA+	90,914,800
Municipal Bonds (PFM):		
Philadelphia-B-TXBL	A+	601,104
New York-H-TXBL	AA	365,950
Connecticut ST-A-TXBL	AA-	412,841
Oregon ST-B-TXBL	Aa+	395,882
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	21,521,184
Asset-Backed Security (PFM)	NR	<u>9,080,667</u>
Total Primary Government		<u>504,613,979</u>
Component Unit:		
Florida PRIME	AAAm	<u>949,149</u>
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf	456,890
FMPTF Core Plus Fixed Income Fund	Unrated	478,499
FMPTF Diversified Large Cap Value	Unrated	824,254
FMPTF Diversified Small to Mid Cap Equity	Unrated	401,322
FMPTF International Equity Portfolio	Unrated	645,203
FMPTF Core Real Estate Portfolio	Unrated	274,751
Florida Trust Day to Day Fund	AAAm	2,704
FLCLASS	AAAm	<u>2,211,029</u>
Total Fiduciary		<u>5,294,652</u>
Total Holdings		<u><u>\$ 510,857,780</u></u>

Interest Rate Risk – Investments—Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The County has a formal investment policy for operating surplus funds that limits investment maturities to two years as a means of managing its exposure to fair value losses from increasing interest rates. Investment of non-operating funds, including bond reserves can have maturities that do not exceed ten years. Below is a detailed investment schedule organized by investment type, amount, and segmented time distribution:

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<u>Investment</u>	<u>Fair Value</u>	<u>3 Months -</u>		
		<u>0-3 Months</u>	<u>1 Year</u>	<u>>1 Year</u>
Federal Agency Commercial MBS (PFM)	\$ 10,945,287	\$ -	\$ -	\$ 10,945,287
Federal Agency MBS (PFM)	659,797	-	-	659,797
Federal Agency CMO (PFM)	79,892	-	-	79,892
U.S. Treasury Bond/Note (PFM)	90,914,800	-	-	90,914,800
Municipal Bonds (PFM)	1,775,777	-	-	1,775,777
Asset-Backed Security (PFM)	<u>30,601,851</u>	-	-	<u>30,601,851</u>
Total	<u>\$ 134,977,404</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,977,404</u>

Concentration of Credit Risk—The County’s adopted investment policy requires that assets held are diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which these instruments are bought or sold. The County places no limit on the amount the County may invest in any one issuer. Diversification strategies within the established guidelines are reviewed and revised periodically as necessary by the appropriate management staff. The County held investments greater than 5% in the following investment categories:

<u>Category</u>	<u>Percentage of Total Cash and Investments</u>
Asset-Backed Security (PFM)	6.12%

C. Restricted Cash and Investments

The following chart illustrates cash and investments restricted by bond covenants or used to fund post-closure of the landfill, including the funding of cash reserve requirements as a result of bond issuer downgrades:

	<u>Bond Covenants</u>	<u>Landfill Post-Closure</u>
Capital Improvement Revenue Note, Series 2015A	\$ 388,011	\$ -
Refunding Improvement Refunding Note, Series 2015B	1,375,363	-
2016 Public Improvement Refunding Note	808,583	-
2017 Public Improvement Revenue Note	126,246	-
2018 5 Cent Local Option Gas Tax Bank Loan	1,882,000	-
2021AB Tourist Development Tax Revenue Note	115,116	-
Capital Improvement Revenue Note, Series 2022	1,045,105	-
2023 Capital Improv Revenue Note	84,784	-
Unspent Bond Proceeds	90,940,844	-
Solid Waste System	-	<u>2,207,528</u>
Total Restricted Cash and Investments	<u>\$ 96,766,052</u>	<u>\$ 2,207,528</u>

D. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

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The County relied on a third-party company to obtain fair value quotes for all investments. Level 2 inputs were based on a matrix pricing model used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2025, for which fair values are determined on a recurring basis:

Type of Investment	Fair Value	Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Operating Investments by Fair Value Level:				
Federal Agency Commercial MBS (PFM)	\$ 10,945,287	\$ -	\$ 10,945,287	\$ -
Federal Agency MBS (PFM)	659,797	-	659,797	-
Federal Agency CMO (PFM)	79,892	-	79,892	-
U.S. Treasury Bond/Note (PFM)	90,914,800	-	90,914,800	-
Municipal Bonds (PFM)	1,775,777	-	1,775,777	-
Asset-Backed Securities (PFM)	30,601,851	-	30,601,851	-
Fidelity Treasury Money Markey Fund	168,360	168,360	-	-
Fiduciary Investments by Fair Value Level:				
FMPTF Broad Market HQ Bond Fund	456,890	-	456,890	-
FMPTF Core Plus Fixed Income Fund	478,499	-	-	478,499
FMPTF Diversified Large Cap Equity	824,254	-	824,254	-
FMPTF Diversified Small Cap Equity	401,322	-	401,322	-
FMPTF International Equity Portfolio	645,203	-	645,203	-
FMPTF Core Real Estate Portfolio	274,751	-	-	274,751
Total Investments by Fair Value Level	\$ 138,226,683	\$ 168,360	\$ 137,305,073	\$ 753,250
Operating Investments Measured at the Net Asset Value (NAV)				
Florida PRIME	\$ 191,049,614			
Florida PRIME – Component Unit	949,149			
Florida Government Investment Trust	2,472,866			
Florida Trust Day to Day Fund	24,692,623			
Florida Public Asset for Liquidity Management	31,585,304			
Florida Fixed Income Trust	48,749,541			
Florida Fixed Income Trust – Enhanced	17,366,517			
Florida Coop Liquid Asset Securities System	18,321,081			
Florida Surplus Asset Fund	37,444,402			
Total Investments Measured at NAV	372,631,097			
Total Investments	\$ 510,857,780			

Note 5 - Property Tax

A. Real Property Taxes

First certification was done October 2, 2024, with final certification on May 29, 2025. Property taxes receivable were reported in the General Fund, Municipal Services Taxing Unit Fund, Municipal Services Benefit Unit Fund, Stormwater Management Fund, Debt Service fund, Tourist Development Sub-Fund, and the Solid Waste Fund as Due from Other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

**ALACHUA COUNTY, FLORIDA
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B. Property Tax Calendar

Property tax calendar and pertinent assessment/lien information is as follows:

1. *January 1* – All taxes become a first lien, superior to all other liens.
2. *July 1* – The Property Appraiser completes assessment and certifies the taxable value to the County.
3. *August 5* – The County certifies to the Property Appraiser the amount of taxes intended to be levied for both operations and debt service.
4. *September (1-30)* – The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
5. *November 1* – Taxes become due and payable before March 31.
6. *April 1* – All unpaid taxes become delinquent.
7. *June 1* – The Tax Collector sells tax certificates on all delinquent real estate parcels.
8. *June (1-30)* – The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.
9. Prior to April 30 of the tax year following delinquency, warrants are ratified on unpaid tangible personal Property taxes.

C. Real Property Delinquent Tax Process

1. *April 1* – Unpaid taxes become delinquent.
2. *April 1 – May 31* – A list of delinquent parcels is advertised in a local newspaper. The owner can pay the tax due plus an interest charge of 3%, plus advertising fees if applicable.
3. *June 1* – If the owner has not paid, the Tax Collector sells a tax certificate on the parcel(s). Tax certificates are sold for the amount of tax due on the property plus the advertising costs, interest due, and a 5% commission to the Tax Collector (= the "Face Amount"). When the certificate is redeemed, the tax certificate holder then receives the face amount plus additional interest. Proceeds of the tax certificate sale are distributed to taxing authorities by the end of June.

D. Other Information Regarding Sale of Tax Certificates

1. Alachua County will hold any unsold certificates (for later sale if possible).
2. Property owners redeem certificates by paying the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.
3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application.
4. The tax certificate expires on any unsold property after 7 years.

E. Tangible Personal Property Delinquent Tax Process

1. Prior to April 30 of the tax year following delinquency, the Tax Collector will file a lawsuit. The Clerk of the Court will notify taxpayers by certified mail.
2. If the property owner does not pay, a Circuit Judge will ratify tax warrants allowing property to be seized and sold for taxes.

ALACHUA COUNTY, FLORIDA
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F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2025 distributions were made as follows:
 - November and December – 2 distributions each month
 - All other months – 1 distribution each month

Note 6 - Capital Assets

A. Capital Asset Activity

Capital asset activity for the year ended September 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital Assets Not Being Depreciated:					
Land	\$ 147,768,882	\$ 4,299,550	\$ (701,107)	\$ 100,000	\$ 151,467,325
Right of Way	170,610,564	-	-	1,396,400	172,006,964
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	341,575	65,000	-	-	406,575
Construction/Purchase in Progress	69,840,842	43,927,347	-	(18,626,966)	95,141,223
Total Not Being Depreciated	402,578,414	48,291,897	(701,107)	(17,130,566)	433,038,638
Capital Assets Being Depreciated and Amortized:					
Buildings	212,471,024	12,437,835	-	140,363	225,049,222
Equipment and Purchased Software	92,888,778	11,619,348	(2,761,303)	26,000	101,772,823
Software - Internally Developed	188,016	-	-	-	188,016
Improvements Other Than Building	29,532,109	665,181	-	1,692,086	31,889,376
Infrastructure	613,153,623	60,602	-	22,354,117	635,568,342
Right-to-Use Leases - Equipment	3,817,898	357,081	(38,047)	-	4,136,932
Right-to-Use Leases - Buildings	4,415,415	-	(1,316,204)	-	3,099,211
Right-to-Use SBITAs	6,388,415	3,028,986	(1,197,130)	-	8,220,271
Total Being Depreciated and Amortized	962,855,278	28,169,033	(5,312,684)	24,212,566	1,009,924,193
Less Accumulated Depreciation for:					
Buildings	(98,228,422)	(5,258,054)	-	-	(103,486,476)
Equipment and Purchased Software	(62,500,475)	(7,505,774)	2,673,485	-	(67,332,764)
Software - Internally Developed	(188,016)	-	-	-	(188,016)
Improvements Other Than Building	(16,636,960)	(1,110,625)	-	-	(17,747,585)
Infrastructure	(484,112,818)	(10,285,502)	-	-	(494,398,320)
Right-to-Use Leases - Equipment	(413,676)	(291,938)	92,184	-	(613,430)
Right-to-Use Leases - Buildings	(1,020,798)	(359,230)	454,444	-	(925,584)
Right-to-Use SBITAs	(2,784,716)	(2,129,576)	1,197,129	-	(3,717,163)
Total Accumulated Depreciation	(665,885,881)	(26,940,699)	4,417,242	-	(688,409,338)
Total Being Depreciated and Amortized, Net	296,969,397	1,228,334	(895,442)	24,212,566	321,514,855
Governmental Activities Capital Assets, Net	\$ 699,547,811	\$ 49,520,231	\$ (1,596,549)	\$ 7,082,000	\$ 754,553,493

ALACHUA COUNTY, FLORIDA
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	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities					
Capital Assets Not Being Depreciated:					
Land	\$ 3,484,307	\$ 257,065	\$ -	\$ -	\$ 3,741,372
Construction/Purchase in Progress	101,748	5,650	-	-	107,398
Total Not Being Depreciated	3,586,055	262,715	-	-	3,848,770
Capital Assets Being Depreciated:					
Buildings	2,974,358	-	-	-	2,974,358
Equipment and Purchased Software	7,572,699	504,042	(38,848)	-	8,037,893
Improvements Other Than Building	16,221,106	-	-	-	16,221,106
Total Being Depreciated	26,768,163	504,042	(38,848)	-	27,233,357
Less Accumulated Depreciation for:					
Buildings	(2,250,206)	(74,174)	-	-	(2,324,380)
Equipment and Purchased Software	(4,108,205)	(702,600)	36,596	-	(4,774,209)
Improvements Other Than Building	(13,192,255)	(396,241)	-	-	(13,588,496)
Total Accumulated Depreciation	(19,550,666)	(1,173,015)	36,596	-	(20,687,085)
Total Being Depreciated, Net	7,217,497	(668,973)	(2,252)	-	6,546,272
Total Business-Type Capital Assets, Net	\$ 10,803,552	\$ (406,258)	\$ (2,252)	\$ -	\$ 10,395,042

B. Depreciation/Amortization Expense

Depreciation and amortization expense was charged to functions/programs of the primary government and the Component Unit as follows:

Primary Government

Governmental Activities:

Administration	\$ 3,898,052
Community Service	456,998
Corrections	1,884,960
Courts	1,250,658
Culture and Recreation	655,766
Economic Environment	66,662
Emergency Services	1,969,460
Environmental Services	131,918
Growth Management	34,316
Law Enforcement	3,279,511
Solid Waste Disposal	11,951
Tourist Development	827,158
Transportation (Includes County Infrastructure)	10,603,086
Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on Their Usage of the Assets	<u>1,870,203</u>
Total Depreciation/Amortization Expense – Governmental Activities	<u>\$ 26,940,699</u>

Business-Type Activities:

Building Inspections/Permitting	\$ 49,671
Solid Waste Disposal	<u>1,123,344</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 1,173,015</u>

Note 7 - Interfund Receivables, Payables, and Transfers

A. Interfund Balances

Interfund balances as of September 30, 2025, consisted of the following:

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	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Interfund Balances		
Governmental Funds:		
General Fund	\$ 28,717,680	\$ 3,545,664
MSTU Law Enforcement	1,434,931	-
MSBU Fire Protection	65,396	498
Emergency Services	1,345,047	13,642,032
Other Special Revenues	4	250,000
Transportation Trust	-	4,500,000
Other Governmental Funds	<u>886,548</u>	<u>9,037,960</u>
Total Governmental Funds	32,449,606	30,976,154
Proprietary Funds:		
Solid Waste System	12,926	140
Internal Service Funds	<u>14,142</u>	<u>1,500,380</u>
Total Interfund Balances	<u>\$ 32,476,674</u>	<u>\$ 32,476,674</u>

Interfund Receivable consists of due from other funds and advance to other funds. Interfund Payable includes both due to other funds and advances from other funds. Debt Service funds first receive taxes according to bond covenant provisions and the remaining amount is due to either the General Fund or the Gas Tax Uses Fund. All remaining balances result from the time lag between the dates that: (a) interfund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

B. Interfund Transfers

Interfund transfers for the year ended September 30, 2025, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Interfund Transfers		
Governmental Funds:		
General Fund	\$ 60,127,713	\$ 27,950,612
MSTU Law Enforcement	1,047,019	33,598,538
MSBU Fire Protection	2,704,690	1,218,022
Emergency Services	15,379,528	13,981,576
Other Special Revenues	1,467,419	-
Other Capital Projects	125,834	249,539
Transportation Trust	7,701,957	563,754
Other Governmental Funds	<u>9,186,932</u>	<u>19,507,094</u>
Total Governmental Funds	<u>\$ 97,741,092</u>	<u>\$ 97,069,135</u>
Proprietary Funds:		
Solid Waste System	\$ 10,921	\$ 200,000
Internal Service Funds	<u>3,378,424</u>	<u>3,861,302</u>
Total Interfund Transfers	<u>\$ 101,130,437</u>	<u>\$ 101,130,437</u>

Transfers to or from other funds are based on budgetary requirements as determined by the Office of Management and Budget and approved by the Board. These transfers are primarily established during initial budget adoption. However, transfers may also be established through supplemental budget amendments as necessary. The County's routine transfers include transfers to:

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Special Revenue Funds for grant match requirements and other funds based on budgetary requirements. Major transfers out from the General Fund included \$6.6 million to the Transportation Trust Fund, \$6.2 million for FEMA SRF, \$4.6 million to help fund the Combined Communications Center, and \$1.0 million for Affordable Housing Trust. The MSTU-Law and MSTU-Fire special revenue funds transferred \$2.6 million and \$1.2, respectively, to fund the Combined Communication Center. Major transfers out from Other Governmental Funds primarily consisted of Debt Service Funds transferring funds to the General Fund after debt service sinking fund requirements were met using pledged revenue sources.

Note 8 - Long-Term Obligations

A. Long-Term Obligations

Long-term obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2025, are composed of the following:

Primary Government

Notes Payable:

\$3,800,000 2015 A Capital Improvement Drawdown bank loan, due in annual installment of \$419,000 through 2026, interest of 2.250%.

Revenue Source – a pledge of the County’s State Court Facilities Surcharge. \$ 419,000

\$12,637,000 2015 B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,470,000 to \$1,502,000 through 2027, interest of 2.250%.

Revenue Source – a pledge of the County’s portion of the Half-Cent Sales Tax. 2,972,000

\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$775,000 to \$830,000 through 2030, interest of 2.010%.

Revenue Source – a pledge of the County’s portion of the Half Cent Sales Tax. 4,010,000

\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$122,000 to \$125,000 through 2027, interest of 2.740%.

Revenue Source – a pledge to the County’s portion of the Half-Cent Sales Tax. 372,000

\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,770,000 to \$1,825,000 through 2027, interest of 2.980%.

Revenue Source – a pledge of the County’s 5 Cent Local Option Gas Tax. 3,595,000

\$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$380,000 to \$400,000 through 2030, interest of 1.380%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. 1,950,000

\$12,500,000 2020 C Capital Improvement Revenue bank loan, due in annual installments of \$1,385,000 to 1,470,000 through 2030, interest of 1.450%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. 7,140,000

\$30,000,000 2021 A&B Tourist Development Tax Revenue bank loan, due in annual installments of \$125,000 to \$16,495,000 through 2041, interest of 1.750%.

Revenue Source – a pledge of the County’s Tourist Development Tax revenues. 29,535,000

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\$34,000,000 2022 Capital Improvement Revenue bank loan, due in annual installments of \$970,000 to \$2,010,000 through 2047, interest of 3.520%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. \$ 31,465,000

\$8,000,000 2023 Capital Improvement Revenue bank loan, due in annual installments of \$285,000 to \$3,130,000 through 2038, interest of 4.210%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. 7,480,000

\$85,500,000 2025 Public Improvement Revenue bank loan, due in annual installments of \$1,263,000 to \$4,743,000 through 2056, interest of 3.950%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. 85,500,000

Total Notes Payable \$ 174,438,000

B. Debt Service Requirements to Maturity

Debt service to maturity on the County’s debt at September 30, 2025, is as follows:

Fiscal Year	Notes Payable and Finance Purchases Payable		Total Principal and Interest
	Principal	Interest	Interest
2026	\$ 7,826,000	\$ 4,341,565	\$ 12,167,565
2027	8,725,000	5,527,389	14,252,389
2028	5,703,000	5,305,845	11,008,845
2029	5,861,000	5,147,037	11,008,037
2030	6,022,000	4,982,945	11,004,945
2031-2035	23,680,000	22,580,885	46,260,885
2036-2040	44,887,000	16,852,351	61,739,351
2041-2045	24,474,000	11,680,115	36,154,115
2046-2050	21,372,000	7,096,340	28,468,340
2051-2055	21,145,000	3,089,473	24,234,473
2056	4,743,000	93,674	4,836,674
Total	<u>\$ 174,438,000</u>	<u>\$ 86,697,619</u>	<u>\$ 261,135,619</u>

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2025, are as summarized as follows:

	Balance October 1, 2024	Increases	Decreases	Balance September 30, 2025	Due Within One Year
Long-Term Obligations					
Governmental Activities:					
Notes Payables	\$ 100,663,000	\$ 85,500,000	\$ (11,725,000)	\$ 174,438,000	\$ 7,826,000
Finance Purchases	361,434	1,257,920	(466,918)	1,152,436	399,915
Leases Payable	6,982,839	-	(1,438,150)	5,544,689	379,205
Subscriptions Payable	3,030,070	2,625,152	(2,154,287)	3,500,935	1,725,555
Estimated Liability - Self-Insured Losses	8,144,813	32,260,207	(32,284,091)	8,120,929	3,759,468
Net OPEB Liability	25,560,816	11,953,395	-	37,514,211	-
Net Pension Liability	209,221,968	-	(26,002,349)	183,219,619	-
Accrued Compensated Absences	23,830,154	27,157,969	(16,194,242)	34,793,881	17,757,387
Total Governmental Activities	377,795,094	160,754,643	(90,265,037)	448,284,700	31,847,530
Business-Type Activities:					
Accrued Compensated Absences	636,200	989,349	(270,925)	1,354,624	365,748
Net OPEB Liability	612,899	293,305	-	906,204	-
Net Pension Liability	5,053,017	-	(626,710)	4,426,307	-
Accrued Landfill Closure Cost	2,932,589	-	(366,829)	2,565,760	658,243
Total Business-Type Activities	9,234,705	1,282,654	(1,264,464)	9,252,895	1,023,991
Total Long-Term Obligations	<u>\$ 387,029,799</u>	<u>\$ 162,037,297</u>	<u>\$ (91,529,501)</u>	<u>\$ 457,537,595</u>	<u>\$ 32,871,521</u>

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Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year-end, \$479,119 of internal service funds compensated absences, \$1,599,394 of net pension, and \$327,442 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2025, financial statements:

Name	\$12,637,000 Public Improvement Revenue Refunding Note, Series 2015B	\$24,430,000 Public Improvement Revenue Refunding Note, Series 2016	\$2,120,000 Public Improvement Revenue Note, Series 2017	\$85,500,000 Public Improvement Revenue Note, Series 2025
Purpose	To refund portions of the County's Public Improvement Revenue Bonds, Series 2007A and costs of issuance.	To refund the County's outstanding Public Improvement Revenue Bonds, Series 2007A and Public Improvement Revenue Refunding Bonds, Series 2007B and costs of issuance.	To finance capital improvements relating to a fire station and emergency services.	To provide funds for the acquisition and constructions of a civil courthouse facility, parking garage, chiller plant and such other capital improvements as approved by the Commission and costs of issuance.
Dated	April 23, 2015	May 4, 2016	January 12, 2017	September 30, 2025
Final maturity	November 1, 2026	November 1, 2029	November 1, 2026	November 1, 2055
Principal payment date	November 1st	November 1st	November 1st and May 1st	November 1st
Interest payment dates	November 1st and May 1st	November 1st and May 1st	November 1st and May 1st	November 1st and May 1st
Interest rates	2.25%	2.01%	2.74%	3.95%
Outstanding Principal at 9/30/25	\$2,972,000	\$4,010,000	\$372,000	\$85,500,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,517,003	\$848,239	\$256,166	\$0
% of required debt svc to total pledged revenue source	17.36%			

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Name	\$13,200,000 5 Cent Local Option Gas Tax Note, Series 2018	\$3,800,000 Capital Improvement Revenue Note, Series 2015A	\$30,000,000 Tourist Development Tax Revenue Note, Series 2021AB
Purpose	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways, and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.	To provide funds for the acquisition, construction, and equipping of a publicly-owned and operated Multi-Use Sports Event Center.
Dated	August 22, 2018	April 23, 2015	August 31, 2021
Final maturity	August 1, 2027	November 1, 2025	August 1, 2041
Principal payment date	August 1st	November 1st	August 1st
Interest payment dates	February 1st and August 1st	November 1st and May 1st	February 1st and August 1st
Interest rates	2.98%	2.25%	1.75%
Outstanding principal at 9/30/25	\$3,595,000	\$419,000	\$29,535,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	5 Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes	Tourist Development Tax Revenues
Total debt svc payment	\$1,878,387	\$424,040	\$687,795
% of required debt svc to total pledged revenue source	61.10%	81.07%	12.54%

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Name	\$3,750,000 Capital Improvement Revenue Note, Series 2020A	\$12,500,000 Capital Improvement Revenue Note, Series 2020C	\$34,000,000 Capital Improvement Revenue Note, Series 2022	\$8,000,000 Capital Improvement Revenue Note, Series 2023
Purpose	To provide funds for the acquisition for lease to and housing the County medical examiner and costs of issuance.	To provide funds for the acquisition and construction of an equestrian center and appurtenant improvements and costs of issuance.	To provide funds for the acquisition, construction, and equipping of new fire stations and a new court services support building within the county and costs of issuance.	To provide funds for the acquisition and construction of a new emergency operations center and fire administration building and costs of issuance.
Dated	August 27, 2020	September 24, 2020	October 20, 2022	August 24, 2023
Final maturity	August 1, 2030	August 1, 2030	August 1, 2047	August 1, 2038
Principal payment date	August 1st	August 1st	August 1st	August 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st
Interest rates	1.38%	1.45%	3.52%	4.21%
Outstanding principal at 9/30/25	\$1,950,000	\$7,140,000	\$31,465,000	\$7,480,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.
Total debt svc payment	\$407,085	\$1,493,395	\$2,080,656	\$601,486
% of required debt svc to total pledged revenue source	6.70%			

E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

From time to time, the County has issued Health Facility Revenue Bonds, Industrial Development Revenue Bonds, and Housing Finance Authority Multi-Family Housing Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care, industrial facilities, and multi-family housing deemed to be in the public interest. These bonds are secured by the financed property and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance.

There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2025, there were twenty two series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$998,822,838, two series of Capital Projects Finance Authority Student Housing Bonds outstanding, with an aggregate principal amount payable of \$70,341,674, one series of Industrial Development Bonds outstanding, with a principal amount payable of \$1,758,309, and nine series of Housing Finance Authority Multi-Family Housing Bonds, with an aggregate principal amount payable of \$100,677,460.

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G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2025 is \$1,888,718, a decrease of \$263,142 from the prior fiscal year. For other County landfills closed prior to 1985 and not subject to state law requirements, the County records a liability of \$677,042, a decrease of \$103,687 from last fiscal year. See Note 1.D.8. for more information.

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

The County participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability, or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida, 32315-9000 or by calling (850) 488-6491.

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools, and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

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Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement. Effective July 1, 2023, Senate Bill 7024 increased the level of monthly benefits from \$5.00 per year of service per month to \$7.50, with an increased minimum of \$45.00 per month and maximum of \$225 per month.

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2025, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	12.03%	2.00%
Special Risk	33.19%	2.00%
Senior Management Service Class	31.24%	2.00%
Elected Officials	52.57%	2.00%
DROP from FRS	20.02%	2.00%

The County's contributions for the year ended September 30, 2025, were \$28,866,710 to the FRS and \$3,169,350 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2025, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2025. The total pension liabilities for the FRS Pension Plan were determined by an actuarial valuation dated July 1, 2025 and the total pension liabilities for the HIS Program were determined by an actuarial valuation dated July 1, 2024. The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net Pension Liability at September 30, 2025	\$ 143,370,584	\$ 44,275,343	\$ 187,645,927
Proportion at:			
September 30, 2025	0.4620%	0.3454%	
September 30, 2024	0.4291%	0.3217%	
Pension Expense (Benefit), Year Ended			
September 30, 2026	\$ 16,406,081	\$ 1,861,441	\$ 18,267,522

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ALACHUA COUNTY, FLORIDA
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	FRS		HIS		Totals	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 15,313,488	\$ -	\$ 264,294	\$ (70,234)	\$ 15,577,782	\$ (70,234)
Changes of Assumptions	16,649,049	-	391,886	(10,709,070)	17,040,935	(10,709,070)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(23,937,166)	-	(36,851)	-	(23,974,017)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,066,466	(3,703,237)	4,971,212	(1,000,441)	19,037,678	(4,703,678)
Employer Contributions Subsequent to the Measurement Date	8,381,367	-	872,126	-	9,253,493	-
Total	\$ 54,410,370	\$ (27,640,403)	\$ 6,499,518	\$ (11,816,596)	\$ 60,909,888	\$ (39,456,999)

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year-end will be recognized as a reduction of the net pension liability in the subsequent reporting period. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

<u>Year Ending September 30,</u>	<u>FRS</u>	<u>HIS</u>
2026	\$ 25,057,491	\$ (751,477)
2027	(978,487)	(1,228,747)
2028	(2,733,017)	(2,168,027)
2029	(2,957,387)	(1,201,132)
2030	-	(524,862)
Thereafter	-	(314,959)
Total	\$ 18,388,600	\$ (6,189,204)

Actuarial Assumptions

The pension liability for each of the defined benefit plans was measured as of June 30, 2025. The total pension liability was determined by an actuarial valuation dated July 1, 2025, for the FRS Pension Plan and July 1, 2024 for the HIS Program. Both plans use the entry age normal actuarial cost method and the following significant actuarial assumptions:

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary Increases	3.50%	3.50%
Discount Rate	6.70%	5.20%
Investment Rate of Return	6.70%	N/A

Mortality assumptions for both plans were based on the Generational PUB-2010 with Projection Scale MP-2021.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2018, through June 30, 2023.

The following changes in actuarial assumptions occurred in 2025:

- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.93% to 5.20%.

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The long-term expected rate of return was not based on historical returns, but instead was based on forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset classification.

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.20%	3.20%	1.10%
Fixed Income	29.00%	5.50%	5.40%	4.00%
Global Equity	45.00%	8.50%	6.90%	18.30%
Real Estate	12.00%	8.40%	7.10%	16.80%
Private Equity	11.00%	12.40%	8.80%	28.40%
Strategic Investments	2.00%	6.50%	6.10%	8.70%
	<u>100%</u>			

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70% and consisted of two building block components: 1) a real return of 4.2% and 2) a long-term average annual inflation assumption of 2.4%. The 6.7% rate of return assumption is reasonable and appropriate per Actuarial Standards of Practice.

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 5.20% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the County's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)	1% Increase (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Employer's Proportionate Share of the Net Pension Liability	\$ 281,362,559	\$ 143,370,584	\$ 27,680,108	\$ 49,927,577	\$ 44,275,343	\$ 39,534,916

Pension Plans' Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the state's separately issued financial reports.

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Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (FRS Investment Plan), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2025, totaled \$4,720,028.

B. Other Postemployment Benefits Plan

Plan Description - County employees are provided with OPEB through the Alachua County OPEB Plan, a cost-sharing multiple employer defined benefit OPEB Plan administered by the County. The County can amend the benefit provisions provided by the OPEB Plan. The County established the Alachua County OPEB Trust, a qualifying trust, with the adoption of resolution 08-104. A separate stand-alone financial statement for the OPEB Plan is not prepared.

Benefits Provided - The OPEB Plan provides postemployment life insurance benefits, as well as, both an explicit and implicit health insurance subsidy for retirees and eligible dependents of the Children's Trust of Alachua County, CSNCFL, Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County.

The life insurance benefit is provided at no charge to retirees. The life insurance benefit is \$15,000 for all retirees under the age of 65 and \$5,000 for retirees age 65 and older.

An explicit monthly health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the FRS or the Library District Pension Plan (LDPP). Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with the County and is equal to three dollars a month for each year of service. The benefit is \$7.50 per month for each year of service, with a minimum of \$45 and maximum monthly subsidy of \$225. Additionally, in accordance with Florida Statutes 112.0801, currently, active County employees who retire and immediately begin receiving benefits from FRS have the option of paying premiums to continue in the County's Self-funded Health Insurance Plan at the same group rate as active employees. The retiree pays 100% of the blended group rate premium therefore receiving an implicit subsidy.

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2025, was \$2,999,130. Actual contributions to the OPEB Plan from the County were \$2,426,276 for the year ended September 30, 2025. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$839.08 per month for retiree-only coverage, \$1,996.05 per month for retiree and spouse coverage, and \$2,813.99 per month for family coverage.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At September 30, 2025, the County reported a liability of \$38,420,415 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2025. The County's proportion of the net OPEB liability was based on the County's eligible OPEB participants in the OPEB Plan as compared to the total OPEB participants of all employers. At September 30, 2025, the County's proportion of net OPEB liability was 90.89%. The OPEB Plan had total liabilities of \$45,359,212 and fiduciary net position of \$3,087,093. The Plan's FNP represented 6.81% of total OPEB liabilities.

For the year ended September 30, 2025, the County recognized OPEB expense of \$3,935,719. At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 12,741,628	\$ (126,129)
Changes of Assumptions or Other Inputs	7,352,541	(4,278,091)
Net Difference Between Projected and Actual Investments	-	(200,566)
Total	\$ 20,094,169	\$ (4,604,786)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30,	Amount
2026	\$ 1,490,031
2027	1,415,905
2028	1,427,802
2029	1,497,813
2030	1,444,204
Thereafter	8,213,628
Total	\$ 15,489,382

Actuarial Methods and Assumptions - The total OPEB liability in the September 30, 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.0%
Projected Annual Salaries Increase	3.5%
Investment Rate of Return	7.76%, based on expected long-term rate of return where assets are projected to cover all future benefit payments.
Healthcare Cost Trend Rate	8.50% initial year reduced 0.25% each year until reaching ultimate trend rate of 4.0%.
Mortality	PUB-2010 generational table scaled using MP-2021 and applied on a gender-specific basis.

ALACHUA COUNTY, FLORIDA
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An actuarial experience study has not yet been performed for the plan.

The long-term expected rate of return is based on plan investments where assets are projected to cover all future benefit payments. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Rate of Return (with Inflation)</u>
Broad Market HQ Bond Fund	14.8%	1.50%
Core Plus Fixed Income	15.5%	2.64%
Diversified Large Cap	26.7%	13.23%
Core Real Estate	8.9%	4.47%
Diversified Small to Mid Cap	13.0%	11.62%
International Blend	20.9%	8.07%
Cash (T-Bill)	0.20%	0.00%
Total	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total OPEB liability was 7.76%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the Library's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (6.76%) or 1 percent point higher (8.76%) than the current discount rate:

	<u>1% Decrease (6.76%)</u>	<u>Current Discount Rate (7.76%)</u>	<u>1% Increase (8.76%)</u>
Net OPEB Liability	\$ 42,883,835	\$ 38,420,415	\$ 34,629,358

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower (7.50%) or 1 percent point higher (9.50%) than the current healthcare cost trend rates:

	<u>1% Decrease (7.50%) Decreasing to 3.00%</u>	<u>Current Discount Rate (8.50%) Decreasing to 4.00%</u>	<u>1% Increase (9.50%) Decreasing to 5.00%</u>
Net OPEB Liability	\$ 35,998,136	\$ 38,420,415	\$ 41,384,178

C. Accrued Compensated Absences

County employees are entitled to accrue sick and vacation time in accordance with the County's personnel regulations or a collective bargaining agreement. Maximum accruals are shown on the following chart.

ALACHUA COUNTY, FLORIDA
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	<u>Vacation/PTO Accrual Maximum</u>	<u>Vacation/PTO Termination Pay Maximum</u>	<u>Sick Leave Accrual Maximum</u>
Board of County Commissioners (Including Supervisor of Elections)			
40 Hours/Week (Hired Before April 1, 2011)	500 Hours	500 Hours	No Maximum
56 Hours/Week (Hired Before April 1, 2011)	500 Hours	500 Hours	No Maximum
40 Hours/Week (Hired After March 31, 2011)	500 Hours	500 Hours	1,000 Hours
56 Hours/Week (Hired After March 31, 2011)	500 Hours	500 Hours	1,400 Hours
Clerk of the Circuit Court	1,320 Hours	760 Hours	Not Applicable
Property Appraiser	280 Hours	240 Hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Sheriff	280 Hours	280 Hours	No Maximum

Terminated employees with 10 years of service will be paid for half of unused sick time.

For FY25 the County implemented GASB Statement No. 101, *Compensated Absences*. Pursuant to this new standard, the County accrues a liability for all vacation and sick leave earned as of September 30, 2025 and expected to be paid out at termination or used as leave in future years. The County records a liability for compensated absences of \$34,793,881 on the Statement of Net Position for Governmental Activities and \$1,354,624 for Business-Type Activities. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

The County offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The County complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

Deferred compensation amounts withheld from participating employee's pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$23,500. There is an "age 50 catch-up" provision that allows an additional \$7,500 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

The Component Units' employees have the same benefits as the BOCC's employees.

Note 10 - Risk Management and Conventionally Insured Claims and Losses

The County is self-insured for risk management and employee group health insurance in two internal service funds maintained by the BOCC. The following two sections and the disclosures required by GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, are provided below.

ALACHUA COUNTY, FLORIDA
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A. Risk Management Claims and Losses

The County has established a risk management program to cover claims against the Board and Constitutional Officers for the following types of risk:

- General Liability (self-insured up to a limit of \$200,000)
- Workers' Compensation (self-insured up to limit of \$250,000)
- Automobile Liability (self-insured up to limit of \$200,000)
- Public Officials Liability (self-insured up to limit of \$100,000)
- EMS Professional Liability
- Lawyers Professional Liability
- Employment Practices Liability (self-insured up to limit of \$100,000)

The County has authorized a commercial third-party administrator to administer the County's automobile, general liability, and workers' compensation claims. There have been no significant reductions in insurance coverage from prior years. In instances where insurance has been purchased, no settlements have exceeded coverage for each of the past three fiscal years.

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2025 projecting to September 30, 2025, and the prior year as of July 31, 2024 projecting to September 30, 2024:

<u>Fiscal Year</u>	<u>Claims Liability, Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Liability, End of Fiscal Year</u>
2023	\$ 5,917,074	\$ 2,163,273	\$ (1,191,233)	\$ 6,889,114
2024	6,889,114	3,379,683	(3,563,415)	6,705,382
2025	6,705,382	3,056,271	(3,065,030)	6,696,623

For fiscal year 2025, the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of the County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

All funds of the County including the Constitutional Officers of the County participate in the Risk Management Self-Insurance Fund. Payments to the Self-Insurance Fund are assessed based on actuarial estimates needed to pay prior and current year claims and to establish a reserve for catastrophic losses.

B. Conventionally Insured Claims and Losses

The County retains conventional insurance coverage on all other types of insurable risks. These costs are also accounted for in the Self-Insurance Fund.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

C. Employee Group Health Insurance

The County provides group health insurance for its employees, their eligible dependents, and eligible retirees. On October 1, 2005, the County established an employee group health self-insurance plan to account for and finance its uninsured risks of loss. The County entered into an administrative services agreement with a commercial insurance carrier to provide administrative support for this plan. Under this plan, the County purchases stop-loss insurance with the individual deductible per covered unit of \$225,000 with no individual lifetime reimbursement maximum. All claims are paid through the group health insurance plan. Claims in excess of the \$225,000 individual deductible are reimbursed by the County's excess insurance carrier.

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e., net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$26,633,973 at September 30, 2025.

The claims liability reported in the fund at September 30, 2025, for the employee group health insurance plan was \$1,424,306. This amount was the actuarially determined claims liability based on the requirements of GASB Statement No. 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2025, changes recorded to the claims liability for the employee group health insurance plan were as follows:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2023	\$ 2,002,299	\$ 23,751,806	\$ (24,280,198)	\$ 1,473,907
2024	1,473,907	24,812,959	(24,847,435)	1,439,431
2025	1,439,431	29,203,936	(29,219,061)	1,424,306

D. Sheriff's Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. The Sheriff also participates in the Florida Sheriffs' self-insurance fund for risk related to workers' compensation, auto, and general liability insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

Note 11 - Indirect Costs

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Funds, Internal Service Funds, various Federal and State Grants, and Special Revenue Funds. The County's indirect cost plan is developed annually based on the prior year's actual expenditures. Some adjustments are required due to specific Federal grant allowances or other legal limitations. For the fiscal year ended September 30, 2025, the following was charged:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Indirect Cost Charged	Fund	Project Name
	Governmental Funds	
\$ 138,482	General Fund	MSTU - Unincorporated Services
26,457	MSTU-Sheriff Law Enforcement	MSTU - Sheriff Patrol
274,893	MSBU-Fire Protection Services	Fire Protection Services
86,549	MSBU-Refuse Collection	Refuse Collection
223,079	Gas Tax Uses	Gas Tax Uses
8,470	Drug and Law Enforcement	Metamorphosis
3,071	Environmental	Hazardous Materials Code
5,737	Environmental	FDEP Tank Inspection
13,134	Environmental	FDEP Petroleum Cleanup
4,180	Environmental	NPDES Stormwater Cleanup
20,024	Environmental	Stormwater Management
350	Environmental	Santa Fe Hills Water System
625	Environmental	Land Conservation
6,573	Community Services	Alachua County Apartments
35,551	Community Services	CHOICES
2,199	Community Services	Mobile Response Team
90,760	Community Services	Crisis Center-988 Hotline
2,779	Tourism	Equestrian Center
100,431	Tourism	Tourist Development
<u>1,043,344</u>	Total Governmental Funds	
	Enterprise Funds	
952,441	Solid Waste	Solid Waste System
28,697	Solid Waste	Collection Centers
4,321	Solid Waste	Hazardous Waste Management
171,004	Solid Waste	Waste Management Assessment
2,457	Solid Waste	Landfill Post-Closure Care
52,316	Building Inspections/Permitting	Building Inspections/Permitting
<u>1,211,236</u>	Total Enterprise Funds	
	Internal Service Funds	
60,000	Self Insurance	Self Insurance Fund
383,142	Fleet Management	Fleet Management Fund
23,496	Vehicle Replacement	Vehicle Replacement
398,828	Health Insurance	Health Insurance
<u>865,466</u>	Total Internal Service Funds	
<u>\$ 3,120,046</u>	Total Indirect Cost	

Indirect costs between governmental activities have been eliminated in the government-wide financial statement presentation.

Note 12 - Other Required Individual Fund and Compliance Disclosures

A. Excess of Expenditures Over Appropriations

Each fiscal year, the Clerk of Court is statutorily required to return excess fees to the state. For fiscal year 2025, the Fine and Forfeiture fund had excess fees of \$1,307,783. After posting the year-end entry to record the excess fees, expenditures in the Fine and Forfeiture Fund exceeded total appropriations by \$886,269. The statutory requirement to return excess fees is a one-time obligation. No additional corrective action is planned.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

B. Excess of Expenditures Over Revenue in the Budget Column

Certain funds show an excess of expenditures over revenue in the budget column of the Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual. This excess is due to the use of fund balance (which is not reported in the budget or variance column) during the fiscal year.

Note 13 - Commitments and Contingencies

A. Commitments

(1) Leases

In the Governmental Activities, the County entered into several lease agreements for office facilities and machinery and equipment. As of September 30, 2025, the value of the lease liability is \$5,544,689. The leases have an interest rate ranging from 0.4753% to 2.7070%. The value of the right-to-use assets as of September 30, 2025, was \$7,236,142 with accumulated amortization of \$1,539,014.

The future lease payments as of September 30, 2025, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 379,205	\$ 85,298	\$ 464,503
2027	371,044	79,743	450,787
2028	349,751	74,244	423,995
2029	356,430	68,710	425,140
2030	365,430	63,036	428,466
2031-2035	2,111,067	220,446	2,331,513
2036-2040	950,374	86,031	1,036,405
2041-2045	493,780	31,677	525,457
2046-2048	<u>167,608</u>	<u>1,727</u>	<u>169,335</u>
Total	<u>\$ 5,544,689</u>	<u>\$ 710,912</u>	<u>\$ 6,255,601</u>

(2) Subscription-Based Information Technology Arrangements

The County follows GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

In the Governmental Activities, the County entered into several subscription agreements for software. As of September 30, 2025, the value of the subscription liability is \$3,500,935. The subscriptions have an interest rate ranging from 3.144% to 3.6310%. The value of the right to use asset as of September 30, 2025, was \$8,220,271, with accumulated amortization of \$3,717,163.

The future lease payments as of September 30, 2025, are as follows:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Fiscal Year	Principal	Interest	Total
2026	\$ 1,725,555	\$ 122,107	\$ 1,847,662
2027	1,454,023	61,655	1,515,678
2028	204,083	11,108	215,191
2029	117,274	4,118	121,392
Total	\$ 3,500,935	\$ 198,988	\$ 3,699,923

(3) The landfill post-closure care commitments are discussed in Note 1.D.8.

(4) As of September 30, 2025, the County had significant encumbrances in the following funds:

Fund	Amount
General Fund	\$ 3,628,444
MSBU Fire	737,105
Other Special Revenues	286,587
Transportation Trust	100,933
Other Governmental Funds	295,811
Internal Service Funds	2,388,437
Total	\$ 7,437,317

(5) Other significant outstanding contracts at September 30, 2025 are as follows:

Amount	Vendor Name	Description
\$ 5,898,062	Finrock Construction LLC	Civil Court Complex Parking Garage
5,586,685	Watson Construction Company LLC	NE/NW 53 rd Ave
4,989,224	Windstream Florida Inc	Windstream-Broadband-Target Area D
4,883,764	Windstream Florida Inc	Windstream-Broadband-Target C
3,026,705	Utility Service of Gainesville	Civil Court Complex Parking Garage
2,993,147	Preferred Materials Inc	NE/NW 156 th Ave-JLIN
2,319,891	ULLOA Management Group LLC	GC for Old Armory Renovation
2,270,708	Windstream Florida Inc	Windstream-Broadband-Target Area A
2,065,610	Rebuilding Together NCF Inc	EE & Weatherization of Affordable Housing
1,826,996	Gray Construction Services Inc	Budget Inn
1,669,673	Borrelli & Partners Inc	A&E for New Animal Resources
1,334,163	ULLOA Management Group LLC	Scottish Inn renovations
1,178,496	DLR Group Inc	A&E for New Animal Resource
1,145,417	Hoffman Construction Inc	CEP Building Construction
1,124,305	Blue Cross & Blue Shield of FL	BCBS-Amin Fees & Claims
997,960	HGS LLC	Newnans Lake System Restoration Project
889,253	Utility Service of Gainesville	Civil Court Complex Energy Facility Sitework
868,362	V E Whitehurst & Sons Inc	NW 23 rd Resurface – TSTR
839,419	Kimley-Horn & Assoc LLC	Archer Rd Phase A
783,953	New Venture Advisors LLC	Fresh Food Pathways Prgm-Mngmnt Svcs
595,568	Anderson Columbia	CR234-Major Rehab
540,539	Dayforce US Inc	HR/Payroll Software/Implementation
500,000	Dance Alive Inc	DANB Cultural Arts Center-Capital Grant

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

B. Contingencies

(1) Risk Management contingencies are discussed in Note 10.

(2) Grant Funding

The County participates in a number of federally and state assisted programs that are subject to program compliance audits. For the year ended September 30, 2025, the County's financial statements are subject to single audits as required by Title 2 U.S. *Code of Federal Regulations* Part 200 (Uniform Guidance) and the *Florida Single Audit Act*. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of County management, based on the advice of legal counsel, the ultimate disposition of these lawsuits and claims will not have a material adverse effect on the financial position of the County.

(4) Employee benefits are discussed in Note 9.

(5) Solid Waste System

The County owns four closed landfills, including the Southwest Landfill. If contamination levels were to increase in these landfills, the County could be liable for remediation actions. The remediation costs could range between \$0 and \$3 million depending on the severity of contamination detected and the number of landfill site(s) contaminated.

Note 14 - Related-Party Transactions

The Alachua County Housing Authority is a related organization of the County. The County has contracted with the Alachua County Housing Authority to administer and distribute funds for housing rehabilitation and temporary relocation from the Community Development Block Grant, the Neighborhood Stabilization Program, and the State Housing Initiative Partnership Program.

The Alachua County Library District is a related organization of the County. The County Attorney provides legal services and the Clerk provides accounting and treasury services to the Library District. Three of the County BOCC serve on the Library Governing Board.

The Children's Trust of Alachua County is a related organization of the County. The County Attorney provides legal services and the County provides administrative support to the Children's Trust of the County. One of the Alachua County Board of County Commissioners serves on the Children's Trust of Alachua's Board.

Note 15 - Subsequent Events

Subsequent to fiscal year-end, during a June 2026 special session, the Florida Legislature approved a proposed constitutional amendment related to property tax reform and placed the measure on the November 2026 state-wide ballot for voter consideration. The proposal would increase homestead property tax exemptions and make other changes affecting future property tax revenues of local governments. Because the amendment is subject to voter approval and future implementing legislation, the County is unable to determine the ultimate financial impact, if any, on future operations at this time.

Required Supplementary Information

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - COUNTY-WIDE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 177,993,137	\$ 177,993,137	\$ 180,249,731	\$ 2,256,594
Permits and Fees	386,200	356,200	261,758	(94,442)
Intergovernmental	10,232,941	10,728,813	9,585,656	(1,143,157)
Charges for Services	31,240,051	33,509,361	29,650,013	(3,859,348)
Fines and Forfeitures	25,350	25,350	127,893	102,543
Investment Income	6,904,936	7,484,936	9,488,654	2,003,718
Private Donations	-	19,000	19,000	-
Miscellaneous	3,601,322	3,662,322	4,915,637	1,253,315
Total Revenue	230,383,937	233,779,119	234,298,342	519,223
Expenditures				
Current:				
General Government	78,181,381	82,873,356	53,928,316	28,945,040
Public Safety	163,782,405	164,854,581	151,486,667	13,367,914
Physical Environment	4,881,553	5,193,359	4,317,001	876,358
Transportation	3,824,367	4,168,156	3,627,223	540,933
Economic Environment	12,418,706	14,162,626	8,733,000	5,429,626
Human Services	24,900,617	26,248,537	20,009,529	6,239,008
Culture and Recreation	4,040,023	4,130,654	3,098,379	1,032,275
Court Cost	18,781,166	19,048,026	14,687,269	4,360,757
Reserve for Contingency	16,736,611	14,477,869	-	14,477,869
Debt Service:				
Principal	781,683	1,093,312	2,731,646	(1,638,334)
Interest	1,135	22,694	180,187	(157,493)
Capital Outlay	13,486,266	31,073,975	10,737,140	20,336,835
(Total Expenditures)	341,815,913	367,347,145	273,536,357	93,810,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,431,976)	(133,568,026)	(39,238,015)	94,330,011
Other Financing Sources (Uses)				
Transfers in	74,465,834	77,651,284	60,127,713	(17,523,571)
Transfers (out)	(11,794,059)	(23,921,762)	(27,950,612)	(4,028,850)
Issuance of Debt	-	-	1,257,920	1,257,920
Other Finance Source - SBITAs	-	417,253	1,863,917	1,446,664
Sale of Capital Assets	2,500	218,674	407,182	188,508
Total Other Financing Sources (Uses)	62,674,275	54,365,449	35,706,120	(18,659,329)
Net Change in Fund Balances	(48,757,701)	(79,202,577)	(3,531,895)	75,670,682
Fund Balances - Beginning of Year	66,184,309	84,438,912	117,287,593	32,848,681
Fund Balances - End of Year	\$ 17,426,608	\$ 5,236,335	\$ 113,755,698	\$ 108,519,363

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MUNICIPAL SERVICES TAXING UNIT - LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 32,698,170	\$ 32,698,170	\$ 32,809,775	\$ 111,605
Intergovernmental	-	-	38,451	38,451
Charges for Services	2,623,934	2,623,934	2,744,121	120,187
Fines and Forfeitures	-	-	11	11
Investment Income	81,000	81,140	665,636	584,496
Miscellaneous	-	-	274,706	274,706
Total Revenues	35,403,104	35,403,244	36,532,700	1,129,456
Expenditures				
Current:				
General Government	576,000	657,940	657,940	-
Public Safety	26,457	26,457	26,457	-
Reserve for Contingency	4,014,182	5,511,346	-	5,511,346
(Total Expenditures)	4,616,639	6,195,743	684,397	5,511,346
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,786,465	29,207,501	35,848,303	6,640,802
Other Financing Sources (Uses)				
Transfers in	28,714	28,714	1,047,019	1,018,305
Transfers (out)	(35,052,220)	(35,227,732)	(33,598,538)	1,629,194
Total Other Financing Sources (Uses)	(35,023,506)	(35,199,018)	(32,551,519)	2,647,499
Net Change in Fund Balances	(4,237,041)	(5,991,517)	3,296,784	9,288,301
Fund Balances - Beginning of Year	4,237,041	5,991,517	7,756,312	1,764,795
Fund Balances - End of Year	\$ -	\$ -	\$ 11,053,096	\$ 11,053,096

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MUNICIPAL SERVICES BENEFIT UNIT - FIRE PROTECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 6,112,726	\$ 6,112,726	\$ 6,592,273	\$ 479,547
Permits and Fees	3,000	3,000	5,182	2,182
Intergovernmental	30,001	30,001	81,208	51,207
Charges for Services	380,000	380,000	565,925	185,925
Investment Income	53,900	53,900	869,789	815,889
Special Assessments and Impact Fees	22,169,458	22,169,458	22,506,999	337,541
Miscellaneous	-	-	10,541	10,541
Total Revenues	28,749,085	28,749,085	30,631,917	1,882,832
Expenditures				
Current:				
General Government	435,210	535,210	476,640	58,570
Public Safety	31,201,946	34,334,183	28,936,739	5,397,444
Reserve for Contingency	3,413,201	5,085,188	-	5,085,188
Capital Outlay	-	-	1,203,697	(1,203,697)
(Total Expenditures)	35,050,357	39,954,581	30,617,076	9,337,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,301,272)	(11,205,496)	14,841	11,220,337
Other Financing Sources (Uses)				
Transfers in	1,417,492	2,639,479	2,704,690	65,211
Transfers (out)	(1,610,586)	(1,160,690)	(1,218,022)	(57,332)
Total Other Financing Sources (Uses)	(193,094)	1,478,789	1,486,668	7,879
Net Change in Fund Balances	(6,494,366)	(9,726,707)	1,501,509	11,228,216
Fund Balances - Beginning of Year	6,494,366	9,726,707	11,232,341	1,505,634
Fund Balances - End of Year	\$ -	\$ -	\$ 12,733,850	\$ 12,733,850

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 5,368,007	\$ 18,929,992	\$ 3,507,440	\$ (15,422,552)
Charges for Services	7,523,543	7,527,355	7,334,630	(192,725)
Fines and Forfeitures	200,000	200,000	189,307	(10,693)
Investment Income	5,500	13,805	214,837	201,032
Miscellaneous	-	-	3,372	3,372
Total Revenues	13,097,050	26,671,152	11,249,586	(15,421,566)
Expenditures				
Current:				
Public Safety	8,349,199	24,493,740	11,335,523	13,158,217
Reserve for Contingency	6,009,973	11,291,760	-	11,291,760
Debt Service:				
Principal	-	-	111,086	(111,086)
Interest	-	-	2,897	(2,897)
Capital Outlay	-	-	2,576,560	(2,576,560)
(Total Expenditures)	14,359,172	35,785,500	14,026,066	21,759,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,262,122)	(9,114,348)	(2,776,480)	6,337,868
Other Financing Sources (Uses)				
Transfers in	8,622,383	14,827,079	15,379,528	552,449
Transfers (out)	(13,680,592)	(13,689,100)	(13,981,576)	(292,476)
Other Finance Source - SBITAs	-	-	523,252	523,252
Total Other Financing Sources (Uses)	(5,058,209)	1,137,979	1,921,204	783,225
Net Change in Fund Balances	(6,320,331)	(7,976,369)	(855,276)	7,121,093
Fund Balances - Beginning of Year	6,320,331	7,976,369	8,265,630	289,261
Fund Balances - End of Year	\$ -	\$ -	\$ 7,410,354	\$ 7,410,354

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER SPECIAL REVENUES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ 879	\$ 879
Permits and Fees	-	-	482,174	482,174
Intergovernmental	6,500	4,863,016	2,301,485	(2,561,531)
Charges for Services	65,000	65,000	78,807	13,807
Fines and Forfeitures	-	-	686	686
Investment Income	-	-	2,187,805	2,187,805
Special Assessments and Impact Fees	100,000	68,072,796	68,048,322	(24,474)
Private Donations	28,200	49,915	104,334	54,419
Miscellaneous	198,000	198,000	177,188	(20,812)
Total Revenues	397,700	73,248,727	73,381,680	132,953
Expenditures				
Current:				
General Government	1,815	1,245	18	1,227
Public Safety	6,282	12,201	2,329	9,872
Physical Environment	10,624,635	20,978,572	1,238,108	19,740,464
Transportation	358,500	4,529,804	586,288	3,943,516
Economic Environment	456	456	-	456
Human Services	111,390	68,138,393	65,270,295	2,868,098
Culture and Recreation	5,877,394	7,186,170	1,191,854	5,994,316
Court Cost	33,488	31,309	2,208	29,101
Capital Outlay	-	-	91,130	(91,130)
(Total Expenditures)	17,013,960	100,878,150	68,382,230	32,495,920
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,616,260)	(27,629,423)	4,999,450	32,628,873
Other Financing Sources (Uses)				
Transfers in	701,434	1,467,418	1,467,419	1
Total Other Financing Sources (Uses)	701,434	1,467,418	1,467,419	1
Net Change in Fund Balances	(15,914,826)	(26,162,005)	6,466,869	32,628,874
Fund Balances - Beginning of Year	15,914,826	26,162,005	-	(26,162,005)
Change Within Financial Reporting Entity (See Note 1E)	-	-	26,158,051	26,158,051
Fund Balances - Beginning of Year, Adjusted	15,914,826	26,162,005	26,158,051	(3,954)
Fund Balances - End of Year	\$ -	\$ -	\$ 32,624,920	\$ 32,624,920

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INFRASTRUCTURE SALES SURTAX 1%
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 34,703,120	\$ 34,703,120	\$ 33,863,454	\$ (839,666)
Intergovernmental	-	-	1,668,918	1,668,918
Investment Income	-	1,100,000	2,479,933	1,379,933
Total Revenues	34,703,120	35,803,120	38,012,305	2,209,185
Expenditures				
Current:				
Physical Environment	20,865,668	26,600,193	437,452	26,162,741
Transportation	25,132,456	30,537,095	478,774	30,058,321
Economic Environment	5,306,200	5,997,722	50,325	5,947,397
Culture and Recreation	9,505,364	11,964,679	675,801	11,288,878
Reserve for Contingency	5,993,426	5,923,947	-	5,923,947
Capital Outlay	-	-	11,850,061	(11,850,061)
(Total Expenditures)	66,803,114	81,023,636	13,492,413	67,531,223
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,099,994)	(45,220,516)	24,519,892	69,740,408
Net Change in Fund Balances	(32,099,994)	(45,220,516)	24,519,892	69,740,408
Fund Balances - Beginning of Year	32,099,994	45,220,516	45,220,517	1
Fund Balances - End of Year	\$ -	\$ -	\$ 69,740,409	\$ 69,740,409

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Revenue and expenditures in governmental funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. An annual budget is adopted by the Alachua County Board of County Commissioners for all governmental fund types.

Alachua County's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations, except for amounts corresponding to outstanding encumbrances, lapse at year-end.

Original and amended budgets, as well as budget to actual comparisons are provided in the financial statements for all governmental funds. The amended budget amounts presented have been adjusted for legally authorized amendments of the annual budget during the year by the Alachua County Board of County Commissioners. Budgets are prepared on the modified accrual generally accepted accounting principles (GAAP) basis of accounting.

The County-Wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. In order to comply with GAAP, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-Wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 103.

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
FLORIDA RETIREMENT SYSTEM
SCHEDULES OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS

Florida Retirement System (FRS)	2025	2024	2023	2022
Employer's Proportion of the Net Pension Liability	0.4620%	0.4291%	0.4081%	0.4116%
Employer's Proportionate Share of the Net Pension Liability	\$ 143,370,584	\$ 166,010,296	\$ 162,626,203	\$ 153,143,185
Employer's Covered Payroll	\$ 158,467,500	\$ 155,655,828	\$ 124,093,976	\$ 115,917,590
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	90.47%	106.65%	131.05%	132.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.26%	83.70%	82.38%	82.89%
Health Insurance Subsidy Program (HIS)	2025	2024	2023	2022
Employer's Proportion of the Net Pension Liability	0.3454%	0.3217%	0.3132%	0.3180%
Employer's Proportionate Share of the Net Pension Liability	\$ 44,275,343	\$ 48,264,689	\$ 49,732,484	\$ 33,682,410
Employer's Covered Payroll	\$ 158,467,500	\$ 155,655,828	\$ 124,093,975	\$ 115,917,590
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	27.94%	31.01%	40.08%	29.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	6.36%	4.80%	4.12%	4.81%

Notes to Schedules:

The amounts presented for each fiscal year for the FRS and HIS were determined as of the measurement date, which was June 30 of the current fiscal year.

2021	2020	2019	2018	2017	2016
0.4182%	0.4485%	0.4483%	0.4336%	0.4424%	0.4537%
\$ 31,591,711	\$ 194,366,422	\$ 154,392,629	\$ 130,597,638	\$ 130,867,792	\$ 114,570,141
\$ 113,336,145	\$ 109,838,373	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390

27.87%	176.96%	147.00%	129.77%	132.60%	119.57%
96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

2021	2020	2019	2018	2017	2016
0.3201%	0.3164%	0.3140%	0.3056%	0.3059%	0.3115%
\$ 39,261,522	\$ 38,663,043	\$ 35,129,980	\$ 32,345,317	\$ 32,705,219	\$ 36,308,569
\$ 113,336,145	\$ 109,838,373	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390

34.64%	35.20%	33.45%	32.14%	33.14%	37.89%
3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
FLORIDA RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS

Florida Retirement System	2025	2024	2023	2022
Contractually Required Contribution	\$ 28,866,710	\$ 25,104,119	\$ 20,910,109	\$ 18,172,065
Contributions in Relation to the Contractually Required Contribution	<u>(28,866,710)</u>	<u>(25,104,119)</u>	<u>(20,910,109)</u>	<u>(18,172,065)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 158,467,500	\$ 140,897,400	\$ 127,931,862	\$ 118,646,506
Contributions as a Percentage of Covered Payroll	18.22%	17.82%	16.34%	15.32%

Health Insurance Subsidy Program	2025	2024	2023	2022
Contractually Required Contribution	\$ 3,169,350	\$ 2,817,948	\$ 2,232,411	\$ 1,969,532
Contributions in Relation to the Contractually Required Contribution	<u>(3,169,350)</u>	<u>(2,817,948)</u>	<u>(2,232,411)</u>	<u>(1,969,532)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 158,467,500	\$ 140,897,400	\$ 127,931,862	\$ 118,646,506
Contributions as a Percentage of Covered Payroll	2.00%	2.00%	1.75%	1.66%

Notes to Schedules:

Changes in Assumptions - In the September 30, 2024 actuarial valuation, there were the following changes:

-FRS: No significant changes.

-HIS: The municipal rate used to determine total pension liability increased from 3.365% to 3.93%.

2021	2020	2019	2018	2017	2016
\$ 16,746,776	\$ 15,055,465	\$ 14,169,842	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807
<u>(16,746,776)</u>	<u>(15,055,465)</u>	<u>(14,169,842)</u>	<u>(12,666,345)</u>	<u>(11,362,020)</u>	<u>(11,165,807)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 116,478,193	\$ 110,345,120	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888
14.38%	13.64%	13.33%	12.52%	11.35%	11.49%

2021	2020	2019	2018	2017	2016
\$ 1,933,538	\$ 1,831,729	\$ 1,764,522	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486
<u>(1,933,538)</u>	<u>(1,831,729)</u>	<u>(1,764,522)</u>	<u>(1,670,527)</u>	<u>(1,608,047)</u>	<u>(1,571,486)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 116,478,193	\$ 110,345,120	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888
1.66%	1.66%	1.66%	1.65%	1.61%	1.62%

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
ALACHUA COUNTY OPEB PLAN
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
LAST 10 FISCAL YEARS *

	2025	2024	2023	2022
County's Proportion of the Net OPEB Liability	90.89%	90.84%	90.84%	90.59%
County's Proportionate Share of the				
Net OPEB Liability	\$ 38,420,415	\$ 26,173,715	\$ 29,596,286	\$ 14,423,367
Plan Fiduciary Net Position as a Percentage				
of the Total OPEB Liability	6.81%	9.01%	6.79%	12.10%

Notes to Schedules:

Contributions to the OPEB plan are not based on a measure of pay; therefore, no measure of payroll is presented.

Changes of Assumptions - In the September 30, 2024 actuarial valuation, there was the following change:

- The discount rate increased from 5.86% to 6.98%.

*GASB Statement No. 75 was implemented in 2017. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

2021	2020	2019	2018	2017
90.96%	91.69%	91.23%	89.04%	88.76%
\$ 11,334,991	\$ 11,268,567	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
16.88%	14.38%	13.91%	13.53%	13.75%

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
LAST 10 FISCAL YEARS *

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually Required Contribution	\$ 2,999,130	\$ 3,386,913	\$ 1,605,708	\$ 1,609,332
Contributions in Relation to the				
Contractually Required Contribution	2,426,276	2,554,762	1,682,071	2,897,856
Contribution Deficiency (Excess)	<u>\$ 572,854</u>	<u>\$ 832,151</u>	<u>\$ (76,363)</u>	<u>\$ (1,288,524)</u>

Notes to Schedules:

Contributions to the OPEB plan are not based on a measure of pay; therefore, no measure of payroll is presented.

Changes of Benefit Terms - In the September 30, 2024 actuarial valuation, there were no changes of benefit terms.

Changes of Assumptions - In the September 30, 2024 actuarial valuation, there was the following change:

- The discount rate increased from 5.86% to 6.98%.

*GASB Statement No. 75 was implemented in 2017. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
\$ 1,152,031	\$ 1,386,653	\$ 1,047,899	\$ 1,118,497	\$ 1,149,010
1,967,000	1,157,000	1,021,000	995,000	1,039,000
<u>\$ (814,969)</u>	<u>\$ 229,653</u>	<u>\$ 26,899</u>	<u>\$ 123,497</u>	<u>\$ 110,010</u>

Supplementary Information

ALACHUA COUNTY, FLORIDA
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES
GENERAL FUND BY CATEGORY

The six categories shown below together represent the General Fund, the primary operating fund of Alachua County, Florida (the County).

General Fund – BOCC County-Wide—To account for the revenues and expenditures of the Board of County Commissioners (BOCC) County-Wide General Fund, the primary operating fund of the BOCC. This fund is used to account for and report all financial resources of the BOCC that are not accounted for and reported in another fund.

General Fund – Clerk of the Circuit Court—To account for the revenues and expenditures of the Clerk of the Circuit Court (the Clerk) whose responsibilities include: County recorder for official records of Alachua County, accountant for the BOCC, custodian of all County funds, County auditor, and keeping BOCC records and meeting minutes as ex-officio Clerk to the BOCC. This is the primary operating fund of the Clerk and is used to account for and report all financial resources of the Clerk that are not accounted for and reported in another fund.

General Fund – Property Appraiser—To account for the revenues and expenditures of the Property Appraiser in the performance of Constitutional responsibilities. These responsibilities include determining the taxable value of all real and tangible property within the County, maintaining associated financial and property records, and providing the Tax Collector with the certified value of real and tangible property and tax millages levied by the respective taxing authorities. This is the primary operating fund of the Property Appraiser and is used to account for and report all financial resources of the Property Appraiser that are not accounted for and reported in another fund.

General Fund – Sheriff—To account for the revenues and expenditures necessary to carry out the duties and obligations of the Sheriff as specified in Section 30.15, Florida Statutes. This fund is the primary operating fund of the Sheriff and is used to account for and report all financial resources of the Sheriff that are not accounted for and reported in another fund.

General Fund – Supervisor of Elections—To account for the revenues and expenditures of the Supervisor of Elections in the performance of Constitutional responsibilities pursuant to Chapters 100, 101, and 102, Florida Statutes. This fund is the primary operating fund of the Supervisor of Elections and is used to account for and report all financial resources of the Supervisor of Elections that are not accounted for and reported in another fund.

General Fund – Tax Collector—To account for the revenues and expenditures of the Tax Collector in performance of Constitutional responsibilities pursuant to Section 197, Florida Statutes. This fund is the primary operating fund of the Tax Collector and is used to account for and report all financial resources of the Tax Collector that are not accounted for and reported in another fund.

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2025

	Board of County Commissioners Sub-Fund	Clerk of the Circuit Court Sub-Fund	Property Appraiser Sub-Fund
Assets			
Equity in Pooled Cash and Investments	\$ 84,439,935	\$ -	\$ -
Other Cash and Equivalents	7,450	634,404	452,931
Accounts Receivable	10,554,466	16	3,021
Allowance for Estimated Uncollectibles	(2,618,196)	-	-
Due from Other Funds	28,428,592	-	-
Due from Other County Agencies	4,841,648	14,101	-
Net Due from Other Funds	33,270,240	14,101	-
Due from Other Governments	1,868,528	10,125	-
Deposit	-	-	-
Inventories or Assets Held for Resale	781,797	-	-
Prepaid Items	744	-	-
Total Assets	128,304,964	658,646	455,952
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	6,960,752	144,021	203,032
Contracts Payable	3,000	-	-
Due to Individuals	11,091	-	-
Due to Other County Agencies	58,748	509,486	235,565
Net Due to Other Funds	58,748	509,486	235,565
Due to Other Governments	1,046,042	139	17,355
Deposits	76,296	-	-
Unearned Revenue	375,337	-	-
Total Liabilities	8,531,266	653,646	455,952
Deferred Inflows of Resources			
Taxes - Unavailable	150,976	-	-
Intergovernmental - Unavailable	113,732	-	-
Charges for Services - Unavailable	5,936,593	-	-
Total Deferred Inflows of Resources	6,201,301	-	-
Fund Balances			
Non-Spendable	782,541	5,000	-
Assigned	54,930,336	-	-
Unassigned	57,859,520	-	-
Total Fund Balances	113,572,397	5,000	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 128,304,964	\$ 658,646	\$ 455,952

Sheriff Sub-Fund	Supervisor of Elections Sub-Fund	Tax Collector Sub-Fund	General Fund Sub-Total	Interfund Eliminations and Consolidations	Total General Fund
\$ -	\$ 1,011,974	\$ -	\$ 85,451,909	\$ -	\$ 85,451,909
11,022,344	-	1,645,348	13,762,477	-	13,762,477
27,379	420	-	10,585,302	-	10,585,302
-	-	-	(2,618,196)	-	(2,618,196)
-	-	-	28,428,592	-	28,428,592
274,757	-	230	5,130,736	(4,841,648)	289,088
274,757	-	230	33,559,328	(4,841,648)	28,717,680
29,057	2,044	-	1,909,754	-	1,909,754
3,734	-	-	3,734	-	3,734
178,301	-	-	960,098	-	960,098
-	-	-	744	-	744
11,535,572	1,014,438	1,645,578	143,615,150	(4,841,648)	138,773,502
5,356,799	153,052	420,044	13,237,700	-	13,237,700
-	-	-	3,000	-	3,000
-	-	-	11,091	-	11,091
5,878,600	634,425	1,070,488	8,387,312	(4,841,648)	3,545,664
5,878,600	634,425	1,070,488	8,387,312	(4,841,648)	3,545,664
121,872	169	155,046	1,340,623	-	1,340,623
-	-	-	76,296	-	76,296
-	225,000	-	600,337	-	600,337
11,357,271	1,012,646	1,645,578	23,656,359	(4,841,648)	18,814,711
-	-	-	150,976	-	150,976
-	1,792	-	115,524	-	115,524
-	-	-	5,936,593	-	5,936,593
-	1,792	-	6,203,093	-	6,203,093
178,301	-	-	965,842	-	965,842
-	-	-	54,930,336	-	54,930,336
-	-	-	57,859,520	-	57,859,520
178,301	-	-	113,755,698	-	113,755,698
\$ 11,535,572	\$ 1,014,438	\$ 1,645,578	\$ 143,615,150	\$ (4,841,648)	\$ 138,773,502

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Board of County Commissioners - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 177,993,137	\$ 177,993,137	\$ 180,249,731
Permits and Fees	386,200	356,200	261,758
Intergovernmental	10,212,941	10,708,813	9,566,145
Charges for Services	23,917,690	25,966,526	21,467,895
Fines and Forfeitures	25,350	25,350	79,375
Investment Income	6,852,936	6,852,936	8,841,476
Private Donation	-	19,000	19,000
Miscellaneous	3,601,322	3,662,322	4,856,027
Total Revenues	222,989,576	225,584,284	225,341,407
Expenditures			
Current:			
General Government	55,343,023	59,090,387	31,862,522
Public Safety	45,564,974	48,228,557	39,817,582
Physical Environment	4,881,553	5,193,359	4,317,001
Transportation	3,824,367	4,168,156	3,627,223
Economic Environment	12,418,706	14,162,626	8,733,000
Human Services	24,900,617	26,248,537	20,009,529
Culture and Recreation	4,040,023	4,130,654	3,098,379
Court Cost	13,409,606	13,699,507	9,667,409
Reserve for Contingency	16,161,945	14,241,429	-
Debt Service:			
Principal	-	-	1,068,684
Interest	-	-	73,005
Capital Outlay	10,723,480	24,554,186	4,831,743
(Total Expenditures)	191,268,294	213,717,398	127,106,077
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,721,282	11,866,886	98,235,330
Other Financing Sources (Uses)			
Transfers in	30,758,098	33,224,847	15,857,108
Transfers in - from Officers	1,650,000	1,650,000	5,961,657
Transfers in - from Board	-	-	-
Net Transfers in	32,408,098	34,874,847	21,818,765
Transfers (out)	(12,945,655)	(25,068,798)	(25,779,021)
Transfers (out) - to Officers	(99,943,926)	(99,620,092)	(99,459,658)
Transfers (out) - to Board	-	-	-
Net Transfers (out)	(112,889,581)	(124,688,890)	(125,238,679)
Other Finance Source - SBITAs	-	-	1,446,665
Issuance of Debt	-	10,000,000	-
Sale of Capital Assets	2,500	2,500	191,008
Total Other Financing Sources (Uses)	(80,478,983)	(79,811,543)	(101,782,241)
Net Change in Fund Balances	(48,757,701)	(67,944,657)	(3,546,911)
Fund Balances - Beginning of Year	66,184,309	84,438,912	117,119,308
Fund Balances - End of Year	\$ 17,426,608	\$ 16,494,255	\$ 113,572,397

Clerk of the Circuit Court - Sub-Fund		
Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -
-	-	-
20,000	20,000	19,511
1,203,000	1,203,000	1,239,051
-	-	48,518
2,000	2,000	28,153
-	-	-
-	-	15,093
1,225,000	1,225,000	1,350,326
4,898,119	4,863,119	4,660,882
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
572,909	552,909	390,823
-	-	-
13,865	68,865	57,301
1,135	1,135	1,135
5,000	127,598	122,597
5,491,028	5,613,626	5,232,738
(4,266,028)	(4,388,626)	(3,882,412)
-	-	-
-	-	-
4,266,028	4,266,028	4,266,028
4,266,028	4,266,028	4,266,028
-	-	-
-	-	(506,213)
-	-	(506,213)
-	122,598	122,597
-	-	-
-	-	-
4,266,028	4,388,626	3,882,412
-	-	-
-	-	5,000
\$ -	\$ -	\$ 5,000

Property Appraiser - Sub-Fund		
Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -
-	-	-
-	-	-
725,980	726,657	810,613
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
725,980	726,657	810,613
8,902,878	9,168,404	8,812,878
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
574,666	236,440	-
-	-	140,784
-	-	13,307
-	81,541	81,541
9,477,544	9,486,385	9,048,510
(8,751,564)	(8,759,728)	(8,237,897)
-	-	-
-	-	-
8,751,564	8,759,728	8,443,462
8,751,564	8,759,728	8,443,462
-	-	-
-	-	(205,565)
-	-	(205,565)
-	-	-
-	-	-
-	-	-
8,751,564	8,759,728	8,237,897
-	-	-
-	-	-
\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Continued)

	Sheriff - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	-
Private Donation	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
Expenditures			
Current:			
General Government	-	-	-
Public Safety	118,217,431	116,626,024	111,669,085
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	4,798,651	4,795,610	4,629,037
Reserve for Contingency	-	-	-
Debt Service:			
Principal	767,818	1,024,447	1,024,443
Interest	-	21,559	21,017
Capital Outlay	2,587,786	6,032,082	5,422,982
(Total Expenditures)	126,371,686	128,499,722	122,766,564
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,371,686)	(128,499,722)	(122,766,564)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers in - from Officers	-	-	-
Transfers in - from Board	126,371,686	126,730,973	126,730,973
Net Transfers in	126,371,686	126,730,973	126,730,973
Transfers (out)	-	-	-
Transfers (out) - to Officers	-	-	-
Transfers (out) - to Board	-	-	(5,718,142)
Net Transfers (out)	-	-	(5,718,142)
Other Finance Source - SBITAs	-	294,655	294,655
Issuance of Debt	-	1,257,920	1,257,920
Sale of Capital Assets	-	216,174	216,174
Total Other Financing Sources (Uses)	126,371,686	128,499,722	122,781,580
Net Change in Fund Balances	-	-	15,016
Fund Balances - Beginning of Year	-	-	163,285
Fund Balances - End of Year	\$ -	\$ -	\$ 178,301

Supervisor of Elections - Sub-Fund			Tax Collector - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	141,962	11,560,768	11,780,565	12,157,879
-	-	-	-	-	-
-	-	-	50,000	630,000	619,025
-	-	-	-	-	-
-	-	44,517	-	-	-
-	-	186,479	11,610,768	12,410,565	12,776,904
4,092,384	4,053,384	3,605,728	11,112,364	11,865,449	11,153,693
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	440,434
-	-	-	-	-	71,723
170,000	236,416	236,126	-	42,152	42,151
4,262,384	4,289,800	3,841,854	11,112,364	11,907,601	11,708,001
(4,262,384)	(4,289,800)	(3,655,375)	498,404	502,964	1,068,903
-	-	-	-	-	-
-	-	-	-	-	-
4,262,384	4,289,800	4,289,800	-	-	-
4,262,384	4,289,800	4,289,800	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(634,425)	(498,404)	(502,964)	(1,068,903)
-	-	(634,425)	(498,404)	(502,964)	(1,068,903)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,262,384	4,289,800	3,655,375	(498,404)	(502,964)	(1,068,903)
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

	Subtotals		
	Original	Final	
	Budget	Budget	Actual
Revenues			
Taxes	\$ 177,993,137	\$ 177,993,137	\$ 180,249,731
Permits and Fees	386,200	356,200	261,758
Intergovernmental	10,232,941	10,728,813	9,585,656
Charges for Services	37,407,438	39,676,748	35,817,400
Fines and Forfeitures	25,350	25,350	127,893
Investment Income	6,904,936	7,484,936	9,488,654
Private Donation	-	19,000	19,000
Miscellaneous	3,601,322	3,662,322	4,915,637
Total Revenues	236,551,324	239,946,506	240,465,729
Expenditures			
Current:			
General Government	84,348,768	89,040,743	60,095,703
Public Safety	163,782,405	164,854,581	151,486,667
Physical Environment	4,881,553	5,193,359	4,317,001
Transportation	3,824,367	4,168,156	3,627,223
Economic Environment	12,418,706	14,162,626	8,733,000
Human Services	24,900,617	26,248,537	20,009,529
Culture and Recreation	4,040,023	4,130,654	3,098,379
Court Cost	18,781,166	19,048,026	14,687,269
Reserve for Contingency	16,736,611	14,477,869	-
Debt Service:			
Principal	781,683	1,093,312	2,731,646
Interest	1,135	22,694	180,187
Capital Outlay	13,486,266	31,073,975	10,737,140
(Total Expenditures)	347,983,300	373,514,532	279,703,744
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,431,976)	(133,568,026)	(39,238,015)
Other Financing Sources (Uses)			
Transfers in	30,758,098	33,224,847	15,857,108
Transfers in - from Officers	1,650,000	1,650,000	5,961,657
Transfers in - from Board	143,651,662	144,046,529	143,730,263
Net Transfers in	176,059,760	178,921,376	165,549,028
Transfers (out)	(12,945,655)	(25,068,798)	(25,779,021)
Transfers (out) - to Officers	(99,943,926)	(99,620,092)	(99,459,658)
Transfers (out) - to Board	(498,404)	(502,964)	(8,133,248)
Net Transfers (out)	(113,387,985)	(125,191,854)	(133,371,927)
Other Finance Source - SBITAs	-	417,253	1,863,917
Issuance of Debt	-	11,257,920	1,257,920
Sale of Capital Assets	2,500	218,674	407,182
Total Other Financing Sources (Uses)	62,674,275	65,623,369	35,706,120
Net Change in Fund Balances	(48,757,701)	(67,944,657)	(3,531,895)
Fund Balances - Beginning of Year	66,184,309	84,438,912	117,287,593
Fund Balances - End of Year	\$ 17,426,608	\$ 16,494,255	\$ 113,755,698

Interfund Eliminations and Consolidations			General Fund - Totals		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ 177,993,137	\$ 177,993,137	\$ 180,249,731
-	-	-	386,200	356,200	261,758
-	-	-	10,232,941	10,728,813	9,585,656
(6,167,387)	(6,167,387)	(6,167,387)	31,240,051	33,509,361	29,650,013
-	-	-	25,350	25,350	127,893
-	-	-	6,904,936	7,484,936	9,488,654
-	-	-	-	19,000	19,000
-	-	-	3,601,322	3,662,322	4,915,637
(6,167,387)	(6,167,387)	(6,167,387)	230,383,937	233,779,119	234,298,342
(6,167,387)	(6,167,387)	(6,167,387)	78,181,381	82,873,356	53,928,316
-	-	-	163,782,405	164,854,581	151,486,667
-	-	-	4,881,553	5,193,359	4,317,001
-	-	-	3,824,367	4,168,156	3,627,223
-	-	-	12,418,706	14,162,626	8,733,000
-	-	-	24,900,617	26,248,537	20,009,529
-	-	-	4,040,023	4,130,654	3,098,379
-	-	-	18,781,166	19,048,026	14,687,269
-	-	-	16,736,611	14,477,869	-
-	-	-	781,683	1,093,312	2,731,646
-	-	-	1,135	22,694	180,187
-	-	-	13,486,266	31,073,975	10,737,140
(6,167,387)	(6,167,387)	(6,167,387)	341,815,913	367,347,145	273,536,357
-	-	-	(111,431,976)	(133,568,026)	(39,238,015)
-	-	-	30,758,098	33,224,847	15,857,108
(1,650,000)	(1,650,000)	(5,961,657)	-	-	-
(99,943,926)	(99,620,092)	(99,459,658)	43,707,736	44,426,437	44,270,605
(101,593,926)	(101,270,092)	(105,421,315)	74,465,834	77,651,284	60,127,713
-	-	-	(12,945,655)	(25,068,798)	(25,779,021)
99,943,926	99,620,092	99,459,658	-	-	-
1,650,000	1,650,000	5,961,657	1,151,596	1,147,036	(2,171,591)
101,593,926	101,270,092	105,421,315	(11,794,059)	(23,921,762)	(27,950,612)
-	-	-	-	417,253	1,863,917
-	-	-	-	11,257,920	1,257,920
-	-	-	2,500	218,674	407,182
-	-	-	62,674,275	65,623,369	35,706,120
-	-	-	(48,757,701)	(67,944,657)	(3,531,895)
-	-	-	66,184,309	(88,735,842)	117,287,593
\$ -	\$ -	\$ -	\$ 17,426,608	\$ (156,680,499)	\$ 113,755,698

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **THE COMMUNITY HEALTH OFFERING INNOVATIVE CARE AND EDUCATIONAL SERVICES PROGRAM (CHOICES) (010)**—This fund was established January 1, 2005 by Ordinance 04-05, pursuant to the August 2004 sales tax referendum, Alachua County, Florida (the County) received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.
- **CAREER SOURCE – REGION 26 (119)**—This fund was created in June 2024 when Regions 7 and 9 were combined to form Region 26. The combined workforce board services six counties; Alachua, Bradford, Columbia, Gilchrist, Dixie, and Union, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs.
- **CAREER SOURCE – REGION 9 (120)**—This fund was established in FY2021, when the County became the Administrative Entity of the North Central Florida CareerSource, Local Workforce Development Board 9. This workforce board serves Alachua and Bradford counties, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs.
- **MUNICIPAL SERVICES BENEFIT UNIT (MSBU) – REFUSE COLLECTION (148)**—This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).
- **GAS TAX USES (149)**—This fund was established by the Board of County Commissioners Resolution 00-85 in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax, and intragovernmental services charges disbursed to the County to be expended in activities related to its transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged, and fulfillment of related debt service requirements.
- **COVID-19 RELIEF (154)**—This fund was established in FY2024 to account for and administer federal stimulus revenues in connection with the COVID-19 public health emergency.
- **DRUG AND LAW ENFORCEMENT (811)**—To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are as follows:
 - JAG Byrne Grants (056)
 - Law Enforcement Training (159)
 - Treasury Forfeiture Fund (184)
 - Crime Prevention FS 775.083(2) (257)
 - Justice Forfeiture Fund (157)
 - Law Enforcement Trust (161)
 - Alcohol and Other Drug Abuse (221)
 - Metamorphosis Grant Fund (265)
- **ENVIRONMENTAL (812)**—To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds are as follows:
 - Boating Improvement Program (043)
 - Environmental Protection City Review (108)
 - Water Conservation Fund (123)
 - Resilient Florida Grant (134)
 - Hazardous Material Code-Env Prot (178)
 - Santa Fe Hills Water System (235)
 - Landscape/Irrigation Cost Share Grants (258)
 - NPDES Stormwater Cleanup (087)
 - FDEP Ambient Groundwater (116)
 - FDEP Tank Inspection Contract (125)
 - Stormwater Management (146)
 - FDEP Petro Cleanup S0477 (201)
 - FDEP Hazardous Waste Coop (236)
 - Water Conservation Grant (260)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

(Continued)

SPECIAL REVENUE FUNDS

- **COURT-RELATED (813)**—To account for the revenue and expenditures of funds relating to court operations. Sub-funds are as follows:
 - Justice and Mental Health Collaboration Program (061)
 - Teen Court/Other Juvenile Programs 939.185 (073)
 - Court Technology 28.24 (076)
 - Legal Aid Program (238)
 - Judicial Circuit-Wide Technology Billing (066)
 - Innovative Court Programs 939.185 (075)
 - Dori Slosberg Driver Educational Safety (106)
- **HOUSING AND LAND DEVELOPMENT (815)**—To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:
 - Alachua County Apartments (198)
 - CDBG – CV (Coronavirus Response) (202)
 - Community Development Block Grant (204)
 - Affordable Housing Trust Fund (206)
 - Alachua County Apartments (199)
 - CDBG Neighborhood Stabilization (203)
 - Alachua County Apartments (205)
 - CDBG Neighborhood Stabilization FY11 (207)
- **COMMUNITY SERVICES (816)**—To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds are as follows:
 - FCASV OAG Grant (016)
 - VOCA FY2018 (018)
 - Crisis Center 988 Grant Fund (023)
 - Sugarfoot Preservation Spec Assessment (057)
 - Coordinated Opioid Recovery Program (139)
 - Crisis Mobile Response Team Grant (275)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - Opioid Abatement Settlement Fund (047)
 - Mobile Integrated Health Program (138)
 - GPD Violence Against Women (263)
- **TOURISM (817)**—To account for revenues and expenditures of the County's three percent Tourist Development Tax per Florida Statutes, Section 125.0104, and for other related funds designated for the enhancement of tourism. Sub-funds are as follows:
 - Tourist Development – Visitors Conv (002)
 - Tourist Development – Grants (005)
 - Tourist Development – 4 and 6 Cent Tax (150)
 - Tourist Development Tax Fund (168)
 - Tourist Development – Sports Commission (004)
 - Tourist Development – Arts Alliance (006)
 - Alachua County Sports & Event Center (155)
- **SHIP LOCAL HOUSING ASSISTANCE (823)**—To account for revenues and expenditures for the Local Housing Assistance Program. Sub-fund is as follows:
 - Local Housing Assistance FY20-21 (242)
- **CAPITAL PRESERVATION FUND (826)**—This fund is used to account for the maintenance and preservation of existing County facilities. Sub-fund is as follows:
 - State Court Facility (037)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

(Concluded)

CLERK OF THE CIRCUIT COURT

- **FINE AND FORFEITURE FUND**—This fund was established pursuant to Chapter 2004-265, Laws of Florida to account for court-related revenues and expenditures and are required to be reported separately from the Clerk of the Circuit Court's general fund activities.
- **OFFICIAL RECORDS MODERNIZATION**—To account for funds generated by recording fees and court fines to upgrade the handling of official records and technology needs of courts.

SHERIFF

- **SHERIFF – INMATE WELFARE FUND**—To account for the revenues and expenditures associated with the sales of goods to inmates at the Department of the Jail. The sale of goods is administered in an extended private enterprise. Profits can only be spent for the benefit of the inmates.
- **SHERIFF - OTHER SPECIAL REVENUE FUNDS**—To account for the proceeds of specific revenue sources for the County Sheriff. Sub-funds included are:
 - SAFE Fentanyl Grant
 - Crime Prevention
 - Hurricane Milton & Debby
 - Project Safe Neighborhood N District FL Grant
 - FY24 Byrne LE Equipment & Supplies Grant
 - False Alarm Reduction
 - 2023 SHSGP
 - Training Fund
 - Justice Forfeiture Fund
 - Victim Advocate Grant
 - CCC Capital Replacement Fund
 - Donation Fund
 - Juvenile Programs
 - FY23 Byrne LE Equipment & Supplies Grant
 - Hurricane Helene
 - State Homeland Security Grant
 - Byrne 23 Direct JAGX Grant
 - HIDTA Grant
 - Gainesville Alachua Cty Drug Task Force
 - Investigative Fund
 - Extra Duty
 - Teen Court Program
 - Aaron Feis Guardian Grant
 - Treasury Forfeiture Fund

- **PROPERTY APPRAISER - HEIRS CLINIC SPECIAL REVENUE FUND**—To account for and report funds received by the Property Appraiser to support the Heirs Clinic.

DEBT SERVICE FUND

- **Debt Service Fund (819)**—This fund accounts for the resources accumulated to make payments for principal and interest on long-term obligation debt of governmental funds. Revenues from ad valorem taxes, sales, and gas taxes are committed by the Board of County Commissioners to pay the County's long-term obligations.
 - 2018 5 Cent Local Option Gas Tax (280)
 - 2015A Capital Improvement Revenue Note (285)
 - 2016 Public Improvement Refunding Note (287)
 - 2023 Captl Improv Rev Note-Armory (291)
 - 2014 Public Improvement Revenue Note (293)
 - 2020A Captl Improv Rev Note-Med Ex Bldg (295)
 - Debt Issue – Station 25 Construction (297)
 - 2021 Debt Issue – Court Services Building (282)
 - 2015B Bond Refunding (286)
 - 2017 Public Improvement Revenue Note (289)
 - 2020B Captl Improv Rev Note-Tx Coll Bldg (292)
 - 2020C Captl Improv Rev Note-Equest Cntr (294)
 - 2025 Public Improv Rev Note-Court Cmplx (296)
 - 2021 TDT Rev Bonds – Sports Complex (299)

CAPITAL PROJECT FUNDS

- **MAJOR CAPITAL PROJECT FUNDS - BUDGETARY COMPARISON ONLY**—See page 44 in the Notes for further information and pages 23-29 in the Basic Financial Statements for other financial information:
 - Other Capital Projects (820)
 - Transportation Trust (824)

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Special Revenue Funds			
	010	119	120	148
	Choices	Career Source - Region 26	Career Source - Region 9	MSBU Refuse Collection
Assets				
Equity in Pooled Cash and Investments	\$ 3,261,216	\$ 208,033	\$ -	4,836,055
Other Cash and Equivalents	-	-	-	-
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	7,481	1,020	-	12,471
Assessment Receivable	-	-	-	-
Due from Other Funds	-	-	-	13,119
Due from Other Governments	-	632,871	-	15,157
Inventories or Assets Held for Resale	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>3,268,697</u>	<u>841,924</u>	<u>-</u>	<u>4,876,802</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	57,995	90,904	-	835,737
Contracts Payable	-	-	-	-
Due to Individuals	-	-	-	-
Due to Other Funds	-	750,000	-	1,018
Due to Other Governments	22,572	-	-	5
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>80,567</u>	<u>840,904</u>	<u>-</u>	<u>836,760</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	-	-	-	-
Intergovernmental Revenue - Unavailable	-	-	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Non-Spendable	-	-	-	-
Restricted	3,188,130	1,020	-	4,040,042
Committed	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	<u>3,188,130</u>	<u>1,020</u>	<u>-</u>	<u>4,040,042</u>
Total Liabilities and Fund Balances	<u>\$ 3,268,697</u>	<u>\$ 841,924</u>	<u>\$ -</u>	<u>\$ 4,876,802</u>

Special Revenue Funds						
149	154	811	812	813	815	816
Gas Tax Uses	COVID-19 Relief	Drug and Law Enforcement	Environmental	Court Related	Housing and Land Development	Community Services
\$ 4,184,045	\$ 976,358	\$ 1,979,304	\$ 8,536,180	\$ 723,619	\$ 6,055,425	\$ 3,367,366
1,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,701	-	1,098	21,163	-	6,977	25,561
18,499	-	-	-	-	-	-
6	-	5,485	36,642	28,739	-	191
1,937,780	10,631	57,125	1,254,460	209,261	1,744,750	615,294
413,583	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,568,614</u>	<u>986,989</u>	<u>2,043,012</u>	<u>9,848,445</u>	<u>961,619</u>	<u>7,807,152</u>	<u>4,008,412</u>
558,845	829,683	25,740	199,612	26,043	491,025	80,755
-	-	-	-	-	264,417	-
-	-	-	2,968	-	-	-
95	20,000	125,478	3,345,267	177,119	2,000,000	2,250,000
456,333	980	590	21,262	9,480	55,456	9,970
9,692	-	-	3,405	-	-	1,540
-	136,326	-	-	-	-	-
<u>1,024,965</u>	<u>986,989</u>	<u>151,808</u>	<u>3,572,514</u>	<u>212,642</u>	<u>2,810,898</u>	<u>2,342,265</u>
572,517	-	-	-	-	-	-
380,468	-	-	984,418	-	1,744,749	62,601
18,499	-	-	-	-	-	-
<u>971,484</u>	<u>-</u>	<u>-</u>	<u>984,418</u>	<u>-</u>	<u>1,744,749</u>	<u>62,601</u>
413,583	-	-	-	-	-	-
-	-	1,891,204	5,259,223	748,977	1,652,116	1,603,546
-	-	-	-	-	-	-
4,158,582	-	-	32,290	-	1,599,389	-
<u>4,572,165</u>	<u>-</u>	<u>1,891,204</u>	<u>5,291,513</u>	<u>748,977</u>	<u>3,251,505</u>	<u>1,603,546</u>
<u>\$ 6,568,614</u>	<u>\$ 986,989</u>	<u>\$ 2,043,012</u>	<u>\$ 9,848,445</u>	<u>\$ 961,619</u>	<u>\$ 7,807,152</u>	<u>\$ 4,008,412</u>

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025
(Concluded)

	Special Revenue Funds			
	817	823	826	
		SHIP		Clerk of Court
		Local		Fine and
		Housing	Capital	Forfeiture
	Tourism	Assistance	Preservation	Fund
Assets				
Equity in Pooled Cash and Investments	\$ 8,637,614	\$ 3,443,896	\$ 1,535,034	\$ -
Other Cash and Equivalents	-	-	-	2,246,058
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	18,240	7,975	3,511	12,045
Assessment Receivable	-	-	-	-
Due from Other Funds	300,792	-	-	-
Due from Other Governments	-	-	-	123,326
Inventories or Assets Held for Resale	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>8,956,646</u>	<u>3,451,871</u>	<u>1,538,545</u>	<u>2,381,429</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	879,585	120,723	3,217	184,950
Contracts Payable	-	-	-	-
Due to Individuals	-	-	-	410,556
Due to Other Funds	-	1,237	-	-
Due to Other Governments	14,711	-	-	1,785,923
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>894,296</u>	<u>121,960</u>	<u>3,217</u>	<u>2,381,429</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	-	-	-	-
Intergovernmental Revenue - Unavailable	-	-	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Non-Spendable	-	-	-	-
Restricted	7,907,622	3,329,911	1,535,328	-
Committed	-	-	-	-
Assigned	154,728	-	-	-
Total Fund Balances	<u>8,062,350</u>	<u>3,329,911</u>	<u>1,535,328</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 8,956,646</u>	<u>\$ 3,451,871</u>	<u>\$ 1,538,545</u>	<u>\$ 2,381,429</u>

Special Revenue Funds				Debt Service Fund 819	Total Non-Major Funds
Clerk of Court Official Records Modernization	Sheriff Inmate Welfare Fund	Sheriff Other Special Revenue	Property Appraiser Heirs Clinic Special Revenue	Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ 9,963,984	\$ 57,708,129
83,223	1,858,864	2,437,586	-	-	6,626,731
-	-	-	-	5,825,208	5,825,208
2,778,538	-	-	-	-	2,778,538
31	99,234	131,451	-	30,825	392,784
-	-	-	-	-	18,499
-	-	-	30,000	471,574	886,548
544	-	348,946	-	2,991,496	9,941,641
-	-	-	-	-	413,583
17,843	-	-	-	-	17,843
<u>2,880,179</u>	<u>1,958,098</u>	<u>2,917,983</u>	<u>30,000</u>	<u>19,283,087</u>	<u>84,609,504</u>
35,532	3,459	56,932	30,000	-	4,510,737
-	-	-	-	-	264,417
-	-	-	-	-	413,524
-	-	367,516	-	230	9,037,960
-	-	198,895	-	47,939	2,624,116
-	-	-	-	-	14,637
-	-	61,202	-	-	197,528
<u>35,532</u>	<u>3,459</u>	<u>684,545</u>	<u>30,000</u>	<u>48,169</u>	<u>17,062,919</u>
-	-	-	-	268,231	840,748
-	-	-	-	1,204,678	4,376,914
-	-	-	-	-	18,499
-	-	-	-	1,472,909	5,236,161
17,843	-	-	-	-	431,426
1,968,751	1,954,639	1,904,738	-	5,825,208	42,810,455
-	-	328,700	-	-	328,700
858,053	-	-	-	11,936,801	18,739,843
<u>2,844,647</u>	<u>1,954,639</u>	<u>2,233,438</u>	<u>-</u>	<u>17,762,009</u>	<u>62,310,424</u>
<u>\$ 2,880,179</u>	<u>\$ 1,958,098</u>	<u>\$ 2,917,983</u>	<u>\$ 30,000</u>	<u>\$ 19,283,087</u>	<u>\$ 84,609,504</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds			
	010	119	120	148
	Choices	Career Source - Region 26	Career Source - Region 9	MSBU Refuse Collection
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	4,043,495	-	-
Charges for Services	-	-	-	71,572
Fines and Forfeitures	-	-	-	321
Investment Income	150,206	-	-	304,412
Special Assessments and Impact Fees	-	-	-	6,848,539
Miscellaneous	28,961	-	-	-
Total Revenues	<u>179,167</u>	<u>4,043,495</u>	<u>-</u>	<u>7,224,844</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	7,319,005
Transportation	-	-	-	-
Economic Environment	-	3,969,939	5,425	-
Human Services	719,242	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Debt Service:				
Principal	-	63,418	-	-
Interest and Fiscal Charges	-	4,477	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	<u>719,242</u>	<u>4,037,834</u>	<u>5,425</u>	<u>7,319,005</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(540,075)</u>	<u>5,661</u>	<u>(5,425)</u>	<u>(94,161)</u>
Other Financing Sources (Uses)				
Transfers in	45,935	-	-	213,119
Transfers (out)	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>45,935</u>	<u>-</u>	<u>-</u>	<u>213,119</u>
Net Change in Fund Balances	<u>(494,140)</u>	<u>5,661</u>	<u>(5,425)</u>	<u>118,958</u>
Fund Balances, Beginning of Year	3,682,270	(4,641)	5,425	3,921,084
Change Within Financial Reporting Entity (See Note 1E)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Adjusted	<u>3,682,270</u>	<u>(4,641)</u>	<u>5,425</u>	<u>3,921,084</u>
Fund Balances, End of Year	<u>\$ 3,188,130</u>	<u>\$ 1,020</u>	<u>\$ -</u>	<u>\$ 4,040,042</u>

Special Revenue Funds						
149	154	811	812	813	815	816
Gas Tax Uses	COVID-19 Relief	Drug and Law Enforcement	Environmental	Court Related	Housing and Land Development	Community Services
\$ 6,312,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	54,799	-	-	-
4,709,667	6,826,922	593,026	2,092,203	62,378	188,484	3,867,285
721,276	-	118,857	297,382	967,247	-	-
-	-	52,888	2,025	104,278	-	-
-	-	22,162	217,629	-	141,058	668
2,969	-	-	3,072,260	-	-	99,231
92,856	-	65	15,599	3,243	12,151	380,077
11,839,318	6,826,922	786,998	5,751,897	1,137,146	341,693	4,347,261
59	-	-	81,469	-	-	-
-	1,503,737	852,009	-	-	-	-
153,669	-	-	3,008,176	-	-	-
11,725,853	-	-	1,278,167	-	-	-
-	-	-	-	-	157,271	-
-	118,645	-	-	135,245	-	3,654,585
-	-	-	-	-	-	-
-	-	-	-	926,422	-	-
-	-	-	-	116,641	-	-
-	-	-	-	8,624	-	-
-	-	-	-	-	-	-
88,253	3,394,561	-	139,686	-	2,096,631	296,616
11,967,834	5,016,943	852,009	4,507,498	1,186,932	2,253,902	3,951,201
(128,516)	1,809,979	(65,011)	1,244,399	(49,786)	(1,912,209)	396,060
743,175	-	431,857	105,225	104,822	2,856,164	375,888
-	(1,822,314)	(382,715)	-	(29,663)	-	(21,415)
-	-	-	-	-	-	-
20,754	-	-	-	-	-	-
763,929	(1,822,314)	49,142	105,225	75,159	2,856,164	354,473
635,413	(12,335)	(15,869)	1,349,624	25,373	943,955	750,533
3,936,752	12,335	1,907,073	3,941,889	723,604	2,307,550	853,013
-	-	-	-	-	-	-
3,936,752	12,335	1,907,073	3,941,889	723,604	2,307,550	853,013
\$ 4,572,165	\$ -	\$ 1,891,204	\$ 5,291,513	\$ 748,977	\$ 3,251,505	\$ 1,603,546

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

	Special Revenue Funds			
	817	823	826	
	Tourism	SHIP Local Housing Assistance	Capital Preservation	Clerk of Court Fine and Forfeiture Fund
Revenues				
Taxes	\$ 3,657,668	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	1,092,646	-	3,320,608
Charges for Services	-	-	-	3,794,093
Fines and Forfeitures	-	-	-	728,300
Investment Income	358,614	140,697	69,474	148,460
Special Assessments and Impact Fees	-	-	-	-
Miscellaneous	9,341	66,189	-	5,443
Total Revenues	4,025,623	1,299,532	69,474	7,996,904
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	5,845,798	611,336	-	-
Human Services	-	-	-	-
Culture and Recreation	95,090	-	-	-
Court Cost	-	-	57,743	6,689,121
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	1,307,783
Capital Outlay	832,286	-	-	-
(Total Expenditures)	6,773,174	611,336	57,743	7,996,904
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,747,551)	688,196	11,731	-
Other Financing Sources (Uses)				
Transfers in	2,303,505	-	-	-
Transfers (out)	(442,934)	-	(100,000)	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	1,860,571	-	(100,000)	-
Net Change in Fund Balances	(886,980)	688,196	(88,269)	-
Fund Balances, Beginning of Year	8,949,330	2,641,715	1,623,597	-
Change Within Financial Reporting Entity (See Note 1E)	-	-	-	-
Fund Balance, Adjusted	8,949,330	2,641,715	1,623,597	-
Fund Balances, End of Year	\$ 8,062,350	\$ 3,329,911	\$ 1,535,328	\$ -

Special Revenue Funds				Debt Service Fund 819	
Clerk of Court Official Records Modernization	Sheriff Inmate Welfare Modernization	Sheriff Other Special Revenue	Property Appraiser Heirs Clinic Special Revenue	Debt Service	Total Non-Major Funds
\$ -	\$ -	\$ -	\$ -	\$ 8,349,700	\$ 18,319,918
-	-	255,595	-	-	310,394
-	-	1,160,790	-	15,097,016	43,054,520
569,104	-	1,131,148	-	1,620,721	9,291,400
-	-	539,021	-	-	1,426,833
182,869	17,010	21,141	-	686,084	2,460,484
-	-	-	-	-	10,022,999
-	729,745	126,629	-	170,495	1,640,794
751,973	746,755	3,234,324	-	25,924,016	86,527,342
101,002	-	-	30,000	47,939	260,469
-	214,079	2,677,774	-	-	5,247,599
-	-	-	-	-	10,480,850
-	-	-	-	-	13,004,020
-	-	-	-	-	10,589,769
-	-	-	-	-	4,627,717
-	-	-	-	-	95,090
630,295	-	-	-	-	8,303,581
81,406	-	-	-	11,724,926	11,986,391
-	-	-	-	2,602,701	2,615,802
-	-	-	-	-	1,307,783
237,983	-	576,955	-	-	7,662,971
1,050,686	214,079	3,254,729	30,000	14,375,566	76,182,042
(298,713)	532,676	(20,405)	(30,000)	11,548,450	10,345,300
-	-	807,240	30,000	1,170,002	9,186,932
-	-	(302,379)	-	(16,405,674)	(19,507,094)
237,983	-	-	-	-	237,983
-	-	-	-	-	20,754
237,983	-	504,861	30,000	(15,235,672)	(10,061,425)
(60,730)	532,676	484,456	-	(3,687,222)	283,875
2,905,377	-	3,170,945	-	21,449,231	62,026,549
-	1,421,963	(1,421,963)	-	-	-
2,905,377	1,421,963	1,748,982	-	21,449,231	62,026,549
\$ 2,844,647	\$ 1,954,639	\$ 2,233,438	\$ -	\$ 17,762,009	\$ 62,310,424

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds			
	CHOICES (010)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	50,000	50,000	150,206	100,206
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	20,000	20,000	28,961	8,961
Total Revenues	70,000	70,000	179,167	109,167
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	857,590	857,590	719,242	138,348
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	585,743	645,103	-	645,103
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,443,333	1,502,693	719,242	783,451
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,373,333)	(1,432,693)	(540,075)	892,618
Other Financing Sources (Uses)				
Transfers in	45,935	45,935	45,935	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	45,935	45,935	45,935	-
Net Change in Fund Balances	(1,327,398)	(1,386,758)	(494,140)	892,618
Fund Balance - Beginning	1,327,398	1,386,758	3,682,270	2,295,512
Fund Balance - Ending	\$ -	\$ -	\$ 3,188,130	\$ 3,188,130

Special Revenue Funds							
CAREER SOURCE - REGION 26 (119)				CAREER SOURCE - REGION 9 (120)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
3,190,494	8,302,947	4,043,495	(4,259,452)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,064	-	(9,064)	-	-	-	-
3,190,494	8,312,011	4,043,495	(4,268,516)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,190,494	8,312,011	3,969,939	4,342,072	-	5,426	5,425	1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	63,418	(63,418)	-	-	-	-
-	-	4,477	(4,477)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,190,494	8,312,011	4,037,834	4,274,177	-	5,426	5,425	1
-	-	5,661	5,661	-	(5,426)	(5,425)	1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5,661	5,661	-	(5,426)	(5,425)	1
-	-	(4,641)	(4,641)	-	5,426	5,425	(1)
\$ -	\$ -	\$ 1,020	\$ 1,020	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Continued)

	Special Revenue Funds			
	MSBU - REFUSE COLLECTION (148)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	87,250	87,250	71,572	(15,678)
Fines and Forfeitures	-	-	321	321
Investment Income	-	-	304,412	304,412
Special Assessments and Impact Fees	6,984,348	6,984,348	6,848,539	(135,809)
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	7,071,598	7,071,598	7,224,844	153,246
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	7,776,335	7,985,335	7,319,005	666,330
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	1,313,743	2,207,348	-	2,207,348
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	9,090,078	10,192,683	7,319,005	2,873,678
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,018,480)	(3,121,085)	(94,161)	3,026,924
Other Financing Sources (Uses)				
Transfers in	200,000	200,000	213,119	13,119
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	200,000	200,000	213,119	13,119
Net Change in Fund Balances	(1,818,480)	(2,921,085)	118,958	3,040,043
Fund Balance - Beginning	1,818,480	2,921,085	3,921,084	999,999
Fund Balance - Ending	\$ -	\$ -	\$ 4,040,042	\$ 4,040,042

Special Revenue Funds							
GAS TAX USES (149)				COVID-19 RELIEF (154)			
Budgeted Amounts			Variance with Final Budget - Positive (Negative)	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
\$ 6,953,637	\$ 6,953,637	\$ 6,312,550	\$ (641,087)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
5,085,110	5,085,110	4,709,667	(375,443)	-	6,963,249	6,826,922	(136,327)
1,076,691	1,076,691	721,276	(355,415)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,524	78,524	2,969	(75,555)	-	-	-	-
-	-	-	-	-	-	-	-
14,000	14,000	92,856	78,856	-	-	-	-
13,132,962	13,207,962	11,839,318	(1,368,644)	-	6,963,249	6,826,922	(136,327)
69	69	59	10	-	-	-	-
-	-	-	-	494,732	1,422,257	1,503,737	(81,480)
163,175	163,175	153,669	9,506	-	-	-	-
14,693,302	14,992,854	11,725,853	3,267,001	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	118,646	118,645	1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
879,584	1,149,136	-	1,149,136	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	326,346	88,253	238,093	5,508,470	3,612,367	3,394,561	217,806
15,736,130	16,631,580	11,967,834	4,663,746	6,003,202	5,153,270	5,016,943	136,327
(2,603,168)	(3,423,618)	(128,516)	3,295,102	(6,003,202)	1,809,979	1,809,979	-
-	743,170	743,175	5	-	-	-	-
-	-	-	-	-	(1,822,315)	(1,822,314)	1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	20,754	20,754	-	-	-	-
-	743,170	763,929	20,759	-	(1,822,315)	(1,822,314)	1
(2,603,168)	(2,680,448)	635,413	3,315,861	(6,003,202)	(12,336)	(12,335)	1
2,603,168	2,680,448	3,936,752	1,256,304	6,003,202	12,336	12,335	(1)
\$ -	\$ -	\$ 4,572,165	\$ 4,572,165	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Continued)

	Special Revenue Funds			
	DRUG AND LAW ENFORCEMENT (811)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	775,329	593,026	(182,303)
Charges for Services	138,000	138,000	118,857	(19,143)
Fines and Forfeitures	50,000	94,331	52,888	(41,443)
Investment Income	250	13,871	22,162	8,291
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	65	65
Total Revenues	188,250	1,021,531	786,998	(234,533)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	1,026,972	2,608,336	852,009	1,756,327
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,026,972	2,608,336	852,009	1,756,327
Excess (Deficiency) of Revenues Over (Under) Expenditures	(838,722)	(1,586,805)	(65,011)	1,521,794
Other Financing Sources (Uses)				
Transfers in	431,857	431,857	431,857	-
Transfers (out)	(751,638)	(752,127)	(382,715)	369,412
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	(319,781)	(320,270)	49,142	369,412
Net Change in Fund Balances	(1,158,503)	(1,907,075)	(15,869)	1,891,206
Fund Balance - Beginning	1,158,503	1,907,075	1,907,073	(2)
Fund Balance - Ending	\$ -	\$ -	\$ 1,891,204	\$ 1,891,204

Special Revenue Funds							
ENVIRONMENTAL (812)				COURT-RELATED (813)			
Budgeted Amounts			Variance with Final Budget - Positive (Negative)	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65,000	65,000	54,799	(10,201)	-	-	-	-
3,944,331	5,362,123	2,092,203	(3,269,920)	-	62,378	62,378	-
352,280	352,280	297,382	(54,898)	990,947	990,947	967,247	(23,700)
-	-	2,025	2,025	130,000	130,000	104,278	(25,722)
25,000	25,000	217,629	192,629	-	-	-	-
2,928,953	2,928,953	3,072,260	143,307	-	-	-	-
-	-	-	-	-	-	-	-
-	-	15,599	15,599	-	-	3,243	3,243
7,315,564	8,733,356	5,751,897	(2,981,459)	1,120,947	1,183,325	1,137,146	(46,179)
81,280	81,544	81,469	75	-	-	-	-
-	-	-	-	-	-	-	-
5,687,670	6,221,190	3,008,176	3,213,014	-	-	-	-
1,562,900	1,967,132	1,278,167	688,965	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	162,500	162,500	135,245	27,255
70,000	70,000	-	70,000	-	-	-	-
-	-	-	-	1,193,380	1,316,859	926,422	390,437
298,823	131,999	-	131,999	53,084	65,005	-	65,005
-	-	-	-	-	-	116,641	(116,641)
-	-	-	-	-	-	8,624	(8,624)
-	-	-	-	-	-	-	-
1,816,589	4,290,939	139,686	4,151,253	6,600	6,600	-	6,600
9,517,262	12,762,804	4,507,498	8,255,306	1,415,564	1,550,964	1,186,932	364,032
(2,201,698)	(4,029,448)	1,244,399	5,273,847	(294,617)	(367,639)	(49,786)	317,853
-	99,596	105,225	5,629	-	104,823	104,822	(1)
-	-	-	-	(30,000)	(30,000)	(29,663)	337
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	99,596	105,225	5,629	(30,000)	74,823	75,159	336
(2,201,698)	(3,929,852)	1,349,624	5,279,476	(324,617)	(292,816)	25,373	318,189
2,201,698	3,929,852	3,941,889	12,037	324,617	292,816	723,604	430,788
\$ -	\$ -	\$ 5,291,513	\$ 5,291,513	\$ -	\$ -	\$ 748,977	\$ 748,977

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Continued)

	Special Revenue Funds			
	HOUSING AND LAND DEVELOPMENT (815)			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	5,022,045	188,484	(4,833,561)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	141,058	141,058
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	12,151	12,151
Total Revenues	-	5,022,045	341,693	(4,680,352)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	6,981,566	3,730,805	157,271	3,573,534
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	6,454,956	2,096,631	4,358,325
Total Expenditures	6,981,566	10,185,761	2,253,902	7,931,859
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,981,566)	(5,163,716)	(1,912,209)	3,251,507
Other Financing Sources (Uses)				
Transfers in	1,010,000	2,856,165	2,856,164	(1)
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	1,010,000	2,856,165	2,856,164	(1)
Net Change in Fund Balances	(5,971,566)	(2,307,551)	943,955	3,251,506
Fund Balance - Beginning	5,971,566	2,307,551	2,307,550	(1)
Fund Balance - Ending	\$ -	\$ -	\$ 3,251,505	\$ 3,251,505

Special Revenue Funds							
COMMUNITY SERVICES (816)				TOURISM (817)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 3,800,000	\$ 3,800,000	\$ 3,657,668	\$ (142,332)
-	-	-	-	-	-	-	-
1,193,320	8,666,050	3,867,285	(4,798,765)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	668	668	-	-	358,614	358,614
95,271	95,271	99,231	3,960	-	-	-	-
-	-	-	-	-	-	-	-
117,764	117,764	380,077	262,313	-	-	9,341	9,341
1,406,355	8,879,085	4,347,261	(4,531,824)	3,800,000	3,800,000	4,025,623	225,623
-	-	-	-	-	-	-	-
-	289,262	-	289,262	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	7,005,027	7,669,879	5,845,798	1,824,081
2,059,694	9,402,054	3,654,585	5,747,469	-	-	-	-
-	-	-	-	-	250,000	95,090	154,910
-	-	-	-	-	-	-	-
3,236	4,034	-	4,034	4,026,055	5,130,907	-	5,130,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
61,618	472,592	296,616	175,976	1,000,000	1,559,116	832,286	726,830
2,124,548	10,167,942	3,951,201	6,216,741	12,031,082	14,609,902	6,773,174	7,836,728
(718,193)	(1,288,857)	396,060	1,684,917	(8,231,082)	(10,809,902)	(2,747,551)	8,062,351
146,579	146,579	375,888	229,309	2,291,876	2,303,505	2,303,505	-
-	-	(21,415)	(21,415)	(442,934)	(442,934)	(442,934)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
146,579	146,579	354,473	207,894	1,848,942	1,860,571	1,860,571	-
(571,614)	(1,142,278)	750,533	1,892,811	(6,382,140)	(8,949,331)	(886,980)	8,062,351
571,614	1,142,278	853,013	(289,265)	6,382,140	8,949,331	8,949,330	(1)
\$ -	\$ -	\$ 1,603,546	\$ 1,603,546	\$ -	\$ -	\$ 8,062,350	\$ 8,062,350

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Continued)

	Special Revenue Funds			
	SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	1,909,051	1,092,646	(816,405)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	3,299	340,928	140,697	(200,231)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	74,000	106,956	66,189	(40,767)
Total Revenues	<u>77,299</u>	<u>2,356,935</u>	<u>1,299,532</u>	<u>(1,057,403)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	3,250,734	4,998,651	611,336	4,387,315
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>3,250,734</u>	<u>4,998,651</u>	<u>611,336</u>	<u>4,387,315</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,173,435)</u>	<u>(2,641,716)</u>	<u>688,196</u>	<u>3,329,912</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(3,173,435)</u>	<u>(2,641,716)</u>	<u>688,196</u>	<u>3,329,912</u>
Fund Balance - Beginning	<u>3,173,435</u>	<u>2,641,716</u>	<u>2,641,715</u>	<u>(1)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,329,911</u>	<u>\$ 3,329,911</u>

Special Revenue Funds							
CAPITAL PRESERVATION (826)				CLERK OF COURT - FINE AND FORFEITURE FUND			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,320,608	3,320,608
-	-	-	-	-	-	3,794,093	3,794,093
-	-	-	-	-	-	728,300	728,300
-	-	69,474	69,474	-	-	148,460	148,460
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,443	5,443
-	-	69,474	69,474	-	-	7,996,904	7,996,904
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
195,000	985,266	57,743	927,523	-	-	6,689,121	(6,689,121)
734,644	16,744	-	16,744	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,307,783	(1,307,783)
-	92,883	-	92,883	-	-	-	-
929,644	1,094,893	57,743	1,037,150	-	-	7,996,904	(7,996,904)
(929,644)	(1,094,893)	11,731	1,106,624	-	-	-	-
-	-	-	-	-	-	-	-
-	(100,000)	(100,000)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(100,000)	(100,000)	-	-	-	-	-
(929,644)	(1,194,893)	(88,269)	1,106,624	-	-	-	-
929,644	1,194,893	1,623,597	428,704	-	-	-	-
\$ -	\$ -	\$ 1,535,328	\$ 1,535,328	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Continued)

Special Revenue Funds				
CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION				
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	569,104	569,104
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	182,869	182,869
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	751,973	751,973
Expenditures				
Current:				
General Government	-	-	101,002	(101,002)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	630,295	(630,295)
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	81,406	(81,406)
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	237,983	(237,983)
Total Expenditures	-	-	1,050,686	(1,050,686)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(298,713)	(298,713)
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	237,983	237,983
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	237,983	237,983
Net Change in Fund Balances	-	-	(60,730)	(60,730)
Fund Balance - Beginning	1,897,140	1,897,140	2,905,377	1,008,237
Fund Balance - Ending	\$ 1,897,140	\$ 1,897,140	\$ 2,844,647	\$ 947,507

Special Revenue Funds				Debt Service Fund			
SHERIFF - OTHER SPECIAL REVENUE				DEBT SERVICE FUNDS (819)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 9,036,204	\$ 9,036,204	\$ 8,349,700	\$ (686,504)
-	-	255,595	255,595	-	-	-	-
-	-	1,160,790	1,160,790	15,000,000	15,000,000	15,097,016	97,016
-	-	1,131,148	1,131,148	903,230	1,649,890	1,620,721	(29,169)
-	-	539,021	539,021	-	-	-	-
-	-	21,141	21,141	20,000	20,927	686,084	665,157
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	126,629	126,629	117,330	117,330	170,495	53,165
-	-	3,234,324	3,234,324	25,076,764	25,824,351	25,924,016	99,665
-	-	-	-	-	47,940	47,939	1
-	-	2,677,774	(2,677,774)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	16,039,260	14,451,110	-	14,451,110
-	-	-	-	10,160,000	11,724,000	11,724,926	(926)
-	-	-	-	3,116,822	3,115,822	2,602,701	513,121
-	-	-	-	-	-	-	-
-	-	576,955	(576,955)	-	-	-	-
-	-	3,254,729	(3,254,729)	29,316,082	29,338,872	14,375,566	14,963,306
-	-	(20,405)	(20,405)	(4,239,318)	(3,514,521)	11,548,450	15,062,971
-	-	807,240	807,240	1,070,002	1,170,002	1,170,002	-
-	-	(302,379)	(302,379)	(18,654,710)	(19,104,710)	(16,405,674)	2,699,036
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	504,861	504,861	(17,584,708)	(17,934,708)	(15,235,672)	2,699,036
-	-	484,456	484,456	(21,824,026)	(21,449,229)	(3,687,222)	17,762,007
(2,528,209)	(2,519,295)	3,170,945	5,690,240	21,824,026	21,449,229	21,449,231	2
\$ (2,528,209)	\$ (2,519,295)	\$ 3,655,401	\$ 6,174,696	\$ -	\$ -	\$ 17,762,009	\$ 17,762,009

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
(Concluded)

	Capital Projects Fund		
	OTHER CAPITAL PROJECTS (820)		
	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original	Final	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	80	864,635
Special Assessments and Impact Fees	200,000	200,000	274,891
Private Donations	-	-	-
Miscellaneous	-	-	210,234
Total Revenues	<u>200,000</u>	<u>200,080</u>	<u>1,349,760</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	229,550	214,235
Excess Fees Distributed to the State	-	-	-
Capital Outlay	61,254,095	123,716,076	26,476,398
Total Expenditures	<u>61,254,095</u>	<u>123,945,626</u>	<u>26,690,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(61,054,095)</u>	<u>(123,745,546)</u>	<u>(25,340,873)</u>
Other Financing Sources (Uses)			
Transfers in	105,403	125,834	125,834
Transfers (out)	(10,308)	(10,308)	(249,539)
Excess Reversion to Other Agencies	-	-	-
Refund of Long-Term Debt	-	-	-
Issuance of Debt	-	-	85,500,000
Other Finance Source - Leases	-	-	-
Other Finance Source - SBITAs	26,465,000	87,099,541	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	<u>26,560,095</u>	<u>87,215,067</u>	<u>85,376,295</u>
Net Change in Fund Balances	<u>(34,494,000)</u>	<u>(36,530,479)</u>	<u>60,035,422</u>
Fund Balance - Beginning	<u>34,494,000</u>	<u>36,530,479</u>	<u>36,530,479</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,565,901</u>

Capital Projects Fund			
TRANSPORTATION TRUST (824)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
-	-	-	-
15,427,045	22,241,415	4,103,662	(18,137,753)
-	-	-	-
-	-	-	-
-	100,595	1,203,296	1,102,701
500	-	2,063,017	2,063,017
-	-	-	-
-	-	289	289
15,427,545	22,342,010	7,370,264	(14,971,746)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
32,928,813	71,915,753	12,065,927	59,849,826
32,928,813	71,915,753	12,065,927	59,849,826
(17,501,268)	(49,573,743)	(4,695,663)	44,878,080
9,265,022	9,265,022	7,701,957	(1,563,065)
(563,754)	(563,754)	(563,754)	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
8,701,268	8,701,268	7,138,203	(1,563,065)
(8,800,000)	(40,872,475)	2,442,540	43,315,015
8,800,000	40,872,475	40,872,473	(2)
\$ -	\$ -	\$ 43,315,013	\$ 43,315,013

INTERNAL SERVICE FUNDS DESCRIPTIONS

SELF INSURANCE (501)—This fund provides insurance coverage for general liability, property damage, workers compensation, and malpractice to Alachua County, Florida (the County) and its employees. The County is self-insured, but does purchase policies for additional coverage for property, boiler and machinery, excess workers compensation and other specific liability coverage. Departments are billed annually for amounts based on a risk allocation cost study which considers such factors as losses incurred for workers compensation, auto and general liability, internal and external operating costs, and other insurance coverage.

FLEET MANAGEMENT (503)—This fund provides all repairs and maintenance for the County's vehicles and other heavy equipment. Departments and outside agencies are billed for fuel, parts, and labor on a monthly basis.

VEHICLE REPLACEMENT (506)—This fund provides vehicles to user departments, e.g., Code Enforcement, Administrative Services, Public Safety, Public Works, etc. The fund purchases vehicles and in turn charges the user department a lease payment.

HEALTH INSURANCE (507)—This fund was established in fiscal year 2005 as a clearinghouse account for all health insurance payments for the County. Beginning fiscal year 2006 the County became self-insured for employee group health insurance coverage.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2025

	501 Self Insurance	503 Fleet Management
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	\$ 8,426,247	\$ 2,216,789
Other Cash and Equivalents	-	-
Cash with Claims Administrator	450,000	-
Accounts Receivable	147,040	36,085
Due from Other Funds	-	-
Due from Other Governments	-	-
Inventories	-	305,970
Prepaid Items	-	-
Total Current Assets	<u>9,023,287</u>	<u>2,558,844</u>
Non-Current Assets:		
Capital Assets:		
Capital Assets	-	731,771
(Less Accumulated Depreciation)	-	(681,228)
Total Capital Assets (Net of Depreciation)	<u>-</u>	<u>50,543</u>
Total Non-Current Assets	<u>-</u>	<u>50,543</u>
Total Assets	<u>9,023,287</u>	<u>2,609,387</u>
Deferred Outflows of Resources		
Deferred Amounts Related to OPEB	60,065	101,648
Deferred Amounts Related to Pensions	<u>209,316</u>	<u>279,639</u>
Total Deferred Outflows of Resources	<u>269,381</u>	<u>381,287</u>
Liabilities		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	702,300	263,198
Unearned Revenue	-	-
Due to Other Funds	-	1,500,380
Due to Other Governments	4,837	498
Accrued Compensated Absences of a Year or Less	63,822	44,558
Estimated Liability for Self-Insured Losses	<u>2,335,162</u>	<u>-</u>
Total Current Liabilities	<u>3,106,121</u>	<u>1,808,634</u>
Non-Current Liabilities:		
Accrued Compensated Absences More Than a Year	172,556	120,472
Estimated Liability for Self-Insured Losses	4,361,461	-
Net OPEB Liability	102,899	209,549
Net Pension Liability	644,843	861,489
Lease Liability	-	-
Total Non-Current Liabilities	<u>5,281,759</u>	<u>1,191,510</u>
Total Liabilities	<u>8,387,880</u>	<u>3,000,144</u>
Deferred Inflows of Resources		
Deferred Amounts Related to OPEB	12,974	23,980
Deferred Amounts Related to Pensions	<u>135,594</u>	<u>181,148</u>
Total Deferred Inflows of Resources	<u>148,568</u>	<u>205,128</u>
Net Position		
Invested in Capital Assets	-	50,543
Unrestricted	756,220	(265,141)
Total Net Position	<u>\$ 756,220</u>	<u>\$ (214,598)</u>

506 Vehicle Replacement	507 Health Insurance	Total
\$ 2,449,190	\$ 33,083,866	\$ 46,176,092
-	120,000	120,000
-	252,551	702,551
-	77,774	260,899
-	14,142	14,142
-	6,118	6,118
-	36,407	342,377
-	8,710	8,710
2,449,190	33,599,568	47,630,889
26,299,336	293,419	27,324,526
(17,635,369)	(189,871)	(18,506,468)
8,663,967	103,548	8,818,058
8,663,967	103,548	8,818,058
11,113,157	33,703,116	56,448,947
-	9,545	171,258
-	30,208	519,163
-	39,753	690,421
-	2,825,337	3,790,835
-	2,539,431	2,539,431
-	-	1,500,380
-	4,619	9,954
-	20,982	129,362
-	1,424,306	3,759,468
-	6,814,675	11,729,430
-	56,729	349,757
-	-	4,361,461
-	14,994	327,442
-	93,062	1,599,394
-	107,577	107,577
-	272,362	6,745,631
-	7,087,037	18,475,061
-	2,291	39,245
-	19,568	336,310
-	21,859	375,555
8,663,967	103,548	8,818,058
2,449,190	26,530,425	29,470,694
\$ 11,113,157	\$ 26,633,973	\$ 38,288,752

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	501 Self Insurance	503 Fleet Management
Operating Revenues		
Charges for Services	\$ 5,274,535	\$ 5,192,835
Miscellaneous Revenue	1,185,681	39
Total Operating Revenues	<u>6,460,216</u>	<u>5,192,874</u>
Operating Expenses		
Personal Services	831,346	1,438,911
Depreciation	-	49,038
Indirect Costs	60,000	383,142
Supplies and Materials	761,671	3,562,427
Other Services and Charges	3,007,647	181,831
Claims and Losses	3,056,271	-
Total Operating Expenses	<u>7,716,935</u>	<u>5,615,349</u>
Operating Income (Loss)	<u>(1,256,719)</u>	<u>(422,475)</u>
Non-Operating Revenues (Expenses)		
Net Gain (Loss) on Disposal of Capital Assets	-	-
Investment Income	-	-
Private Donations	-	-
Interest Expense	-	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>
Income (Loss) Before Transfers	<u>(1,256,719)</u>	<u>(422,475)</u>
Transfers		
Transfers in	1,507,100	1,700,000
Transfers (out)	-	-
Total Transfers	<u>1,507,100</u>	<u>1,700,000</u>
Change in Net Position	<u>250,381</u>	<u>1,277,525</u>
Total Net Position, Beginning of Year	505,839	(1,492,123)
Total Net Position, Beginning of the Year, Adjusted	<u>505,839</u>	<u>(1,492,123)</u>
Total Net Position, End of Year	<u>\$ 756,220</u>	<u>\$ (214,598)</u>

506 Vehicle Replacement	507 Health Insurance	Total
\$ -	\$ 30,638,116	\$ 41,105,486
22,281	3,955,008	5,163,009
22,281	34,593,124	46,268,495
-	128,747	2,399,004
1,717,618	103,547	1,870,203
23,496	398,828	865,466
-	669,196	4,993,294
-	2,971,660	6,161,138
-	29,203,936	32,260,207
1,741,114	33,475,914	48,549,312
(1,718,833)	1,117,210	(2,280,817)
(957)	-	(957)
-	1,392,332	1,392,332
-	75,000	75,000
-	(4,420)	(4,420)
(957)	1,462,912	1,461,955
(1,719,790)	2,580,122	(818,862)
157,182	14,142	3,378,424
(3,861,302)	-	(3,861,302)
(3,704,120)	14,142	(482,878)
(5,423,910)	2,594,264	(1,301,740)
16,537,067	24,039,709	39,590,492
16,537,067	24,039,709	39,590,492
\$ 11,113,157	\$ 26,633,973	\$ 38,288,752

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	501 Self Insurance	503 Fleet Management
Cash Flows from Operating Activities		
Cash Received for Services	\$ 5,218,784	\$ 5,266,516
Miscellaneous Cash Receipts	1,185,681	39
Cash Paid to Outside Parties	(6,587,065)	(3,411,414)
Cash Paid to Employees	(896,616)	(1,613,359)
Net Cash Provided by (Used in) Operating Activities	(1,079,216)	241,782
Cash Flows from Non-Capital Financing Activities		
Due from Other Funds	47,238	-
Due from Other Governments	-	-
Private Donations	-	-
Transfer in	1,507,100	1,700,000
Transfer (out)	-	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	1,554,338	1,700,000
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Assets	-	-
Lease Costs Paid	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	-
Cash Flows from Investing Activities		
Interest Received	-	-
Net Cash Provided by (Used in) Investing Activities	-	-
Net Change in Cash and Equivalents	475,122	1,941,782
Cash and Equivalents, Beginning of Year	8,401,125	275,007
Cash and Equivalents, End of Year	\$ 8,876,247	\$ 2,216,789
Cash and Equivalents Classified as		
Equity in Pooled Cash and Investments	\$ 8,426,247	\$ 2,216,789
Other Cash and Equivalents	-	-
Cash with Claims Administrator	450,000	-
Total	\$ 8,876,247	\$ 2,216,789
Reconciliation of Operating Income (Loss) to Net Cash		
Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (1,256,719)	\$ (422,475)
Adjustments to Reconcile Operating Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	-	49,038
Pension Expense Adjustment	(126,971)	(172,915)
OPEB Expense Adjustment	(3,813)	(5,092)
Increase (Decrease) in Accrued Estimated Self-Insured Losses	(8,759)	-
(Increase) Decrease in Accounts Receivable	(90,738)	27,397
Increase (Decrease) in Accrued Compensated Absences	90,047	36,962
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Inventories	-	(31,649)
Increase (Decrease) in Accounts Payable	317,737	760,516
Total Adjustments	177,503	664,257
Net Cash Provided by (Used in) Operating Activities	\$ (1,079,216)	\$ 241,782

506 Vehicle Replacement	507 Health Insurance	Total
\$ 3,475	\$ 30,820,650	\$ 41,309,425
22,281	3,955,008	5,163,009
(23,496)	(32,786,026)	(42,808,001)
-	(119,942)	(2,629,917)
<u>2,260</u>	<u>1,869,690</u>	<u>1,034,516</u>
750,000	1,429,422	2,226,660
-	(6,118)	(6,118)
-	75,000	75,000
157,182	14,142	3,378,424
(3,861,302)	-	(3,861,302)
<u>(2,954,120)</u>	<u>1,512,446</u>	<u>1,812,664</u>
(3,760,967)	-	(3,760,967)
-	(106,089)	(106,089)
<u>(3,760,967)</u>	<u>(106,089)</u>	<u>(3,867,056)</u>
-	1,392,332	1,392,332
-	1,392,332	1,392,332
(6,712,827)	4,668,379	372,456
9,162,017	28,788,038	46,626,187
<u>\$ 2,449,190</u>	<u>\$ 33,456,417</u>	<u>\$ 46,998,643</u>
\$ 2,449,190	\$ 33,083,866	\$ 46,176,092
-	120,000	120,000
-	252,551	702,551
<u>\$ 2,449,190</u>	<u>\$ 33,456,417</u>	<u>\$ 46,998,643</u>
<u>\$ (1,718,833)</u>	<u>\$ 1,117,210</u>	<u>\$ (2,280,817)</u>
1,717,618	103,547	1,870,203
-	(17,822)	(317,708)
-	(552)	(9,457)
-	(15,125)	(23,884)
3,475	8,659	(51,207)
-	30,622	157,631
-	168,757	168,757
-	-	(31,649)
-	474,394	1,552,647
<u>1,721,093</u>	<u>752,480</u>	<u>3,315,333</u>
<u>\$ 2,260</u>	<u>\$ 1,869,690</u>	<u>\$ 1,034,516</u>

FIDUCIARY FUNDS DESCRIPTIONS

CUSTODIAL FUNDS

Board of County Commissioners

Combination Custodial Fund (603)—To account for unclaimed tax refunds, unclaimed tax certificates, tax deed overbids, unclaimed evidence money, and any unclaimed payables that are held in trust for claimants.

ACHD Ryan White Program (605)—To account for HIV care, treatment, and essential services not covered under other programs.

Tax Collector

Custodial Fund—This fund is used to account for resources held in a purely custodial capacity.

Clerk of the Court

General Trust—This fund is a central clearing account for monies received, and the receipt and disbursement of fines and service charges.

Domestic Relations—This fund accounts for the collection and disbursement of court-ordered alimony and child support payments that are not administered by the State Depository Unit (SDU).

Registry of Court—This fund accounts for the collection and disbursement of deposits required by circuit and county court legal actions.

Jury and Witness—This fund accounts for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

Cash Bonds—This fund accounts for funds received from defendants of criminal and civil arrests required to assure that the defendant would meet the requirement to appear in court. Disposition of these bond funds is made as ordered by the court.

Sheriff

Individual Depository—Accounts for fees charged for the service of process in civil cases. These non-refundable fees are set by Section 30.231 of the Florida Statutes. The costs of executing enforceable writs are also handled through this fund. On a monthly basis, these fees are remitted to the Board of County Commissioners.

Suspense—Accounts for the receipt and disbursement of funds received from various sources such as purges for child support, transportation, restitution, miscellaneous service contracts, proceeds from court-ordered sale of abandoned property, etc. Disbursement of these funds is made in accordance with the purpose of the receipt and any balance remaining is remitted monthly to the Board of County Commissioners.

Evidence Trust—Accounts for funds held for safekeeping relating to evidentiary matters.

Inmate Trust—Accounts for inmates' cash receipts and disbursements. Individual inmate account records are maintained and commissary sales recorded. This fund makes disbursements from individual accounts as requested by the inmates to the extent of their available funds.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2025

	Custodial Funds		
	603	605	
	Combination	ACHD	Tax
	Custodial	Ryan White	Collector
		Program	Custodial
Assets			
Equity in Pooled Cash and Investments	\$ 88,437	\$ 71,347	\$ -
Other Cash and Equivalents	-	-	6,738,857
Investments	-	-	2,211,029
Due from Individuals	-	-	675,337
Due from Other Governments	-	27,256	793
Total Assets	88,437	98,603	9,626,016
Liabilities			
Assets Held for Others	-	-	562,970
Due to Other Governments	-	-	951,517
Deposits - Installment Taxes	-	-	7,920,779
Total Liabilities	-	-	9,435,266
Net Position			
Restricted for Individuals, Organizations, and Other Governments	88,437	98,603	190,750
Total Net Position	\$ 88,437	\$ 98,603	\$ 190,750

Custodial Funds					
Clerk of Court General Trust	Clerk of Court Domestic Relations	Clerk of Court Registry of Court	Clerk of Court Jury and Witness	Clerk of Court Cash Bonds	Sheriff Individual Depository
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,833,870	1,383	1,214,817	13,561	295,448	-
-	-	2,704	-	-	-
5,182	-	-	-	-	6,835
-	187	-	-	-	2,633
3,839,052	1,570	1,217,521	13,561	295,448	9,468
-	-	-	-	-	9,468
1,261,503	1,570	-	-	-	-
-	-	-	-	-	-
1,261,503	1,570	-	-	-	9,468
2,577,549	-	1,217,521	13,561	295,448	-
\$ 2,577,549	\$ -	\$ 1,217,521	\$ 13,561	\$ 295,448	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2025
(Concluded)

	Custodial Funds			Total
	Sheriff Suspense	Sheriff Evidence Trust	Sheriff Inmate Trust	
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ 159,784
Other Cash and Equivalents	-	278,523	75,175	12,451,634
Investments	-	-	-	2,213,733
Due from Individuals	3,087	-	-	690,441
Due from Other Governments	-	-	-	30,869
Total Assets	<u>3,087</u>	<u>278,523</u>	<u>75,175</u>	<u>15,546,461</u>
Liabilities				
Assets Held for Others	3,087	278,523	20,381	874,429
Due to Other Governments	-	-	-	2,214,590
Deposits - Installment Taxes	-	-	-	7,920,779
Total Liabilities	<u>3,087</u>	<u>278,523</u>	<u>20,381</u>	<u>11,009,798</u>
Net Position				
Restricted for Individuals, Organizations, and Other Governments	-	-	54,794	4,536,663
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,794</u>	<u>\$ 4,536,663</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

	Custodial Funds		
	603 Combination Custodial	605 ACHD Ryan White Program	Tax Collector Custodial
Additions			
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ 586,670,244
Deposits and Certificates Collected	104,757	-	183,576,394
Other Funds Collected	-	632,428	-
Total Additions	104,757	632,428	770,246,638
Deductions			
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	586,670,244
Deposits and Certificates Disbursed	99,157	-	183,672,338
Other Funds Disbursed	-	621,325	-
Total Deductions	99,157	621,325	770,342,582
Change in Net Position	5,600	11,103	(95,944)
Beginning Net Position	82,837	87,500	286,694
Ending Net Position	\$ 88,437	\$ 98,603	\$ 190,750

Custodial Funds					
Clerk of Court General Trust	Clerk of Court Domestic Relations	Clerk of Court Registry of Court	Clerk of Court Jury and Witness	Clerk of Court Cash Bonds	Sheriff Individual Depository
\$ 38,851,965	\$ 222,341	\$ 6,666,087	\$ -	\$ 440,791	\$ 442,083
4,149,478	-	-	-	-	-
-	-	-	27,587	-	-
43,001,443	222,341	6,666,087	27,587	440,791	442,083
37,288,115	222,341	7,156,430	-	464,561	442,083
5,218,419	-	-	-	-	-
-	-	-	22,325	-	-
42,506,534	222,341	7,156,430	22,325	464,561	442,083
494,909	-	(490,343)	5,262	(23,770)	-
2,082,640	-	1,707,864	8,299	319,218	-
\$ 2,577,549	\$ -	\$ 1,217,521	\$ 13,561	\$ 295,448	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025
(Concluded)

	Custodial Funds			
	Sheriff Suspense	Sheriff Evidence Trust	Sheriff Inmate Trust	Total
Additions				
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ -	\$ 633,293,511
Deposits and Certificates Collected	-	-	-	187,830,629
Other Funds Collected	2,765,515	50,921	1,753,631	5,230,082
Total Additions	2,765,515	50,921	1,753,631	826,354,222
Deductions				
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	-	632,243,774
Deposits and Certificates Disbursed	-	-	-	188,989,914
Other Funds Disbursed	2,765,515	50,921	1,782,937	5,243,023
Total Deductions	2,765,515	50,921	1,782,937	826,476,711
Change in Net Position	-	-	(29,306)	(122,489)
Beginning Net Position	-	-	84,100	4,659,152
Ending Net Position	\$ -	\$ -	\$ 54,794	\$ 4,536,663

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

Murphree Law Library (855)—This fund was established by the Alachua County, Florida (the County) Board of County Commissioners Resolution 83-82, pursuant to Florida Statute 28.241, to account for the receipt and disbursement of funds designated for functions of a central law library. Funding comes from certain filing fees for civil actions in County and Circuit Courts.

Alachua County Housing Finance Authority General Fund (850)—This fund was established to account for the receipt and disbursement of funds for the Alachua County Housing Finance Authority, which provides funding for low-income housing.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2025

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 58,482	\$ 890,667	\$ 949,149
Accounts Receivable	1,442	2,020	3,462
Total Current Assets	<u>59,924</u>	<u>892,687</u>	<u>952,611</u>
Total Assets	<u>59,924</u>	<u>892,687</u>	<u>952,611</u>
Liabilities			
Current Liabilities:			
Accounts Payable	715	-	715
Total Current Liabilities	<u>715</u>	<u>-</u>	<u>715</u>
Total Liabilities	<u>715</u>	<u>-</u>	<u>715</u>
Net Position			
Unrestricted	59,209	892,687	951,896
Total Net Position	<u>\$ 59,209</u>	<u>\$ 892,687</u>	<u>\$ 951,896</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Operating Expenses			
Personal Services	\$ 27,405	\$ -	\$ 27,405
Other Services and Charges	4,553	3,240	7,793
Total Operating Expenses	<u>31,958</u>	<u>3,240</u>	<u>35,198</u>
Program Revenues			
Charges for Services	30,970	-	30,970
Total Program Revenues	<u>30,970</u>	<u>-</u>	<u>30,970</u>
Total Net Expense	<u>(988)</u>	<u>(3,240)</u>	<u>(4,228)</u>
General Revenues			
Interest Earnings	2,474	31,768	34,242
Miscellaneous	-	206,379	206,379
Total General Revenues	<u>2,474</u>	<u>238,147</u>	<u>240,621</u>
Changes in Net Position	1,486	234,907	236,393
Net Position, Beginning of Year	<u>57,723</u>	<u>657,780</u>	<u>715,503</u>
Net Position, End of Year	<u>\$ 59,209</u>	<u>\$ 892,687</u>	<u>\$ 951,896</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
AND RECONCILIATION TO NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2025

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Equity in Pooled Cash and Investments	\$ 58,482	\$ 890,667	\$ 949,149
Accounts Receivable	1,442	2,020	3,462
Total Assets	<u>59,924</u>	<u>892,687</u>	<u>952,611</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	715	-	715
Total Liabilities	<u>715</u>	<u>-</u>	<u>715</u>
Fund Balances			
Unassigned	59,209	892,687	951,896
Total Fund Balances	<u>59,209</u>	<u>892,687</u>	<u>951,896</u>
Total Liabilities and Fund Balances	<u>\$ 59,924</u>	<u>\$ 892,687</u>	<u>\$ 952,611</u>

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION -
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

Fund Balances	<u>\$ 951,896</u>
Net Position of Governmental Activities	<u>\$ 951,896</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Revenues			
Charges for Services	\$ 30,970	\$ -	\$ 30,970
Investment Income	2,474	31,768	34,242
Miscellaneous	-	206,379	206,379
Total Revenues	<u>33,444</u>	<u>238,147</u>	<u>271,591</u>
Expenditures			
Current:			
Economic Environment	-	3,240	3,240
Court Cost	31,958	-	31,958
(Total Expenditures)	<u>(31,958)</u>	<u>(3,240)</u>	<u>(35,198)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,486</u>	<u>234,907</u>	<u>236,393</u>
Net Change in Fund Balances	1,486	234,907	236,393
Fund Balances, Beginning of Year	<u>58,207</u>	<u>657,780</u>	<u>715,987</u>
Fund Balances, End of Year	<u>\$ 59,693</u>	<u>\$ 892,687</u>	<u>\$ 952,380</u>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES -
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS**

Net Change in Fund Balances	<u>\$ 236,393</u>
Changes in Net Position of Governmental Activities	<u>\$ 236,393</u>

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Murphree Law Library (855)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 35,425	\$ 35,425	\$ 30,970	\$ (4,455)
Investment Income	-	-	2,474	2,474
Total Revenues	<u>35,425</u>	<u>35,425</u>	<u>33,444</u>	<u>(1,981)</u>
Expenditures				
Current:				
Court Cost	62,010	62,010	31,958	30,052
Reserve for Contingency	20,492	31,138	-	31,138
(Total Expenditures)	<u>(82,502)</u>	<u>(93,148)</u>	<u>(31,958)</u>	<u>(61,190)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,077)	(57,723)	1,486	59,209
Fund Balance, Beginning of Year	<u>47,077</u>	<u>57,723</u>	<u>58,207</u>	<u>484</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,693</u>	<u>\$ 59,693</u>

Alachua County Housing Finance Authority (850)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Investment Income	\$ 8,000	\$ 8,000	\$ 31,768	\$ 23,768
Miscellaneous	20,360	20,360	206,379	186,019
Total Revenues	<u>28,360</u>	<u>28,360</u>	<u>238,147</u>	<u>209,787</u>
Expenditures				
Current:				
Economic Environment	671,085	686,141	3,240	682,901
(Total Expenditures)	<u>(671,085)</u>	<u>(686,141)</u>	<u>(3,240)</u>	<u>(682,901)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(642,725)	(657,781)	234,907	892,688
Fund Balance, Beginning of Year	<u>642,725</u>	<u>657,781</u>	<u>657,780</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 892,687</u>	<u>\$ 892,687</u>

**STATISTICAL SECTION
(UNAUDITED)**

**STATISTICAL SECTION
(UNAUDITED)**

This part of Alachua County, Florida's (the County) Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Pages
Financial Trends Information	158
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
Revenue Capacity Information	168
These schedules contain information to help the reader assess the City's local revenue source.	
Debt Capacity Information	174
These schedules present information to help the reader assess the City's debt burden and its ability to issue additional debt in the future.	
Demographic and Economic Information	183
These schedules offer demographic and economic indicators to help the reader understand the environment in which the City's financial activities take place.	
Operating Information	186
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

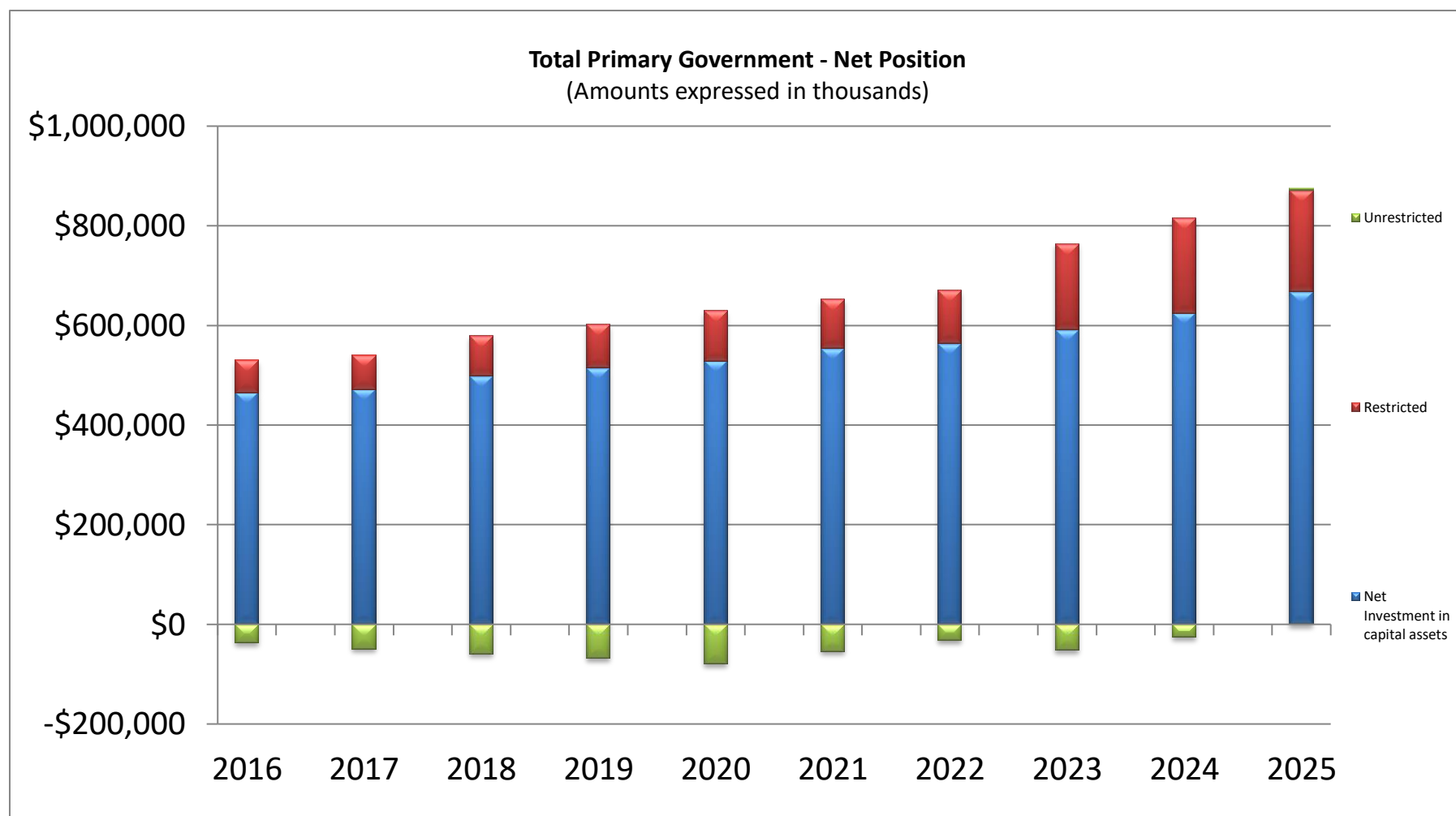
Sources: Unless otherwise noted, the information in these schedules were obtained from the Annual Comprehensive Financial Reports for the relevant year.

FINANCIAL TRENDS INFORMATION

Schedule 1
ALACHUA COUNTY, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Governmental Activities				
Net investment in capital assets	\$ 455,561,870	\$ 462,084,658	\$ 489,097,794	\$ 502,524,469
Restricted	65,525,743	68,562,980	79,610,539	87,884,673
Unrestricted	<u>(48,955,869)</u>	<u>(60,193,761)</u>	<u>(69,009,085)</u>	<u>(75,757,745)</u>
Total governmental activities net position	<u><u>\$ 472,131,744</u></u>	<u><u>\$ 470,453,877</u></u>	<u><u>\$ 499,699,248</u></u>	<u><u>\$ 514,651,397</u></u>
Business-Type Activities				
Net investment in capital assets	\$ 9,638,859	\$ 9,493,917	\$ 9,872,705	\$ 11,916,130
Restricted	-	-	-	-
Unrestricted	<u>11,772,375</u>	<u>10,948,936</u>	<u>9,665,188</u>	<u>7,383,266</u>
Total business-type activities net position	<u><u>\$ 21,411,234</u></u>	<u><u>\$ 20,442,853</u></u>	<u><u>\$ 19,537,893</u></u>	<u><u>\$ 19,299,396</u></u>
Primary Government				
Net investment in capital assets	\$ 465,200,729	\$ 471,578,575	\$ 498,970,499	\$ 514,440,599
Restricted	65,525,743	68,562,980	79,610,539	87,884,673
Unrestricted	<u>(37,183,494)</u>	<u>(49,244,825)</u>	<u>(59,343,897)</u>	<u>(68,374,479)</u>
Total primary government net position	<u><u>\$ 493,542,978</u></u>	<u><u>\$ 490,896,730</u></u>	<u><u>\$ 519,237,141</u></u>	<u><u>\$ 533,950,793</u></u>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 516,330,534	\$ 542,211,805	\$ 551,983,764	\$ 579,850,103	\$ 613,397,391	\$ 657,669,301
101,501,771	99,761,925	107,022,522	172,947,307	191,002,374	203,164,956
(81,247,179)	(58,152,677)	(39,929,787)	(57,820,589)	(32,910,389)	(5,804,402)
<u>\$ 536,585,126</u>	<u>\$ 583,821,053</u>	<u>\$ 619,076,499</u>	<u>\$ 694,976,821</u>	<u>\$ 771,489,376</u>	<u>\$ 855,029,855</u>
\$ 11,692,920	\$ 10,857,297	\$ 11,769,007	\$ 11,407,237	\$ 10,803,552	\$ 10,395,042
-	-	-	-	-	-
1,812,352	4,038,128	7,776,563	5,948,968	6,859,474	10,196,018
<u>\$ 13,505,272</u>	<u>\$ 14,895,425</u>	<u>\$ 19,545,570</u>	<u>\$ 17,356,205</u>	<u>\$ 17,663,026</u>	<u>\$ 20,591,060</u>
\$ 528,023,454	\$ 553,069,102	\$ 563,752,771	\$ 591,257,340	\$ 624,200,943	\$ 668,064,343
101,501,771	99,761,925	107,022,522	172,947,307	191,002,374	203,164,956
(79,434,827)	(54,114,549)	(32,153,224)	(51,871,621)	(26,050,915)	4,391,616
<u>\$ 550,090,398</u>	<u>\$ 598,716,478</u>	<u>\$ 638,622,069</u>	<u>\$ 712,333,026</u>	<u>\$ 789,152,402</u>	<u>\$ 875,620,915</u>



Schedule 2
ALACHUA COUNTY, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Expenses				
Governmental activities:				
Administration	\$ 46,778,568	\$ 50,454,018	\$ 57,442,125	\$ 57,234,854
Community services	15,683,877	16,517,085	17,302,542	19,193,491
Corrections	34,182,915	35,643,925	36,213,081	35,733,486
Courts	24,335,483	23,207,734	24,252,147	26,946,267
Culture & recreation	2,835,759	2,898,848	4,045,257	4,997,670
Economic Environment	-	-	-	-
Tourist development	4,489,335	6,501,171	2,847,498	2,022,410
Emergency services	37,834,515	39,659,121	43,274,288	47,419,416
Environmental services	3,630,904	3,569,213	3,687,149	4,048,062
Growth management	4,418,676	2,930,046	3,245,085	2,601,611
Law enforcement	36,353,757	37,727,320	38,593,301	51,595,768
Human Services	-	-	-	-
Solid waste collection	5,217,634	5,314,515	5,595,052	5,752,984
Transportation	18,636,833	18,909,373	19,750,147	20,942,319
Interest on long-term debt	1,377,080	1,345,550	1,172,970	1,167,603
Total governmental activities expenses	235,775,336	244,677,919	257,420,642	279,655,941
Business-type activities:				
Solid waste disposal system	15,008,651	16,729,526	17,337,197	16,349,643
Codes enforcement	1,230,936	1,425,825	1,598,850	1,798,352
Total business-type activities	16,239,587	18,155,351	18,936,047	18,147,995
Total primary government expenses	252,014,923	262,833,270	276,356,689	297,803,936
Program Revenues				
Governmental activities:				
Charges for services:				
Administration	7,155,235	7,344,204	8,141,264	8,177,205
Courts	6,908,984	6,208,948	6,234,736	5,841,292
Emergency services	10,834,765	12,104,768	26,334,289	30,436,864
Human Services	-	-	-	-
Solid waste collections	4,447,007	4,488,619	4,512,067	4,513,826
Other	5,206,985	5,883,251	7,081,846	8,500,897
Operating grants and contributions	15,790,176	18,212,697	19,111,608	19,441,731
Capital grants and contributions	1,187,505	2,661,330	20,006,781	5,611,485
Total governmental activities program revenues	51,530,657	56,903,817	91,422,591	82,523,300
Business-type activities:				
Charges for Services:				
Solid waste disposal system	12,794,324	13,245,019	13,548,014	14,054,953
Codes enforcement	1,838,368	1,867,002	1,828,190	1,962,431
Operating grants and contributions	-	-	-	-
Total business-type activities program revenues	14,632,692	15,112,021	15,376,204	16,017,384
Total primary government program revenues	\$ 66,163,349	\$ 72,015,838	\$ 106,798,795	\$ 98,540,684

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 58,292,636	\$ 56,576,370	\$ 61,294,401	\$ 78,594,743	\$ 71,836,622	\$ 78,526,764
27,292,626	54,863,923	31,510,912	29,641,913	30,309,343	30,021,412
36,425,107	37,422,845	40,709,576	47,243,141	44,955,549	50,318,327
25,209,290	22,720,746	26,506,986	28,964,513	28,324,508	29,698,998
4,749,164	5,029,882	6,306,419	6,501,757	6,200,629	7,445,212
-	4,080,196	3,186,553	3,735,772	4,962,752	4,524,101
2,717,842	3,373,473	3,614,842	4,825,991	5,165,078	6,588,143
48,770,366	46,018,566	51,586,407	68,625,430	66,356,426	81,538,798
4,021,059	3,440,790	4,711,604	5,713,105	4,880,756	5,423,853
3,272,730	2,461,157	3,410,397	4,184,151	4,495,759	4,576,792
55,960,568	33,750,149	46,299,032	54,816,762	51,752,886	58,778,636
-	-	-	-	-	65,242,081
6,055,683	4,552,176	4,678,284	4,928,573	5,339,912	6,044,160
23,185,119	20,638,216	23,250,183	24,224,780	25,387,614	26,365,526
1,253,630	1,286,244	1,686,528	2,569,688	3,045,156	3,013,121
297,205,820	296,214,733	308,752,124	364,570,319	353,012,990	458,105,924
18,945,217	18,535,063	16,021,930	21,664,144	20,357,264	20,306,219
4,043,382	1,838,226	730,958	2,150,413	2,499,560	2,655,639
22,988,599	20,373,289	16,752,888	23,814,557	22,856,824	22,961,858
320,194,419	316,588,022	325,505,012	388,384,876	375,869,814	481,067,782
8,548,686	8,390,314	8,605,181	9,533,418	10,184,526	10,660,399
5,499,856	6,890,399	6,902,790	6,661,137	6,548,588	6,878,555
32,338,596	33,914,085	40,297,051	44,028,133	48,012,218	52,597,961
-	-	-	-	-	67,972,796
4,581,479	6,298,104	6,346,546	6,468,093	6,809,634	6,920,111
8,366,084	8,188,402	9,463,859	9,016,431	10,565,383	12,190,999
34,877,926	51,189,677	25,397,375	65,344,192	17,984,261	34,812,263
9,512,550	9,511,490	8,280,306	8,225,250	8,730,453	13,950,711
103,725,177	124,382,471	105,293,108	149,276,654	108,835,063	205,983,795
13,649,320	16,192,295	15,949,304	17,246,246	18,189,865	20,657,781
1,734,085	2,109,652	2,358,805	2,047,146	1,907,300	2,239,672
-	24,904	-	-	-	-
15,383,405	18,326,851	18,308,109	19,293,392	20,097,165	22,897,453
\$ 119,108,582	\$ 142,709,322	\$ 123,601,217	\$ 168,570,046	\$ 128,932,228	\$ 228,881,248

Schedule 2
ALACHUA COUNTY, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(Concluded)

	Fiscal Year			
	2016	2017	2018	2019
Net (Expense) Revenue				
Governmental activities	\$ (184,244,679)	\$ (187,774,102)	\$ (165,998,051)	\$ (197,132,641)
Business-type activities	(1,606,895)	(3,043,330)	(3,559,843)	(2,130,611)
Total primary governmental net expense	<u>(185,851,574)</u>	<u>(190,817,432)</u>	<u>(169,557,894)</u>	<u>(199,263,252)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	127,294,003	133,392,313	131,439,951	135,558,130
Tourist development taxes	4,671,601	4,671,484	5,348,028	5,528,079
Impact fees	1,517,185	1,392,824	1,940,251	1,506,635
Multi-modal mitigation fees	964,896	2,096,454	755,420	2,251,746
Fuel taxes	8,272,336	8,298,449	8,067,721	8,186,647
Discretionary sales tax - Wild Spaces & Public Places	-	8,846,400	12,619,649	12,643,014
Local business tax	211,063	198,433	193,380	35,746
Public & communication service taxes	11,916,224	11,810,180	12,887,056	13,383,604
Sales tax & other state shared taxes	18,126,871	19,018,746	19,502,570	20,542,664
Interest earnings	1,344,932	1,050,017	1,697,700	6,603,466
Miscellaneous	3,693,063	5,016,915	4,096,399	5,358,235
Transfers	41,372	47,862	(10,018)	486,824
Prior period adjustment	-	-	(3,294,685)	-
Change in accounting principle	-	(9,743,842)	-	-
Total governmental activities	<u>178,053,546</u>	<u>186,096,235</u>	<u>195,243,422</u>	<u>212,084,790</u>
Business-type activities:				
Interest earnings	108,248	101,961	155,283	406,723
Miscellaneous	2,057,295	2,539,741	2,472,306	1,972,215
Transfers	(41,372)	(47,862)	10,018	(486,824)
Prior period adjustment	-	-	17,276	-
Change in accounting principle	-	(518,891)	-	-
Total business-type activities	<u>2,124,171</u>	<u>2,074,949</u>	<u>2,654,883</u>	<u>1,892,114</u>
Total primary government	<u>180,177,717</u>	<u>188,171,184</u>	<u>197,898,305</u>	<u>213,976,904</u>
Change in Net Position				
Governmental activities	(6,191,133)	(1,677,867)	29,245,371	14,952,149
Business-type activities	517,276	(968,381)	(904,960)	(238,497)
Total primary government	<u>\$ (5,673,857)</u>	<u>\$ (2,646,248)</u>	<u>\$ 28,340,411</u>	<u>\$ 14,713,652</u>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ (193,480,643)	\$ (171,832,262)	\$ (203,459,016)	\$ (215,293,665)	\$ (244,177,927)	\$ (252,122,129)
(7,605,194)	(2,046,438)	1,555,221	(4,521,165)	(2,759,659)	(64,405)
(201,085,837)	(173,878,700)	(201,903,795)	(219,814,830)	(246,937,586)	(252,186,534)
144,053,363	146,186,978	154,051,160	169,643,573	186,673,813	204,077,333
4,520,079	5,210,029	7,554,213	7,960,403	8,435,827	9,144,170
1,830,568	1,426,527	1,438,268	1,494,478	1,190,569	1,240,340
1,940,458	1,650,650	2,638,115	2,194,674	1,630,389	1,173,094
7,534,425	7,969,176	8,275,363	8,464,639	8,355,361	8,380,293
11,840,375	13,828,983	16,083,538	27,852,169	33,136,288	34,009,393
-	-	-	-	-	-
14,327,315	14,295,516	16,112,852	15,483,606	15,676,305	16,495,348
19,162,053	22,671,220	30,193,587	31,264,020	30,299,019	30,045,355
5,046,763	468,971	(4,323,465)	16,267,857	26,238,354	20,725,877
4,849,767	5,395,752	6,495,946	10,570,739	8,857,029	10,182,326
309,206	(35,613)	194,885	(2,171)	197,528	189,079
-	-	-	-	-	-
-	-	-	-	-	-
215,414,372	219,068,189	238,714,462	291,193,987	320,690,482	335,662,608
241,477	31,394	(155,257)	594,416	891,219	763,653
1,878,799	3,369,584	3,445,066	1,735,213	2,372,789	2,417,865
(309,206)	35,613	(194,885)	2,171	(197,528)	(189,079)
-	-	-	-	-	-
-	-	-	-	-	-
1,811,070	3,436,591	3,094,924	2,331,800	3,066,480	2,992,439
217,225,442	222,504,780	241,809,386	293,525,787	323,756,962	338,655,047
21,933,729	47,235,927	35,255,446	75,900,322	76,512,555	83,540,479
(5,794,124)	1,390,153	4,650,145	(2,189,365)	306,821	2,928,034
\$ 16,139,605	\$ 48,626,080	\$ 39,905,591	\$ 73,710,957	\$ 76,819,376	\$ 86,468,513

Schedule 3
ALACHUA COUNTY, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Non-spendable	\$ 383,586	\$ 408,236	\$ 425,644	\$ 552,633
Restricted	-	-	186,017	163,503
Assigned	10,540,394	11,176,500	14,862,514	14,666,020
Unassigned	16,454,951	18,095,970	17,515,990	24,543,604
Total general fund	<u>\$ 27,378,931</u>	<u>\$ 29,680,706</u>	<u>\$ 32,990,165</u>	<u>\$ 39,925,760</u>
All Other Governmental Funds				
Non-spendable	\$ 240,299	\$ 249,248	\$ 276,398	\$ 286,248
Restricted	65,525,743	68,230,033	79,424,522	87,721,170
Committed	-	-	-	172,377
Assigned	15,318,251	16,696,038	14,640,935	15,405,315
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 81,084,293</u>	<u>\$ 85,175,319</u>	<u>\$ 94,341,855</u>	<u>\$ 103,585,110</u>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 572,095	\$ 664,562	\$ 752,684	\$ 736,679	\$ 951,126	\$ 965,842
28,774	-	-	-	-	-
15,316,549	26,606,998	33,012,692	71,238,405	66,184,309	54,930,336
38,868,785	31,882,075	32,088,136	43,219,994	50,152,158	57,859,520
<u>\$ 54,786,203</u>	<u>\$ 59,153,635</u>	<u>\$ 65,853,512</u>	<u>\$ 115,195,078</u>	<u>\$ 117,287,593</u>	<u>\$ 113,755,698</u>
\$ 247,933	\$ 608,346	\$ 1,155,562	\$ 345,296	\$ 381,198	\$ 431,426
101,501,625	134,264,699	108,715,739	173,628,542	198,234,729	295,811,717
191,183	214,125	243,269	270,025	293,780	328,700
20,099,628	24,336,079	32,670,498	40,282,396	39,511,669	39,182,124
(318,450)	(88,920)	(207,015)	-	(359,024)	-
<u>\$ 121,721,919</u>	<u>\$ 159,334,329</u>	<u>\$ 142,578,053</u>	<u>\$ 214,526,259</u>	<u>\$ 238,062,352</u>	<u>\$ 335,753,967</u>

Schedule 4**ALACHUA COUNTY, FLORIDA****CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS****LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
Revenues				
Taxes	\$ 152,355,182	\$ 165,691,811	\$ 170,443,115	\$ 175,461,302
Licenses, permits & fees	1,183,829	530,152	446,305	653,088
Intergovernmental	34,044,944	35,586,061	38,132,007	41,134,168
Charges for services	26,330,296	28,724,617	28,942,051	35,521,885
Fines & forfeitures	2,268,025	1,682,025	2,269,419	2,263,140
Investment income	1,222,599	1,016,234	1,612,422	6,098,612
Special assessments	6,968,929	8,017,835	21,712,176	23,099,592
Private donations	-	98,808	41,731	239,266
Other revenues	3,330,051	4,490,444	3,465,800	3,237,235
Total revenues	227,703,855	245,837,987	267,065,026	287,708,288
Expenditures				
General government	33,526,021	34,119,894	35,213,861	36,708,815
Public safety	105,187,266	109,278,528	126,917,474	131,471,353
Physical environment	9,156,082	10,309,950	13,724,630	16,776,804
Transportation	8,857,084	10,772,148	11,020,962	12,370,157
Economic environment	12,460,782	14,670,241	11,346,271	10,770,122
Human services	15,843,634	15,883,742	15,440,672	16,182,481
Culture & recreation	1,728,431	2,815,839	2,526,347	3,209,129
Court costs	16,664,232	16,402,239	17,614,654	18,293,855
Extraordinary Items	-	681,203	-	-
Debt service				
Principal	14,853,444	6,283,284	9,920,669	10,114,222
Interest & fiscal charges	3,417,214	1,447,989	1,249,541	1,195,524
Excess fees distributed to state	-	-	-	-
Capital outlay	19,675,845	17,098,412	11,458,856	20,929,040
Total expenditures	241,370,035	239,763,469	256,433,937	278,021,502
Excess (deficiency) of revenues over (under) expenditures	(13,666,180)	6,074,518	10,631,089	9,686,786
Other Financing Sources (Uses)				
Transfers in	57,545,487	51,270,093	60,749,804	59,097,627
Transfers out	(57,469,055)	(53,283,859)	(61,659,113)	(59,241,477)
Refund of long-term debt	(34,681,414)	(3,730,250)	-	-
Issuance of debt	38,564,848	5,911,000	2,640,000	6,600,000
Financed purchases	-	-	-	-
Issuance of leases	-	-	-	-
Issuance of SBITAS	-	-	-	-
Sale of capital assets	88,830	151,299	114,215	35,914
Total other financing sources (uses)	4,048,696	318,283	1,844,906	6,492,064
Prior period adjustments & other	-	-	-	-
Net change in fund balances	\$ (9,617,484)	\$ 6,392,801	\$ 12,475,995	\$ 16,178,850
Debt service as a percentage of non- capital expenditures	8.3%	3.6%	4.7%	4.6%

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ 182,260,056	\$ 187,155,033	\$ 201,751,879	\$ 227,713,960	\$ 252,139,444	\$ 271,836,030
695,755	679,881	1,458,234	776,622	823,993	1,059,508
61,751,623	77,844,608	57,957,982	102,214,445	51,021,865	64,341,340
33,934,397	37,974,477	54,220,773	45,098,558	49,083,757	49,664,896
1,738,603	1,991,336	2,288,010	2,295,112	1,952,555	1,744,730
4,626,661	423,504	(4,012,634)	15,294,421	24,469,000	20,435,069
23,968,498	25,248,248	28,165,280	30,539,123	32,871,367	102,916,228
31,841	56,423	24,934	113,516	104,319	123,334
3,301,459	5,653,433	6,349,805	7,006,680	7,087,547	7,232,761
312,308,893	337,026,943	348,204,263	431,052,437	419,553,847	519,353,896
38,330,001	39,437,151	53,882,151	48,604,609	53,928,838	55,323,383
138,514,048	173,120,201	152,090,303	160,118,831	171,278,047	197,035,314
12,317,218	12,468,041	13,806,795	14,011,279	14,822,842	16,473,411
12,267,054	12,317,700	14,341,375	14,668,000	17,106,530	17,696,305
9,965,294	13,711,195	14,607,004	16,572,436	18,379,155	19,373,094
16,814,179	15,768,331	17,498,960	19,137,684	20,283,568	89,907,541
2,168,853	3,368,969	3,364,000	3,759,042	3,930,351	5,061,124
17,544,016	18,482,782	19,081,198	21,627,631	21,849,853	22,993,058
-	-	-	-	-	-
10,546,754	11,073,825	12,193,126	11,769,126	11,171,000	14,829,123
1,293,518	1,236,257	1,744,883	2,697,645	3,045,158	3,013,121
-	344,547	521,821	916,887	1,113,496	1,307,783
29,441,931	40,369,226	55,280,535	40,231,799	57,862,954	72,663,884
289,202,866	341,698,225	358,412,151	354,114,969	394,771,792	515,677,141
23,106,027	(4,671,282)	(10,207,888)	76,937,468	24,782,055	3,676,755
75,424,112	64,477,227	56,614,666	121,866,007	90,031,473	97,741,092
(75,611,755)	(64,512,840)	(58,431,353)	(123,266,188)	(91,477,508)	(97,069,135)
-	-	-	-	-	-
8,760,001	45,849,999	-	42,000,000	-	86,757,920
1,237,300	-	1,626,386	-	-	-
-	-	49,544	99,307	-	-
-	-	-	3,564,513	688,237	2,625,152
81,567	836,738	292,246	88,665	213,142	427,936
9,891,225	46,651,124	151,489	44,352,304	(544,656)	90,482,965
-	-	-	-	1,391,209	-
\$ 32,997,252	\$ 41,979,842	\$ (10,056,399)	\$ 121,289,772	\$ 25,628,608	\$ 94,159,720
4.6%	4.0%	4.5%	4.5%	4.2%	4.0%

REVENUE CAPACITY INFORMATION

Schedule 5
ALACHUA COUNTY, FLORIDA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(in thousands of dollars)

Tax Year	Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Industrial Property
2016	2017	\$ 11,265,526	\$ 2,361,108	\$ 1,383,288	\$ 384,899
2017	2018	12,651,676	2,779,287	1,425,341	475,375
2018	2019	13,611,887	2,992,421	1,468,829	510,625
2019	2020	14,440,789	3,170,683	1,480,428	554,338
2020	2021	15,194,565	3,215,243	1,508,700	600,659
2021	2022	16,932,882	3,219,347	1,691,482	654,512
2022	2023	20,788,033	3,429,369	2,343,004	694,841
2023	2024	23,801,373	3,736,118	2,087,018	777,315
2024	2025	26,304,826	4,086,928	2,301,280	902,454
2025	2026	* 28,337,861	4,228,479	2,481,365	926,637

Source: Alachua County Property Appraiser

Note: Assessed values are determined as of January 1 for each fiscal year.

All property is assessed at 100% of estimated market value as required by the Florida State Constitution.

The actual taxed value of residential property is limited to a 3% per year increase by the Save our Homes Legislation.

* Property valuations are per the 1st Certification; the Value Adjustment Board has not completed their process, so values may change.

Non-Taxable Real Property	Personal & Centrally Assessed Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
\$ 5,940,849	\$ 4,029,029	\$ (12,758,437)	\$ 12,606,261	18.28
6,162,892	3,905,396	(13,769,066)	13,630,901	17.36
6,348,575	3,937,375	(14,616,274)	14,253,438	16.78
6,364,884	3,966,945	(14,720,394)	15,257,673	17.10
6,364,282	4,006,894	(14,705,842)	16,184,501	16.44
6,433,723	4,005,075	(15,766,267)	17,170,754	16.29
6,469,773	4,070,773	(18,755,050)	19,040,742	15.78
6,560,873	4,380,083	(20,101,368)	21,241,413	15.57
6,723,956	4,362,059	(21,445,127)	23,236,374	15.33
6,801,288	4,367,247	(22,054,732)	25,088,146	15.24

Schedule 6
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
CURRENT AND PAST NINE FISCAL YEARS
(rate per \$1,000 of assessed value)

Fiscal Year	Tax Year	Basic Rate	County Direct Rates						Overlapping Rates		
			General Obligation Debt Service	Alachua County Library District	Alachua County Library Debt Service	Children's Trust	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
2017	2016	8.9290	-	1.3371	0.0750	-	7.9360	18.2771	0.4093	0.2885	0.6325
2018	2017	8.4648	-	1.2655	-	-	7.6250	17.3553	0.4027	0.2724	-
2019	2018	8.2829	-	1.2303	-	-	7.2640	16.7772	0.3948	0.2562	-
2020	2019	8.2729	-	1.1825	-	0.5000	7.1440	17.0994	0.3840	0.2414	-
2021	2020	7.8935	-	1.1289	-	0.5000	6.9150	16.4374	0.3696	0.2287	-
2022	2021	7.8662	-	1.0856	-	0.5000	6.8430	16.2948	0.3615	0.2189	-
2023	2022	7.7662	-	1.0565	-	0.4612	6.4980	15.7819	0.3368	0.1974	-
2024	2023	7.6414	-	1.0339	-	0.4612	6.4320	15.5685	0.3113	0.1793	-
2025	2024	7.6180	-	1.0000	-	0.4500	6.2610	15.3290	0.2936	0.1793	-
2026	2025	7.6000	-	0.9374	-	0.4500	6.2510	15.2384	0.2812	0.1793	-

Source: Alachua County Property Appraiser

Note: Overlapping rates are those of local and county governments that apply to property owners within Alachua County. Not all overlapping rates apply to all county property owners.

Overlapping Rates										
MSTU - Law Enforcement	MSTU - Fire Services	City of Alachua	City of Archer	City of Gainesville	City of Hawthorne	City of High Springs	City of Lacrosse	City of Micanopy	City of Newberry	City of Waldo
2.4342	1.7705	5.9900	5.2549	4.5079	5.3194	6.1326	6.6246	5.9463	5.9089	7.5180
3.7240	-	5.3900	5.2549	4.7474	5.3194	5.9972	6.3534	5.8114	5.9999	7.5180
3.7240	-	5.3900	5.2549	4.7474	5.3194	5.8800	6.3686	5.7743	5.9999	7.5180
3.7240	-	5.3900	5.5149	5.2974	5.3194	5.8800	6.6674	5.6542	5.9999	7.5180
3.5678	-	5.3900	5.5176	5.2974	5.3194	5.8800	6.6247	5.5260	5.9999	7.5180
3.5678	-	5.3900	5.5176	5.5000	5.3194	5.9900	6.5410	5.2281	5.9999	7.5180
3.5678	-	5.3900	5.5203	5.5000	5.8594	5.9900	6.5410	5.2281	5.9244	6.4000
3.5678	-	5.9500	5.5479	6.4297	5.8594	6.9900	6.5410	5.2000	5.9000	6.4000
3.5678	-	5.9500	5.5479	6.4297	6.4322	6.7400	6.5410	5.2000	5.9000	6.4000
3.5678	-	6.2500	6.4322	6.7297	6.4322	6.9900	6.5410	5.2000	5.8800	6.4000

Schedule 7
ALACHUA COUNTY, FLORIDA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO

	2025*				2016			
	Taxable Assessed		Percentage of		Taxable Assessed		Percentage of	
<u>Taxpayer</u>	<u>Value</u>	<u>Rank</u>	<u>Taxable</u>	<u>Assessed Value</u>	<u>Value</u>	<u>Rank</u>	<u>Taxable</u>	<u>Assessed Value</u>
LM Gainesville Llc	\$ 121,359,959	1	0.48%		-	-	-	
HCA Health Services of Fla Inc.	104,373,215	2	0.42%		\$ 83,503,400	5	68.00%	
UFORA LL LLC	94,022,500	3	0.37%		-	-	-	
Stanley Robert E	92,280,019	4	0.37%		-	-	-	
NW Fifth Ave Property LLC	86,213,337	5	0.34%		-	-	-	
Gainesville Property Investors LLC	75,491,603	6	0.30%		-	-	-	
Wal Mart Stores East LP	67,355,162	7	0.27%		96,828,190	4	-	
West 20 Owner LLC	62,846,900	8	0.25%		-	-	-	
Industrial Plants Corp	60,419,860	9	0.24%		-	-	-	
West University Gainesville Owner LLC	60,240,400	10	0.24%		-	-	-	
Gainesville Renewable Energy Center LL	-	-	-		314,316,090	1	2.93%	
Argos Cement LLC	-	-	-		148,553,220	2	1.10%	
Oaks Mall Gainesville, Ltd	-	-	-		125,590,400	3	1.04%	
AT&T Mobility LLC	-	-	-		75,737,723	6	0.81%	
Duke Energy Florida Inc.	-	-	-		70,609,535	7	0.59%	
North Florida Regional Medical Center Inc	-	-	-		54,789,240	8	0.51%	
Bellsouth Telecommunications Inc	-	-	-		54,496,790	9	0.46%	
Oak Hammock at the University of FL Inc.	-	-	-		53,964,236	10	0.46%	
	<u>\$ 824,602,955</u>		<u>3.29%</u>		<u>\$ 1,078,388,824</u>		<u>8.97%</u>	
Total Taxable Valuation of all Properties	<u><u>\$ 25,088,145,657</u></u>				<u><u>\$ 12,630,907,941</u></u>			

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2025 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

Schedule 8
ALACHUA COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2016	2015	\$ 131,351,932	\$ 126,666,793	96.4%	\$ 531,009	\$ 127,197,802	96.8%
2017	2016	137,432,393	132,837,863	96.7%	150,611	132,988,474	96.8%
2018	2017	135,442,205	131,100,058	96.8%	(17,194)	131,082,864	96.8%
2019	2018	139,914,569	135,372,369	96.8%	(47,310)	135,325,059	96.7%
2020	2019	148,956,482	143,832,210	96.6%	259,315	144,091,525	96.7%
2021	2020	150,852,704	145,843,239	96.7%	(43,416)	145,799,823	96.7%
2022	2021	159,527,261	154,099,389	96.6%	80,861	154,180,250	96.6%
2023	2022	175,342,852	169,322,121	96.6%	95,358	169,417,479	96.6%
2024	2023	193,478,327	186,526,816	96.4%	208,551	186,526,816	96.4%
2025	2024	211,203,199	203,663,650	96.4%	N/A	203,663,650	96.4%

SOURCE: Alachua County Tax Collector (Tax levies included are for General Fund, MSTU and Alachua County Forever)

DEBT CAPACITY INFORMATION

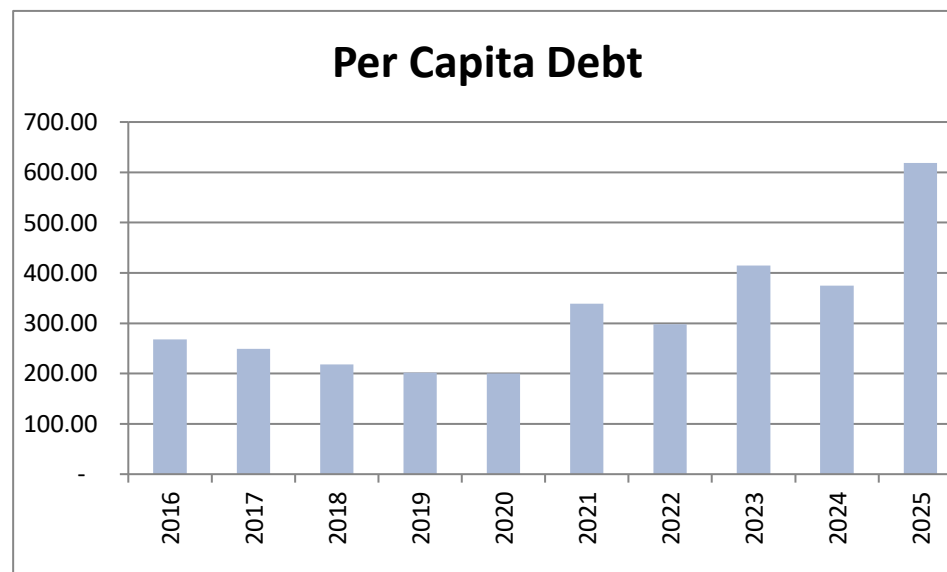
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	Sales & Gas Tax Bonds	Notes Payable	Finance Purchases	Leases	Subscriptions			
2016	\$ -	\$ 68,431,000	\$ 436,503	\$ -	\$ -	\$ 68,867,503	0.64%	\$ 267.90
2017	-	64,506,000	271,220	-	-	64,777,220	0.57%	249.14
2018	-	57,356,000	144,435	-	-	57,500,435	0.48%	218.39
2019	-	53,983,000	-	-	-	53,983,000	0.43%	201.95
2020	-	52,450,001	983,546	983,546	-	54,417,093	0.40%	200.37
2021	-	87,467,000	740,925	8,183,769	-	96,391,694	0.66%	338.68
2022	-	76,657,000	1,466,441	7,732,033	-	85,855,474	0.57%	298.24
2023	-	109,630,000	542,150	7,314,930	4,144,285	121,631,365	0.76%	415.07
2024	-	100,663,000	361,434	6,982,839	3,030,070	111,037,343	0.65%	374.73
2025	-	174,438,000	1,152,436	5,552,167	3,500,937	184,643,540	N/A	618.60

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

There is no debt in business-type activities.

(a) See Schedule 14 for personal income and population data.



Schedule 10
ALACHUA COUNTY, FLORIDA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Alachua County has no General Bonded Debt outstanding for the last ten fiscal years.

Schedule 11
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Capital Improvement Revenue Note, 2015A	\$ 419,000	100%	\$ 419,000
Public Improvement Revenue Refunding Note, 2015B	2,972,000	100%	2,972,000
Public Improvement Revenue Refunding Note, 2016	4,010,000	100%	4,010,000
Public Improvement Revenue Note, 2017	372,000	100%	372,000
Local Option Gas Tax Revenue Note, 2018	3,595,000	100%	3,595,000
Capital Improvement Revenue Note, 2020A	1,950,000	100%	1,950,000
Capital Improvement Revenue Note, 2020C	7,140,000	100%	7,140,000
Tourist Development Tax Revenue Note, 2021AB	29,535,000	100%	29,535,000
Capital Improvement Revenue Note, 2022	31,465,000	100%	31,465,000
Capital Improvement Revenue Note, 2023	7,480,000	100%	7,480,000
Public Improvement Revenue Note, 2025	85,500,000	100%	85,500,000
Finance Purchases	1,152,436	100%	1,152,436
Leases Payables	5,552,167	100%	5,552,167
Subscriptions Payables	3,500,937	100%	3,500,937
	<u>184,643,540</u>		<u>184,643,540</u>
Total Direct Debt Outstanding	<u>184,643,540</u>		<u>184,643,540</u>
Overlapping:			
Certificates of Participation	72,376,065	100.0%	72,376,065
Qualified School Construction Bonds	11,211,997	100.0%	11,211,997
Build America Bonds	1,535,291	100.0%	1,535,291
	<u>85,123,353</u>		<u>85,123,353</u>
Total Overlapping Debt Outstanding	<u>85,123,353</u>		<u>85,123,353</u>
Total Governmental Activities Debt	<u>\$ 269,766,893</u>		<u>\$ 269,766,893</u>

Sources: Alachua County Finance Department and Alachua County School Board

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of Alachua County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

Schedule 12
ALACHUA COUNTY, FLORIDA
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

The Constitution of the State of Florida, Florida Statute 200.181 and Alachua County set no legal debt limit.

Schedule 13
ALACHUA COUNTY, FLORIDA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

Page 1 of 5

	Half Cent Sales Tax - 2017				Half Cent Sales Tax - 2016		Half Cent Sales Tax - 2015B	
	Debt Service				Debt Service		Debt Service	
Fiscal Year	Sales Tax Revenue (1)	Principal	Interest		Principal	Interest	Principal	Interest
2016	\$ 11,722,660	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 290,651
2017	12,446,388	-	2,241		885,000	449,516	130,000	282,870
2018	12,576,289	195,000	45,855		4,215,000	412,901	133,000	279,911
2019	13,098,910	205,000	51,361		3,170,000	356,674	1,256,000	264,285
2020	12,136,805	210,000	45,717		3,240,000	292,254	1,284,000	235,710
2021	13,956,769	215,000	39,922		3,305,000	226,477	1,311,000	206,516
2022	15,582,680	221,000	33,990		3,370,000	159,393	1,345,000	176,636
2023	15,831,922	228,000	27,893		735,000	146,081	1,371,000	146,081
2024	15,475,763	233,000	21,605		740,000	103,314	1,401,000	114,896
2025	15,097,016	241,000	15,166		760,000	88,239	1,434,000	83,003

(1) Sales Tax Revenue is net of budgeted transfer out for 1995 and 1999 Debt Service.

This applies to Fiscal Year 2009 and prior.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2016 Public Improvement Revenue Refunding Note, Public Improvement Revenue Refunding Note - Series 2015B, 2014 Public Improvement Revenue Note, 2007 Public Improvement Revenue Refunding Bonds, the 1995 Public Improvement Revenue Refunding Bonds, and the 1999 Public Improvement Revenue Bonds pledged revenue source is the County's half cent sales tax. The 2007 Public Improvement Revenue Refunding Bonds refunded in full the 1995 Public Improvement Revenue Refunding Bonds, and partially refunded the 1999 Public Improvement Revenue Bonds. The Public Improvement Revenue Refunding Note, Series 2015B, partially refunded the 2007 Public Improvement Revenue Refunding Bonds. The remainder of the 2007 Public Improvement Revenue Refunding Bonds were refunded by the 2016 Public Improvement Revenue Refunding Note.

Half Cent Sales Tax - 2014
Debt Service

Principal	Interest
\$ 900,000	\$ 197,505
919,000	178,496
939,000	159,080
958,000	139,257
978,000	119,026
999,000	98,366
1,019,000	77,278
1,041,000	55,751
1,062,000	33,774
1,085,000	11,338

Half Cent Sales Tax - 2007 A&B
Debt Service

Principal	Interest	Coverage
\$ -	\$ 578,672	5.96
-	-	4.37
-	-	1.97
-	-	2.05
-	-	1.89
-	-	2.18
-	-	2.43
-	-	4.22
-	-	4.17
-	-	4.06

Schedule 13
ALACHUA COUNTY, FLORIDA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
(Continued)

Page 3 of 5

	Gas Tax Revenue - 2016				Gas Tax Revenue - 2006				Gas Tax Revenue - 2008			
	Debt Service				Debt Service				Debt Service			
Fiscal Year	Gas Tax Revenue	Principal	Interest		Principal	Interest			Principal	Interest	Coverage	
2016	\$ 5,582,063	\$ -	\$ 9,975		\$ -	\$ 146,225			\$ -	\$ 216,884	14.96	
2017	5,786,455	2,025,000	131,391		-	-			-	-	2.68	
2018	5,828,382	2,052,000	104,365		-	-			-	-	2.70	
2019	5,963,188	2,075,000	77,000		-	-			-	-	2.77	
2020	5,404,678	2,104,000	42,296		-	-			-	-	2.52	
2021	5,724,466	2,127,205	21,025		-	-			-	-	2.66	
2022	5,984,218	-	-		-	-			-	-	-	
2023	6,075,748	-	-		-	-			-	-	-	
2024	6,234,897	-	-		-	-			-	-	-	
2025	6,017,823	-	-		-	-			-	-	-	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2016 Gas Tax Revenue Refunding Note, 2006 Gas Tax Revenue Bonds, and the 2008 Gas Tax Revenue Bonds pledged revenue source is the Constitutional gas tax, the County gas tax, and the ninth cent gas tax. The 2016 Gas Tax Revenue Refunding Note refunded in full the 2006 Gas Tax Revenue Bonds and the 2008 Gas Tax Revenue Bonds.

Local Opt Gas Tax Rev - 2018			Local Opt Gas Tax Rev - 2011			Court Facilities Fees 2015A			
Debt Service			Debt Service			Debt Service			
Local Option Gas Tax Revenue	Principal	Interest	Principal	Interest	Coverage	Court Facilities Fees Revenue	Principal	Interest	Coverage
\$ 2,904,140	\$ -	\$ -	\$ 1,253,000	\$ 100,133	2.15	\$ 576,812	\$ -	\$ 5,189	111.16
2,980,194	-	-	1,280,000	72,270	2.20	521,793	343,000	65,064	1.28
2,938,058	-	-	1,308,000	43,802	2.17	480,071	351,000	73,834	1.13
2,955,688	-	153,410	1,333,787	14,101	1.97	427,625	359,000	65,846	1.01
2,644,016	1,485,000	324,522	-	-	1.46	429,389	367,000	57,679	1.01
2,808,361	1,530,000	349,107	-	-	1.49	519,763	375,000	49,331	1.22
2,957,666	1,575,000	303,513	-	-	1.57	517,342	383,000	40,804	1.22
2,906,620	1,625,000	256,578	-	-	1.54	428,206	392,000	32,085	1.01
2,947,215	1,670,000	208,153	-	-	1.57	488,176	401,000	23,164	1.15
3,074,265	1,720,000	158,387	-	-	1.64	523,079	410,000	14,040	1.23

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2018 Five Cent Local Option Gas Tax and 2011 Five Cent Local Option Gas Tax pledged revenue source is the County's 5 cent local option gas tax.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The Capital Improvement Revenue Note, Series 2015A pledged revenue source is the County's Court Facilities Fees as described in Section 318.18(13)(A), Florida Statutes.

Schedule 13
ALACHUA COUNTY, FLORIDA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS
(Concluded)

<u>Tourist Development Tax 2021 A&B</u>				
<u>Debt Service</u>				
Fiscal	Tourist			
Year	Development Tax			
	Revenue	Principal	Interest	Coverage
2016	\$ -	\$ -	\$ -	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	4,532,528	115,000	526,013	7.07
2023	4,776,242	115,000	571,820	6.95
2024	5,061,610	115,000	569,807	7.39
2025	5,485,002	120,000	567,795	7.97

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The Tourist Development Tax Revenue Note, Series 2021 A&B pledged revenue source is the County's Tourist Development Tax Revenues.

DEMOGRAPHIC AND ECONOMIC INFORMATION

Schedule 14
ALACHUA COUNTY, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
2016	257,062	\$ 10,805,342	\$ 41,008
2017	260,003	11,286,402	42,280
2018	263,291	11,983,398	44,390
2019	267,306	12,561,561	46,690
2020	271,588	13,440,408	49,556
2021	284,607	14,622,893	52,367
2022	287,872	14,938,197	52,594
2023	293,040	15,979,104	55,872
2024	296,313	17,178,223	58,873
2025	298,485	N/A	N/A

Sources: Bureau of Economic and Business Research
United States Department of Commerce
Gainesville Chamber of Commerce
University of Florida and Santa Fe College
Alachua County School Board
Bureau of Labor Statistics
Florida Department of Economic & Demographic Research

Note: Personal and Per Capita Personal Income not available for 2025.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
31.1	65,066	26,705	4.4%
31.1	64,916	28,836	3.1%
31.2	71,832	30,753	2.7%
31.5	68,082	28,836	2.8%
31.8	72,424	29,328	4.0%
31.8	71,827	28,300	3.5%
31.8	74,740	28,808	2.5%
32.2	74,453	28,964	3.1%
32.2	74,511	28,749	3.5%
32.2	75,097	28,204	4.6%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
2025 AND PRIOR YEAR 2016

<u>Employer</u>	2025			2016		
	Number of Employees	Rank	Percentage of Total County Private Workforce	Number of Employees	Rank	Percentage of Total County Private Workforce
University of Florida	17,867	1	12.20%	27,567	1	20.64%
UF Health	12,317	2	8.41%	12,705	2	9.51%
Alachua County School Board	4,007	3	2.74%	3,904	4	2.92%
US Department of Veterans Affairs	3,820	4	2.61%	6,127	3	4.59%
Publix Supermarkets	2,801	5	1.91%	780	10	0.58%
City of Gainesville	2,334	6	1.59%	2,072	5	1.55%
Wal-Mart Stores	2,296	7	1.57%	-	-	-
North Florida Reginoal Medical Center	2,214	8	1.51%	2,000	6	-
Santa Fe College	1,439	9	0.98%	-	-	-
Alachua County Board of County Commisioners	1,062	10	0.73%	809	9	0.61%
Nationwide Insurance Company	-	-	-	960	8	0.72%
Gator Dining Service	-	-	-	1,200	7	0.90%
Total Private Labor Workforce	<u>146,455</u>			<u>133,575</u>		

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

OPERATING INFORMATION

Schedule 16
ALACHUA COUNTY, FLORIDA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY PROGRAM
LAST TEN FISCAL YEARS

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<u>Program</u>										
Administration	328.4	356.8	362.7	385.3	399.8	403.1	391.3	375.7	358.1	405.0
Community services	50.0	47.9	46.0	59.0	57.0	86.5	70.5	63.5	53.0	109.0
Corrections	361.0	363.0	363.0	354.0	354.0	354.0	354.0	354.0	354.0	354.0
Courts	214.3	214.5	202.2	201.0	213.8	214.2	204.5	182.3	170.3	202.3
Culture & recreation	13.7	21.4	26.4	31.0	31.0	30.3	29.8	27.3	25.5	37.0
Tourist development	5.0	5.0	7.0	9.0	8.0	7.0	9.0	7.0	6.0	13.0
CareerSource ¹	-	-	-	-	-	25.0	19.0	13.0	12.0	37.0
Emergency services	351.0	374.5	390.5	375.0	411.5	409.5	390.5	348.5	328.5	483.5
Environmental services	43.5	37.3	38.3	43.0	43.8	38.3	36.3	32.9	29.0	40.0
Growth management	27.0	26.0	24.0	28.5	29.5	29.6	31.2	26.5	24.2	49.0
Law enforcement	342.8	349.8	349.8	355.8	362.8	360.5	364.0	364.0	371.3	376.3
Solid waste disposal system	55.8	61.0	66.0	66.0	66.0	53.1	60.8	55.7	51.0	62.0
Codes enforcement	21.5	25.0	24.5	24.5	24.5	20.0	18.0	16.3	17.3	19.0
Transportation	80.0	77.8	74.8	74.8	113.0	80.5	65.6	56.5	48.2	85.0
Total	1,894.0	1,960.0	1,975.2	2,006.9	2,114.7	2,111.5	2,044.4	1,923.1	1,848.2	2,272.0

¹CareerSource falls under Alachua County as of Fiscal Year 2021.

Source: Finance and Accounting Department, Constitutional Officers

Schedule 17
ALACHUA COUNTY, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Description	Fiscal Year	
		2016	2017
Community services			
Community support services*	Number of client contacts	131,177	155,995
Animal services	Number of animals picked up	5,349	4,763
Corrections			
Jail	Average number of inmates per day	796	778
Courts			
Courts (Includes both state and county)	Number of cases filed		
	Circuit court	12,603	12,643
	County court	10,803	10,169
	Traffic	41,481	34,773
	Appeals	306	305
	Warrants	8,111	7,582
Emergency Services			
Rescue	Number of calls	40,309	42,576
	Number of transports	27,360	29,063
Fire	Number of calls	14,219	14,514
Growth management			
Codes enforcement	Number of building permits issued	6,592	6,608
Law Enforcement			
Sheriff	Number of calls	107,079	99,821
Solid Waste Disposal System			
Waste management	Tons of waste processed	181,577	190,294

*Cooperative Extension was no longer a part of Community Support Services in Fiscal Year 2015.

Source: Alachua County Departments

Fiscal Year							
2018	2019	2020	2021	2022	2023	2024	2025
138,518	124,257	129,873	118,808	123,642	129,391	91,962	64,265
5,146	4,268	2,961	3,186	2,465	3,393	2,801	3,100
771	711	677	747.5	777	827	871	915
12,725	12,570	12,170	11,376	11,703	13,837	11,819	12,409
9,763	10,199	8,469	9,015	8,856	11,152	11,625	11,536
30,746	27,234	28,198	31,931	11,703	24,631	21,324	27,607
291	247	200	230	237	209	181	245
7,865	8,214	6,655	7,566	7,455	6,831	5,977	6,234
46,992	46,044	43,732	44,441	50,398	49,744	49,636	48,825
32,964	32,507	31,431	34,216	35,729	34,631	33,615	33,630
14,455	14,041	14,206	13,845	16,080	16,400	16,735	17,221
7,048	7,461	7,095	7,581	8,142	7,499	7,327	7,990
92,015	100,645	96,889	87,483	96,404	83,509	85,641	80,141
198,363	203,977	201,430	203,533	201,208	202,609	203,872	206,884

Schedule 18
ALACHUA COUNTY, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Culture & Recreation				
Park acreage	1,120	1,084	1,084	1,084
County Parks	24	23	24	24
Picnic shelters/gazebos	49	49	47	47
Soccer/football fields	14	13	10	10
Baseball/softball fields	10	10	10	10
Docks/boat ramps	29	15	15	15
Playgrounds	12	13	13	13
Tennis courts	14	14	14	14
Basketball courts	9	9	8	8
Emergency Services				
Fire/Rescue Stations	11	13	13	13
Ambulances/Rescue Units	25	26	27	28
Fire trucks & vehicles	54	49	50	51
Environmental Services				
Acres of conservation land*	24,195	19,475	24,912	23,009
Law Enforcement				
Vehicles - all uses	516	528	521	534
Solid Waste/Waste Disposal				
Collection Centers	6	6	6	6
Transportation				
Miles of paved roads maintained	683	685	688	692
Miles of graded roads maintained	224	224	224	222
Paved miles added this year	-	2	4	4

*Some Conservation Land is owned in partnership with other Entities.
For some of the acres, only a Conservation Easement is owned limiting
the use and development of the land.

Source: Alachua County Departments

Fiscal Year					
2020	2021	2022	2023	2024	2025
1,084	1,340	1,340	1,375	1,375	1,375
23	29	29	30	30	30
47	47	47	47	48	48
10	10	10	10	10	11
10	10	10	10	10	10
15	18	18	18	18	18
13	13	13	16	16	16
14	14	14	14	14	15
8	8	8	10	10	10
14	15	15	17	17	17
29	26	28	28	28	32
52	54	56	61	63	73
25,171	27,037	34,667	35,541	35,580	36,279
537	540	526	544	544	530
6	6	6	6	6	6
695	696	699	703	707	708
222	223	223	165	165	165
3	4	3	3.5	2.0	1.0