

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



Adopted Budget Schedules
October 1, 2022 – September 30, 2023

BUDGET SUMMARY

BUDGET SOURCES & USES - ALL FUNDS

	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
<u>Sources</u>				
Beginning Fund Balance	\$ 8,944,968	\$ 10,990,327	\$ 11,603,000	\$ 12,923,000
<u>Revenues</u>				
Intergovernmental Revenue	\$ 27,464,521	\$ 28,817,247	\$ 27,212,044	\$ 34,089,321
Charges for Services	11,968,976	15,521,362	15,095,000	12,748,920
Judgments, Fines & Forfeits	4,268,693	4,846,738	4,077,000	5,001,000
Court-Related Revenue	21,194,816	26,849,931	26,216,000	23,993,000
Interest Earnings	190,551	32,595	29,100	68,600
Total Revenue	\$ 74,032,525	\$ 87,058,200	\$ 84,232,144	\$ 88,823,841
<u>Uses</u>				
<u>Operating Expenditures</u>				
Personnel Services	\$ 49,358,010	\$ 52,402,257	\$ 55,160,015	\$ 57,784,335
Operating Expenditures	6,685,415	8,906,706	10,705,180	17,533,114
Capital Outlay	1,207,019	1,244,677	1,741,500	1,739,500
<u>Non-Operating Expenditures</u>				
Transfer to State & County	5,791,755	10,365,469	4,095,146	-
State Funds Carryforward	2,251,398	2,422,131	-	-
Reserve for Future Projects	8,738,929	11,716,960	12,530,303	11,766,892
Total Expenditures	\$ 74,032,525	\$ 87,058,200	\$ 84,232,144	\$ 88,823,841

BUDGETED POSITIONS - ALL FUNDS

	<u>FY20 Adopted</u>	<u>FY21 Adopted</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
<u>Funding Source</u>				
Board Funding	107	107	107	109
Court Fees Funding	398	398	405	406
General Government Funding	60	60	59	59
Allocated Departments	119	114	119	116
Total Positions	684	679	690	690

FUND SUMMARY

OPERATING FUNDS

	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
<u>Sources</u>				
Intergov Revenue - Federal	\$ 1,311,319	\$ 1,407,547	\$ 1,389,537	\$ 1,072,500
Intergov Revenue - State	2,068,150	841,733	964,901	2,913,728
Intergov Revenue - County	24,085,052	26,567,966	24,857,606	24,868,043
Charges for Services	8,218,564	10,669,813	10,305,400	8,946,020
Judgments, Fines & Forfeits	4,268,693	4,846,738	4,077,000	5,001,000
Court-Related Revenue	21,194,816	26,849,931	26,216,000	23,993,000
Interest Earnings & Misc Rev	115,906	19,892	14,000	22,500
Beginning Fund Balance	2,309,735	2,251,398	-	-
Total Sources	\$ 63,572,235	\$ 73,455,018	\$ 67,824,444	\$ 66,816,791

Uses

Operating

Personnel Services	\$ 48,432,615	\$ 51,389,993	\$ 53,949,659	\$ 56,400,586
Operating Expenditures	5,941,363	8,085,356	9,323,394	9,953,064
Capital Outlay	1,155,105	1,192,070	456,245	463,141

Non-Operating

Transfer to State	1,115,637	4,244,898	11,447	-
Transfer to County	4,676,118	6,120,571	4,083,699	-
State Funds Carryforward	2,251,398	2,422,131	-	-

Total Uses	\$ 63,572,235	\$ 73,455,018	\$ 67,824,444	\$ 66,816,791
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TRUST FUNDS

	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
<u>Sources</u>				
Beginning Fund Balance	\$ 6,635,233	\$ 8,738,929	\$ 11,603,000	\$ 12,923,000
Charges for Services - Restricted	3,750,412	4,851,549	4,789,600	3,802,900
BOCC Reimbursement - ARP	-	-	-	5,235,050
Interest Earnings	74,644	12,704	15,100	46,100
Total Sources	\$ 10,460,290	\$ 13,603,182	\$ 16,407,700	\$ 22,007,050

Uses

Operating

Personnel Services	\$ 925,395	\$ 1,012,264	\$ 1,210,356	\$ 1,383,749
Operating Expenditures	744,053	821,350	1,381,786	7,580,050
Capital Outlay	51,914	52,607	1,285,255	1,276,359

Non-Operating

Reserve for Future Projects	8,738,929	11,716,960	12,530,303	11,766,892
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Total Uses	\$ 10,460,290	\$ 13,603,182	\$ 16,407,700	\$ 22,007,050
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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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
<u>Revenue by Source:</u>				
BOCC Funding - Clerk to Board	\$ 14,427,511	\$ 14,759,484	\$ 14,591,388	\$ 15,944,964
BOCC Funding - Circuit & County Court	8,944,012	10,615,701	9,396,216	8,032,203
BOCC Funding - VAB	713,529	687,476	603,132	613,569
Title IV-D Incentive Funding	-	-	266,870	277,307
BOCC Reimbursement - DV Innovation	-	62,997	-	-
BOCC Reimbursement - CARES & R3M	-	442,308	-	-
Interest earnings	43,813	6,927	-	-
Total Revenue	\$ 24,128,865	\$ 26,574,893	\$ 24,857,606	\$ 24,868,043

Expenditures by Department:

Clerk to Board & VAB Costs

County Audit	\$ 933,253	\$ 1,028,365	\$ 1,013,474	\$ 1,064,519
Purchasing	1,287	441	1,884	-
Mail Services	417,402	518,246	450,380	477,795
Payroll	760,215	822,094	834,488	905,673
County Finance	4,725,015	5,289,996	5,473,466	6,022,287
Board Records	428,905	504,784	636,734	674,050
Value Adjustment Board	419,294	309,674	538,329	543,004
Board Services	656,905	508,089	682,184	836,600
Enterprise Solutions and Support	1,252,600	1,286,513	1,424,039	1,791,499
Clerk's Fleet Management	-	-	68,456	81,792
Facility Improvements	-	-	-	100,000
Overhead Allocation	1,050,622	1,198,166	1,388,356	1,334,852
IT Allocation (non Courts)	1,926,315	2,197,759	2,423,588	2,681,475
Clerk to Board Technology Projects	1,223,121	1,201,388	-	-
Non-Departmental Clerk to Board	(47,622)	115,035	259,142	144,987
Clerk to Board & VAB Subtotal	\$ 13,747,312	\$ 14,980,550	\$ 15,194,520	\$ 16,658,533

Circuit Court Costs

Clerk's Administration	\$ 331,042	\$ 498,399	\$ 109,100	\$ -
Human Resources	2,125	1,142	3,000	-
CCC Accounting	2,860	2,783	3,300	-
Training and Development	440	399	1,200	-
Comm, Gov Relations & Outreach	-	-	5,500	3,000
Legal	-	-	1,800	-
Clerk's Fleet Management	-	-	40,000	-
Official Records	-	-	7,000	-
Court Operations Management	28,467	24,492	90,638	82,475
Jury Services	594	653	3,550	2,050

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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
Plant City	6,007	5,847	10,612	6,303
Satellite Locations	5,344	2,097	11,841	7,919
Records Center	66,589	55,493	118,200	70,850
Imaging	525	584	-	-
Customer Service Center	4,264	4,848	5,500	-
Civil Court Processing Center	911	516	2,000	-
Criminal Court Processing Center	5,465	4,969	8,500	1,000
Social Service-Related Processing Ctr	1,500	1,360	2,500	-
Non-Departmental Circuit Court	102,633	320,769	282,119	314,806
Overhead Allocation	1,509,463	2,040,748	1,053,078	-
Title IV-D Incentive Funding	-	-	266,870	277,307
CARES & R3M Costs	-	109,016	-	-
IT Allocation (Courts)	5,169,560	5,791,455	6,259,856	7,443,800
Domestic Violence System Innovation	-	64,979	30,000	-
Circuit Court Subtotal	\$ 7,237,787	\$ 8,930,549	\$ 8,316,164	\$ 8,209,510
Total Expenditures	\$ 20,985,099	\$ 23,911,099	\$ 23,510,684	\$ 24,868,043
Residual Equity Due to BOCC	\$ 3,143,766	\$ 2,663,794	\$ 1,346,922	\$ -
Funded Positions	107	107	107	109

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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
<u>Revenue by Source:</u>				
Recording Fees	\$ 6,099,901	\$ 7,914,364	\$ 7,767,000	\$ 5,891,520
Other Recording Revenue	1,456,887	2,036,406	1,674,000	2,069,000
Marriage License Revenue	360,682	365,683	434,000	424,500
Tax Deeds	50,457	180,783	106,400	82,000
Passports	92,403	27,770	184,000	329,000
Web Subscription Revenue	10,150	8,200	12,000	3,000
Other Service Charges	148,084	136,607	128,000	147,000
Title IV-D Reimbursement	1,311,319	1,407,547	1,389,537	1,072,500
Interest Earnings	24,842	6,040	7,000	16,500
Total Revenue	\$ 9,554,725	\$ 12,083,400	\$ 11,701,937	\$ 10,035,020
<u>Expenditures by Department:</u>				
Clerk's Administration	\$ 140,383.86	\$ 160,462	\$ 81,000	\$ 101,707
Human Resources	-	25,000	20,000	-
Purchasing	-	-	75,779	-
Training & Development	56,000	-	-	-
Comm & Gov Relations & Outreach	-	-	7,000	50,000
Legal	-	-	218,077	248,170
Facility Improvements	-	-	-	50,000
Official Records	2,409,224	2,579,409	2,676,673	2,872,259
Plant City	178,807	151,275	151,896	218,921
Satellite Locations	550,209	630,297	543,027	504,611
Tax Deeds	593,891	661,116	414,184	437,376
Records Center	-	22,864	295,913	317,467
Imaging	286,298	316,883	-	-
Overhead Allocation	588,883	671,834	779,558	2,465,367
IT Allocation (non Courts)	1,079,718	1,232,323	1,360,839	1,453,642
General Gov Technology Projects	108,619	106,874	-	-
Title IV-D In (Family Law)	1,336,990	1,433,499	1,415,537	1,100,000
Non-Departmental Costs	120,846	17,389	212,858	215,500
IT Services - External	10,150	8,200	-	-
IT Allocation (Courts)	562,353	609,199	712,819	-
Total Expenditures	\$ 8,022,373	\$ 8,626,623	\$ 8,965,160	\$ 10,035,020
Transfer to BOCC (Excess Fees)	\$ 1,532,351	\$ 3,456,776	\$ 2,736,777	\$ -
Funded Positions	60	60	59	59

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.

	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
Beginning Fund Balance	\$ 2,309,735	\$ 2,251,398	\$ -	\$ -
<u>Revenue by Case Type:</u>				
State Appropriations-CCOC Trust Fund	\$ 1,654,404	\$ 182,040	\$ -	\$ 1,825,591
State Appropriations-Jury Services	413,746	520,314	546,764	670,000
State Appropriations-Pandemic Recovery	-	139,379	418,137	418,137
Collections	17,092	10,476	13,000	20,000
Appeals	60,082	42,656	39,000	57,000
Probate	811,387	944,742	909,000	1,051,000
Circuit Criminal	747,482	1,272,111	785,000	1,013,000
County Criminal	872,374	959,739	837,000	945,000
Indigency Screening	5,211	6,357	6,000	7,000
Traffic	6,819,210	6,132,019	6,067,000	7,089,000
Juvenile	59,506	40,903	46,000	31,000
County Civil	10,293,697	16,233,276	15,617,000	12,468,000
Family Law	1,612,439	1,790,483	1,798,000	1,794,000
Circuit Civil	3,133,939	2,982,866	3,168,000	3,362,000
Non-Departmental	1,031,091	1,281,113	1,008,000	1,157,000
Interest Earnings	47,251	6,852	7,000	6,000
Total Revenue	\$ 27,578,911	\$ 32,545,327	\$ 31,264,901	\$ 31,913,728

Expenditures by Department:

Court Operations Management	\$ 1,663,483	\$ 1,696,418	\$ 1,727,215	\$ 1,601,003
Jury Services	231,548	361,595	262,529	376,000
Plant City	1,191,607	1,199,052	1,309,479	1,392,042
Satellite Locations	518,102	539,459	534,292	572,405
Records Center	518,566	615,416	872,505	908,002
Call Center	1,137,990	1,256,292	1,176,876	1,240,778
Customer Service Center	4,784,773	5,056,645	3,818,921	3,083,086
Civil Court Processing Center	3,974,585	3,958,806	4,306,168	4,916,273
Procedures & Training Center	470,796	479,390	460,467	632,023
Criminal Court Processing Center	9,288,364	10,190,043	10,143,632	10,672,498
Social Service-Related Processing Ctr	1,538,924	1,554,809	3,151,163	3,682,168
Overhead Allocation	2,427,581	2,415,368	4,203,372	3,225,313
Juror Costs	112,282	228,635	284,235	294,000
Title IV-D Allocated Out (to Gen Gov)	(1,336,990)	(1,433,499)	(1,415,537)	(1,100,000)
Pandemic Recovery Plan	-	11,265	418,137	418,137
Total Expenditures	\$ 26,521,610	\$ 28,129,696	\$ 31,253,454	\$ 31,913,728

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.

	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
Excess Fees Transferred to State	1,115,637	4,244,898	11,447	-
Transfer to State (Excess Revenues)	<u>\$ 2,251,398</u>	<u>\$ 2,422,131</u>	<u>\$ -</u>	<u>\$ -</u>
Funded Positions	<u>398</u>	<u>398</u>	<u>405</u>	<u>406</u>

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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
<u>Cost Allocation By Fund:</u>				
BOCC Funding	\$ 9,655,960	\$ 11,228,128	\$ 11,124,878	\$ 11,460,127
Court Fees Funding	2,437,731	2,423,568	4,203,372	3,225,313
General Government	2,230,955	2,513,356	2,853,216	3,919,009
Court Technology Trust Fund	1,486,657	1,773,060	2,203,261	2,534,108
Total Cost Allocation	\$ 15,811,303	\$ 17,938,112	\$ 20,384,727	\$ 21,138,557
<u>Expenditures by Department:</u>				
<u>Overhead</u>				
Clerk's Administration	\$ 1,168,427	\$ 1,681,462	\$ 1,123,199	\$ 832,498
Human Relations	671,347	768,724	989,754	1,162,624
Purchasing	204,904	224,211	250,152	208,974
Mail Services	241,695	239,809	266,834	190,196
CCC Accounting	1,724,281	1,796,999	1,936,527	1,841,014
Training and Development	472,473	424,635	507,671	166,762
Comm, Gov Relations & Outreach	-	-	769,922	951,622
Legal	-	-	318,573	337,581
Records Center	278,392	296,579	309,447	331,017
Call Center	356,044	369,667	311,306	307,628
Non-Departmental Allocations	186,925	235,229	340,000	382,375
Clerk (Executive)	272,061	288,801	300,979	313,241
Total Overhead Depts	\$ 5,576,548	\$ 6,326,116	\$ 7,424,364	\$ 7,025,532
<u>Information Technology</u>				
Systems Administration/Operations	\$ 2,478,956	\$ 2,741,225	\$ 2,723,773	\$ 2,826,323
Court Solutions & Support	2,644,224	2,807,819	2,620,819	2,754,768
Enterprise Solutions & Support	2,056,285	2,411,486	2,292,674	2,466,040
Information Security	-	-	939,437	1,182,313
Enterprise Technical Support	2,118,628	2,581,918	3,220,724	3,359,543
Enterprise Program Mgmt Office	936,662	1,069,548	1,162,936	1,524,038
Total IT Depts	\$ 10,234,754	\$ 11,611,996	\$ 12,960,363	\$ 14,113,025
Total Allocated Expenditures	\$ 15,811,303	\$ 17,938,112	\$ 20,384,727	\$ 21,138,557
Funded Positions	119	114	119	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.

	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>
Beginning Fund Balance	\$ 3,210,787	\$ 4,475,409	\$ 6,028,000	\$ 7,148,000
<u>Revenue by Source:</u>				
Recording Fees	\$ 2,713,356	\$ 3,541,288	\$ 3,492,000	\$ 2,714,000
Interest Earnings	37,924	6,855	8,000	26,000
Total Revenue	\$ 2,751,280	\$ 3,548,143	\$ 3,500,000	\$ 2,740,000
<u>Expenditures:</u>				
IT Allocation (Courts)	\$ 1,486,657	\$ 1,773,060	\$ 2,203,261	\$ 2,534,108
Computer Software Agreements	-	-	-	250,000
Professional Services	-	-	175,000	275,000
Computer Software (new)	-	-	200,000	-
Total Expenditures	\$ 1,486,657	\$ 1,773,060	\$ 2,578,261	\$ 3,059,108
Net Revenues over Expenditures	\$ 1,264,623	\$ 1,775,083	\$ 921,739	\$ (319,108)
Reserve for Future Expenditures	\$ 4,475,409	\$ 6,250,493	\$ 6,949,739	\$ 6,828,892

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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
Beginning Fund Balance	\$ 3,398,209	\$ 4,239,264	\$ 5,552,000	\$ 5,751,000
 <u>Revenue by Source:</u>				
Recording Fees	\$ 1,033,584	\$ 1,305,669	\$ 1,293,000	\$ 1,083,000
Interest Earnings	36,474	5,820	7,000	20,000
Total Revenue	\$ 1,070,058	\$ 1,311,489	\$ 1,300,000	\$ 1,103,000
 <u>Expenditures:</u>				
Computer Software Agreements	\$ -	\$ 66,250	\$ 40,404	\$ 300,000
Professional Services	229,099	38,303	252,732	465,000
Contractual Non-Payroll Personnel	300	-	-	-
DP Supplies & Minor DP Equipment	(396)	2,909	-	-
Computer Equipment	-	-	1,000,000	1,175,000
Total Expenditures	\$ 229,003	\$ 107,462	\$ 1,293,136	\$ 1,940,000
Net Revenues over Expenditures	\$ 841,055	\$ 1,204,027	\$ 6,864	\$ (837,000)
Reserve for Future Projects	\$ 4,239,264	\$ 5,443,291	\$ 5,558,864	\$ 4,914,000

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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
Beginning Fund Balance	\$ 26,237	\$ 24,256	\$ 23,000	\$ 24,000
<u>Revenue by Source:</u>				
Judicial Sales	\$ 3,472	\$ 4,592	\$ 4,600	\$ 5,900
Interest Earnings	246	29	100	100
Total Revenue	\$ 3,718	\$ 4,621	\$ 4,700	\$ 6,000
<u>Expenditures:</u>				
Property Fraud Alert System	\$ 5,700	\$ 5,700	\$ 6,000	\$ 6,000
Total Expenditures	\$ 5,700	\$ 5,700	\$ 6,000	\$ 6,000
Net Revenues over Expenditures	\$ (1,982)	\$ (1,079)	\$ (1,300)	\$ -
Reserve for Future Projects	\$ 24,256	\$ 23,177	\$ 21,700	\$ 24,000

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.

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
<u>Revenue by Source:</u>				
BOCC Reimbursement - ARP	\$ -	\$ -	\$ -	\$ 5,235,050
Total Revenue	\$ -	\$ -	\$ -	\$ 5,235,050
<u>Expenditures:</u>				
Data Share Modernization	\$ -	\$ -	\$ -	\$ 3,432,805
Digitize Records	-	-	-	975,000
Expanded Payment Options	-	-	-	600,000
Remote Access Security	-	-	-	227,245
Total Expenditures	\$ -	\$ -	\$ -	\$ 5,235,050
Net Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Reserve for Future Projects	\$ -	\$ -	\$ -	\$ -

LINE ITEM EXPENDITURE DETAIL BY FUND

FY 2023 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	\$ 184,992	\$ -	\$ -	\$ -	\$ -	\$ 184,992
Salaries & Wages	8,848,112	7,391,166	2,889,175	18,387,507	-	37,515,960
Cafeteria Benefits	344,466	304,416	154,074	1,049,922	-	1,852,878
Deferred Compensation	124,924	93,271	32,488	196,943	-	447,626
Bilingual Pay	2,600	2,600	14,300	48,100	-	67,600
Retention Award	19,800	18,950	11,400	71,550	-	121,700
Overtime Pay	19,000	12,500	-	23,651	-	55,151
FICA & Medicare Taxes	716,319	577,445	235,804	1,475,962	-	3,005,530
Florida Retirement System	1,286,706	1,032,118	389,780	2,225,515	-	4,934,119
Health Insurance	1,764,228	1,527,948	749,832	4,824,936	-	8,866,944
Disability Insurance	104,783	85,199	33,515	208,445	-	431,942
Employee Life Insurance	26,596	15,818	4,283	25,303	-	72,000
Workers Compensation Insurance	12,624	10,282	4,029	25,158	-	52,093
OPEB Liability Assessment	30,600	28,500	15,600	101,100	-	175,800
Personnel Svc Allocated In-IT	-	5,528,898	793,760	-	1,383,749	7,706,407
Personnel Svc Allocated In-Other	-	1,098,076	3,127,956	2,653,311	-	6,879,343
Personnel Svc Allocated Out-IT	(7,706,407)	-	-	-	-	(7,706,407)
Personnel Svc Alloc Out-Other	(5,779,343)	-	-	(1,100,000)	-	(6,879,343)
Personnel Services Subtotal	\$ -	\$ 17,727,187	\$ 8,455,996	\$ 30,217,403	\$ 1,383,749	\$ 57,784,335

Operating Expenditures

Medical Exams	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Attorney & Legal Expenses	261,000	48,000	-	-	-	309,000
DP Services External	10,000	7,000	-	-	-	17,000
Computer Software Agreements	3,394,018	268,251	3,500	-	783,245	4,449,014
Investment Advisor Fees	-	151,843	-	-	-	151,843
Other Professional Services	395,400	306,543	102,050	-	2,315,000	3,118,993
Accounting and Auditing Services	50,000	22,637	-	-	-	72,637
Contractual Non-Payroll Personnel	120,000	277,307	-	-	3,432,805	3,830,112
Other Contractual Services	110,362	-	-	48,310	-	158,672
Banking Service Fees	-	72,812	12,000	-	-	84,812
Microfilm Services	-	38,000	-	-	-	38,000
Central Disbursement Unit costs	-	-	-	30,000	-	30,000
Retiree Health Insurance Stipend	40,000	-	-	-	-	40,000
Vicinity Mileage	2,400	350	2,600	8,000	-	13,350
Hotel/Lodging	5,000	-	-	-	-	5,000
Airfare	-	900	-	-	-	900
Parking and Tolls	-	8,910	-	-	-	8,910
Other Travel Expenses	73,661	30,250	3,000	20,500	-	127,411
Fleet Fuel, Oil And Car Rental	-	22,650	-	-	-	22,650
Telecommunications	321,350	-	-	-	-	321,350
Telephone Equipment/Service	-	120	-	-	-	120
Cell Phones Equipment/Service	-	124,766	-	-	-	124,766
Postage & Freight Services	28,289	26,244	40,878	464,202	-	559,613
Other Freight/Transportation	1,200	286	-	-	-	1,486
Armored Car Services	31,000	3,345	-	-	-	34,345
Utility Services	-	1,250	-	-	-	1,250
Rental Of Office Equipment	2,112	1,156	-	-	-	3,268
Rental Of Computer Software	13,332	-	-	-	-	13,332
Automobile Liability Insurance	-	12,036	-	-	-	12,036
General Liability Insurance	342,825	32,378	2,730	4,128	-	382,061
Maintenance Building/Facility	-	121,500	25,000	-	-	146,500

LINE ITEM EXPENDITURE DETAIL BY FUND

FY 2023 EXPENDITURE BUDGET BY FUND

Account Title	Allocated Depts	Board Funded	General Government	Court Revenues	Trust Funds	Total All Funds
Maintenance Of Equipment	1,650	56,017	3,177	33,588	-	94,432
Maintenance Of Computer Equip	678,438	-	-	-	-	678,438
Facility Security/Alarm Services	13,000	8,500	-	-	-	21,500
Fleet Management Auto Services	-	34,230	-	-	-	34,230
Printing And Binding	10,018	4,570	5,100	84,822	-	104,510
Court Adm Printing & Binding	-	-	-	2,000	-	2,000
Public Awareness Programs	41,900	-	-	-	-	41,900
Employee Awards & Wellness	57,500	82,806	-	-	-	140,306
Legal Advertising	3,550	5,200	-	-	-	8,750
Juror Compensation	-	-	-	288,000	-	288,000
Professional Licenses & Certifications	-	200	-	-	-	200
Other Operating Costs	1,500	301,880	203,000	2,400	-	508,780
Office Supp & Minor Office Equip	26,370	30,435	35,395	108,894	-	201,094
Computer Software Upgrades	7,000	8,125	-	-	-	15,125
General Oper Supp & Minor Equip	4,816	3,970	5,850	12,419	-	27,055
DP Supplies & Minor DP Equip	754,351	92,370	21,851	-	-	868,572
Uniforms And Safety Apparel	4,062	2,368	6,800	11,560	-	24,790
Memberships And Dues	37,035	13,037	1,650	-	-	51,722
Books And Subscriptions	15,343	36,541	150	350	-	52,384
Training & Education Costs	212,825	48,920	7,000	5,150	-	273,895
Employee Tuition Reimbursement	15,000	-	-	-	-	15,000
Operating Exp Allocated In-IT	-	4,191,380	601,738	-	1,049,000	5,842,118
Operating Exp Allocated In-Other	-	236,776	437,411	572,002	-	1,246,189
Operating Exp Allocated Out-IT	(5,842,118)	-	-	-	-	(5,842,118)
Operating Exp Alloc Out-Other	(1,246,189)	-	-	-	-	(1,246,189)
Operating Expenditure Subtotal	\$ -	\$ 6,735,859	\$ 1,520,880	\$ 1,696,325	\$ 7,580,050	\$ 17,533,114
<u>Capital Outlay</u>						
Computer Equipment	527,000	-	-	-	1,175,000	1,702,000
Installed Equipment	37,500	-	-	-	-	37,500
Capital Outlay Allocated In-IT	-	404,997	58,144	-	101,359	564,500
Capital Outlay Allocated Out-IT	(564,500)	-	-	-	-	(564,500)
Capital Outlay Subtotal	\$ -	\$ 404,997	\$ 58,144	\$ -	\$ 1,276,359	\$ 1,739,500
Transfer To BOCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer To State	-	-	-	-	-	-
Designated Fund Reserves	-	-	-	-	11,766,892	11,766,892
Grand Total	\$ -	\$ 24,868,043	\$ 10,035,020	\$ 31,913,728	\$ 22,007,050	\$ 88,823,841