

Explanation of FY21 Mid-Year Adjustments

		Adjustments			
Resources		Beginning Fund	Ending Fund	Inter-Fund Transfers	Net Budget Change
		Balance/Retained	Balance/Retained		
		Earnings	Earnings		
001	General Fund^	\$9,799,211	\$8,734,625	(\$371,322)	\$18,162,514
009	MSTU - Law	\$579,879			\$579,879
010	CHOICES	(\$18,292)			(\$18,292)
011	MSBU-Fire	\$2,771,632			\$2,771,632
148	MSBU - Refuse	\$281,779			\$281,779
149	Gas Tax	(\$558,686)	\$558,686	\$161,418	\$161,418
154	COVID-19 Relief	(\$792,038)	(\$14,059,270)		(\$14,851,308)
171	Supervisor of Elections	(\$2,785)			(\$2,785)
410	Codes Enforcement	\$1,610,886			\$1,610,886
500	Computer Replacement	(\$44,780)			(\$8,883)
501	Self Insurance	\$1,267,559			\$2,040,194
503	Fleet Management	\$589,185			\$589,185
504	Telephone Services	\$40,544	(\$40,544)		\$0
506	Vehicle Replacement	(\$291,714)			(\$291,714)
507	Health Insurance	\$8,610,481			\$8,610,481
811	Drug & Law Enforcement	\$717,568			\$45,964
812	Environmental	\$940,238			\$1,111,172
813	Court Related	\$86,615	(\$87,801)		\$30,728
814	Emergency Services	\$935,022			\$1,053,366
815	Housing/Land Develop	\$4,235		\$91,491	\$98,998
816	Community Services	\$121,413			\$103,499
817	Tourism	\$583,763		\$36,385	\$620,148
818	Other Special Revenue	\$7,398,914		\$6,000	\$6,566,953
819	Debt Services	\$1,041,418		\$43,881	\$1,085,299
820	Other Capital Projects	(\$82,777)			(\$82,777)
821	Solid Waste	\$1,144,732	\$1,331,722	(\$51,912)	\$2,424,542
823	SHIP	(\$51,909)			(\$51,909)
824	Transportation Trust	(\$1,766,845)			(\$1,526,197)
826	Capital Preservation	(\$333,482)			(\$333,482)
850	Alachua County Housing	\$9,505			\$9,505
855	Law Library	(\$2,938)			(\$2,938)
		\$34,588,333	(\$3,562,582)	(\$84,059)	\$30,787,857

Appropriations		Reserves	Inter-Fund Transfers	**Expenditures	Net Budget Change
001	General Fund^	(\$1,146,745)	\$730,076	\$18,579,183	\$18,162,514
009	MSTU - Law	\$190,990		\$388,889	\$579,879
010	CHOICES	(\$18,292)			(\$18,292)
011	MSBU-Fire	\$2,617,884		\$153,748	\$2,771,632
148	MSBU - Refuse	\$279,696		\$2,083	\$281,779
149	Gas Tax	\$114,628		\$46,790	\$161,418
154	COVID-19 Relief	(\$1,621,870)	(\$1,772,432)	(\$11,457,006)	(\$14,851,308)
171	Supervisor of Elections			(\$2,785)	(\$2,785)
410	Codes Enforcement	\$1,304,824		\$306,062	\$1,610,886
500	Computer Replacement	(\$128,883)		\$120,000	(\$8,883)
501	Self Insurance	\$2,040,194			\$2,040,194
503	Fleet Management	\$462,011		\$127,174	\$589,185
504	Telephone Services				\$0
506	Vehicle Replacement	(\$291,714)			(\$291,714)
507	Health Insurance	\$8,610,481			\$8,610,481
811	Drug & Law Enforcement			\$45,964	\$45,964
812	Environmental			\$1,111,172	\$1,111,172
813	Court Related	\$10,203	\$2,398	\$18,127	\$30,728
814	Emergency Services	\$262,050	\$766,127	\$25,189	\$1,053,366
815	Housing/Land Develop			\$98,998	\$98,998
816	Community Services			\$103,499	\$103,499
817	Tourism	\$307,605	\$36,385	\$276,158	\$620,148
818	Other Special Revenue			\$6,566,953	\$6,566,953
819	Debt Services	\$777,780	\$205,299	\$102,220	\$1,085,299
820	Other Capital Projects			(\$82,777)	(\$82,777)
821	Solid Waste	(\$773,400)	(\$51,912)	\$3,249,854	\$2,424,542
823	SHIP			(\$51,909)	(\$51,909)
824	Transportation Trust	\$57,987		(\$1,584,184)	(\$1,526,197)
826	Capital Preservation			(\$333,482)	(\$333,482)
850	Alachua County Housing			\$9,505	\$9,505
855	Law Library	(\$2,938)			(\$2,938)
		\$13,052,491	(\$84,059)	\$17,819,425	\$30,787,857

^Explanation of General Fund Revenue and Expenditures listed on following pages

**Explanation of Expenditures listed on following page

Revenue and Expenditure Adjustments to the General Fund**001 General Fund - County-wide****CARES**

	<u>Revenues</u>	<u>Expenditures</u>
CARES FY20 Public Presumptive Safety accrued	13,025,442	
CARES FY21 Presumptive Public Safety transfer from CARES Fund to GF	1,419,470	
Presumptive Public Safety Designated Reserves		8,498,721
Individual Assistance finalized in GF		103,779
Non-profit Organizations finalized in GF		1,441,284
Other Governments finalized in GF		2,177,835
Alachua County Direct finalized in GF		2,198,531
Admin Costs finalized in GF		24,762
	<u>14,444,912</u>	<u>14,444,912</u>

Revenue and Fund Balance Adjustment

Adjust to current FY20 Financial Annual Report for FY21 Beginning Fund Balance	(2,803,167)	
CARES funds budgeted for expected fund balance recovery, instead included in PPS reserve above	(3,191,902)	
Transfer from Fund 164 FEMA IRMA	766,127	
County Match Returning to the General Fund	2,398	
Reduction in Estimated Ending Fund Balance for FY21	8,734,625	
	<u>3,508,081</u>	<u>0</u>

FY20 impacting FY21

Fund balance adjustment to Fund 008 General Fund - Unincorporated		445,637
Transfer to Fund 167 for negative fund balance		6,000
Excess Reserves set aside at 10/1/2021 for revenue shortfall		(1,194,456)
UDLC updates not budgeted in FY21		25,000
Worker's Comp and Liability FY20 Year-end Accruals for IBNR		450,393
Restore reserves due to Property Appraiser reallocation to finish implementing NV		47,711
	<u>-</u>	<u>(219,715)</u>

FY21 Identified needs after Budget Adoption

Cuscowilla 2.0 FTEs and temp, seasonal staff		186,948
Avison Young- Admin Building Phase II		92,000
Court Services Building - Design Phase - Will be recovered with debt issue		500,000
Viking for Sports Complex - Predevelopment agreement - Will be recovered with Debt issue		1,000,000
Medical Examiner Maintenance Contract Services - Will be offset with rent in the future		50,000
Medical Examiner Building Maintenance Contract R&M - Will be offset with rent in the future		50,000
Body Cameras for Sheriff		230,000
	<u>0</u>	<u>2,108,948</u>

Facilities and Critical Facilities project needs rolled over from FY20

Purchase order issued for both stations.		50,000
New Roofs on Stations #23 & #81, working on specs on remaining stations		50,012
Station #24 has been repainted, others still to be completed		8,563
Conveyors rebuilt, additional work not completed.		22,853
Most complete, still other areas of flooring to be completed		7,721
Partially complete, still other areas of flooring to be completed		49,416
Small part of project complete, large project still pending		113,916
Partial rebuild/repair of some machines.		34,399
Some plumbing repaired, majority still to be done.		30,209
Plumbing project needs to be done in conjunction with this project		263,320
Remaining 15% for architect upon construction completion		1,461
Project out to bid.		363,019
Boiler-Chiller replaced, Ducts to be cleaned.		9,593
Remaining 15% for architect upon construction completion		950
A&E for Fire Station Design		362,116
Fire Station HQ Roof repair		251,300
	<u>0</u>	<u>1,618,848</u>

008 General Fund - Unincorporated

Transfer from Fund 001 to cover BFB reduction and increased insurance cost	445,637	
Cuscowilla 2.0 FTEs and temp, seasonal staff from Fund 001	186,948	
Fund balance adjustment	(423,064)	
Cuscowilla 2.0 FTEs and temp, seasonal staff		186,948
Adjustment for Revised WC and COR Report		22,573
	<u>209,521</u>	<u>209,521</u>
	<u>18,162,514</u>	<u>18,162,514</u>

Details on Expenditure Adjustments - Other than General Fund

	<u>Expenditures</u>	<u>Totals</u>
009 MSTU - Law Enforcement		
Body Cameras for Sheriff	\$270,000	
Property Insurance Shortage	\$6,898	
Rural Deputy	\$111,991	\$388,889
011 MSBU - Fire		
Adjustments for Self Insurance reserves and indirect costs	\$153,748	\$153,748
148 MSBU - Refuse		
Adjustments for Self Insurance reserves	\$2,083	\$2,083
149 Gas Tax		
Adjustments for Self Insurance reserves	\$46,790	\$46,790
171 Supervisor of Elections		
Fund Balance adjustment	(\$2,785)	(\$2,785)
154 COVID-19 Relief		
Fund Balance adjustment	(\$11,457,006)	(\$11,457,006)
410 Codes Enforcement		
Adjustments for Self Insurance reserves	\$6,062	
Fund Balance adjustment	\$300,000	\$306,062
500 Computer Replacement		
Monday.com	\$85,000	
Microsoft Office 365	\$35,000	\$120,000
503 Fleet Management		
Restore Parts Budget	\$60,000	
Window/Doors Repairs to Fleet Building	\$50,000	
Adjustments for Self Insurance reserves	\$17,174	\$127,174
811 Drug & Law Enforcement		
Fund Balance adjustment	\$45,964	\$45,964
812 Environmental		
Adjustments for Self Insurance reserves	\$2,818	
Fund Balance adjustment	\$1,108,354	\$1,111,172
813 Court Related		
Fund Balance adjustment	\$18,127	\$18,127
814 Emergency Services		
Fund Balance adjustment	\$25,189	\$25,189
815 Housing/Land Develop		
Fund Balance adjustment	\$98,998	\$98,998
816 Community Services		
Fund Balance adjustment	\$103,499	\$103,499
817 Tourism		
Billboard campaign	\$250,000	
Adjustments for Self Insurance reserves	\$558	
Fund Balance adjustment	\$25,600	\$276,158
818 Other Special Revenue		
Fund Balance adjustment	\$6,566,953	\$6,566,953
819 Debt Services		
Fund Balance adjustment	\$102,220	\$102,220
820 Other Capital Projects		
Fund Balance adjustment	(\$82,777)	(\$82,777)
821 Solid Waste		
Adjustments for Self Insurance reserves	\$66,486	
Loader Replacement	\$500,000	
Remove Asset Reclassification	\$2,683,368	\$3,249,854
823 SHIP		
Fund Balance adjustment	(\$51,909)	(\$51,909)
824 Transportation Trust		
Fund Balance adjustment	(\$1,584,184)	(\$1,584,184)
826 Capital Preservation		
Fund Balance adjustment	(\$333,482)	(\$333,482)
850 Alachua County Housing		
Fund Balance adjustment	\$9,505	\$9,505
		\$0