

# General Government & ARPA Fund

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## General Government

General Government is a non-department category that aggregates and allocates countywide funding needs that benefit all departments and agencies, as well as unincorporated areas Municipal Services Taxing Unit (MSTU) expenditures, that are not attributable to specific departments. Major grant programs, such as Federal Emergency Management Agency (FEMA) Public Assistance and American Rescue Plan Act (ARPA), are included in General Government.

## Budget Summary – General Government

Requirements	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Amended	FY25 Estimate	FY26 Request	FY25 Estimate to FY26 Request % Change
<b>Expenditures</b>							
Personnel Services	2,103,558	3,151,559	2,234,120	16,234,120	14,044,000	1,024,000	-92.7%
Operating Expenses	35,357,078	35,950,327	37,443,990	99,393,990	88,118,390	50,029,190	-43.2%
Capital Outlay	0	16,440	0		0	0	-
Grants and Aids	22,061,076	27,741,328	36,098,510	36,098,510	34,457,265	31,483,790	-8.2%
Transfers to Other Funds	38,976,320	138,712,560	53,505,200	74,245,200	53,505,200	58,647,380	9.6%
<b>Total Requirements</b>	<b>98,498,032</b>	<b>205,572,214</b>	<b>129,281,820</b>	<b>225,971,820</b>	<b>190,124,855</b>	<b>141,184,360</b>	<b>-18.9%</b>

## Budget Drivers

- FY26 Expenditures, excluding Transfers, decrease \$35.9M (18.9%) from FY25 Estimate to \$82.5M.
  - Personnel Services decrease \$13.0M (92.7%) due to hurricane-related expenditures in FY25.
  - Legal Services increase \$100,000 for outside counsel for the County Attorney and the Value Adjustment Board.
  - Aid to Government Agencies decrease \$882,810 (2.3%). This account represents the payments for the County's established Tax Increment Financing (TIF) districts. One TIF district completed its planned life (Gulfport), reducing the county's commitment.
- FY 26 Transfers from the General Fund to Other Funds increase \$5.1M (9.6%) to \$58.6M.
  - Transfer to Transportation Trust Fund from the three dedicated millages increases \$1.5M (3.7%) to \$43.8M. This is due to the increase of 3.7% increase in taxable values.
- Note that the FY25 Amended Budget (and Estimate) shows an increase in Personnel Services and Operating Expenses associated with Hurricanes Debby, Helene, and Milton. The costs associated with these storms are tracked in General Government, hence the increase. The majority of these costs will likely be reimbursed by the Federal Emergency Management Agency, the State of Florida, or other agencies. The FY26 request includes some of these costs in Operating Expenses associated with repairs that are anticipated to continue into the next fiscal year.
- Note that the FY24 Actual Transfers to Other Funds increased due to an extraordinary transfer to the Transportation Trust Fund of \$18.0M to enhance the ATMS/ITS system and an extraordinary transfer to the Capital Projects Fund to partially fund the new administrative campus (\$75.3M).

## General Government & ARPA Fund

### Budget Summary – ARPA Fund

### American Rescue Plan Act Fund

Requirements	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	Budget to Budget % Change
<b>Expenditures</b>						
Personnel Services	3,751,753	307,593	139,906	1,904,830	1,193,000	-37.4%
Operating Expenses	202,850	134,572	209,615	1,450	7,520,860	518580.0%
Grants and Aids		7,563,581	6,115,248	15,877,000	6,077,000	-61.7%
Transfer to Constitutional Officers	9,550,760	0	0	0	0	-
<b>Total Requirements</b>	<b>13,505,363</b>	<b>8,005,746</b>	<b>6,464,769</b>	<b>17,783,280</b>	<b>14,790,860</b>	<b>-12.8%</b>

- All ARPA projects are fully obligated and on pace to be completed by December 31, 2026 (the first quarter of FY27).

### Attachments:

1. Budget Report – General Government – (pgs. 3 – 4)

# General Government

## General Fund

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	Budget to Budget Change	Budget to Budget % Change	OMB Notes and Recommendations
5120010 - Personnel Attrition Savings	0	0	0	2,190,120	980,000	(1,210,120)	-55.25%	Lapse
5250001 - Unemployment Compensation Exp	21,701	37,556	31,133	44,000	44,000	0	0.00%	
5299991 - Reg Salary&Wgs-Contra-Prj	2,169,384	1,484,696	2,322,520	0	0	0	-	
5299992 - Benefits-Contra-Projects	703,837	581,307	797,905	0	0	0	-	
5310001 - Professional Services	2,973,815	258,080	223,014	283,000	11,100,000	10,817,000	3822.26%	Hurricane-related services, Muni Codes, Space Plan
5310033 - General Consulting	201,388	93,563	3,300	0	0	0	-	
5311031 - Legal (Other Than Court)	768	133,769	220,865	500,000	600,000	100,000	20.00%	Outside Counsel, VAB legal services
5320001 - Accounting & Auditing	148,135	250,453	141,894	192,400	200,000	7,600	3.95%	Annual audit
5340001 - Other Contractual Svcs	1,271,040	3,569,025	2,859,065	1,075,520	1,432,050	356,530	33.15%	Temp. employees, Citizens Survey, cost allocation plans, County Admin Studies, Economic Development Employment Opportunities Program
5349000 - Contract Services-Other	18,085	8,948	0	0	0	0	-	
5400001 - Travel and Per Diem	692	2,727	221	120,000	0	(120,000)	-100.00%	FY25 ICMA conference registrations
5410001 - Communication Services	0	0	7,622	0	0	0	-	
5420003 - Freight & Postage Services	272,852	294,070	248,982	300,000	300,000	0	0.00%	TRIM notifications
5440001 - Rentals and Leases	197,264	16,405	0	0	0	0	-	
5460001 - Repair&Maintenance Svcs	284	4,449	18,936	0	0	0	-	
5470001 - Printing and Binding Exp	54,572	54,279	53,446	60,000	75,000	15,000	25.00%	TRIM notifications
5490001 - Othr Current Chgs&Obligat	407,800	207,031	251,864	195,000	195,000	0	0.00%	background checks, advertisements, VAB
5490060 - Incentives & Awards	109,255	128,909	469,357	777,000	500,000	(277,000)	-35.65%	Employee referrals, special salary increases
5496501 - Intgv Sv-Info Technology	26,777,190	28,036,170	29,805,530	32,219,140	33,829,160	1,610,020	5.00%	BTS charge for Generafund
5496521 - Intgv Sv-Fleet-Op & Maint	413,326	398,222	416,195	465,510	488,790	23,280	5.00%	Fleet for General Fund
5496551 - Intgv Sv-Risk Financing	636,730	1,294,870	627,030	734,470	771,190	36,720	5.00%	Risk for General Fund
5496902 - Intgv Sv-Comm Dev-Admin	114,209	6,384	0	0	0	0	-	
5510001 - Office Supplies Exp	628	3,270	1,466	0	0	0	-	
5520001 - Operating Supplies Exp	7,331	49,396	107,608	0	0	0	-	
5530001 - Road Materials & Supplies	43,835	79,383	0	0	0	0	-	
5540001 - Bks,Pub,Subscrip&Membrshps	469,238	467,674	463,932	521,950	538,000	16,050	3.08%	Various memberships (NACo, FAC, TBRPC, etc)
5550001 - Training&Education Costs	35	0	0	0	0	0	-	
5630030 - Otr Impr-Contractor Pmts	0	0	3,486	0	0	0	-	
5699981 - Personal Svcs-Proj-Burdng	0	0	116	0	0	0	-	
5699983 - Op Exp-Proj-Burdening	0	0	29	0	0	0	-	
5699991 - Reg Salaries&Wages-Projects	0	0	9,836	0	0	0	-	
5699992 - Benefits-Projects	0	0	2,973	0	0	0	-	

# General Government General Fund

Account	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Request	Budget to Budget Change	Budget to Budget % Change	OMB Notes and Recommendations
5810001 - Aids To Govt Agencies	22,766,361	21,779,376	26,181,802	31,995,000	31,112,190	(882,810)	-2.76%	TIF payments, special MSTU projects
5820001 - Aid To Private Organizatn	85,585	49,375	1,208,258	0	0	0	-	
5830001 - Other Grants And Aids	317,378	305,439	351,269	344,600	356,600	12,000	3.48%	Creative Pinellas, Tuition Reimbursement
5832010 - COVID-19 CARES Act	29,337,486	(73,114)	0	3,758,910	15,000	(3,743,910)	-99.60%	
5911001 - Trans To Co Transp Trust	16,550,000	31,643,040	56,221,180	42,219,500	43,768,360	1,548,860	3.67%	Dedicated millage for TTF
5911017 - Trans to Intergovernmental Radio Communication Fund	332,000	402,000	354,000	171,500	729,020	557,520	325.08%	GF subsidy
5911025 - Trans To Emerg Phone Svc & Equip	2,887,740	5,261,280	4,061,920	4,809,940	13,500,000	8,690,060	180.67%	GF subsidy
5911087 - Trans To Lealman CRA	0	70,000	70,000	70,000	0	(70,000)	-100.00%	grant pass-through
5911094 - Trans to SWU Fund	0	0	2,750,000	1,350,000	0	(1,350,000)	-100.00%	
5913001 - Trans To Capital Project	63,769,790	1,600,000	75,255,460	4,884,260	650,000	(4,234,260)	-86.69%	MSTU projects
Expenditures Total	173,059,734	98,498,032	205,542,214	129,281,820	141,184,360	11,902,540	9.2%	