

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

General Government - General Fund

Requirements	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Request	Budget to Budget Change	Budget to Budget Change
Expenditures							
Personnel Services	2,103,558	3,151,559	11,498,946	44,000	44,000	0	0.0%
Operating Expenses	35,357,078	35,920,327	97,901,665	50,611,200	44,536,350	(6,074,850)	-12.0%
Capital Outlay	0	16,440	3,961,062	0	0	0	-
Grants and Aids	22,061,076	27,741,328	30,863,837	32,908,740	33,986,100	1,077,360	3.3%
Transfers to Other Funds	38,976,320	138,712,560	74,245,200	64,114,650	65,681,190	1,566,540	2.4%
Total Requirements	98,498,032	205,542,213	218,470,710	147,678,590	144,247,640	(3,430,950)	-1.6%

Budget Drivers

- FY27 Expenditures, excluding Transfers, decrease \$4.997M (3.5%) to \$78.566M.
 - Personnel Services remain flat at \$44,000.
 - Legal Services increase \$2.350M (391.7%) to \$2.950M for outside counsel for the County Attorney (\$1.300M) related to the new government campus, Special Magistrates for BDRS (\$1.200M) and the Value Adjustment Board (\$450,000). The FY26 budget was amended in May 2026 to increase this item by \$1.000M to allow County Attorney to retain outside counsel for their litigation needs.
 - Aid to Government Agencies increase \$1.093M (3.3%). This account represents the payments for the County’s established Tax Increment Financing (TIF) districts.
- FY 27 Transfers from the General Fund to Other Funds increase \$1.567M (2.4%) to \$65.681M.
 - Transfer to Transportation Trust Fund from the three dedicated millages increases \$1.704M (3.9%) to \$45.597M due to the increase of 4.22% in taxable values.
- Note that the FY25 Actuals 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. Many of these costs will likely be reimbursed by the Federal Emergency Management Agency, the State of Florida, or other agencies.
- 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Request	Budget to Budget Change
Expenditures						
Personnel Services	307,593	139,906	163,519	1,193,000		-100.0%
Operating Expenses	134,572	209,615	163,136	7,520,860	903,450	-88.0%
Grants and Aids	7,563,581	6,115,248	3,534,713	5,988,550	1,918,550	-68.0%
Transfer to Constitutional Officers	0	0	120,600	0		-
Total Requirements	8,005,746	6,464,769	3,981,968	14,702,410	2,822,000	-298.4%

- 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Request	Budget to Budget % Change	OMB Notes
5120010 - Personnel Attrition Savings	0	0	0	0	0	-	
5250001 - Unemployment Compensation Exp	37,556	31,133	28,306	44,000	44,000	0.00%	
5299991 - Reg Salary&Wgs-Contra-Prj	1,484,696	2,322,520	8,201,815	0	0	-	
5299992 - Benefits-Contra-Projects	581,307	797,905	3,268,826	0	0	-	
5310001 - Professional Services	258,080	223,014	3,941,465	11,273,000	1,283,000	-88.62%	Hurricane related expenditures
5310033 - General Consulting	93,563	3,300	0	0	0	-	
5311031 - Legal (Other Than Court)	133,769	220,865	652,521	600,000	2,950,000	391.67%	Outside legal work by County Attorney
5320001 - Accounting & Auditing	250,453	141,894	174,355	200,000	225,000	12.50%	Annual audits
5340001 - Other Contractual Svcs	3,569,025	2,859,065	50,466,944	1,432,050	1,290,000	-9.92%	
5349000 - Contract Services-Other	8,948	0	4,418,216	0	0	-	
5400001 - Travel and Per Diem	2,727	221	390	0	0	-	
5410001 - Communication Services	0	7,622	779	0	0	-	
5420003 - Freight & Postage Services	294,070	293,675	305,035	300,000	315,000	5.00%	TRIM notices
5440001 - Rentals and Leases	16,405	0	361,786	0	0	-	
5460001 - Repair&Maintenance Svcs	4,449	18,936	2,271,826	0	0	-	
5462000 - Repair&Maint-Buildings	0	0	1,435	0	0	-	
5470001 - Printing and Binding Exp	54,279	53,446	88,217	75,000	95,000	26.67%	TRIM notices
5490001 - Othr Current Chgs&Obligat	207,031	251,864	326,623	195,000	235,000	20.51%	Newspaper advertisments and employee background checks.
5490060 - Incentives & Awards	128,909	469,357	686,531	500,000	500,000	0.00%	
5496501 - Intvg Sv-Info Technology	28,036,170	29,805,530	32,219,140	34,692,300	35,951,850	3.63%	BTS Charges
5496521 - Intvg Sv-Fleet-Op & Maint	398,222	416,195	386,230	484,850	509,090	5.00%	Fleet Charges
5496551 - Intvg Sv-Risk Financing	1,294,870	627,030	734,470	321,000	620,410	93.27%	Risk Charges
5496902 - Intvg Sv-Comm Dev-Admin	6,384	0	0	0	0	-	
5510001 - Office Supplies Exp	3,270	1,466	8,474	0	0	-	
5520001 - Operating Supplies Exp	49,396	107,608	382,362	0	0	-	
5520009 - Oper. Supplies-Computer	0	0	2,018	0	0	-	
5520091 - Equipment purchases under \$5,000	0	0	1,711	0	0	-	
5529000 - Oper. Supplies-Misc	0	0	12,962	0	0	-	
5530001 - Road Materials & Supplies	79,383	0	456	0	0	-	
5540001 - Bks, Pub, Subscrp&Membrshps	467,674	463,932	448,942	538,000	562,000	4.46%	NACo, FAC, TBRPC, Lobby Tools, etc.
5630001 - Improvmnts Othr Than Bldg	0	0	647,872	0	0	-	
5630020 - Otr Impr-Architect & Eng	0	0	193,008	0	0	-	
5630030 - Otr Impr-Contractor Pmts	0	3,486	2,291,685	0	0	-	
5639000 - Otr Impr-Other	0	0	416,615	0	0	-	
5640001 - Machinery And Equipment	0	0	155,588	0	0	-	
5699981 - Personal Svcs-Proj-Burdng	0	116	43,231	0	0	-	
5699983 - Op Exp-Proj-Burdening	0	29	19,067	0	0	-	
5699991 - Reg Salaries&Wages-Projects	0	9,836	129,143	0	0	-	
5699992 - Benefits-Projects	0	2,973	64,853	0	0	-	
5810001 - Aids To Govt Agencies	21,779,376	26,181,802	30,586,085	32,693,140	33,786,100	3.34%	TIF Payments
5820001 - Aid To Private Organizatn	49,375	1,208,258	0	0	0	-	
5830001 - Other Grants And Aids	305,439	351,269	309,764	200,600	200,000	-0.30%	Tuition reimbursement
5832010 - COVID-19 CARES Act	(73,114.32)	0	(32,012)	15,000	0	-100.00%	
5911001 - Trans To Co Transp Trust	31,643,040	56,221,180	42,219,500	43,892,630	45,596,980	3.88%	Dedicated Millages
5911017 - Trans to Intergovernmental Radio Communication Fund	402,000	354,000	171,500	729,020	423,310	-41.93%	
5911025 - Trans To Emerg Phone Svc & Equip	5,261,280	4,061,920	4,809,940	13,500,000	11,997,900	-11.13%	
5911030 - Trans To Bldg & Dev Rvw	0	0	3,911,750	0	0	-	
5911046 - Trans to CDBG-DR 2025	0	0	0	0	0	-	
5911071 - Trans to Contractor Licensing Department	0	0	0	0	0	-	
5911087 - Trans To Lealman CRA	70,000	70,000	70,000	0	0	-	
5911094 - Trans to SWU Fund	0	2,750,000	1,350,000	0	0	-	
5913001 - Trans To Capital Project	1,600,000	75,255,460	21,272,510	0	0	-	
5915001 - Trans To Bus Tech Svcs	0	0	0	5,993,000	7,663,000	27.87%	New ERP
5915002 - Trans To Fleet Mgmt	0	0	440,000	0	0	-	
5995010 - Rsv-Contingencies-Ctywide	0	0	0	102,941,270	109,935,290	6.79%	
5996010 - Reserve Fund Bal-Ctywide	0	0	0	59,608,620	49,297,590	-17.30%	
5997000 - Reserve-Future Years	0	0	0	2,429,970	2,429,970	0.00%	
Expenditures Total	98,498,032	205,586,906	218,461,931	312,658,450	305,910,490	-2.2%	

General Government ARPA Fund

Account	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Request	Budget to Budget Change	Budget to Budget % Change
5299991 - Reg Salary&Wgs-Contra-Prj	213,097	96,874	114,549	1,193,000	(34,000)	(1,227,000)	-102.85%
5299992 - Benefits-Contra-Projects	94,496	43,032	48,970	0	34,000	34,000	-
5310001 - Professional Services	134,407	183,877	163,136	7,517,410	900,000	(6,617,410)	-88.03%
5340001 - Other Contractual Svcs	0	25,737	0	0	0	0	-
5540001 - Bks, Pub, Subscrp & Membrshps	165	0	0	450	450	0	0.00%
5550001 - Training & Education Costs	0	0	0	3,000	3,000	0	0.00%
5820001 - Aid To Private Organizatn	7,563,581	6,115,248	3,534,713	0	0	0	-
5830001 - Other Grants And Aids	0	0	0	5,988,550	1,918,550	(4,070,000)	-67.96%
5910001 - Trans To General Fund	0	0	120,600	0	0	0	-
Expenditures Total	8,005,747	6,464,769	3,981,968	14,702,410	2,822,000	(11,880,410)	-80.8%