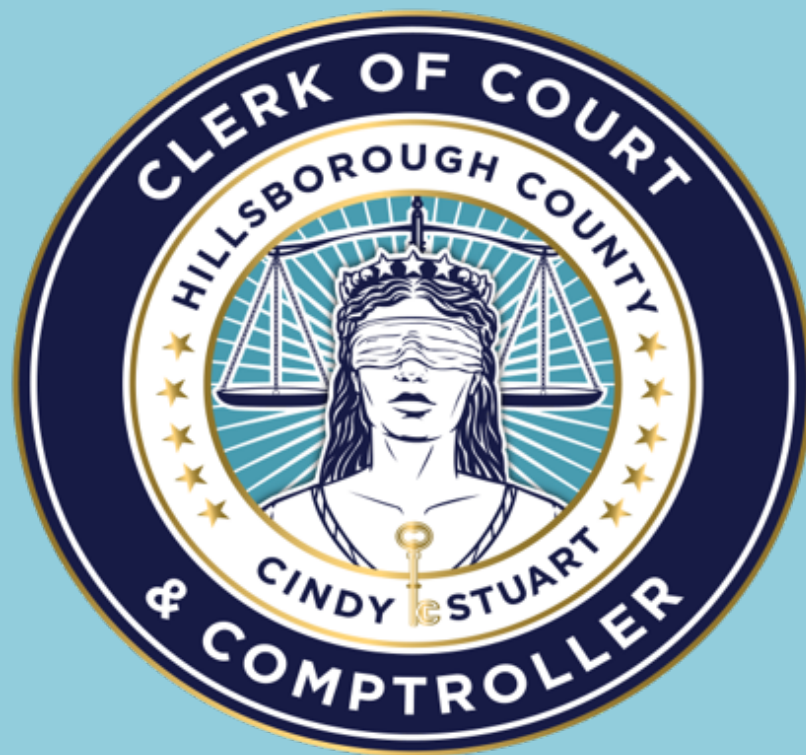


Cindy Stuart
Clerk of Circuit Court & Comptroller
Hillsborough County, Florida



FY 24 Adopted Budget Schedules
October 1, 2023 – September 30, 2024

BUDGET SUMMARY

BUDGET SOURCES & USES - ALL FUNDS

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>
<u>Sources</u>				
Beginning Fund Balance	\$ 10,990,327	\$ 14,139,091	\$ 12,923,000	\$ 11,220,200
<u>Revenues</u>				
Intergovernmental Revenue	\$ 28,817,247	\$ 29,115,141	\$ 34,089,321	\$ 33,903,650
Charges for Services	15,521,362	13,619,099	12,748,920	9,547,510
Judgments, Fines & Forfeits	4,846,738	4,635,396	5,001,000	6,603,787
Court-Related Revenue	26,849,931	25,116,037	23,993,000	25,422,500
Interest Earnings	32,595	374,669	68,600	548,600
Total Revenue	\$ 87,058,200	\$ 86,999,432	\$ 88,823,841	\$ 87,246,247
<u>Uses</u>				
<u>Operating Expenditures</u>				
Personnel Services	\$ 52,402,257	\$ 53,323,803	\$ 57,784,335	\$ 60,491,788
Operating Expenditures	8,906,706	10,819,454	17,533,114	16,467,323
Capital Outlay	1,244,677	1,211,359	1,739,500	1,222,500
<u>Non-Operating Expenditures</u>				
Transfer to State & County	10,365,469	5,992,118	-	-
State Funds Carryforward	2,422,131	2,261,912	-	-
Reserve for Future Projects	11,716,960	13,390,785	11,766,892	9,064,636
Total Expenditures	\$ 87,058,200	\$ 86,999,432	\$ 88,823,841	\$ 87,246,247

BUDGETED POSITIONS - ALL FUNDS

	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>
<u>Funding Source</u>				
Board Funding	107	107	109	120
Court Fees Funding	398	405	406	403
General Government Funding	60	59	59	60
Allocated Departments	114	119	116	116
Total Positions	679	690	690	699

FUND SUMMARY

OPERATING FUNDS

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>
<u>Sources</u>				
Intergov Revenue - Federal	\$ 1,407,547	\$ 1,050,138	\$ 1,072,500	\$ 1,239,420
Intergov Revenue - State	841,733	2,540,622	2,913,728	743,538
Intergov Revenue - County	26,567,966	24,834,113	24,868,043	27,315,855
Charges for Services	10,669,813	9,792,883	8,946,020	7,311,510
Judgments, Fines & Forfeits	4,846,738	4,635,396	5,001,000	6,603,787
Court-Related Revenue	26,849,931	25,116,037	23,993,000	25,422,500
Interest Earnings & Misc Rev	19,892	121,327	22,500	194,000
Beginning Fund Balance	2,251,398	2,422,131	-	-
Total Sources	\$ 73,455,018	\$ 70,512,647	\$ 66,816,791	\$ 68,830,610

Uses

Operating

Personnel Services	\$ 51,389,993	\$ 52,177,577	\$ 56,400,586	\$ 58,367,717
Operating Expenditures	8,085,356	9,067,552	9,953,064	9,997,938
Capital Outlay	1,192,070	1,013,489	463,141	464,955

Non-Operating

Transfer to State	4,244,898	1,181,387	-	-
Transfer to County	6,120,571	4,810,731	-	-
State Funds Carryforward	2,422,131	2,261,912	-	-

Total Uses	\$ 73,455,018	\$ 70,512,647	\$ 66,816,791	\$ 68,830,610
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TRUST FUNDS

	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>
<u>Sources</u>				
Beginning Fund Balance	\$ 8,738,929	\$ 11,716,960	\$ 12,923,000	\$ 11,220,200
Charges for Services - Restricted	4,851,549	3,982,538	3,802,900	2,236,000
Intergov Revenue - County	-	690,267	5,235,050	4,604,837
Interest Earnings	12,704	97,020	46,100	354,600
Total Sources	\$ 13,603,182	\$ 16,486,785	\$ 22,007,050	\$ 18,415,637

Uses

Operating

Personnel Services	\$ 1,012,264	\$ 1,146,226	\$ 1,383,749	\$ 2,124,071
Operating Expenditures	821,350	1,751,903	7,580,050	6,469,385
Capital Outlay	52,607	197,871	1,276,359	757,545

Non-Operating

Reserve for Future Projects	11,716,960	13,390,785	11,766,892	9,064,636
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Total Uses	\$ 13,603,182	\$ 16,486,785	\$ 22,007,050	\$ 18,415,637
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BOARD OF COUNTY COMMISSIONERS FUNDING

All costs related to the Clerk's duties as Ex Officio Clerk to the BOCC, County Auditor, and Custodian of all County funds are budgeted in this funding source, as well as costs related to administration of the Value Adjustment Board. Although not required to by Florida Statutes, the Clerk provides mail services for BOCC departments and those costs are also budgeted in this funding source. Finally, Section 29.008, Florida Statutes requires that the Board of County Commissioners fund all facilities and telecommunications costs for court related functions as well as provide funding for maintenance and operation of the multi-agency criminal justice system. All of these costs not directly paid for by the County, are budgeted in this funding source.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
<u>Revenue by Source:</u>				
BOCC Funding - Clerk to Board	\$ 14,759,484	\$ 14,444,843	\$ 15,944,964	\$ 17,798,144
BOCC Funding - Circuit & County Court	10,615,701	9,542,761	8,032,203	8,548,364
BOCC Funding - VAB	687,476	603,132	613,569	637,104
Title IV-D Incentive Funding	-	-	277,307	332,243
BOCC Reimbursement - DV Innovation	62,997	163,335	-	-
BOCC Reimbursement - CARES & R3M	442,308	80,042	-	-
Interest earnings	6,927	50,597	-	-
Total Revenue	\$ 26,574,893	\$ 24,884,710	\$ 24,868,043	\$ 27,315,855

Expenditures by Department:

Clerk to Board & VAB Costs

County Audit	\$ 1,028,365	\$ 984,536	\$ 1,064,519	\$ 1,209,728
Purchasing	441	230	-	-
Mail Services	518,246	530,091	477,795	503,281
Fleet Management	-	50,203	81,792	122,516
Payroll	822,094	806,942	905,673	1,513,466
County Finance	5,289,996	5,365,566	6,022,287	6,261,769
Board Records	504,784	582,474	674,050	677,100
Value Adjustment Board	309,674	296,506	543,004	561,822
Board Services	508,089	704,814	836,600	750,518
Enterprise Solutions and Support	1,286,513	1,525,215	1,791,499	1,955,476
Overhead Allocation	1,198,166	1,135,565	1,334,852	1,683,732
IT Allocation (non Courts)	2,197,759	2,417,477	2,681,475	3,101,612
Clerk to Board Technology Projects	1,201,388	-	-	-
Non-Departmental Clerk to Board	115,035	(61,975)	144,987	94,228
Clerk to Board & VAB Subtotal	\$ 14,980,550	\$ 14,337,643	\$ 16,558,533	\$ 18,435,248

Circuit Court Costs

Clerk's Administration	\$ 498,399	\$ 9,320	\$ -	\$ -
Human Resources	1,142	1,204	-	-
CCC Accounting	2,783	1,323	-	-
Training and Development	399	392	-	-
Comm, Gov Relations & Outreach	-	2,632	3,000	-
Legal	-	1,321	-	-
Facility Improvements	-	425,827	100,000	100,000
Court Operations Management	24,492	21,578	82,475	82,975
Jury Services	653	285	2,050	2,300
Plant City	5,847	3,503	6,303	6,303
Satellite Locations	2,097	2,911	7,919	5,795
Records Center	55,493	46,112	70,850	45,600

BOARD OF COUNTY COMMISSIONERS FUNDING

All costs related to the Clerk's duties as Ex Officio Clerk to the BOCC, County Auditor, and Custodian of all County funds are budgeted in this funding source, as well as costs related to administration of the Value Adjustment Board. Although not required to by Florida Statutes, the Clerk provides mail services for BOCC departments and those costs are also budgeted in this funding source. Finally, Section 29.008, Florida Statutes requires that the Board of County Commissioners fund all facilities and telecommunications costs for court related functions as well as provide funding for maintenance and operation of the multi-agency criminal justice system. All of these costs not directly paid for by the County, are budgeted in this funding source.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Imaging	584	-	-	-
Customer Service Center	4,848	3,101	-	-
Civil Court Processing Center	516	1,671	-	-
Criminal Court Processing Center	4,969	4,426	1,000	1,193
Social Service-Related Processing Ctr	1,360	1,500	-	-
Non-Departmental Circuit Court	320,769	104,137	314,806	505,000
Overhead Allocation	2,040,748	-	-	1,410,414
Title IV-D Incentive Funding	-	-	277,307	332,243
CARES & R3M Costs	109,016	89,514	-	-
IT Allocation (Courts)	5,791,455	6,244,073	7,443,800	6,388,784
Domestic Violence System Innovation	64,979	199,866	-	-
Circuit Court Subtotal	\$ 8,930,549	\$ 7,164,695	\$ 8,309,510	\$ 8,880,607
Total Expenditures	\$ 23,911,099	\$ 21,502,338	\$ 24,868,043	\$ 27,315,855
Residual Equity Due to BOCC	\$ 2,663,794	\$ 3,382,372	\$ -	\$ -
Funded Positions	107	107	109	120

GENERAL GOVERNMENT FUND

All costs related to the Clerk's role as County Recorder are budgeted in this funding source, as well as all other non-court related clerk functions that charge a fee for service. As is the case with all government funding, expenditures must be for a public purpose, but that is the only restriction on these revenues. Therefore, depending on the availability of funds, service improvement and/or long term cost savings initiatives are also budgeted in this funding source. Any revenues in excess of expenditures at year end are remitted to the Board of County Commissioners.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
<u>Revenue by Source:</u>				
Recording Fees	\$ 7,914,364	\$ 6,390,742	\$ 5,891,520	\$ 4,346,646
Other Recording Revenue	2,036,406	2,171,590	2,349,500	1,748,000
Marriage License Revenue	365,683	460,216	144,000	241,000
Tax Deeds	180,783	73,775	82,000	91,000
Passports	27,770	380,622	329,000	676,000
Web Subscription Revenue	8,200	2,500	3,000	3,000
Other Service Charges	136,607	313,439	147,000	205,864
Title IV-D Reimbursement	1,407,547	1,050,138	1,072,500	1,239,420
Interest Earnings	6,040	32,207	16,500	74,000
Total Revenue	\$ 12,083,400	\$ 10,875,229	\$ 10,035,020	\$ 8,624,930

Expenditures by Department:

Clerk's Administration	\$ 160,462	\$ 40,453	\$ 101,707	\$ 122,007
Human Resources	25,000	-	-	-
Purchasing	-	99,468	-	-
Comm & Gov Relations & Outreach	-	130,597	50,000	60,000
Legal	-	220,900	248,170	263,772
Facility Improvements	-	618,553	50,000	50,000
Official Records	2,579,409	2,587,514	2,872,259	2,903,250
Plant City	151,275	214,121	218,921	234,943
Satellite Locations	630,297	470,967	504,611	505,374
Tax Deeds	661,116	426,387	437,376	460,092
Records Center	22,864	304,891	317,467	410,651
Imaging	316,883	-	-	-
Overhead Allocation	671,834	637,617	2,465,367	780,835
IT Allocation (non Courts)	1,232,323	1,357,407	1,453,642	1,550,806
General Gov Technology Projects	106,874	29,406	-	-
Title IV-D In (Family Law)	1,433,499	1,081,496	1,100,000	1,271,200
Non-Departmental Costs	17,389	30,890	215,500	12,000
IT Services - External	8,200	-	-	-
IT Allocation (Courts)	609,199	711,023	-	-
Digitize Records	-	485,181	-	-
Total Expenditures	\$ 8,626,623	\$ 9,446,870	\$ 10,035,020	\$ 8,624,930
Transfer to BOCC (Excess Fees)	\$ 3,456,776	\$ 1,428,358	\$ -	\$ -
Funded Positions	60	59	59	60

COURT-RELATED REVENUE FUND

All Circuit and County Court operational expenditures authorized to be paid for from court-related revenues pursuant to Chapter 28.35, Florida Statutes, are budgeted in this funding source. These functions include: case maintenance, records management, court preparation and attendance, processing the assignment, reopening and reassignment of cases, processing appeals, collection and distribution of court-related revenues, payment of jurors and witnesses, processing of jurors, and indigence determinations. Effective October 1, 2013, all court-related revenues authorized to be retained by the Clerks are again retained locally. All fees in excess of the approved court-related budget are remitted to the Florida Department of Revenue for deposit in the Clerk of the Courts Trust Fund.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Beginning Fund Balance	\$ 2,251,398	\$ 2,422,131	\$ -	\$ -
<u>Revenue by Case Type:</u>				
State Appropriations-CCOC Trust Fund	\$ 182,040	\$ 1,323,953	\$ 1,825,591	\$ 263,538
State Appropriations-Jury Services	520,314	659,153	670,000	480,000
State Appropriations-Pandemic Recovery	139,379	557,516	418,137	-
Collections	10,476	24,642	20,000	21,000
Appeals	42,656	48,985	57,000	60,000
Probate	944,742	1,017,979	1,051,000	1,096,000
Circuit Criminal	1,272,111	1,038,316	1,013,000	1,036,000
County Criminal	959,739	842,055	945,000	618,000
Indigency Screening	6,357	6,751	7,000	7,500
Traffic	6,132,019	6,865,761	7,089,000	6,803,000
Juvenile	40,903	38,163	31,000	39,000
County Civil	16,233,276	13,709,886	12,468,000	14,560,000
Family Law	1,790,483	1,737,433	1,794,000	1,917,000
Circuit Civil	2,982,866	3,599,601	3,362,000	3,604,000
Non-Departmental	1,281,040	821,862	1,157,000	2,264,787
Interest Earnings & Misc Revenue	6,925	38,523	6,000	120,000
Total Revenue	\$ 32,545,327	\$ 32,330,577	\$ 31,913,728	\$ 32,889,825
<u>Expenditures by Department:</u>				
Court Operations Management	\$ 1,696,418	\$ 1,481,751	\$ 1,601,003	\$ 2,768,707
Jury Services	361,595	370,500	376,000	367,243
Plant City	1,199,052	1,276,888	1,392,042	1,265,441
Satellite Locations	539,459	496,628	572,405	651,625
Records Center	615,416	844,152	908,002	953,674
Call Center	1,256,292	1,157,121	1,240,778	1,362,860
Customer Service Center	5,056,645	3,237,343	3,083,086	2,958,601
Civil Court Processing Center	3,958,806	4,539,298	4,916,273	6,277,696
Procedures & Training Center	479,390	588,231	632,023	-
Criminal Court Processing Center	10,190,043	9,969,938	10,672,498	10,470,276
Social Service-Related Processing Ctr	1,554,809	3,155,415	3,682,168	3,116,964
Overhead Allocation	2,415,368	4,299,359	3,225,313	3,705,938
Juror Costs	228,635	288,654	294,000	262,000
Title IV-D Allocated Out (to Gen Gov)	(1,433,499)	(1,081,496)	(1,100,000)	(1,271,200)
Pandemic Recovery Plan	11,265	685,630	418,137	-
Total Expenditures	\$ 28,129,696	\$ 31,309,409	\$ 31,913,728	\$ 32,889,825
Excess Fees Transferred to State	4,244,898	1,181,387	-	-

COURT-RELATED REVENUE FUND

All Circuit and County Court operational expenditures authorized to be paid for from court-related revenues pursuant to Chapter 28.35, Florida Statutes, are budgeted in this funding source. These functions include: case maintenance, records management, court preparation and attendance, processing the assignment, reopening and reassignment of cases, processing appeals, collection and distribution of court-related revenues, payment of jurors and witnesses, processing of jurors, and indigence determinations. Effective October 1, 2013, all court-related revenues authorized to be retained by the Clerks are again retained locally. All fees in excess of the approved court-related budget are remitted to the Florida Department of Revenue for deposit in the Clerk of the Courts Trust Fund.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Transfer to State (Excess Revenues)	\$ 2,422,131	\$ 2,261,912	\$ -	\$ -
Funded Positions	398	405	406	403

ALLOCATED DEPARTMENTS

The costs for administrative overhead and technology operations costs are budgeted in this funding source. The overhead departments are allocated to the applicable funding source based on the number of positions budgeted in the funding source. Information Technology (IT) is allocated based on position count as well. However in compliance with Chapters 28.36, 28.24 and 29.008, Florida Statutes, the IT portion attributable to court operations is allocated to BOCC funding for Criminal Courts IT, while a combination of General Government & Court Technology Trust Fund is utilized for Civil Courts IT.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
<u>Cost Allocation By Fund:</u>				
BOCC Funding	\$ 11,228,128	\$ 9,797,115	\$ 11,460,127	\$ 12,584,542
Court Fees Funding	2,423,568	4,299,359	3,225,313	3,705,938
General Government	2,513,356	2,706,047	3,919,009	2,331,641
Court Technology Trust Fund	1,773,060	2,197,707	2,534,108	4,015,164
Total Cost Allocation	\$ 17,938,112	\$ 19,000,227	\$ 21,138,557	\$ 22,637,285
<u>Expenditures by Department:</u>				
<u>Overhead</u>				
Clerk's Administration	\$ 1,681,462	\$ 726,758	\$ 832,498	\$ 846,352
Human Relations	768,724	873,775	1,162,624	1,094,634
Purchasing	224,211	188,998	208,974	197,876
Mail Services	239,809	174,110	190,196	205,632
CCC Accounting	1,796,999	1,701,708	1,841,014	2,194,276
Training and Development	424,635	304,601	166,762	323,854
Comm, Gov Relations & Outreach	-	612,762	951,622	895,942
Legal	-	326,875	337,581	335,357
Records Center	296,579	304,303	331,017	353,894
Call Center	369,667	312,616	307,628	329,217
Non-Departmental Allocations	235,229	243,162	382,375	451,000
Clerk (Executive)	288,801	302,874	313,241	352,885
Total Overhead Depts	\$ 6,326,116	\$ 6,072,541	\$ 7,025,532	\$ 7,580,919
<u>Information Technology</u>				
Systems Administration/Operations	\$ 2,741,225	\$ 3,444,013	\$ 2,826,323	\$ 3,424,114
Court Solutions & Support	2,807,819	2,515,853	2,754,768	2,994,772
Enterprise Solutions & Support	2,411,486	2,266,235	2,466,040	2,020,080
Information Security	-	799,198	1,182,313	1,196,350
Enterprise Technical Support	2,581,918	2,802,648	3,359,543	3,654,073
Enterprise Program Mgmt Office	1,069,548	1,099,741	1,524,038	1,766,977
Total IT Depts	\$ 11,611,996	\$ 12,927,687	\$ 14,113,025	\$ 15,056,366
Total Allocated Expenditures	\$ 17,938,112	\$ 19,000,227	\$ 21,138,557	\$ 22,637,285
Funded Positions	114	119	116	116

COURT TECHNOLOGY TRUST FUND

This is the primary funding source for Civil Court Technology costs and depending on the availability of funds will from time to time have budget for technology projects that are court related. The revenue source is 47.5% (\$1.90) of a \$4 per page service charge on documents recorded in Official Records per Section 28.24(12), Florida Statutes and its use is restricted to court-related technology needs of the Clerk as defined in Section 29.008, Florida Statutes. This is a Special Revenue Fund and any excess funding at the end of the fiscal year is retained by the Clerk to fund technology needs in future year budgets.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Beginning Fund Balance	\$ 4,475,409	\$ 6,250,493	\$ 7,148,000	\$ 6,741,000
<u>Revenue by Source:</u>				
Recording Fees	\$ 3,541,288	\$ 2,834,055	\$ 2,714,000	\$ 1,464,000
Interest Earnings	6,855	54,471	26,000	162,000
Total Revenue	\$ 3,548,143	\$ 2,888,527	\$ 2,740,000	\$ 1,626,000
<u>Expenditures:</u>				
IT Allocation (Courts)	\$ 1,773,060	\$ 2,197,707	\$ 2,534,108	\$ 4,015,164
Computer Software Agreements	-	-	250,000	-
Professional Services	-	39,325	275,000	100,000
Computer Software (new)	-	-	-	-
Total Expenditures	\$ 1,773,060	\$ 2,237,032	\$ 3,059,108	\$ 4,115,164
Net Revenues over Expenditures	\$ 1,775,083	\$ 651,495	\$ (319,108)	\$ (2,489,164)
Reserve for Future Expenditures	\$ 6,250,493	6,901,988	\$ 6,828,892	\$ 4,251,836

PUBLIC RECORDS MODERNIZATION TRUST FUND

The revenue source for this fund is a per page service charge, \$1.00 for the first page \$0.50 for each additional page, on documents recorded in Official Records per Section 28.24(12)(d), Florida Statutes. These funds are used exclusively for equipment, maintenance of equipment, training and technical assistance in modernizing the public records system of the Clerk. Since any excess funding at the end of the fiscal year is retained by the Clerk to fund technology needs in future year budgets, this has been the primary funding source for long-term technology projects.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Beginning Fund Balance	\$ 4,239,264	\$ 5,443,291	\$ 5,751,000	\$ 4,464,000
<u>Revenue by Source:</u>				
Recording Fees	\$ 1,305,669	\$ 1,142,542	\$ 1,083,000	\$ 768,000
Interest Earnings	5,820	42,377	20,000	192,000
Total Revenue	\$ 1,311,489	\$ 1,184,919	\$ 1,103,000	\$ 960,000
<u>Expenditures:</u>				
Computer Software Agreements	\$ 66,250	\$ 1	\$ 300,000	\$ -
Professional Services	38,303	158,343	465,000	-
Contractual Non-Payroll Personnel	-	300	-	-
Maintenance of Computer Equipment	-	-	-	25,000
DP Supplies & Minor DP Equipment	2,909	-	-	-
Computer Equipment	-	4,280	1,175,000	600,000
Total Expenditures	\$ 107,462	\$ 162,924	\$ 1,940,000	\$ 625,000
Net Revenues over Expenditures	\$ 1,204,027	\$ 1,021,996	\$ (837,000)	\$ 335,000
Reserve for Future Projects	\$ 5,443,291	\$ 6,465,286	\$ 4,914,000	\$ 4,799,000

FORECLOSURE PUBLIC EDUCATION TRUST FUND

The revenue source for this fund is \$28 withheld from the surplus of judicial sale proceeds per Section 45.035(2) (a), Florida Statutes. This funding may only be used for purposes of educating the public as to the rights of homeowners regarding foreclosure proceedings.

During Fiscal Year 2015, these funds were used to implement a free Property Fraud Alert System for Hillsborough County. This system monitors documents being recorded in the Official Records of Hillsborough County. Anyone can sign up to receive property fraud alert notifications whenever a document is recorded in Hillsborough County using his or her name.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Beginning Fund Balance	\$ 24,256	\$ 23,177	\$ 24,000	\$ 15,200
 <u>Revenue by Source:</u>				
Judicial Sales	\$ 4,592	\$ 5,941	\$ 5,900	\$ 4,000
Interest Earnings	29	171	100	600
Total Revenue	\$ 4,621	\$ 6,112	\$ 6,000	\$ 4,600
 <u>Expenditures:</u>				
Property Fraud Alert System	\$ 5,700	\$ 5,777	\$ 6,000	\$ 6,000
Total Expenditures	\$ 5,700	\$ 5,777	\$ 6,000	\$ 6,000
Net Revenues over Expenditures	\$ (1,079)	\$ 335	\$ -	\$ (1,400)
Reserve for Future Projects	\$ 23,177	\$ 23,512	\$ 24,000	\$ 13,800

AMERICAN RESCUE PLAN TRUST FUND

The revenue source for this fund is federal funds Hillsborough County Government received during the COVID pandemic to spend on public safety and technology projects. The projects are approved by the Hillsborough County Administrator and are reimbursed as we submit documentation requesting reimbursement for the approved projects.

This is a new fund created in mid-2022 specifically to track the expenditures and reimbursements related to the projects.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Revenue by Source:</u>				
BOCC Reimbursement - ARP	\$ -	\$ 690,267	\$ 5,235,050	\$ 4,604,837
Total Revenue	\$ -	\$ 690,267	\$ 5,235,050	\$ 4,604,837
<u>Expenditures:</u>				
Data Share Modernization	\$ -	\$ 206,760	\$ 3,432,805	\$ 3,061,115
Digitize Records	-	-	975,000	817,229
Expanded Payment Options	-	-	600,000	600,000
Remote Access Security	-	483,507	227,245	126,493
Total Expenditures	\$ -	\$ 690,267	\$ 5,235,050	\$ 4,604,837
Net Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Reserve for Future Projects	\$ -	\$ -	\$ -	\$ -

LINE ITEM EXPENDITURE DETAIL BY YEAR

<u>Account Title</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>
<u>Personnel Services</u>				
Salaries of Elected Officials	\$ 181,160	\$ 182,780	\$ 184,992	\$ 205,918
Salaries & Wages	29,509,874	31,517,144	37,515,960	38,948,557
Cafeteria Benefits	1,660,690	1,733,755	1,852,878	1,885,992
Deferred Compensation	374,672	392,066	447,626	473,894
Workers Comp Pay	1,535	5,334	-	-
Bilingual Pay		59,000	67,600	67,860
Retention Award	978,550	123,100	121,700	157,100
Overtime Pay	689,289	626,166	55,151	60,207
Annual Leave	4,259,974	3,418,057	-	-
Parental Paid Leave	24,030	26,302	-	-
FICA & Medicare Taxes	2,686,130	2,684,471	3,005,530	3,173,074
Florida Retirement System	4,204,145	4,425,150	4,934,119	5,812,033
Health Insurance	7,192,236	7,510,004	8,866,944	8,869,296
Disability Insurance	334,098	355,069	431,942	530,631
Employee Life Insurance	60,880	63,768	72,000	76,508
Health Savings Acct Employer Contrib	1,500	(1,500)	-	-
Workers Compensation Insurance	49,966	46,404	52,093	54,786
State Re-Employment Tax	40,418	(1,017)	-	-
OPEB Liability Assessment	153,110	157,750	175,800	175,932
Personal Svc Allocated In - IT	6,629,204	6,742,507	7,706,407	7,965,087
Personal Svc Allocated In - Other	7,062,331	6,169,327	6,879,343	7,499,439
Personal Svc Allocated Out - IT	(6,629,204)	(6,742,507)	(7,706,407)	(7,965,087)
Personal Svc Allocated Out - Other	(7,062,331)	(6,169,327)	(6,879,343)	(7,499,439)
Personnel Services Subtotal	\$ 52,402,257	\$ 53,323,803	\$ 57,784,335	\$ 60,491,788

Operating Expenditures

Medical Exams	\$ -	\$ -	\$ 2,000	\$ 2,000
Attorney & Legal Expenses	195,208	198,572	309,000	344,000
DP Services External	-	-	17,000	47,000
Computer Software Agreements	3,075,076	3,668,403	4,449,014	3,914,809
Investment Advisor Fees	140,400	128,700	151,843	151,843
Other Professional Services	906,245	1,475,809	3,118,993	2,491,933
Accounting And Auditing Services	59,446	65,580	72,637	73,316
Contractual Non-Payroll Personnel	177,708	394,307	3,830,112	3,543,358
Other Contractual Services	104,606	112,120	158,672	192,560
Banking Service Fees	34,758	33,204	84,812	82,015
Microfilm Services	22,860	24,961	38,000	38,000
Central Disbursement Unit costs	18,236	17,057	30,000	30,000
Retiree Health Insurance Stipend	29,055	25,880	40,000	40,000
Vicinity Mileage	953	1,665	13,350	10,050
Hotel/Lodging	2,258	20,023	5,000	10,000
Airfare	-	3,182	900	5,200
Parking and Tolls	7,989	6,872	8,910	9,650
Other Travel Expenses	11,476	38,527	127,411	83,279
Fleet Fuel, Oil And Auto Rental	8,672	11,004	22,650	21,827
Telecommunications	320,361	225,069	321,350	324,300

LINE ITEM EXPENDITURE DETAIL BY YEAR

Account Title	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Telephone Equipment/Service	-	-	120	-
Cell Phones Equipment/Service	-	72,433	124,766	82,850
Postage & Freight Services	545,966	400,652	559,613	590,692
Other Freight/Transportation Costs	325	974	1,486	1,300
Armored Car Services	21,987	25,221	34,345	41,345
Utilities Services	329	2,289	1,250	2,193
Rental Of Office Equipment	2,700	2,025	3,268	3,520
Rental Of Computer Software	10,672	9,307	13,332	9,400
Automobile Liability Insurance	-	8,685	12,036	14,952
General Liability Insurance	232,575	245,585	382,061	643,902
Maintenance Building/Facility	714,197	1,110,273	146,500	141,000
Maintenance Of Equipment	74,656	86,608	94,432	102,469
Maintenance Of Computer Equip	586,161	514,367	678,438	929,468
Facility Security/Alarm Services	5,354	8,194	21,500	22,000
Fleet Management Services	16,638	18,731	34,230	39,762
Printing And Binding	81,830	110,995	104,510	120,277
Court Adm Printing & Binding	-	-	2,000	1,000
Public Awareness Programs	19,208	31,347	41,900	31,400
Awards Program	297,582	121,462	140,306	141,900
Interest & Late Charges	15	1,526	-	-
Bad Debt And Bad Check Write-Off	4,755	2,449	-	-
Legal Advertising	7,698	11,677	8,750	14,750
Juror Compensation	221,055	283,425	288,000	255,000
Professional Licenses & Certifications	-	-	200	450
Cash Over/Short	3,051	(7,682)	-	-
Other Operating Costs	12,902	14,903	508,780	305,508
Adjustment to Prior Year Expenditures	2,077	(956)	-	-
Office Supplies & Minor Office Equip	111,115	201,656	201,094	188,739
Computer Software Upgrades	83,223	77,340	15,125	31,265
General Oper Supplies & Minor Equip	6,829	15,014	27,055	29,031
DP Supplies & Minor DP Equip	476,241	638,941	868,572	990,914
Uniforms And Safety Apparel	4,074	38,446	24,790	20,662
Memberships and Dues	24,510	29,595	51,722	52,237
Books and Subscriptions	40,131	34,002	52,384	43,828
Training & Educational Costs	176,157	250,554	273,895	185,369
Employee Tuition Reimbursement	7,385	8,483	15,000	15,000
Operating Exp Allocated In - IT	4,638,183	5,046,411	5,842,118	6,498,779
Operating Exp Allocated In - Other	697,283	984,710	1,246,189	1,352,680
Operating Exp Allocated Out - IT	(4,638,183)	(5,046,411)	(5,842,118)	(6,498,779)
Operating Exp Allocated Out - Other	(697,283)	(984,710)	(1,246,189)	(1,352,680)
Operating Expenditure Subtotal	\$ 8,906,706	\$ 10,819,454	\$ 17,533,114	\$ 16,467,323

LINE ITEM EXPENDITURE DETAIL BY YEAR

Account Title	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
<i>Capital Outlay</i>				
Office Furniture And Equipment	\$ 44,300	\$ 68,310	\$ -	\$ -
Computer Equipment	1,120,765	1,131,400	1,702,000	1,154,000
Fleet Equipment	57,840	-	-	30,000
Installed Equipment	-	-	37,500	38,500
Computer Software	21,772	11,649	-	-
Capital Outlay Allocated In - IT	344,609	1,138,769	564,500	592,500
Capital outlay Allocated Out - IT	(344,609)	(1,138,769)	(564,500)	(592,500)
Capital Outlay Subtotal	\$ 1,244,677	\$ 1,211,359	\$ 1,739,500	\$ 1,222,500
Transfer To BOCC	\$ 6,120,571	\$ 4,810,731	\$ -	\$ -
Transfer To State Of Florida	4,244,898	1,181,387	-	-
State Funds Carryforward	2,422,131	2,261,912	-	-
Designated Trust Fund Reserves	11,716,960	13,390,785	11,766,892	9,064,636
Grand Total	\$ 87,058,200	\$ 86,999,432	\$ 88,823,841	\$ 87,246,247

LINE ITEM EXPENDITURE DETAIL BY FUND

FY 2024 EXPENDITURE BUDGET BY FUND

Account Title	Allocated Depts	Board Funded	General Government	Court Revenues	Trust Funds	Total All Funds
<u>Personnel Services</u>						
Salaries of Elected Officials	\$ 205,918					\$ 205,918
Salaries & Wages	9,291,095	8,131,639	3,031,926	18,493,897		38,948,557
Cafeteria Benefits	348,436	335,223	156,923	1,045,410		1,885,992
Deferred Compensation	131,720	103,199	34,135	204,840		473,894
Bilingual Pay	5,220	3,915	10,440	48,285		67,860
Retention Award	28,000	23,400	14,350	91,350		157,100
Overtime Pay	14,000	13,507	9,500	23,200		60,207
FICA & Medicare Taxes	758,551	645,599	247,813	1,521,111		3,173,074
Florida Retirement System	1,489,676	1,225,412	460,005	2,636,940		5,812,033
Health Insurance	1,718,604	1,597,740	660,852	4,892,100		8,869,296
Disability Insurance	129,878	108,191	40,358	252,204		530,631
Employee Life Insurance	28,160	17,449	4,449	26,450		76,508
Workers Compensation Insurance	13,288	11,385	4,222	25,891		54,786
OPEB Liability Assessment	30,780	31,104	15,228	98,820		175,932
Personnel Svc Allocated In-IT		5,020,612	820,404		2,124,071	7,965,087
Personnel Svc Allocated In-Other		2,542,101	1,912,709	3,044,629		7,499,439
Personnel Svc Allocated Out-IT	(7,965,087)					(7,965,087)
Personnel Svc Alloc Out-Other	(6,228,239)			(1,271,200)		(7,499,439)
Personnel Services Subtotal	\$ -	\$ 19,810,476	\$ 7,423,314	\$ 31,133,927	\$ 2,124,071	\$ 60,491,788
<u>Operating Expenditures</u>						
Medical Exams	\$ 2,000					\$ 2,000
Attorney & Legal Expenses	296,000	48,000				344,000
DP Services External	40,000	7,000				47,000
Computer Software Agreements	3,576,211	329,098	3,500		6,000	3,914,809
Investment Advisor Fees		151,843				151,843
Other Professional Services	419,500	316,661	112,050		1,643,722	2,491,933
Accounting and Auditing Services	50,000	23,316				73,316
Contractual Non-Payroll Personnel	150,000	332,243			3,061,115	3,543,358
Other Contractual Services	149,800			42,760		192,560
Banking Service Fees		70,015	12,000			82,015
Microfilm Services		38,000				38,000
Central Disbursement Unit costs				30,000		30,000
Retiree Health Insurance Stipend	40,000					40,000
Vicinity Mileage	2,050	350	650	7,000		10,050
Hotel/Lodging	8,500		1,500			10,000
Airfare	3,000	1,200	1,000			5,200
Parking and Tolls	100	9,250		300		9,650
Other Travel Expenses	34,279	23,000	3,000	23,000		83,279
Fleet Fuel, Oil And Car Rental	125	21,702				21,827
Telecommunications	324,300					324,300
Telephone Equipment/Service	-					-
Cell Phones Equipment/Service	80,000	2,850				82,850
Postage & Freight Services	37,918	28,236	60,538	464,000		590,692
Other Freight/Transportation	1,300					1,300
Armored Car Services	38,000	3,345				41,345
Utility Services		2,193				2,193
Rental Of Office Equipment	2,280	1,240				3,520
Rental Of Computer Software	9,400					9,400
Automobile Liability Insurance		14,952				14,952
General Liability Insurance	411,450	225,277	2,730	4,445		643,902
Maintenance Building/Facility		95,500	45,500			141,000
Maintenance Of Equipment	1,055	51,864	11,150	38,400		102,469

LINE ITEM EXPENDITURE DETAIL BY FUND

FY 2024 EXPENDITURE BUDGET BY FUND

Account Title	Allocated Depts	Board Funded	General Government	Court Revenues	Trust Funds	Total All Funds
Maintenance Of Computer Equip	904,468				25,000	929,468
Facility Security/Alarm Services	15,000	7,000				22,000
Fleet Management Auto Services		39,762				39,762
Printing And Binding	16,452	6,850	7,500	89,475		120,277
Court Adm Printing & Binding				1,000		1,000
Public Awareness Programs	31,400					31,400
Employee Awards & Wellness	61,900	80,000				141,900
Legal Advertising	9,550	5,200				14,750
Juror Compensation				255,000		255,000
Professional Licenses & Certifications		450				450
Other Operating Costs	1,500	297,328	3,000	3,680		305,508
Office Supp & Minor Office Equip	27,334	31,441	21,070	108,894		188,739
Computer Software Upgrades	23,040	8,225				31,265
General Oper Supp & Minor Equip	5,661	4,045	10,850	8,475		29,031
DP Supplies & Minor DP Equip	877,013	91,051	22,850			990,914
Uniforms And Safety Apparel	3,302	2,400	3,400	11,560		20,662
Memberships And Dues	35,485	14,202	2,450	100		52,237
Books And Subscriptions	10,661	33,017	150			43,828
Training & Education Costs	136,425	35,444	7,000	6,500		185,369
Employee Tuition Reimbursement	15,000					15,000
Operating Exp Allocated In-IT		4,095,857	669,374		1,733,548	6,498,779
Operating Exp Allocated In-Other		552,045	139,326	661,309		1,352,680
Operating Exp Allocated Out-IT	(6,498,779)					(6,498,779)
Operating Exp Alloc Out-Other	(1,352,680)					(1,352,680)
Operating Expenditure Subtotal	\$ -	\$ 7,101,452	\$ 1,140,588	\$ 1,755,898	\$ 6,469,385	\$ 16,467,323
<u>Capital Outlay</u>						
Computer Equipment	554,000				600,000	1,154,000
Fleet Equipment		30,000				30,000
Installed Equipment	38,500					38,500
Capital Outlay Allocated In-IT		373,927	61,028		157,545	592,500
Capital Outlay Allocated Out-IT	(592,500)					(592,500)
Capital Outlay Subtotal	\$ -	\$ 403,927	\$ 61,028	\$ -	\$ 757,545	\$ 1,222,500
Transfer To BOCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer To State	-	-	-	-	-	-
Designated Fund Reserves	-	-	-	-	9,064,636	9,064,636
Grand Total	\$ -	\$ 27,315,855	\$ 8,624,930	\$ 32,889,825	\$ 18,415,637	\$ 87,246,247