

FUND STRUCTURE

BASIS OF ACCOUNTING AND BUDGETING

BASIS OF ACCOUNTING

The accounts of the County are organized based on funds and account groups, each of which constitutes a separate accounting entity. A fund is a group of functions combined into a separate accounting entity (corresponding to a corporation in the private sector) having its own assets, liabilities, equity, revenues, and expenditures and/or expenses. The types of funds used are determined by Generally Accepted Accounting Principles (GAAP). The various funds are the result of the diverse nature of the County's operations and compliance with legal provisions. These funds have been grouped by type to facilitate understanding of the financial statements.

BASIS OF BUDGETING

Alachua County's Governmental and Fiduciary Funds are prepared on a modified accrual basis. Revenues are recognized when measurable and available under budgetary basis. The following revenues are considered to be susceptible to accrual: taxes, charges for services, interest, state revenue sharing, federal forestry revenue, insurance agent revenues, 5th & 6th cent gas tax, federal and state grants, planning and zoning revenue, communication services tax, and special assessments.

Obligations are budgeted as expenses and generally recorded when the related fund liability is incurred. An exception is principal and interest on general long-term debt which is recorded when due.

The budgets of the proprietary funds (enterprise and internal service) are prepared on an accrual basis. The revenues are recognized when earned and their expenses are recognized when incurred.

Florida state law requires that receipts from all sources be budgeted at 95% of anticipated receipts.

FUND STRUCTURE

The financial activities of the County are recorded in separate funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for within a set of self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as necessary. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

GOVERNMENTAL FUND TYPES

General Fund	Special Revenue	Debt Service	Capital Projects
<ul style="list-style-type: none"> Accounting & Budgeting Modified Accrual 	<ul style="list-style-type: none"> Accounting & Budgeting Modified Accrual 	<ul style="list-style-type: none"> Accounting & Budgeting Modified Accrual 	<ul style="list-style-type: none"> Accounting & Budgeting Modified Accrual

FUND 001 GENERAL FUND - The general operating fund of the Board. This fund is used to account for all financial transactions not required to be accounted for in another fund. The majority of revenues are collected as ad valorem taxes and other revenues include fines, fees, and licenses. Generally, all departments are supported by the General Fund. However, more than half is dedicated to Public Safety which includes the County Jail, County Sheriff, Emergency Medical Services and Court Services.

SPECIAL REVENUE FUNDS - Funds used to account for special assessments and specific governmental revenue sources. Major capital projects that are restricted by law, or administrative action, for expenditures for specific purposes are not considered are legally restricted to specific expenditures. Municipal Service Taxing Unit (MSTU), Municipal Service Benefit Unit (MSBU), County Gas Tax, CHOICES and grants are in this category and are examples of special revenues that have legally restricted expenditures.

Fund 008 - Municipal Service Benefit Unit Unincorporated (MSBU) - Pays for County services (excluding Sheriff) dedicated to the unincorporated area of the County.

Fund 009 - Municipal Service Taxing Unit (MSTU) Law Enforcement - Pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers to the Sheriff.

Fund 010 - CHOICES Program Fund - Voter approved on August 31, 2004, funded by a ¼ cent sales tax which was approved through December 2011 to provide health care services to the County's working citizens who need help.

Fund 011 - Municipal Service Benefit Unit (MSBU) Fire Protection - Provides firefighting and related services to citizens in the unincorporated area of the County.

Fund 021 - Wild Spaces Public Places Surtax - Voter approved November 8, 2016, an eight-year, half-cent sales tax to acquire and improve conservation lands and create, improve, and maintain parks and recreational facilities within Alachua County. On March 28, 2017, the County Commission adopted Resolution 17-36 establishing the Wild Spaces Public Places Citizens Oversight Board.

Funds 140 & 142 Wild Spaces Public Places, Road Repair, Fire Stations and Affordable Housing One Percent Sales Tax - On November 8, 2022, Alachua County voters passed this ten-year one-cent sales tax to acquire and improve lands for conservation, wildlife habitat, water quality, and recreation; operate and maintain parks and recreation facilities; repair roads and improve road safety; construct and renovate fire stations and other public facilities; acquire lands for affordable housing; fund economic development projects pursuant to Florida Statute 212.055(2)(d) (3); provide citizen oversight and independent audit.

Fund 144 - Combined Communication - Fees and fines collected by the Sheriff, pursuant to Section 121.37 of the Code of Ordinances of Alachua County, shall be deposited by the Sheriff into a special revenue fund.

Fund 146 - Stormwater Management - Board of County Commissioners adopted a stormwater assessment providing a dedicated funding source to allow the County to better measure and manage the County's stormwater system, improve the condition of stormwater infrastructure, provide pollution prevention education, monitor water quality, eliminate illegal connections and discharges, and enforce stormwater codes more proactively.

Fund 148 - Municipal Service Benefit Unit (MSBU) Refuse - 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). The Refuse Collection Center is run by the County.

Fund 149 - Gas Tax Uses Fund - Primary operating fund of Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers in from the General Fund and Gas Tax Revenue Bonds.

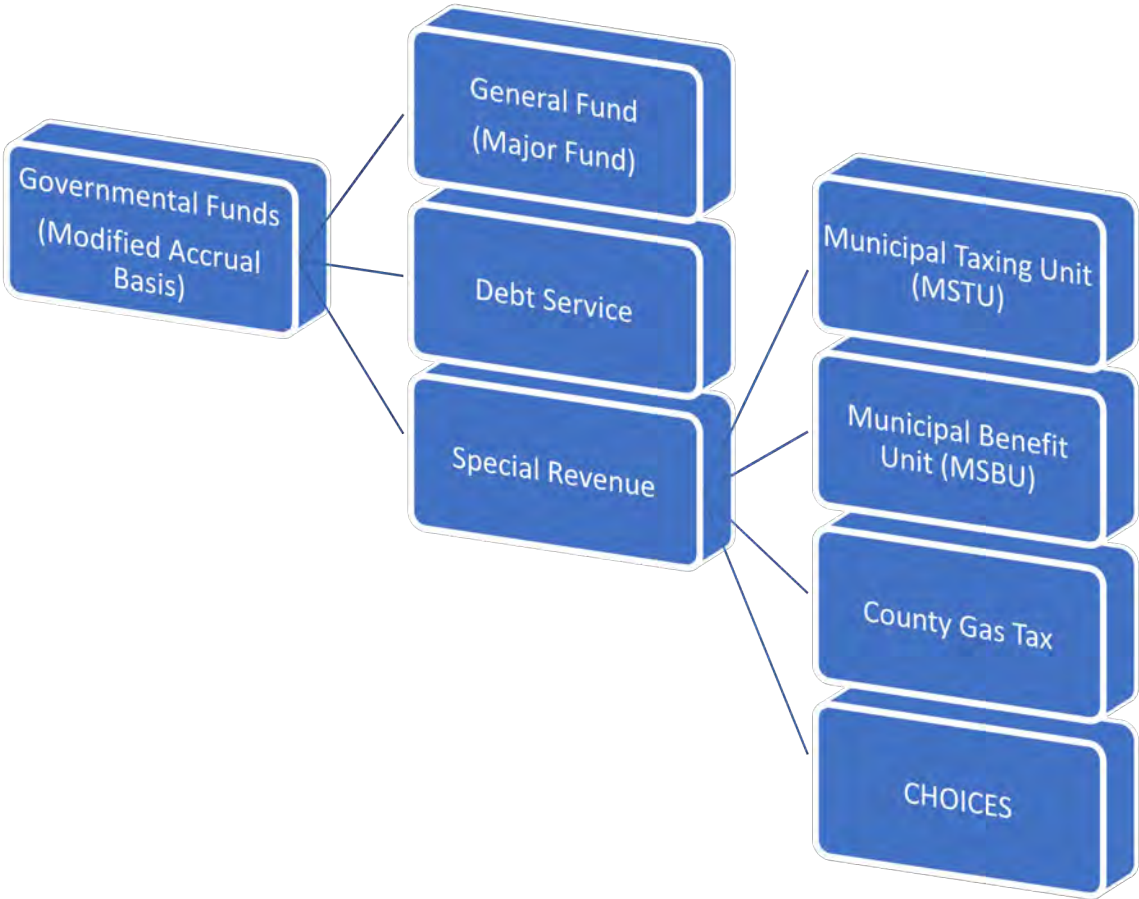
DEBT SERVICE FUNDS - Funds used to record the funding and payment of principal and interest and other costs on debt to the County's long-term debt.

Fund 287 - 2016 Series Public Improvement (Bond) - Finance the costs of acquisition and construction of certain capital improvements within the County and to finance the costs of refunding certain Public Improvement Bonds.

Fund 288 - 2016 Series Gas Tax Refunding (Bond) - Finance the costs of acquisition and construction of certain road improvements within the County.

CAPITAL PROJECTS FUNDS - These funds are used to account for the acquisition or construction of major capital facilities.

Fund 300 - Capital Projects Fund - Accounts for bond proceeds and other allocations for general facilities improvements.



PROPRIETARY FUND TYPES

Enterprise Fund	Internal Service Fund	Fiduciary Fund
<ul style="list-style-type: none">• Accounting & Budgeting Full Accrual	<ul style="list-style-type: none">• Accounting & Budgeting Full Accrual	<ul style="list-style-type: none">• Accounting & Budgeting Full Accrual

ENTERPRISE FUND – A fund used to report operations that provide services financed primarily by user charges. Alachua County has two such funds: Solid Waste; and Permits & Development.

Fund 400 - Solid Waste System Fund - Accounts for revenues and expenses associated with refuse/garbage disposal, recyclable reclaiming, care of closed landfills, and collection activities outside the mandated designated Alachua County collection area.

Fund 403 - Collection Centers - Accounts for the revenues and expenditures associated with the rural collections centers that collect solid waste, yard trash, bulk items, household hazardous waste and recycling items.

Fund 405 - Waste Management Assessment - Accounts for the revenues and expenditures associated with Alachua County's Waste Management Assessment.

Fund 406 - Closure/Post-Closure - Maintains the liability related to the closure of the Southwest Landfill.

INTERNAL SERVICE FUNDS – A fund used to account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis. The County uses internal service funds to account for Computer Replacement, Vehicle Replacement, Telecommunications, Fleet Management, Self-Insurance, and Self-Funded Health Insurance.

Fund 501 - Self Insurance Fund - This fund was established for the purpose of self-insuring the County's Workers' Compensation and Liability exposures.

Fund 503 - Fleet Management - Encompasses all the costs associated with purchasing and maintaining Alachua County's Fleet.

Fund 507 - Health Insurance - Self funded insurance plan funded by County employees. This fund was established in accordance with Section 112.08 of Florida Statutes.

FIDUCIARY FUNDS (Trust & Agency Funds) are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. For instance, the Alachua County Housing Authority and the Law Library are two such funds.

