


Consolidated Reports



Alachua County Fund-to-Department Relationship Chart

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CONSOLIDATED REPORTS

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

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

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

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

FUND BALANCE

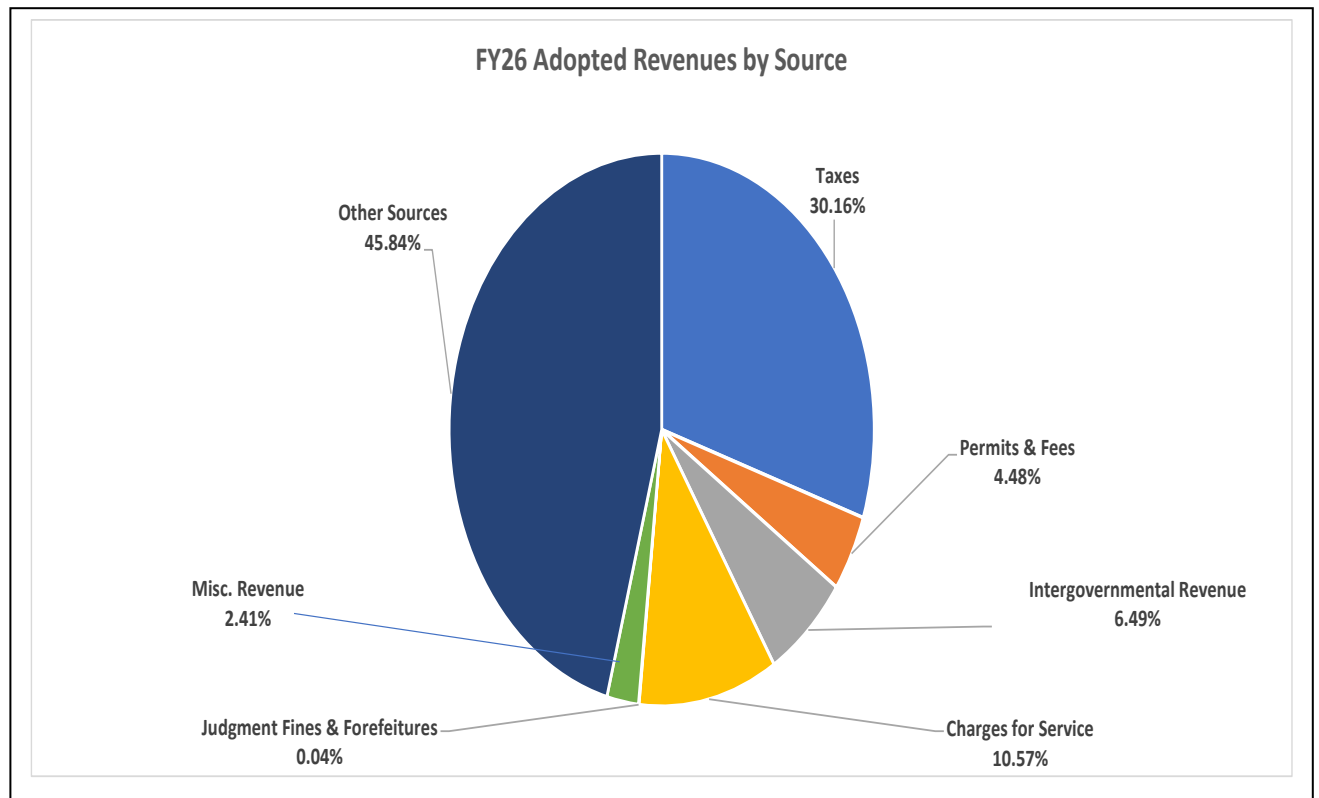
The Alachua County Budget Management Policy aligns with best financial practices by setting fund balance levels to address cash flow and emergencies. This is vital due to the delay in property tax revenues received two months after the fiscal year starts. Adequate fund balances prevent short-term borrowing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

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

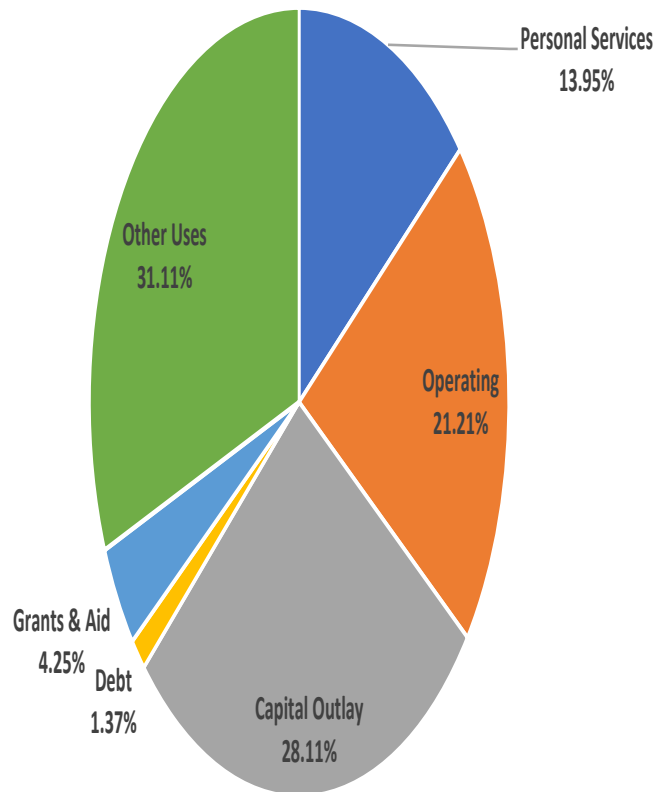
Fund Balance depicts the County's fiscal position on the first day of a given fiscal year. Conversely, it can also be defined as the amount of revenue remaining from the previous fiscal year after all expenses are paid. If revenues exceed expenditures, fund balance is positive and carries forward as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

SOURCES AND USES

Revenues All Funds	FY24 Adopted	FY25 Adopted	FY26 Adopted
Taxes	\$ 253,549,578	\$ 271,296,994	\$ 285,595,403
Permits & Fees	\$ 40,329,163	\$ 41,175,915	\$ 42,444,080
Intergovernmental Revenue	\$ 36,006,922	\$ 59,457,749	\$ 61,489,759
Charges for Service	\$ 92,571,940	\$ 104,208,174	\$ 100,088,225
Judgment Fines & Forefeitures	\$ 458,000	\$ 405,350	\$ 402,700
Misc. Revenue	\$ 10,934,185	\$ 27,325,163	\$ 22,812,653
Other Sources	\$ 323,186,708	\$ 363,026,793	\$ 434,103,734
Total Revenues	\$ 757,036,496	\$ 866,896,138	\$ 946,936,554
Expenses All Funds	FY24 Adopted	FY25 Adopted	FY26 Adopted
Personal Services	\$ 114,044,797	\$ 129,467,618	\$ 132,106,022
Operating	\$ 189,900,414	\$ 209,132,552	\$ 200,854,512
Capital Outlay	\$ 117,264,766	\$ 170,198,940	\$ 266,211,785
Debt	\$ 11,210,315	\$ 13,276,822	\$ 12,963,141
Grants & Aid	\$ 24,234,125	\$ 47,418,883	\$ 40,222,980
Other Uses	\$ 294,390,391	\$ 297,401,323	\$ 294,578,114
Total Expenses	\$ 751,044,808	\$ 866,896,138	\$ 946,936,554



FY26 Adopted Expenses by Category



Changes from County Manager to Final Budget

Revenue Side

\$ 944,325,780	Total Budget at County Manager Level
\$ 2,177,078	Taxes AdValorem General Fund
\$ 548,758	Taxes AdValorem Fund 009 MSTU-LE
\$ (971,398)	Reduced Fund 140 Surtax due to Business Rental Tax Repeal
\$ (971,398)	Reduced Fund 142 Surtax due to Business Rental Tax Repeal
\$ 28,153	Delinquent Taxes
\$ 161,451	011 Fire Assessment
\$ (944,623)	Fire Grants Mobile Integrated Health Grant being adjusted in FY25
\$ 1,000,000	ERAP2 Grant
\$ 36,166	Hazardous Waste Grants
\$ 105,806	Emergency Mgt Grant
\$ 264,837	Sheriff Contract for Service
\$ 75,000	Judicial Tech Billing
\$ 1,706	EMS Charges for Service
\$ 309	Sheriff Communications
\$ (10,000)	Law Enforcement Assets Seized
\$ 28,588	Miscellaneous
\$ 854,770	Fund Balance Adjustments
\$ 125,571	Transfers
\$ 946,836,554	<i>Tentative Budget as of 8/9/25</i>
\$ 100,000	Fund Balance Adjustments Farmers Grant Program
\$ 946,936,554	<i>Final Budget as of 9/23/25</i>

Expense Side

\$ 944,325,780	Total Budget at County Manager Level
\$ (492,630)	Salaries (Mobile Integrated Health Grant being adjusted in FY25)
\$ 99,423	Benefits/Workers Comp, OPEB Increases
\$ 214,272	Operating - Contracts, Utilities,Supplies Increases
\$ (777,118)	Operating - Professional Services Reduction to Surtax Revenue Commercial Lease Repeal
\$ (679,979)	Operating - Materials Reduction to Surtax Revenue Commercial Lease Repeal
\$ 196,605	Operating - Cost of Risk Increase
\$ 3,494,732	Operating - Facilities Preservation Increase
\$ 223,971	Capital
\$ (208,988)	Aid To Organizations - Adjusted to Actuals
\$ (70,000)	Aid To Organizations - Law Enforcement Trust
\$ 8,401	Aid To Organizations - CRA's
\$ 80,571	Transfers
\$ 421,514	Other Non Operating - Reserves
\$ 946,836,554	<i>Tentative Budget as of 8/9/25</i>
\$ 100,000	Farmers Grant Program
\$ 946,936,554	<i>Final Budget as of 9/23/25</i>

REVENUES and SOURCES by MAJOR FUND DESCRIPTION

Revenues	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget
General Fund	251,924,002	321,584,483	324,680,568
MSTU - Law Enforcement	34,330,949	39,668,859	43,528,502
Special Revenue	147,906,053	227,764,446	255,040,993
010 - Choices	285,020	1,443,333	1,403,551
011 - MSBU - Fire	29,679,360	36,660,943	39,881,918
120 - Career Source Region 9	4,284,155	3,190,494	4,351,947
148 - MSBU - Refuse Collection	7,408,488	9,090,078	10,851,577
149 - Gas Tax	11,060,251	15,736,130	18,365,073
154 - COVID 19 Relief	1,692,014	6,003,202	1,000,000
171 - Constitutional Officer - Supr of Elections	5,204,203	4,262,384	-
811 - Drug and Law Enforcement	1,355,116	1,778,610	2,358,043
812 - Environmental	5,474,310	9,517,262	10,589,912
813 - Court Related	1,482,936	1,445,564	1,590,347
814 - Emergency Services	27,107,431	28,039,764	25,909,300
815 - Housing/Land Development	1,170,792	6,981,566	6,085,662
816 - Community Services	3,443,403	2,124,548	4,379,266
817 - Tourism	7,770,043	13,493,116	13,634,255
818 - Other Special Revenues	4,010,025	17,013,960	15,728,766
823 - SHIP	1,445,019	3,250,734	4,047,435
826 - Capital Preservation	165,585	929,644	428,705
827 - Infrastructure Sales Surtax 1%	34,867,902	66,803,114	94,435,236
Debt Service	34,061,428.00	53,591,253	46,297,041
Capital	17,970,817	94,756,970	162,479,455
820 - Other Capital Projects	3,158,807.90	61,264,403	116,730,196
824 - Transportation	14,812,009.48	33,492,567	45,749,259
Enterprise	24,789,221	32,729,068	33,307,313
410 - Codes Enforcement	2,065,762	4,251,631	4,040,695
821 - Solid Waste	22,723,459	28,477,437	29,266,618
Internal Service	48,905,430	96,047,472	80,819,043
500 - Computer Replacement	-	-	-
501 - Self Insurance	7,194,007	14,367,920	14,537,118
503 - Fleet Management	5,594,766	7,207,342	7,273,180
504 - Telephone Service	-	-	-
506 - Vehicle Replacement	3,476,873	16,106,153	-
507 - Health Insurance	32,639,784	58,366,057	59,008,745
Discretely Presented Non-Major	121,738	753,587	783,639
850 - Alachua County Housing Finance Authority	87,839	671,085	697,225
855 - Murphree Law Library	33,899	82,502	86,414
Grand Total	560,009,638.09	866,896,138	946,936,554

EXPENDITURES and USES by MAJOR FUND DESCRIPTION

Expenses	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget
General Fund	251,004,970	321,584,483	324,680,568
MSTU - Law Enforcement	32,577,783	39,668,859	43,528,502
Special Revenue	121,858,947	227,764,446	255,040,993
010 - Choices	762,686	1,443,333	1,403,551
011 - MSBU - Fire	29,775,830	36,660,943	39,881,918
120 - Career Source Region 9	4,293,796	3,190,494	4,351,947
148 - MSBU - Refuse Collection	6,737,514	9,090,078	10,851,577
149 - Gas Tax	11,255,945	15,736,130	18,365,073
154 - COVID 19 Relief	1,679,678	6,003,202	1,000,000
171 - Constitutional Officer - Supr of Elections	5,204,203	4,262,384	-
811 - Drug and Law Enforcement	1,269,870	1,778,610	2,358,043
812 - Environmental	5,558,665	9,517,262	10,589,912
813 - Court Related	1,666,054	1,445,564	1,590,347
814 - Emergency Services	24,581,762	28,039,764	25,909,300
815 - Housing/Land Development	344,038	6,981,566	6,085,662
816 - Community Services	2,415,825	2,124,548	4,379,266
817 - Tourism	5,925,449	13,493,116	13,634,255
818 - Other Special Revenues	9,244,113	17,013,960	15,728,766
823 - SHIP	1,233,635	3,250,734	4,047,435
826 - Capital Preservation	228,944	929,644	428,705
827 - Infrastructure Sales Surtax 1%	9,680,940	66,803,114	94,435,236
Debt Service	35,146,983	53,591,253	46,297,041
Capital	21,165,943	94,756,970	162,479,455
820 - Other Capital Projects	8,304,830	61,264,403	116,730,196
824 - Transportation	12,861,113	33,492,567	45,749,259
Enterprise	24,482,401	32,729,068	33,307,313
410 - Codes Enforcement	2,499,561	4,251,631	4,040,695
821 - Solid Waste	21,982,840	28,477,437	29,266,618
Internal Service	44,664,067	96,047,472	80,819,043
500 - Computer Replacement	-	-	-
501 - Self Insurance	7,262,240	14,367,920	14,537,118
503 - Fleet Management	5,782,942	7,207,342	7,273,180
504 - Telephone Service	-	-	-
506 - Vehicle Replacement	1,831,069	16,106,153	-
507 - Health Insurance	29,787,816	58,366,057	59,008,745
Discretely Presented Non-Major	34,989	753,587	783,639
850 - Alachua County Housing Finance Authority	739	671,085	697,225
855 - Murphree Law Library	34,250	82,502	86,414
Grand Total	530,936,083	866,896,138	946,936,554

RESERVES by MAJOR FUND DESCRIPTION

Reserves	FY24 Actuals	FY25 Adopted Budget	FY26 Adopted Budget
General Fund	-	14,786,942	11,638,955
MSTU - Law Enforcement	-	4,014,182	1,896,004
Special Revenue	-	21,841,346	21,241,516
010 - Choices	-	585,743	561,142
011 - MSBU - Fire	-	3,413,201	6,735,525
148 - MSBU - Refuse Collection	-	1,313,743	2,723,739
149 - Gas Tax	-	879,584	596,307
154 - COVID 19 Relief	-	-	-
811 - Drug and Law Enforcement	-	-	-
812 - Environmental	-	298,823	530,070
813 - Court Related	-	53,084	53,084
814 - Emergency Services	-	5,009,973	4,530,873
815 - Housing/Land Development	-	-	-
816 - Community Services	-	3,236	3,476
817 - Tourism	-	4,026,055	5,507,299
818 - Other Special Revenues	-	-	-
826 - Capital Preservation	-	264,478	1
827 - Infrastructure Sales Surtax 1%	-	5,993,426	-
Debt Service	-	16,039,260	19,027,648
Capital	-	-	-
820 - Other Capital Projects	-	-	-
824 - Transportation	-	-	-
Enterprise	-	5,936,955	5,193,734
410 - Codes Enforcement	-	1,251,833	1,042,375
821 - Solid Waste	-	4,685,122	4,151,359
Internal Service	-	23,327,606	18,268,584
500 - Computer Replacement	-	-	-
501 - Self Insurance	-	2,960,859	2,827,246
503 - Fleet Management	-	321,433	262,925
504 - Telephone Service	-	-	-
506 - Vehicle Replacement	-	280,657	-
507 - Health Insurance	-	19,764,657	15,178,413
Discretely Presented Non-Major	-	20,492	38,538
850 - Alachua County Housing Finance Authority	-	-	-
855 - Murphree Law Library	-	20,492	38,538
Grand Total	-	85,966,783	77,304,979

CHANGES IN FUND BALANCE

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

The Fiscal Year 2025-2026 budget has \$368,036,718 appropriated fund balance, a 37.87% increase from prior fiscal year.

Fund Type	Fiscal Year 2023-24	Fiscal Year 2024- 25	Fiscal Year 2025-26	Difference	% Change
General Fund	\$ 71,238,405	\$ 66,184,309	\$ 54,930,336	\$ (11,253,973)	-17.00%
MSTU Law Enforcement	\$ 1,717,360	\$ 4,237,041	\$ 5,390,702	\$ 1,153,661	27.23%
Special Revenue Fund	\$ 58,071,105	\$ 60,265,344	\$ 62,256,526	\$ 1,991,182	3.30%
Debt Service Fund	\$ 20,734,623	\$ 21,824,026	\$ 18,474,019	\$ (3,350,007)	-15.35%
Capital Fund	\$ 39,673,913	\$ 76,323,638	\$ 193,016,433	\$ 116,692,795	152.89%
Enterprise Fund	\$ 9,378,563	\$ 6,479,700	\$ 6,227,845	\$ (251,855)	-3.89%
Internal Service Fund	\$ 31,782,395	\$ 30,942,582	\$ 27,042,219	\$ (3,900,363)	-12.61%
Non Major Component Units	\$ 429,745	\$ 689,802	\$ 698,638	\$ 8,836	1.28%
TOTAL	\$ 233,026,109	\$ 266,946,442	\$ 368,036,718	\$ 101,090,276	37.87%

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

ENDING FUND BALANCE

Ending Fund Balance	FY26 Beginning Fund Balance	FY26 Revenues	FY26 Expenses	FY26 Reserves	FY26 Non Operating Uses	FY26 Ending Fund Balance
General Fund	84,915,600	269,750,232	313,041,613	11,638,955	-	29,985,264
MSTU - Law Enforcement	7,756,312	38,137,800	41,632,498	1,896,004	-	2,365,610
Special Revenue	128,079,808	132,028,470	233,799,477	21,241,516	-	5,067,285
010 - Choices	2,807,166	95,935	842,409	561,142	-	1,499,550
011 - MSBU - Fire	11,000,000	30,375,586	33,146,393	6,735,525	-	1,493,668
120 - Career Source Region 9	-	4,351,947	4,351,947	-	-	-
148 - MSBU - Refuse Collection	3,818,150	8,033,427	8,127,838	2,723,739	-	1,000,000
149 - Gas Tax	6,982,743	11,978,637	17,768,766	596,307	-	596,307
154 - COVID 19 Relief	-	1,000,000	1,000,000	-	-	-
171 - Constitutional Officer - Supr of Elections	-	-	-	-	-	-
811 - Drug and Law Enforcement	1,671,242	686,801	2,358,043	-	-	-
812 - Environmental	4,497,573	6,149,586	10,059,842	530,070	-	57,247
813 - Court Related	744,491	1,266,369	1,537,263	53,084	-	420,513
814 - Emergency Services	5,474,261	20,435,039	21,378,427	4,530,873	-	-
815 - Housing/Land Development	4,957,470	1,128,192	6,085,662	-	-	-
816 - Community Services	933,315	3,445,951	4,375,790	3,476	-	-
817 - Tourism	7,225,632	6,408,623	8,126,956	5,507,299	-	-
818 - Other Special Revenues	14,034,333	1,694,433	15,728,766	-	-	-
823 - SHIP	3,177,435	870,000	4,047,435	-	-	-
826 - Capital Preservation	428,705	-	428,704	1	-	-
827 - Infrastructure Sales Surtax 1%	60,327,292	34,107,944	94,435,236	-	-	-
Debt Service	18,474,019	27,823,022	27,269,393	19,027,648	-	-
819 - Debt Service	18,474,019	27,823,022	27,269,393	19,027,648	-	-
Capital	132,260,436	30,219,019	162,479,455	-	-	-
820 - Other Capital Projects	109,222,499	7,507,697	116,730,196	-	-	-
824 - Transportation	23,037,937	22,711,322	45,749,259	-	-	-
Enterprise	13,959,597	27,079,468	28,436,232	5,193,734	(322,653)	7,731,752
410 - Codes Enforcement	3,002,031	2,038,664	2,998,320	1,042,375	-	1,000,000
821 - Solid Waste	10,957,566	25,040,804	25,437,912	4,151,359	(322,653)	6,731,752
Internal Service	27,042,219	53,776,824	62,550,459	18,268,584	-	-
500 - Computer Replacement	-	-	-	-	-	-
501 - Self Insurance	7,985,533	6,551,585	11,709,872	2,827,246	-	-
503 - Fleet Management	-	7,273,180	7,010,255	262,925	-	-
504 - Telephone Service	-	-	-	-	-	-
506 - Vehicle Replacement	-	-	-	-	-	-
507 - Health Insurance	19,056,686	39,952,059	43,830,332	15,178,413	-	-
Discretely Presented Non-Major	698,638	85,001	745,101	38,538	-	-
850 - Alachua County Housing Finance Authority	642,725	54,500	697,225	-	-	-
855 - Murphree Law Library	55,913	30,501	47,876	38,538	-	-
Grand Total	413,186,629	578,899,836	869,954,228	77,304,979	(322,653)	45,149,911