



Summary Reports and Departments



FUND BALANCE

Consistent with best governmental financial practices, Alachua County Budget Management Policy establishes fund balance policy levels sufficient for cash flow and emergency purposes. As property tax revenues are received two months after the start of the fiscal year, fund balances allow the County adequate cash flow to eliminate the need for short-term borrowing in October and November to cover payroll and required budget transfers to the Constitutional Officers. As recognized by bond rating agencies like Fitch and Moody's, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings.

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

From a budgetary standpoint, there are two components that, when combined, result in what is commonly understood to be Fund Balance: namely, the Beginning and the Ending Fund Balance.

Beginning Fund Balance represents the residual resources available to be used at the end of the previous fiscal year. Some influences taken into consideration when calculating a projected beginning fund balance for the next fiscal year include:

1. All authorized positions are budgeted at 100% for the year. However, due to a variety of factors, primarily turnover, not every department will use their entire Personal Services budget.
2. Grants and Aid from the County to other governments and non-profit agencies are budgeted at the full allocation. However, most of these grants are reimbursements for services provided with a maximum allocation by year end and routinely a balance remains.
3. Contracts for Services and Capital Equipment are budgeted at the full estimated amount so the contract or purchase order can be awarded. However, there are some contracts where not all work is completed by year end, some equipment will not be received by year end, or actual costs are less than the published no-to-exceed amount.

Similarly, thought should be given toward projecting excess revenue. For example, local governments in Florida follow a statutory requirement that certain revenues must be budgeted at an amount not less than 95%. This is the case for ad valorem revenue which is calculated by applying a specific millage rate to the total taxable property value of an area; however, discounts for early payment and adjustments to the tax roll (taxable value) result in collecting an amount somewhere between the budgeted 95% and 100% of the calculated total. Revenue collected above the 95% level would be included in the Beginning Fund Balance projection.

Ending Fund Balance represents the amount protected to ensure fiscal stability and positive cash flow particularly during the beginning of a fiscal year prior to the receipt of new revenue (ad valorem, sales tax, fuel tax, etcetera)

Fund Balance (total budgeted Fund Balance) is the difference between Beginning and Ending Fund Balance and represents the revenue offset for the budgeted Reserves and some of the one-time expenditures anticipated in the coming fiscal year. A study of changes in fund balances can indicate financial trends and fiscal health. Extreme quantities of fund balances or large fluctuations may indicate policy adjustments by the governing body or changes in budget procedures.

Changes in Fund Balance

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects

The fiscal year 2023-2024 budget has \$233,026,109 appropriated fund balance, a 29.03% increase from prior fiscal year.

Fund Type	Fiscal Year 2022-23	Fiscal Year 2023-24	Difference	% Change
General Fund	33,012,692	71,238,405	38,225,713	115.79%
MSTU Law Enforcement	1,323,689	1,717,360	393,671	29.74%
Special Revenue Fund	79,054,420	58,071,105	-20,983,315	-26.54%
Debt Service Fund	16,299,614	20,734,623	4,435,009	27.21%
Capital Fund	15,161,156	39,673,913	24,512,757	161.68%
Enterprise Fund	7,983,589	9,378,563	1,394,974	17.47%
Internal Service Fund	27,326,911	31,782,395	4,455,484	16.30%
Non Major Component Units	430,589	429,745	-844	-0.20%
TOTAL	180,592,660	233,026,109	52,433,449	29.03%

Fund	% Change	Explanation
General Fund	115.79%	Accumulation of Fund Balance for Trunk Radio and ARP Revenue Recovery
MSTU Law Enforcement	29.74%	High Staff Vacancy Rate
Special Revenue Fund	-26.54%	ARP Revenue Recovery transferred to General Fund
Debt Service Fund	27.21%	Added Debt for the Civil Courthouse and 2 Fire Stations which are underway and Debt Service Payments Due in November
Capital Fund	161.68%	Added New 1% surtax for Land, Parks, Roads and Housing
Enterprise Fund	17.47%	Standard Use of Fund Balance
Internal Service Fund	16.30%	Standard Use of Fund Balance
Non Major Component Units	-0.20%	Standard Use of Fund Balance

Sources and Uses Summary

Sources	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget
Taxes	201,751,880.13	210,357,832	253,549,578
Permits, Fees & Spec Assess	36,572,020.07	34,954,495	40,329,163
Intergovernmental Revenue	54,728,553.21	35,281,989	36,006,922
Charges for Services	81,368,755.94	88,152,487	92,571,940
Judgments, Fines & Forfeit	833,056.62	503,000	458,000
Miscellaneous Revenues	8,141,013.91	9,942,018	10,934,185
Total Sources	383,395,279.88	379,191,821	433,849,788
Non-Operating Revenues			
Operating Transfers In	33,669,326.79	50,662,994	64,982,285
Debt Proceeds	-	91,500,000	25,000,000
Transfers from Constitutional Officers	6,104,984.15	836,565	178,314
Non Operating Sources	-	179,642,660	233,026,109
Total Non-Operating Revenues	39,774,310.94	322,642,219	323,186,708
TOTAL REVENUES	423,169,590.82	701,834,040	757,036,496
Uses			
Personal Services	77,446,961.41	100,818,657	115,444,882
Operating Expenditures	139,702,746.65	187,444,197	209,085,492
Capital Outlay	49,374,968.80	152,277,230	120,716,573
Debt Service	12,821,403.54	12,480,207	11,210,315
Total Uses	279,346,080.40	453,020,291	456,457,262
Non-Operating Expenses			
Grants and Aids	8,421,386.33	14,530,814	25,348,592
Clerk	3,167,549.40	3,672,444	3,928,178
Property Appraiser	6,056,725.55	6,777,425	8,077,328
Sheriff	94,645,575.37	101,893,712	114,518,322
Supervisor of Elections	447,514.47	-	-
Tax Collector	1,436,390.02	-	-
Transfers Out	33,669,326.79	50,662,994	64,982,285
Reserves	-	71,588,161	84,046,661
Other Non-Operating	(299,657.86)	(311,801)	(322,132)
Total Non-Operating Expenses	147,544,810.07	248,813,749	300,579,234
TOTAL EXPENSES	426,890,890.47	701,834,040	757,036,496

Alachua County Fund to Department Relationship Chart

	<i>Community & Administrative Services</i>	<i>Community Support Services</i>	<i>Court Services</i>	<i>Environmental Protection</i>	<i>Facilities</i>	<i>Fire Rescue</i>	<i>General Government</i>	<i>Growth Management</i>	<i>Information & Telecom</i>	<i>Public Safety & Resource Services</i>	<i>Public Works</i>	<i>Constitutional Officers</i>	<i>Judicial</i>
General Fund	■	■	■	■	■	■	■	■	■	■	■	■	■
MSTU - Law Enforcement												■	■
CHOICES Program			■										
MSBU Fire Services						■	■					■	■
CSNCFL - Career Source		■											
MSBU-Refuse Collection											■	■	■
Gas Tax							■		■		■	■	
COVID - 19 Relief	■	■	■	■	■	■	■	■	■	■	■	■	■
Supervisor of Elections													■
Code Enforcement								■	■			■	
Computer Replacement												■	
Self Insurance	■	■						■				■	
Fleet Management							■				■	■	
Telephone Service									■			■	
Vehicle Replacement												■	
Health Insurance	■	■										■	
Drug and Law Enforcement				■								■	■
Environmental					■						■	■	■
Court Related				■								■	■
Emergency Services								■				■	■
Housing/Land Development			■										
Community Services			■										■
Tourism			■									■	
Other Special Revenue Funds			■	■		■	■	■	■			■	■
Debt Service												■	■
Other Capital Projects			■					■					
Solid Waste						■	■				■	■	■
State Housing Initiative Partnership			■										
Transportation Trust											■		■
Capital Preservation												■	■
Alachua County Housing Finance Authority			■										
Law Library													■

Revenues/Sources by Major Fund Description

Revenues	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget
General Fund	189,312,800.93	229,614,600	296,647,984
MSTU - Law Enforcement	26,947,157.60	30,577,284	33,999,815
Special Revenue	104,788,061.68	171,756,628	198,946,954
010 - Choices	(5,714.58)	1,343,800	1,527,733
011 - MSBU - Fire	22,930,103.24	27,542,086	32,280,929
120 - Career Source Region 9	2,985,177.13	3,000,000	3,622,178
148 - MSBU - Refuse Collection	6,603,873.30	7,741,355	9,167,660
149 - Gas Tax	10,797,041.20	12,988,650	14,749,685
154 - COVID 19 Relief	13,529,100.07	44,839,962	8,900,000
171 - Constitutional Officer - Supr of Elections	3,461,842.08	2,956,863	4,832,055
811 - Drug and Law Enforcement	1,778,259.98	1,612,010	1,396,031
812 - Environmental	4,636,292.96	5,980,781	7,823,720
813 - Court Related	1,305,234.77	1,601,002	1,799,852
814 - Emergency Services	12,408,213.60	17,278,342	23,347,612
815 - Housing/Land Development	170,296.37	3,412,483	6,345,181
816 - Community Services	1,479,975.38	1,515,220	1,785,589
817 - Tourism	4,938,726.07	9,004,145	13,471,225
818 - Other Special Revenues	16,232,807.64	27,974,572	16,469,772
823 - SHIP	1,557,718.70	1,809,235	2,105,154
826 - Capital Preservation	(20,886.23)	1,156,122	991,644
827 - Infrastructure Sales Surtax 1%	-	-	48,330,934
Debt Service	29,742,458.41	46,352,672	49,801,327
Capital	7,268,962.60	115,842,071	60,370,703
820 - Other Capital Projects	234,710.29	101,073,329	44,685,611
824 - Transportation	7,034,252.31	14,768,742	15,685,092
Enterprise	22,919,832.13	29,779,549	33,878,671
410 - Codes Enforcement	2,329,401.95	3,630,330	4,151,631
821 - Solid Waste	20,590,430.18	26,149,219	29,727,040
Internal Service	42,150,787.52	77,412,287	82,901,937
500 - Computer Replacement	1,083,734.18	1,883,706	1,692,729
501 - Self Insurance	5,855,272.14	10,185,459	13,766,175
503 - Fleet Management	4,976,936.38	7,500,115	7,292,792
504 - Telephone Service	932,369.08	1,779,155	-
506 - Vehicle Replacement	2,621,971.19	6,093,330	6,593,538
507 - Health Insurance	26,680,504.55	49,970,522	53,556,703
Discretely Presented Non-Major	39,529.95	498,949	489,105
850 - Alachua County Housing Finance Authority	8,901.87	411,000	411,028
855 - Murphree Law Library	30,628.08	87,949	78,077
Grand Total	423,169,590.82	701,834,040	757,036,496

Expenses/Uses by Major Fund Description

Expenses	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget
General Fund	182,747,776.90	229,614,600	296,647,984
MSTU - Law Enforcement	26,039,284.00	30,577,284	33,999,815
Special Revenue	109,758,191.23	171,756,628	198,946,954
010 - Choices	803,720.33	1,343,800	1,527,733
011 - MSBU - Fire	20,806,715.87	27,542,086	32,280,929
120 - Career Source Region 9	2,990,865.82	3,000,000	3,622,178
148 - MSBU - Refuse Collection	6,191,237.99	7,741,355	9,167,660
149 - Gas Tax	11,677,086.01	12,988,650	14,749,685
154 - COVID 19 Relief	13,548,260.58	44,839,962	8,900,000
171 - Constitutional Officer - Supr of Elections	3,461,842.08	2,956,863	4,832,055
811 - Drug and Law Enforcement	1,328,482.20	1,612,010	1,396,031
812 - Environmental	4,872,040.92	5,980,781	7,823,720
813 - Court Related	1,197,751.20	1,601,002	1,799,852
814 - Emergency Services	12,022,260.58	17,278,342	23,347,612
815 - Housing/Land Development	305,349.74	3,412,483	6,345,181
816 - Community Services	1,369,572.56	1,515,220	1,785,589
817 - Tourism	3,988,738.55	9,004,145	13,471,225
818 - Other Special Revenues	24,767,517.43	27,974,572	16,469,772
823 - SHIP	412,427.34	1,809,235	2,105,154
826 - Capital Preservation	14,322.03	1,156,122	991,644
827 - Infrastructure Sales Surtax 1%	-	-	48,330,934
Debt Service	25,095,236.41	46,352,672	49,801,327
Capital	25,193,435.35	115,842,071	60,370,703
820 - Other Capital Projects	23,095,755.30	101,073,329	44,685,611
824 - Transportation	2,097,680.05	14,768,742	15,685,092
Enterprise	18,269,687.02	29,779,549	33,878,671
410 - Codes Enforcement	730,957.71	3,630,330	4,151,631
821 - Solid Waste	17,538,729.31	26,149,219	29,727,040
Internal Service	39,753,978.31	77,412,287	82,901,937
500 - Computer Replacement	973,553.30	1,883,706	1,692,729
501 - Self Insurance	4,256,513.95	10,185,459	13,766,175
503 - Fleet Management	4,425,067.57	7,500,115	7,292,792
504 - Telephone Service	610,416.10	1,779,155	-
506 - Vehicle Replacement	1,783,754.28	6,093,330	6,593,538
507 - Health Insurance	27,704,673.11	49,970,522	53,556,703
Discretely Presented Non-Major	33,301.25	498,949	489,105
850 - Alachua County Housing Finance Authority	831.42	411,000	411,028
855 - Murphree Law Library	32,469.83	87,949	78,077
Grand Total	426,890,890.47	701,834,040	757,036,496

Reserves by Major Fund Description

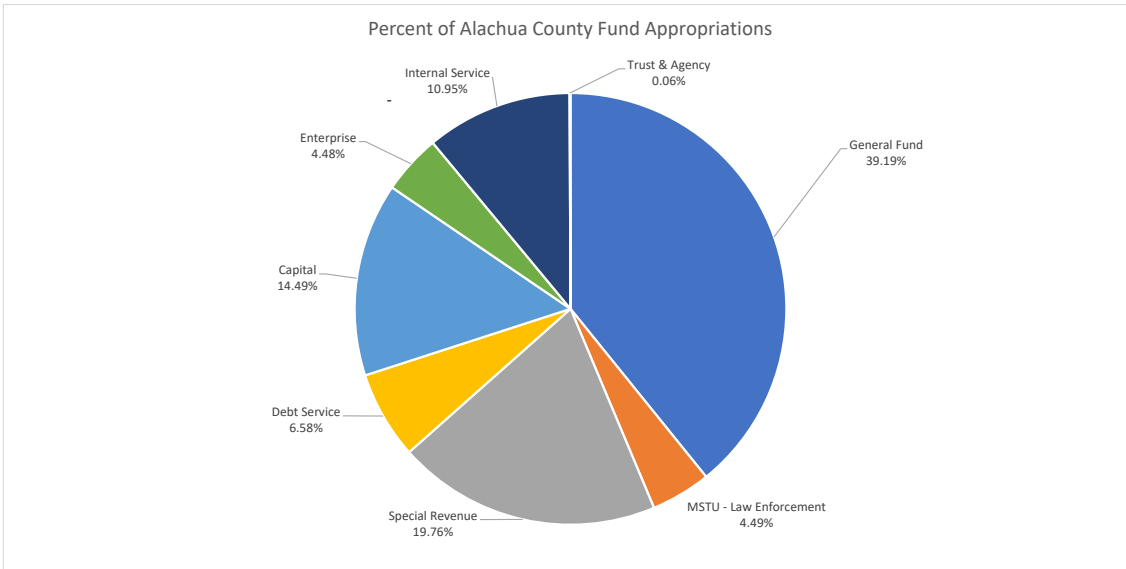
Reserves	FY22 Actuals	FY23 Adopted Budget	FY24 Adopted Budget
General Fund	-	9,936,540	12,132,826
MSTU - Law Enforcement	-	1,448,792	1,602,687
Special Revenue	-	18,747,557	24,867,168
010 - Choices	-	527,933	674,559
011 - MSBU - Fire	-	4,920,600	1,976,056
148 - MSBU - Refuse Collection	-	896,391	1,801,418
149 - Gas Tax	-	628,434	1,104,837
154 - COVID 19 Relief	-	-	-
171 - Constitutional Officer - Supr of Elections	-	-	-
811 - Drug and Law Enforcement	-	-	-
812 - Environmental	-	459,703	488,610
813 - Court Related	-	23,168	23,168
814 - Emergency Services	-	4,464,829	5,195,349
815 - Housing/Land Development	-	2,000,000	-
816 - Community Services	-	12,098	32,928
817 - Tourism	-	4,487,923	7,243,765
818 - Other Special Revenues	-	-	-
826 - Capital Preservation	-	326,478	326,478
827 - Infrastructure Sales Surtax 1%	-	-	6,000,000
Debt Service	-	12,879,434	14,876,251
Capital	-	-	-
820 - Other Capital Projects	-	-	-
824 - Transportation	-	-	-
Enterprise	-	4,262,275	5,326,042
410 - Codes Enforcement	-	861,230	1,481,323
821 - Solid Waste	-	3,401,045	3,844,719
Internal Service	-	24,291,371	25,229,495
500 - Computer Replacement	-	452,681	147,742
501 - Self Insurance	-	3,425,586	4,272,463
503 - Fleet Management	-	1,006,221	2,940,719
504 - Telephone Service	-	361,801	-
506 - Vehicle Replacement	-	1,442,972	768,042
507 - Health Insurance	-	17,602,110	17,100,529
Discretely Presented Non-Major	-	22,192	12,192
850 - Alachua County Housing Finance Authority	-	-	-
855 - Murphree Law Library	-	22,192	12,192
Grand Total	-	71,588,161	84,046,661

Ending Fund Balance by Major Fund Description

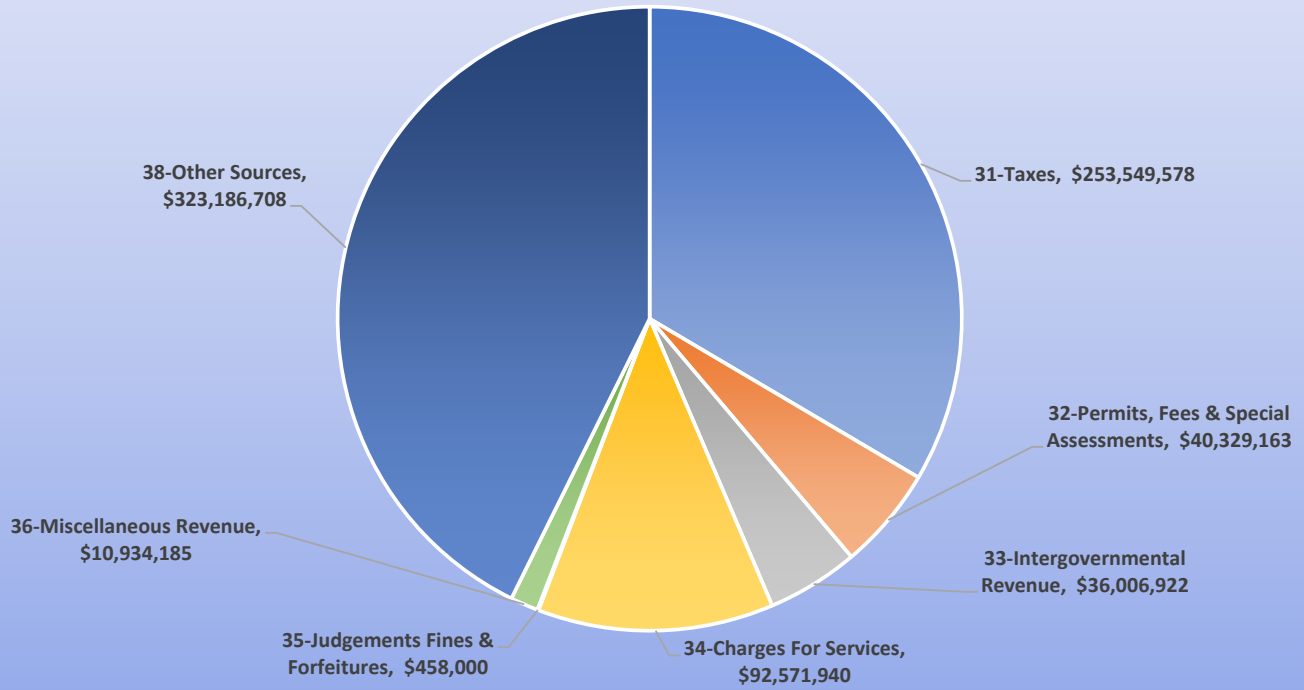
Ending Fund Balance	FY24 Beginning Fund Balance	FY24 Revenues	FY24 Expenses	FY24 Reserves	FY24 Non Operating Uses	FY24 Ending Fund Balance
General Fund	96,968,873	225,409,579	284,515,158	12,132,826	-	25,730,468
MSTU - Law Enforcement	3,500,000	32,282,455	32,397,128	1,602,687	-	1,782,640
Special Revenue	81,142,686	116,339,544	174,079,786	24,867,168	-	(1,464,724)
010 - Choices	4,478,635	95,935	853,174	674,559	-	3,046,837
011 - MSBU - Fire	5,200,000	28,504,925	30,304,873	1,976,056	-	1,423,996
120 - Career Source Region 9	3,622,178	-	3,622,178	-	-	-
148 - MSBU - Refuse Collection	2,818,480	7,349,180	7,366,242	1,801,418	-	1,000,000
149 - Gas Tax	3,332,780	12,055,189	13,644,848	1,104,837	-	638,284
154 - COVID 19 Relief	8,900,000	-	8,900,000	-	-	-
171 - Constitutional Officer - Supr of Elections	-	4,832,055	4,832,055	-	-	-
811 - Drug and Law Enforcement	720,924	675,107	1,396,031	-	-	-
812 - Environmental	2,703,546	5,177,421	7,335,110	488,610	-	57,247
813 - Court Related	834,608	1,194,005	1,776,684	23,168	-	228,761
814 - Emergency Services	4,976,706	16,284,560	18,152,263	5,195,349	-	(2,086,346)
815 - Housing/Land Development	5,195,181	1,010,000	6,345,181	-	-	(140,000)
816 - Community Services	168,621	1,154,760	1,752,661	32,928	-	(462,208)
817 - Tourism	6,185,706	3,685,519	6,227,460	7,243,765	-	(3,600,000)
818 - Other Special Revenues	13,619,117	850,655	16,469,772	-	-	(2,000,000)
823 - SHIP	2,027,855	77,299	2,105,154	-	-	-
826 - Capital Preservation	1,358,349	62,000	665,166	326,478	-	428,705
827 - Infrastructure Sales Surtax 1%	15,000,000	33,330,934	42,330,934	6,000,000	-	-
Debt Service	20,734,623	29,066,704	34,925,076	14,876,251	-	-
Capital	23,744,269	36,626,434	60,370,703	-	-	-
820 - Other Capital Projects	19,406,317	25,279,294	44,685,611	-	-	-
824 - Transportation	4,337,952	11,347,140	15,685,092	-	-	-
Enterprise	16,358,321	24,500,108	28,874,761	5,326,042	(322,132)	6,979,758
410 - Codes Enforcement	3,002,031	2,149,600	2,670,308	1,481,323	-	1,000,000
821 - Solid Waste	13,356,290	22,350,508	26,204,453	3,844,719	(322,132)	5,979,758
Internal Service	35,065,104	51,119,542	57,672,442	25,229,495	-	3,282,709
500 - Computer Replacement	853,909	1,121,529	1,544,987	147,742	-	282,709
501 - Self Insurance	7,083,395	6,682,780	9,493,712	4,272,463	-	-
503 - Fleet Management	435,375	6,857,417	4,352,073	2,940,719	-	-
504 - Telephone Service	-	-	-	-	-	-
506 - Vehicle Replacement	7,035,739	2,557,799	5,825,496	768,042	-	3,000,000
507 - Health Insurance	19,656,686	33,900,017	36,456,174	17,100,529	-	-
Discretely Presented Non-Major	429,745	59,360	476,913	12,192	-	-
850 - Alachua County Housing Finance Authority	382,668	28,360	411,028	-	-	-
855 - Murphree Law Library	47,077	31,000	65,885	12,192	-	-
Grand Total	277,943,621	515,403,726	673,311,967	84,046,661	(322,132)	36,310,851

FY24 Alachua County Government Fund Appropriations
Major Fund Appropriations by Source/Category

	Governmental				Proprietary Funds		Fiduciary Funds	All Funds Total	Grand Total
	General Fund	MSTU - Law Enforcement	Special Revenue	Debt Service	Capital	Enterprise	Internal Service	Trust & Agency	
Revenues									
Taxes Ad Valorem	\$ 155,607,366	\$ 29,941,999							\$ 185,549,365
Taxes	\$ 9,544,360		\$ 15,979,479	\$ 9,145,440	\$ 33,330,934				\$ 68,000,213
Permits, Fees & Special Assessments	\$ 338,500		\$ 30,231,388		\$ 1,625,500	\$ 8,133,775			\$ 40,329,163
Intergovernmental Revenue	\$ 9,710,725		\$ 14,296,197	\$ 12,000,000					\$ 36,006,922
Charges For Services	\$ 19,505,882	\$ 2,111,742	\$ 9,979,491	\$ 1,024,927		\$ 12,150,783	\$ 47,768,115	\$ 31,000	\$ 92,571,940
Judgements Fines & Forfeitures	\$ 23,000		\$ 435,000						\$ 458,000
Miscellaneous Revenue	\$ 3,755,608	\$ 200,000	\$ 678,607	\$ 339,808		\$ 2,780,375	\$ 3,151,427	\$ 28,360	\$ 10,934,185
Operating Transfers In	\$ 26,784,138		\$ 19,953,109	\$ 6,556,529	\$ 10,062,934	\$ 1,425,575	\$ 200,000		\$ 64,982,285
Debt Proceeds					\$ 25,000,000				\$ 25,000,000
Receipts from Const. Officers	\$ 140,000	\$ 28,714				\$ 9,600			\$ 178,314
Use of Fund Balance	\$ 71,238,405	\$ 1,717,360	\$ 58,071,105	\$ 20,734,623	\$ 39,673,913	\$ 9,378,563	\$ 31,782,395	\$ 429,745	\$ 233,026,109
Revenues Total	\$ 296,647,984	\$ 33,999,815	\$ 149,624,376	\$ 49,801,327	\$ 109,693,281	\$ 33,878,671	\$ 82,901,937	\$ 489,105	\$ 757,036,496
Expenses									
General Government	\$ 62,882,221	\$ 576,760	\$ 5,314,732	\$ 11,210,315	\$ 30,000,000		\$ 57,672,442		\$ 167,656,470
Public Safety	\$ 40,727,951	\$ 26,457	\$ 44,143,787		\$ 7,613,752	\$ 2,670,308			\$ 95,182,255
Physical Environment	\$ 5,606,884		\$ 26,824,621		\$ 16,332,374	\$ 24,578,878			\$ 73,342,757
Transportation	\$ 3,519,345		\$ 15,535,546		\$ 29,791,483				\$ 48,846,374
Economic Environment	\$ 11,861,536		\$ 17,348,754		\$ 4,999,640			\$ 411,028	\$ 34,620,958
Human Services	\$ 25,864,675		\$ 3,203,703						\$ 29,068,378
Culture & Recreation	\$ 4,160,071		\$ 2,228,028		\$ 8,277,545				\$ 14,665,644
Court Related	\$ 11,282,322		\$ 1,293,694		\$ 5,781,477			\$ 65,885	\$ 18,423,378
Reserves	\$ 12,132,826	\$ 1,602,687	\$ 18,540,690	\$ 14,876,251	\$ 6,326,478	\$ 5,003,910	\$ 25,229,495	\$ 12,192	\$ 83,724,529
Operating Transfer Out	\$ 33,190,201	\$ 3,851,886	\$ 2,029,330	\$ 23,714,761	\$ 570,532	\$ 1,625,575			\$ 64,982,285
Payments to Const. Officers	\$ 85,420,312	\$ 27,942,025	\$ 13,161,491						\$ 126,523,828
Expenses Total	\$ 296,648,344	\$ 33,999,815	\$ 149,624,376	\$ 49,801,327	\$ 109,693,281	\$ 33,878,671	\$ 82,901,937	\$ 489,105	\$ 757,036,856



FY24 Budget Revenues by Category



FY24 Budget Expenses by Category

