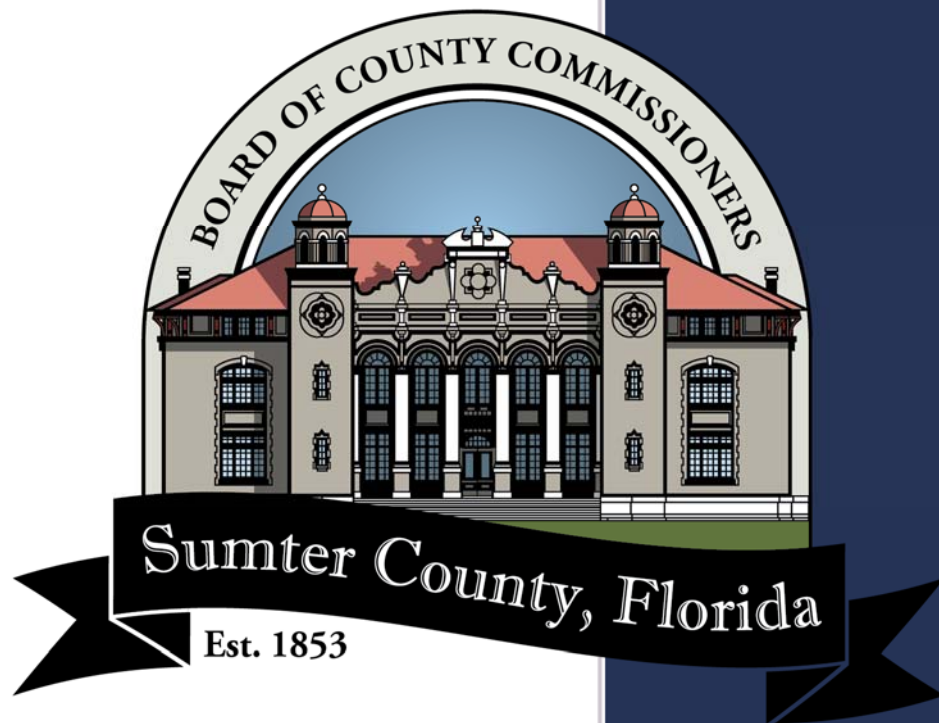


FY2023/2024



# Tentative Budget - Sumter County Board of County Commissioners



## TENTATIVE BUDGET MESSAGE FROM THE COUNTY ADMINISTRATOR

September 5, 2023

Honorable Commissioners,

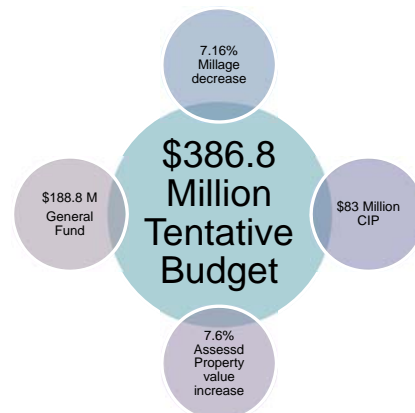
In accordance with the statutory responsibilities, the enclosed documents contain the Fiscal Year 2023/2024 (FY 23/24) Tentative Budget for your review and approval. Following the approval of this Tentative Budget and the Tentative Millage Rate, the advertisement for the Final Budget and Final Millage Rate Public Hearings will proceed for September 26, 2023.

This Tentative Budget complies with the provisions of Chapters 129 and 200 of the Florida Statutes that govern the budget process. All revenue estimates are derived from the State of Florida or internal documents except for the Ad Valorem (Property Tax) Revenue, which is calculated by the Tentative Millage Rate applied to the certified assessed taxable property values of the Property Appraiser.

This Tentative Budget meets all but one of the required funding levels for the County-provided consolidated services within the Sumter County Metropolitan Statistical Area, including the Constitutional Officers and the municipal and district governments. Sumter County provides more consolidated services for its municipalities than any other county government in the State of Florida to meet the vision and mission set by the Sumter County Board of County Commissioners.

Over the past decade, prudent budgeting and spending provided more opportunities for the County to fund Capital Projects from additional revenue and unspent appropriations while still maintaining a high level of service. This Tentative Budget includes:

- A millage rate for property owners less than the rolled-back rate (tax cut)
- An increase in the annual non-Ad Valorem Fire Assessment by \$1.00 per year per improved parcel
- A decrease in Fire and Emergency Medical Response
- New building and road capital improvement projects (CIP)
- Continuation of broadband, water & sewer CIP funded through the American Rescue Plan Act (ARPA)



Sumter County strives for continuous improvement as recognized by the services accredited as well as supporting additional award recognition for the standards of its service, as shown in the following table:

<b>Years Valid or Recognized</b>	<b>Recognition</b>	<b>Recognizing Organization</b>
<b>2010-2021</b>	<b>Certificate of Achievement for Excellence in Financial Reporting</b>	<b>Government Finance Officer Association (GFOA)</b>
<b>2013-2023</b>	<b>Distinguished Budget Presentation Award</b>	<b>GFOA</b>
<b>2015-2023</b>	<b>Accredited Public Works Department</b>	<b>American Public Works Association</b>
<b>2017-2027</b>	<b>Accredited Sumter County Fire &amp; EMS Department</b>	<b>Commission on Fire Accreditation International</b>
<b>2017-2028</b>	<b>Accredited Emergency Management</b>	<b>The Council of State Governments</b>
<b>2020-2023</b>	<b>Accredited Center of Excellence (ACE) – Emergency Medical Dispatch System</b>	<b>International Academies of Emergency Dispatch (IAED)</b>
<b>2020-2023</b>	<b>Accredited Center of Excellence (ACE) – Emergency Fire Dispatch System</b>	<b>International Academies of Emergency Dispatch (IAED)</b>
<b>2017-2026</b>	<b>Accredited Building Department</b>	<b>International Accreditation Service</b>
<b>2017-2024</b>	<b>Accredited Economic Development Organization (AEDO)</b>	<b>International Economic Development Council (IEDC)</b>
<b>2018</b>	<b>Project of the Year Major Structures Public Safety Centers</b>	<b>Florida West Coast Branch APWA</b>
<b>2020</b>	<b>Project of the Year Structures Parking Facility</b>	<b>Florida West Coast Branch APWA</b>
<b>2023</b>	<b>Project of the Year Transportation Buena Vista Boulevard Extension</b>	<b>Florida West Coast Branch APWA</b>

This Tentative Budget complies with the goals of the Sumter County Financial Policies in three specific areas:

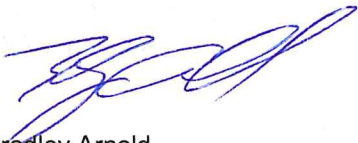
1. Maintaining the financial viability of the organization to provide the desired levels of service to the customers; and
2. Maintaining the financial flexibility to adapt to statutory, economic, and demographic changes; and
3. Sustaining and enhancing the public infrastructure to provide for the health, safety, and welfare of the citizens of Sumter County.

This Tentative Budget for FY 23/24 provides a millage rate lower than the rolled-back rate. This Tentative Budget supports the commitments to the increased capital investments in facilities and regional roadways to encourage further capital investment from private sources for sustained economic prosperity in Sumter County.

In the following pages, you will find facts and information that make up the FY 23/24 Tentative Budget, as well as factors influencing its development and presentation as a balanced budget.

Each year, preparing the budget improves in levels of detail, justifications, and five-year operational and capital projections. This effort requires participation at all levels within Sumter County. I appreciate the efforts of all employees to provide a transparent presentation of the financial, operational, and capital plan for Sumter County's delivery of services.

Sincerely,



Bradley Arnold  
County Administrator & Budget Officer

# OVERVIEW OF THE FY 23/24 TENTATIVE BUDGET

As responsible stewards of public resources, the Sumter County Board of County Commissioners (BOCC) is committed to its vision statement for Sumter County and the mission statement for the County organization.

The FY 23/24 Tentative Budget Presentation provides an overview of the budget, including:

1. [Economic Impacts - Statistics](#)
2. [Budget Overview - All Funds](#)
3. [General Fund Highlights](#)
4. [Personnel Overview](#)
5. [Operating Highlights](#)
6. [Fund Reserves](#)
7. [Special Revenue Funds](#)
8. [Debt Service Funds](#)
9. [Capital Funds](#)
10. [Internal Service Funds](#)
11. [Sumter County Table of Projects](#)

## ECONOMIC IMPACTS - STATISTICS

The following local, state, and federal changes, coupled with the primary assumptions noted below, including those that are tax and non-tax generated, will influence revenue estimations. Moderate economic and demographic assumptions are used to develop the fiscal projections and to provide reasonable consideration of all mitigating factors for the projections. Unanticipated events can affect the long-term projections of revenues or expenditures in the future.

### *Economic Impacts Affecting the Budget*

#### ⇒ **Local changes in economic activity**

- The single-family building permit activity for the prior four calendar years was.
  - 2019: 2,727 new single-family homes
  - 2020: 2,797 new single-family homes
  - 2021: 3,882 new single-family homes
  - 2022: 3,708 new single-family homes

- 2023 is following a decreasing trend as in the last year due to The Villages® development in Leesburg
- Overall building permitting activity for the prior four calendar years was:
  - 2019: 14,884 permits
  - 2020: 20,687 permits
  - 2021: 20,141 permits
  - 2022 18,419 permits
  - 2023 is following a decreasing trend as in the last 2 years
- Industrial development from the C-470 area north to the SR-44 area along I-75, shows an increased interest by manufacturers, trucking companies, and distribution centers in locating to Sumter County.
- Sumter County and The Villages® Land Company approved a joint agreement for the construction of a rail spur to the Governor Rick Scott Industrial Park with a commitment from the developer to construct a TRANSFLO facility. Installation of the switchgear for the spur was completed in FY 20/21 by CSX. Opportunities from this future rail spur include shipping and receiving goods by rail, which could reduce shipping costs and increase partnerships with our Florida ports.
- The Representative Marlene O'Toole Industrial Park is in the site development phase to complement the Governor Rick Scott Industrial Park across US-301.
- The Monarch Ranch property has a future land use of industrial to the North of the Governor Rick Scott Industrial Park is over 3,000 acres and also will support long-term industrial growth in Sumter County.
- Sumter County received a \$25K Duke Energy grant for an economic development study of Beville's Corner. The completed study provides an analysis and infrastructure assessment of a potential mixed-use commercial hub at the intersection of SR-471 and CR-48.
- MAPEI, Inc., a global industrial products manufacturer, received an incentive for its operational expansion in the Shamrock Industrial Park in Wildwood. The recently completed expansion has more than doubled the facility size. MAPEI invested \$20M+ in the expansion and anticipates the need for 160 full-time employees, not counting truck drivers and other staff, to service the facility.
- In the industrial area at C-470 and I-75, Trademark Metal Recycling (TMR) executed an incentive agreement and is in the vertical construction phase with an estimated capital investment of \$78M+. This facility will provide specialized metals recovery next to the landfill in Bushnell.
- Industrial areas in close proximity to the I-75 and SR-44 interchange have been identified as areas of interest to several transportation companies. Trucking companies, including Old Dominion Freight Lines and Werner Trucking, with both drop yards and terminal operations

are in the site plan approval process. This may increase interest in more manufacturers and distribution operations in Sumter County.

- The growing interest in Sumter County as a location for agribusiness includes the recent development by Heartland Food Products Group in Lake Panasoffkee. Heartland produces Stevia for low-calorie liquid and powdered sweetener products. CR-229, near the I-75 and SR-44 interchange, will have Greenlife Farms join Agromillora Florida, Inc. along this recently improved road.

⇒ **Federal economic and workforce changes**

- The rate of increase in the consumer price indices and fluctuating fuel prices continue despite the revised efforts by the Federal government to slow the rate of overall inflation. Federal economic and workforce changes, combined with a continued lag in supply chains, continue to exacerbate costs. Fluctuating costs can affect a company's ability to calculate the rate of return on capital investments, which affects the rate of growth.
- The BOCC adopted financial policies include four target indices (CPI-W, CPI-U, per capita Florida personal income, and population change) for comparison to the percentage growth of expenditures from one year to the next.
  - Consumer Price Index (CPI) Changes from July 2022 to July 2023
    - 3.25% increase for CPI-U
    - 2.6% increase for CPI-W (Source – US Bureau of Labor Statistics)

*Note: The CPI-U is a general index that tracks retail prices as they affect all urban consumers. The CPI-W is the index tracking retail prices as they affect urban hourly wage earners and clerical workers.*
  - Change in Per Capita Florida Personal Income 2022
    - 1.0613% increase (Source – Florida Department of Revenue DR-420MMP)
  - Sumter County Population Changes from 2022 to 2023
    - 1.57% increase (Source – University of Florida Economic and Business Research (BEBR))
- The American Rescue Plan Act (ARPA) allocated \$25,721,033 in total funds received in two payments in 2021 and 2022. ARPA funds must be obligated by December 31, 2024, and work completed with all funds expended by December 31, 2026. ARPA clearly identifies COVID mitigation and response, water/sewer projects, and broadband projects as eligible capital expenditures. Recipients are eligible to apply up to \$10 million of the total allocation for discretionary use due to the impacts of COVID-19 response and associated revenue losses. As these federal funds constitute a onetime revenue, they will be obligated to onetime capital expenditures. In addition to funding ambulance purchases with a portion of the discretionary allocation of the award, the BOCC approved the use of ARPA funds for water/sewer and broadband projects. The projects illustrate the commitment to assist the five cities and the Village Center Community Development District (VCCDD) with water or wastewater capacity needs.

- Water and sewer projects include:
  - a completed feasibility study to provide a wastewater service for Lake Panasoffkee through the Florida Government Utility Authority
  - a completed feasibility study to provide wastewater service for the City of Coleman through the City of Wildwood
  - a completed feasibility study for wastewater system upgrades to the Village Center Community District's system serving the US 441 area
  - the design and now construction of the wastewater system upgrades to two pumping stations and force main
  - the design and now construction of a water interconnection and line extension between the Cities of Center Hill and Webster on C-48
  - the design and new construction of a water line extension along C-475 for the City of Bushnell to support the future connection of its two water systems fronting industrial properties
  - the design and future construction of water and wastewater extensions to serve the intersection area of US-301 and C-470 (a primary economic activity center)
  - a completed design and construction of a water line on CR 44A to loop the line for better fire flows and service to the industrial area on CR 219
  - the design and future construction of a wastewater force main and lift station upgrade also benefiting the Pike 75 Industrial Park and industrial areas along SR-44
- Broadband expansion is through a public-private partnership agreement with Charter/Spectrum.

⇒ **Changes in state tax and expenditure policies**

- The State of Florida Governor signed into law HB1563 in 2023 to authorize the legislature to provide a new homestead tax exemption for classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare professionals and active-duty members of the United States Armed forces or members of the Florida National Guard. The bill provides that any of the defined people who hold legal or beneficial title in equity to real property in this state and makes such property their or their dependent's permanent residence is entitled to an exemption of up to \$50,000 on the property's value between \$100,000 and \$150,000, for all levies other than school district levies.

⇒ **Federal and State mandates requiring local expenditures**

- The Medicaid and Health Care Responsibility Act mandates budgeting for the maximum expenditures for each based on population. As one of the fastest-growing counties in the nation, increases in the budget will continue, and for FY 23/24, the amount budgeted is \$1,454,000.
- The Marjory Stoneman Douglas High School Public Safety Act required the local schools to institute additional safety officer positions. Although the local schools are the responsible party for these costs, the BOCC became a financial and contractual partner with the Sheriff and The Villages® Charter Schools and School Board to provide School Resource Officers including at the new charter school campus.

⇒ **Changes in financial markets**

- The rise in interest rates for residential mortgages slow the demand for new homebuyers as well as for commercial investors.



### Demographic Assumptions

The continued growth of The Villages® age-restricted and non-age-restricted residential developments assumes a contribution rate of an average net gain of 3,000 people per year. Residential home construction rates support this assumption. Despite the potential of a recession, the restrictions of personal freedoms imposed in other states as demonstrated during the COVID-19 pandemic is driving more migration to Florida. These countering forces support the continuation of an average net population gain through 2035.

Many older adults in Sumter County spur growth in the number and quality of medical services in Sumter County, such as freestanding emergency rooms, future hospitals, and specialty medical care facilities.

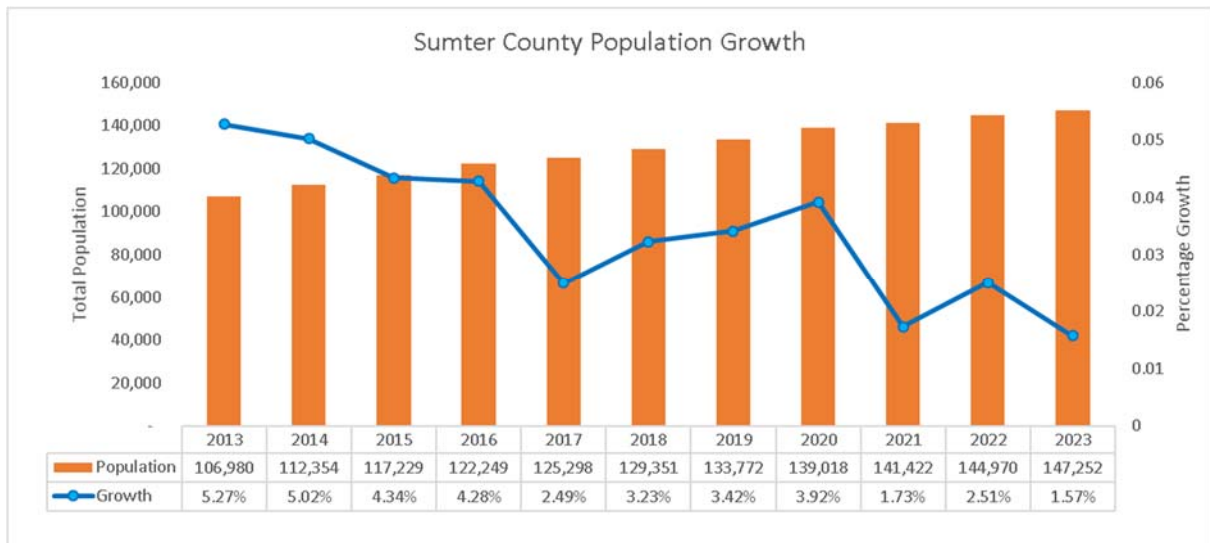
The need to diversify the economy remains a priority due to the demographic growth and significant numbers of residential taxable properties.

### Growth

Each year the Florida Tax Watch, an independent non-partisan, non-profit government watchdog and taxpayer research institute, publishes a guide comparing the revenues and expenditures of Florida's 67 counties to give taxpayers an overview of how their local government stacks up with the rest of the state:

- Sumter County is listed as 4<sup>th</sup> lowest in total millage (tax) rate in the State of Florida once again
- 10-year growth in total property tax revenues – 5<sup>th</sup> position at 110.4% (indicator of growth driving the lower millage rate)
- 15-year growth: Sumter is #1 (159.2%)
- Per capita Government Revenue: Sumter is 5<sup>th</sup> lowest based on FY20/21 (as a point of efficiency of the government)
- 3<sup>rd</sup> lowest for per capita government expenditures (FY 20/21)
- February 2023 – lowest unemployment rate in the State of Florida

The table below represents Sumter County's Population Growth



(Source – University of Florida Economic and Business Research (BEBR))

## *Policy Assumptions*

The FY 23/24 revenue estimates align with the Financial Policies of the BOCC. The Financial Policies will remain in effect through the five-year budget period unless otherwise modified due to legislative or legal actions, budgetary changes, or actual economic conditions.

Consideration of future revenue impacts include:

- Increasing Building Permitting Fees
- Updating the study and setting new Road Impact Fees
- Re-authorizing the Fifth Cent and Sixth Cent Fuel Taxes
- Resolving the revenue needs for the Sumter Fire and EMS Department for its service area including a non-Ad Valorem Fire Assessment (Municipal Service Benefit Unit (MSBU)), Fire Impact Fees, Annual Fire Inspection Fees, Hazardous Materials Response Reimbursements, Advanced Life Support Transport Fees, and Municipal Services Taxing Unit (MSTU)
- Re-establishing the Tourism Development Tax

With the trending downward of building permits and the increased costs to provide the plan review and inspections, expenditures such as the additional quality assurance required to maintain the accreditation for Building Services are eliminated; however, an increase in building permitting fees will be required before the end of the calendar year.

Impact fees are charges assessed on new development to pay for public infrastructure required to accommodate the capacity impact of new development. An impact fee must tie to a proportional need for new infrastructure capacity created by new development. Sumter County has a Countywide Road Impact Fee that predominantly focuses on capacity improvements to its regional roads. The study from which the current rates are set was completed in 2019 and needs to be updated per Florida Statutes every five years. A new impact fee is under consideration by the BOCC for a new fire station to serve the growing fire rescue needs in Wildwood and would be a project-based methodology. Once the new fire station is completed and equipped, including the apparatus, the new Fire Impact Fee would be abolished. This project-based methodology would be recommended for future fire capacity needs in the Sumter County Fire & EMS service area.

This Tentative Budget includes the countywide fire district municipal benefit service unit (MSBU) for the non-Ad Valorem Fire Assessment using the current methodology having a cap of \$125.00 per improved parcel per year and raising the rate from \$124.00 to the cap. This is pending the Board's approval of the same at a public hearing on September 19, 2023. This revenue source along with other revenues from the General Fund, such as property tax, currently fund the revised costs from the Proposed Budget to this Tentative Budget. The funding provides both fire rescue and advanced life support services (including transport) for all of Sumter County including the areas served by both Sumter Fire and EMS and The Village Center Community District through its Villages Public Safety Department.

Fuel taxes allow collection of taxes on each gallon of motor or diesel fuel and some, not all, are shared with the municipalities. Shared fuel taxes are determined by interlocal agreement requirements and are adjusted annually by BOCC resolution based on population estimates prepared by the Bureau of Economic and Business Research (BEBR), University of Florida. The Constitutional Fuel Taxes, known as the Fifth Cent and Sixth Cent Fuel Tax, sunset in 2026. The Fifth Cent and Sixth Cent Fuel Taxes currently allocated to Fund 103 (20%) and Fund 106 (80%) will be considered for reenactment in 2026 following all legislative requirements, as they are the primary revenue source for road maintenance and improvements.

Sumter County repealed the Tourist Development Tax effective on October 1, 2020. This revenue was associated with short-term rental accommodations (six months or less) such as RV parks, mobile home parks, hotels, motels, condominiums or vacation homes. Consideration of implementing a tourist development tax requires the initiative placed on a general election ballot for consideration. Past projects include capital improvements for the Fairgrounds and program offerings from organizations for sports and cultural events. It is estimated approximately \$700,000 in additional annual revenue would be generated for these purposes for re-enacting the tax. Review and consideration of re-imposing this tax for the November 2026 ballot was the BOCC's direction.

**Economic Assumptions**

Revenue projections depend on the current and projected indicators of national, regional, and local economic conditions. Signs include short-term interest rates, stock market fluctuations, employment rates, residential, commercial, and industrial construction, housing and retail sales, and inflation. Assumptions for each of these indicators influence revenue projections over the five-year budget period. The State of Florida revenue estimates were provided in July/August of 2023,

**TENTATIVE BUDGET OVERVIEW – ALL FUNDS**

Outlined in the below table is a summary of the Tentative FY 23/24 Budget Fund Categories compared to the FY 22/23 Adopted Budget:

Funds	FY 22/23 Adopted	FY 23/24 Tentative	Dollar Change Increase/ (Decrease)	Percentage Change Increase/ (Decrease)
General Fund	185,563,877	188,846,933	3,283,056	1.77%
Special Revenue Funds	78,687,605	116,956,292	38,268,687	48.63%
Debt Service Funds	15,575,292	16,731,865	1,156,573	7.43%
Capital Project Funds	15,124,654	45,306,894	30,182,240	199.56%
Internal Service Funds	18,071,919	18,968,728	896,809	4.96%
<b>Total of All Funds</b>	<b>313,023,347</b>	<b>386,810,712</b>	<b>73,787,365</b>	<b>23.57%</b>

The total fund amounts in the above table include transfers from one fund to another. Transfers in and out can inflate the value of the dollar change from the FY 22/23 Adopted Budget to the FY 23/24 Tentative Budget, particularly in the Special Revenue Funds.

The General Fund (001), by its name, has the most discretionary use of its revenue sources to meet the needs of the community as determined by the BOCC.

The Special Revenue Funds include, in order of Fund number:

- 103 County Transportation Trust Fund
- 106 Secondary Trust Fund

- 114 Emergency Telephone System Fund
- 115 SHIP Fund (FY 23/24)
- 116 Transit Fund
- 117 Police Education Fund
- 118 Crime Prevention Fund
- 121 SHIP Fund (FY 21/22)
- 123 Boating Improvement Fund
- 124 Building Services Fund
- 126 Alcohol/Drug Abuse Fund
- 127 Court Improvement Fund
- 128 Court Local Requirements Fund
- 129 Court Technology Fund
- 130 Radio Communications Fund
- 153 Sumter County Road Construction District Impact Fee Fund
- 182 Sumter County Fire & EMS Fund (Starting FY 23/24)
- 183 The Villages Public Safety Fund (Starting FY 23/24)
- 191 Florida Arts License Plate Program Fund
- 196 State Mosquito Control Fund

As implied by each name of the Special Revenue Funds, the funds are restricted by Florida Statutes or contract on use of the collected revenues.

The Debt Service Funds include, in order of Fund number:

- 215 Gas Tax Bond Sinking Fund
- 218 Debt Service Fund

Both Debt Service Funds track the debt service for any bond issues approved by the BOCC to fund capital construction projects, whether it is for roads (215) or buildings (218).

The Capital Projects Funds include, in order of Fund number:

- 305 Capital Outlay Reserve
- 307 Bond Construction Projects Fund

Both Capital Project Funds support the expenditure of the bond or loan proceeds to construct buildings and other non-road capital items (305) or roads (307).

The Internal Service Fund is for the Group Self-Insurance (Fund 501) that services employees and dependents of the BOCC, Sheriff, Property Appraiser, Clerk of Courts, Supervisor of Elections, and the Tax Collector. This is a consolidated service not often found in the State of Florida.

More details about the planned revenues and expenditures will follow within each fund category, starting with the General Fund. The General Fund is the largest fund in terms of both revenues and expenditures.

## GENERAL FUND HIGHLIGHTS

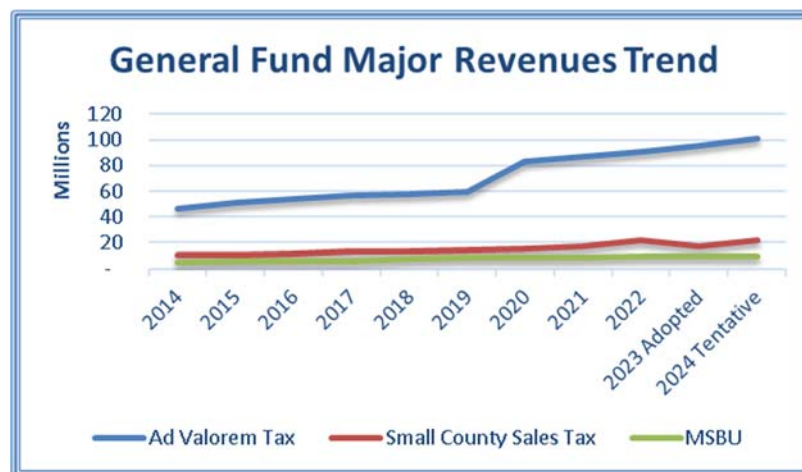
The General Fund has seventy-six (76) primary sources of revenue less various interest accounts. The largest single revenue source is the Ad Valorem Tax (Property Tax). It is also an inelastic revenue source not subject to fluctuations by consumer activities compared with elastic revenue sources, such as sales taxes.

The other major sources of revenue include local option sales tax, intergovernmental transfers, charges for services, and non-Ad Valorem Fire Assessments (MSBU). All but the non-Ad Valorem fire assessments are elastic revenue sources; therefore, vary based on the fluctuations of the general economy. In following the BOCC financial policies, estimates of revenue reflect the State's estimated revenues as provided annually in July and August. The Sumter County small county sales tax has a 32.1% increase from FY 22/23 Adopted Budget based on the State's estimate.

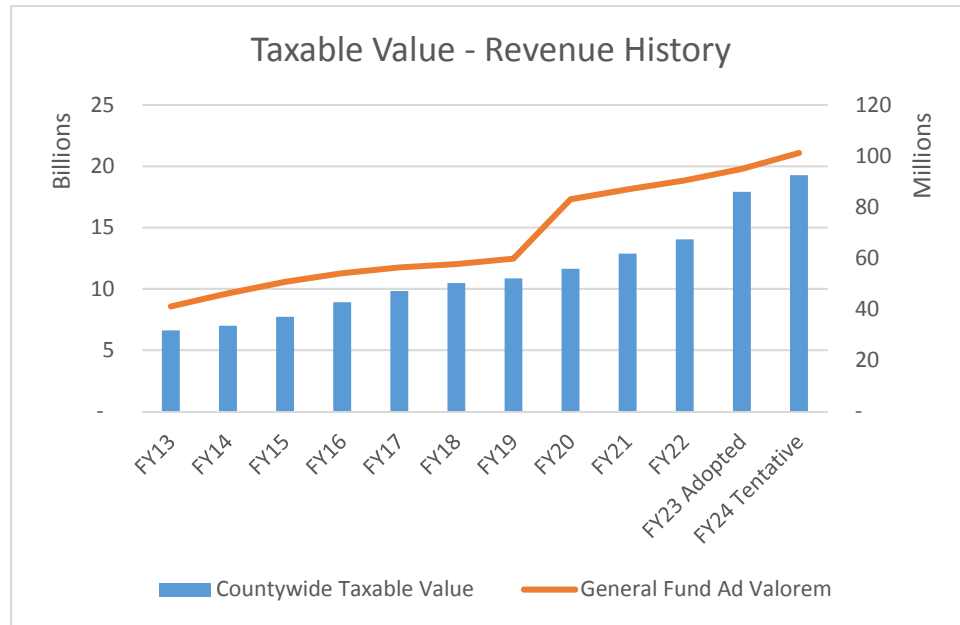
Setting the millage rate lower than the rolled-back rate is a tax decrease defined by the State Department of Revenue. Based on the Property Appraiser's certified values, the rolled-back rate is 5.1974 for the tax year of 2023 (FY 23/24). This Tentative Millage Rate of 5.1900 would support Sumter County having the lowest non-coastal county total millage rate in Florida. The millage rate of FY 22/23 was 5.5900; therefore, the change of the millage rate to 5.1900 is a 7.16% reduction. This balanced Tentative FY 23/24 Budget uses the Tentative Millage Rate of 5.1900 which is lowest millage rate ever considered in a Tentative Budget for Sumter County.

This Tentative Budget balances the expenditures with revenues for each of the funds. The total projected General Fund Revenue for FY 23/24 is \$188,846,933. The revenue projection increased by \$3,283,056 compared with the FY 22/23 Adopted General Fund Budget. This increase includes the ARPA and cash balance forward (onetime revenue sources). The Ad Valorem Tax (Property Tax) revenue is \$101,203,118 or (53.6%) of all General Fund sources of revenue. Please note that the State of Florida limits local governments to budgeting only 95% of its recurring revenue sources, such as the property tax and non-Ad Valorem Fire Assessment (MSBU).

### Major Revenue Sources

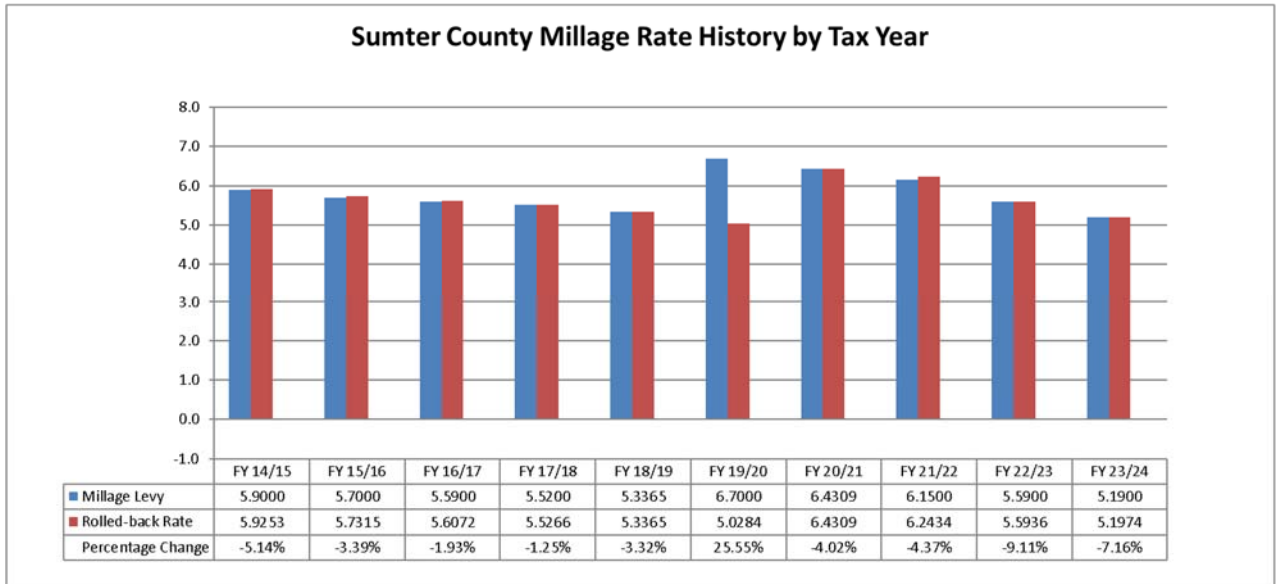


## Taxable Values



Fiscal Year	Countywide Taxable Value	General Fund Ad Valorem
FY13	6,614,083,206	41,144,064
FY14	6,994,729,733	46,235,595
FY15	7,718,883,374	50,761,809
FY16	8,904,604,049	54,167,353
FY17	9,823,187,927	56,420,780
FY18	10,472,329,067	57,737,736
FY19	10,850,932,819	59,834,628
FY20	11,632,856,581	83,093,722
FY21	12,872,649,051	86,974,693
FY22	14,037,632,856	90,498,592
<b>FY23 Adopted</b>	<b>17,914,175,020</b>	<b>95,006,602</b>
<b>FY24 Tentative</b>	<b>19,271,138,957</b>	<b>101,233,118</b>
<b>Increase from FY23 to FY24</b>	<b>7.57%</b>	<b>6.55%</b>

## Millage Rate History



## Projected General Fund Expenditures

The expenditure budget process is a modified zero-based process that requires a review of detailed justifications and priorities for all requested expenditures while reviewing prior historical trend data.

Sumter County's largest expenditure is for public safety gained through consolidation of municipal government services. Consolidated services include: law enforcement, fire and EMS including medical transport, 911 call taking/dispatch, emergency management, public safety radio, household hazardous waste amnesty events, planning, building, driveway permitting, transportation impact analysis reviews, affordable housing, economic development, tourism, regional road construction and maintenance, street lighting, animal services, mosquito control, fleet maintenance, geographical information systems (GIS), street addressing, traffic signalization, code enforcement, library services, flood plain management, stormwater basin studies, public transit, and veteran services.

This Tentative Budget contains a five-year operational budget (Proforma) with a comparison of the Tentative Budget to the prior year adopted and amended budgets and a five-year capital improvement plan. The projected expenditure budget section of this presentation summarizes only the significant changes in Personnel, Operating, and Capital. The General Fund is the primary focus of this presentation; however, this letter highlights significant changes in other funds in the Tentative Budget.

**General Fund**

Constitutional Officers	FY 2023 Adopted	FY 2024 Tentative	Variance	Percent Change
Clerk of the Circuit Court	2,285,421	2,575,527	290,106	12.7%
Tax Collector	2,924,052	3,384,709	460,657	15.8%
Property Appraiser	2,375,911	2,657,820	281,909	11.9%
Supervisor of Elections	2,299,642	3,196,689	897,047	39.0%
Sheriff	48,719,755	56,126,268	7,406,513	15.2%
Constitutional Officers Life and Health	1,981,000	2,103,044	122,044	6.2%
<b>Total Constitutional Officers</b>	<b>60,585,781</b>	<b>70,044,057</b>	<b>9,458,276</b>	<b>15.6%</b>
BOCC Divisions /Agencies	FY 2023 Adopted	FY 2024 Tentative	Variance	Percent Change
Administrative Services	862,846	946,446	83,600	9.7%
Economic Development Services	2,679,052	1,942,002	(737,050)	-27.5%
Employee Services	583,052	471,911	(111,141)	-19.1%
Office of Management and Budget Services	573,692	539,587	(34,105)	-5.9%
Centralized Purchasing Services	518,314	515,609	(2,705)	-0.5%
County Administrator Services	585,979	645,539	59,560	10.2%
Clerk to the Board Services	36,096	46,100	10,004	27.7%
Board of County Commissioners	638,478	644,846	6,368	1.0%
Facilities & Parks Services	6,312,459	6,003,492	(308,967)	-4.9%
Public Information Office Services	113,229	201,971	88,742	78.4%
Emergency Communications Services	1,895,629	2,176,774	281,145	14.8%
Data Analytics Services	235,943	200,201	(35,742)	-15.1%
Radio Communication Services	2,228,610	3,044,884	816,274	36.6%
Stormwater Program Services	675,000	585,000	(90,000)	-13.3%
Development Services	707,156	714,947	7,791	1.1%
Emergency Management Services	420,059	367,067	(52,992)	-12.6%
E-911 Telephone Services	323,705	349,736	26,031	8.0%
Medical Direction Services	190,962	-	(190,962)	-100.0%
Fire Services	36,836,375	17,573	(36,818,802)	-100.0%
Solid Waste Services	532,725	526,000	(6,725)	-1.3%
General Services	2,847,467	2,901,552	54,085	1.9%
Veterans Services	238,555	341,682	103,127	43.2%
Animal Services	2,194,748	2,593,612	398,864	18.2%
Court Services	28,029	30,508	2,479	8.8%
Medical Examiner Services	355,599	380,074	24,475	6.9%
Welfare Services	1,389,354	1,454,000	64,646	4.7%
Mosquito Control Services	528,752	536,570	7,818	1.5%
Internal Services	5,542,928	4,429,801	(1,113,127)	-20.1%



## General Fund

BOCC Divisions /Agencies	FY 2023 Adopted	FY 2024 Tentative	Variance	Percent Change
Dept of Juvenile Justice Services	128,442	132,295	3,853	3.0%
Public Works Operations Services	7,751,368	8,187,870	436,502	5.6%
Information Technology Services	5,018,861	4,820,358	(198,503)	-4.0%
Fleet Services	4,404,433	2,809,338	(1,595,095)	-36.2%
Library Services	3,232,170	3,357,107	124,937	3.9%
Affordable Housing	24,300	16,900	(7,400)	-30.5%
ARPA	9,445,278	14,318,634	4,873,356	51.6%
Transfers	8,028,939	38,923,486	30,894,547	384.8%
Reserves	16,869,512	13,629,404	(3,240,108)	-19.2%
<b>Total Divisions/Agencies</b>	<b>124,978,096</b>	<b>118,802,876</b>	<b>(6,175,220)</b>	<b>-4.9%</b>
<b>Total General Fund</b>	<b>185,563,877</b>	<b>188,846,933</b>	<b>3,286,056</b>	<b>1.8%</b>

## PERSONNEL OVERVIEW

The single largest operational expenditure in a local government's budget is the cost of salaries and benefits. The State of Florida establishes elected officials maximum salaries annually per Florida Statutes Chapter 145.001 in September. Participation of Sumter County BOCC and Constitutional Officers in the State of Florida Retirement System (FRS) is mandatory per Florida Statutes Chapter 121. Budgeted contribution rates will reflect rates established by the State of Florida annually in July. Sumter County has an additional mandate to participate in the State of Florida Retiree Health Insurance Subsidy (HIS) Program that is also a cost-sharing, multiple-employer defined benefit pension plan per Florida Statutes Section 112.363.

The Tentative Budget includes funding for positions as noted below:

- BOCC totals a net decrease of twenty-four (24) County positions for a total of 267 positions (267 full-time) following the BOCC's change in direction to adopt a change in the MSBU methodology and rates.
- The Supervisor of Elections has no changes with fourteen (14) positions.
- The Sheriff's Office totals a net increase of twenty-two (22) positions for a total of 404 positions.
- The Tax Collector totals a net increase of two (2) positions for a total of forty (40) positions.
- The Clerk of Courts has no changes with sixty-one (61) positions.
- The Property Appraiser has a net increase of one (1) position for a total of twenty-eight (28) positions.

Included in this Tentative Budget is an 8.7% cost-of-living increase for the Sumter County BOCC and Constitutional Officers to provide to their employees per the BOCC policy to match the October 2022

CPI-W rate also used for the January 2023 social security increase. The exception will be the chain of command below the BOCC through and including all Sumter County Fire & EMS Department personnel to avoid laying off thirty-four (34) individuals. This budget reduction is dependent on the ratification by the Union and approval by the BOCC of a Memorandum of Understanding (MOU). The MOU also includes the suspension of the individual training supplement and the suspension of all stipends except medical transport. To bring balance in FY 24/25, the COLA (= $>$ ,  $<$  8.7% as determined by the CPI-W in October of 2023) would be provided for those impacted by the suspension of the COLA in FY 23/24 would not exceed three (3%) for the balance of the personnel in FY 24/25.

Below is the summary of positions, changes that occurred in FY 22/23 and Tentative for FY 23/24 are both provided in the following table:

Division	FY 23	FY 24	Variance	Description of Change
Administrative Services	8	9	1	1 Records Analysts
Economic Development	3	2	-1	Unfunded 1 Economic Development Specialist
Employee Services	5	4	-1	Unfunded 1 Employee Services Specialist
BOCC	5	5	0	
OMB	6	6	0	Reclassified Budget Analyst to Asst Budget Officer
Purchasing	7	7	0	
County Administrator	2	2	0	
Facilities & Parks Services	11	11	0	
Public Information Office	1	2	1	Reclassified a Records Analyst to a Communications Specialist
Emergency Communications	24	23	-1	Unfunded 1 Network Specialist
Data Analytics	3	3	0	
Planning	5	4	-1	Unfunded 1 Planner; Reclassified Development Services Director to Planning Manager
Building Services	7	5	-2	Only 3 FTE as Records Analysts Assigned with the Building Official and Assistant Building Official
Emergency Management	2	2	0	
Sumter County Fire & EMS	147	115	-32	Unfunded 32 Firefighter/Paramedics
Veterans Services	3	4	1	1 New Veteran Service Officer
Animals Services	17	24	7	4 Animal Services Technicians; 3 Animal Technician Supervisors
Public Works Operations	33	38	5	4 New Road Technicians; 1 New Field Supervisor; 1 Fleet Maintenance Technician is funded for one month in FY23/24 due to retirement
Transit	1	1	0	
<b>BOCC Total</b>	<b>290</b>	<b>267</b>	<b>-23</b>	

Constitutional Office	FY 23	FY 24	Variance	Description of Change
Sheriff	382	404	22	4 New LE Dispatch; 4 New Traffic Deputies; 4 New Deputies; 1 Latent Print Examiner; 1 New Financial Crimes Detective; 1 New Victim Advocate; 1 Assistant Supervisor Courts; 6 New Detention Officers
Tax Collector	38	40	2	1 New Accounting Technician; 1 New Customer Service Specialist
Supervisor of Elections	14	14	0	
Property Appraiser	27	28	1	1 New Database Administrator
Clerk of Court	61	61	0	
<b>Constitutional Office Total</b>	<b>522</b>	<b>547</b>	<b>25</b>	
<b>TOTAL ALL</b>	<b>812</b>	<b>814</b>	<b>2</b>	

## OPERATING HIGHLIGHTS

### *Fire & EMS*

The two separate Fire and EMS service providers in Sumter County are the Sumter County Fire and EMS Department and The Village Center Community Development District (VCCDD) through its Villages Public Safety Department (VPSD). Fire and EMS services improved in October 2022, following the inclusion of EMS transport services under the two fire departments based on the vote of the BOCC on September 21, 2021. An attempt at creating an independent district for VCCDD's fire service area did not pass in November 2022; therefore, Funds 182 and 183 in this Tentative Budget differentiate funding based on the adopted agreement between the BOCC and the VCCDD.

The costs presented in Fund 182 (Sumter County Fire and EMS Department) and Fund 183 (The Villages Public Safety Department) for FY 23/24 and subsequent fiscal years reflect a substantial reduction in the funding required to meet the service improvements directed by the BOCC. The VCCDD has an amendment to the agreement for the BOCC consideration at the September 19, 2023 BOCC meeting to allow the VCCDD to use its transport fees, interest, and amenity fees (safety fees) to supplement its operational needs in Sumter County instead of solely using these revenues for all capital costs \$10,000 and over. The agreement will still require the VCCDD to submit monthly invoices based on actual line item expenditures in the BOCC's adopted budget for reimbursement.

### *911 Public Safety Emergency Communications*

The 911 Public Safety Emergency Communications is a consolidated service for all of Sumter County. Sumter County also provides Fire and EMS dispatch for the VCCDD in the Lake County and Marion County service areas of the VCCDD.

### *Public Safety Radio Communications*

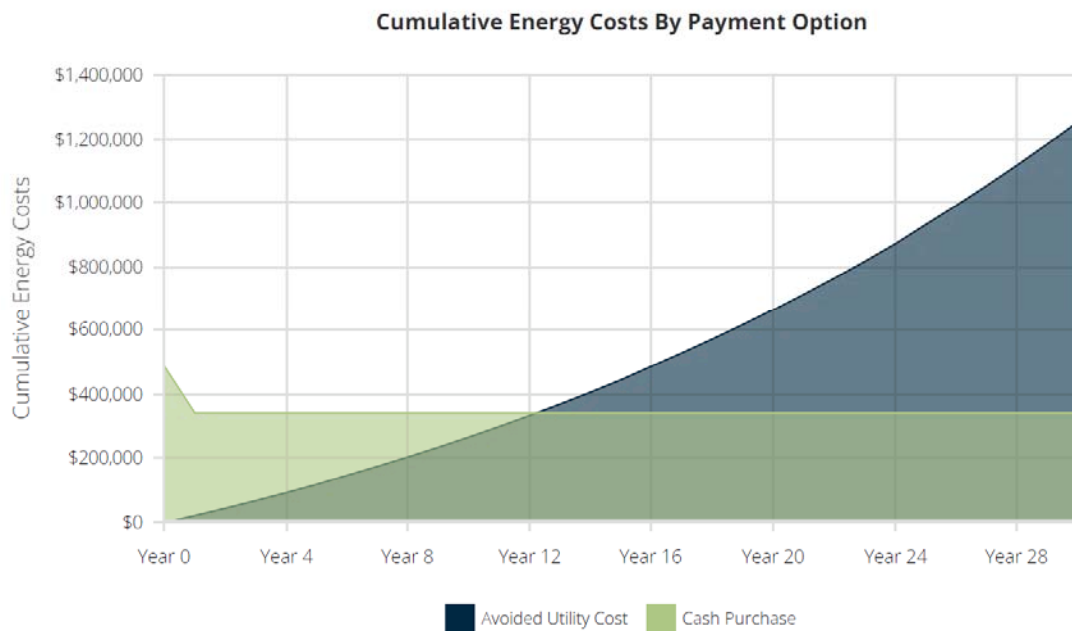
The Public Safety Radio Division is a consolidated service for all of Sumter County, including the School Board, the VCCDD, and all five municipalities. The system meets the simulcast capacity needs for all users.

### Animal Services

Animal Services is a consolidated service for all municipalities within Sumter County and the service delivery includes socially conscious sheltering. The shelter works to ensure the best possible outcome for every homeless cat and dog in the community.

### Public Works

The Public Works Department consists of five divisions: Design, Construction, Facilities and Parks, Operations, and Fleet/Transit. All divisions except Fleet/Transit participate in stormwater management planning activities. The department manages various infrastructure projects, and responsibilities include utility permits in rights-of-way, traffic impact analysis, reviews for subdivision plats, regional road design, line of sight, regulatory signage, and road maintenance. Facilities and Parks oversees the capital building projects and maintenance of all County facilities. The General Fund has the required funding of predictive and preventive maintenance for each of the facilities and parks. An increase in proposed utility costs should be offset by the return on investment from the Solar Farm installed for the Bushnell campus. Below is a chart provided for potential cumulative energy costs:



Recreational facilities were funded by the Florida Department of Environmental Protection (FDEP) through two Florida Recreation Development Assistance Program (FRDAP) grants in 1997 and 1998 for the Croom-A-Coochee Park, of which the BOCC only owns half of the park. These twenty-five (25) year grants are nearing the end of the obligations and expire September 28, 2023 and July 31, 2025, respectively. Upon the expiration of both obligations, the long-term cost benefit analysis will need to occur to retain the park. Solid Waste and Recycling is included in the Operations Division. This Tentative Budget includes the continuation of the four events per year for the household hazardous waste amnesty days at Lake Okahumpka Park (three-times) and the Sumter County Fairgrounds. The Citizen Drop-off Area annual fee is reviewed by staff to confirm the rates cover the costs of the service with the exclusion of the costs of the four household hazardous waste day events.

Transit (Fund 116) is a consolidated service with all the municipalities and relies on user fees, grants, and the General Fund Transfer to fund the operation.

Fleet is a consolidated service with four of the five Constitutional Officers and the VCCDD. Starting in FY 23/24, the service to both Fire and EMS Departments will be funded by the General Fund.

The Design and Construction Division manages the road projects found in Funds 106, 153, and 310, as well as provide additional support to the municipalities, including oversight of the ARPA water and sewer projects in the General Fund.

## FUND RESERVES

### *Reserve for Contingency*

Sumter County Financial Policies set a minimum General Fund Reserve for Contingency (RFC) at five percent (5%) and a maximum of ten (10%) percent of the General Fund operating expenditures excluding other reserves and transfers. The Tentative Budget has the RFC at \$6,814,702, which is the five percent (5%) minimum of the General Fund operating portion of the fund. The basis for maintaining the RFC is to provide funds for unforeseen circumstances, such as major weather events or pandemics.

### *Reserve for Cash Balance Forward (RCBF)*

The Sumter County Financial Policies set a minimum General Fund Reserve for Cash Balance Forward (RCBF) at five percent (5%) and a maximum of ten percent (10%) of the General Fund operating expenditures, excluding other reserves and transfers. Based on the amount of prepayment of property taxes in Sumter County and to reduce the millage rate for FY 23/24, the Tentative Budget has the RCBF at \$6,814,702 or (5%). The RCBF was at five percent (5%) for the FY 22/23 Adopted Budget. The secondary benefit of the RCBF is to reduce the fluctuation and reliance on the budgeted cash balance forward revenue, since it is a onetime revenue source. The policies now align to provide financial stability for the first quarter of the fiscal year.

### *Reserve for Other Post-Employment Benefits (OPEB)*

Governmental Accounting Standards Board (GASB) Statement 45 requires updating the Other Post-Employment Benefits (OPEB) net obligation valuation every two years. Post-employment healthcare benefits are the most common form of OPEB. Funding of OPEB is not required; therefore, the BOCC ceased this reserve.

## SPECIAL REVENUE FUNDS

Highlighted in this presentation are those funds with significant changes from the FY 22/23 Adopted Budget to this FY 23/24 Tentative Budget.

### *County Transportation Trust Fund (103)*

The County Transportation Trust Fund (103) receives fuel taxes as its primary revenue source. Fuel taxes grow at a slower rate compared to other revenues that correlate to population growth due to the use of electric vehicles and more fuel-efficient vehicles. The fuel taxes are not a percentage of the sale of fuel but a fixed amount per gallon of type of fuel. Fund 103 transfers out all of its revenue first to Fund 215 to

meet a portion of the debt service. The remainder of the revenue is transferred to the Secondary Trust Fund (106). The 3<sup>rd</sup>, 4<sup>th</sup>, and 9<sup>th</sup> cent fuel taxes were renewed effective January 1, 2022 per Florida Statutes. The 9<sup>th</sup> cent fuel tax is no longer shared with the municipalities due to the regional road responsibilities consolidated with Sumter County. The Constitutional Fuel Taxes (20% of the 5<sup>th</sup> and 6<sup>th</sup>) will be required to be formally re-imposed in 2026.

### ***Secondary Trust Fund (106)***

The revenue sources for Fund 106 include the transfer provided by Fund 103, Constitutional Fuel Taxes (80% of the 5<sup>th</sup> and 6<sup>th</sup>), Small County Outreach Program (SCOP) state grant funds, Small County Resurfacing Program (SCRAP) state grant funds, Local Agency Program (LAP) federal grant funds, the Department of Economic Opportunity (DEO) grant reimbursement revenues, other grants, and transfers from the General Fund as required. There are no General Fund transfers in the Tentative FY 23/24 Budget or in the five-year operational (Proforma).

The Fund 106 expenditures include a transfer of a portion of the revenue to Fund 215 to meet its portion of the debt service. The balance of the expenditures include the road projects funded by grants, the portion of the grants requiring matching local dollars, and local-only funded projects that include the obligations of The Villages<sup>®</sup> Companies Regional Road Agreement 2018 and its Amendments. This Agreement anticipated a \$277,000,000 obligation with a return estimate of over \$10,000,000,000 in capital investment for the duration of the Agreement. Within the first full four years of the Agreement, Sumter County realized over \$3,000,000,000 in capital investment; therefore, the estimated return will be greater than anticipated over the life of the Agreement.

The Fund 106 road projects details are in the Capital Improvement Project (CIP) portion of the Tentative Budget documents.

### ***Crime Prevention Fund (118)***

Sumter County intends to upgrade the existing access control and video surveillance of essential facilities throughout the County while enhancing emergency services access to real time information to emergency responders. \$170,000 is assigned to the real time awareness project and \$30,000 reserved for additional crime prevention needs that occur throughout the year.

### ***Boater Improvement Fund (123)***

The new project for this Fund is the addition of a self-contained bathroom at the Coleman Boat Ramp to eliminate the current use of a porta-potty.

### ***Building Services Fund (124)***

Current analysis provides evidence that an increase to the building permitting rates may be needed to create a stable fund, effective January 1, 2024. A rate study is currently being considered following the lowering of expenses on July 10, 2023 by consolidating to a single office at The Villages Sumter County Service Center.

### ***Road Impact Fee Fund (Fund 153)***

The recently completed CR-229 widening project from SR-44 to C-462 was funded by road impact fees due to the growth along this road and within the I-75 and SR-44 interchange. The signalization and

intersection improvement at NE 136th and US-441 was completed as well as the signalization at Peppertree Ln and US-301.

The BOCC approved the Twisted Oaks Road Impact Fee Agreement that includes reimbursement to the Twisted Oaks developer for the realignment of C-462 at US-301 from West of US-301. The BOCC will provide the direct design and permitting of construction for the improvement, including signalization within the US 301 right-of-way and East of US 301. Two additional signalization projects on SR-44 are underway at CR-231 and CR-229.

The countywide road impact fee rate study adopted in 2019 is valid for five years; therefore, a new study will be required to start no later than January 2024.

This Fund will make the first payments to The Villages® Companies for the construction cost reimbursement of the regional roads associated with The Villages® Companies Regional Road Agreement. As noted in the description for Fund 106, the Road Impact Fee Fund reflects the first portion of the funding of this Agreement.

### ***Sumter County Fire and EMS (Fund 182)***

Sumter County Fire and EMS provides enhanced service delivery by BOCC direction to provide emergency transportation within their designated service delivery area. In addition to the General Fund transfer, user fee revenues in this fund will assist in offsetting costs to provide emergency transportation services. Several future funding alternatives will be explored for consideration, including fire impact fees and a Municipal Services Taxing Unit (MSTU). Due to the change in direction of the BOCC regarding a new methodology and rates for the non-Ad Valorem Fire Assessment, a significant reduction in current vacant positions changes the operational service plan for the Sumter County Fire & EMS service area. It is anticipated that the advance life support (ALS) transportation service will be temporarily reduced from seven (7) ambulances to four (4) ambulances as well as an increase in fire rescue response times due to downing engines based on limited staffing and the requirement to staff both fire rescue and ALS transport at Station 30 to meet the auto-aid agreement contemplated at the BOCC's September 19, 2023 meeting to ensure The Villages® age-restricted area is adequately served. The areas most impacted will be the more rural parts of the service area.

### ***The Villages Public Safety Department (Fund 183)***

The BOCC granted The Villages Public Safety Department a Certificate of Public Convenience and Necessity (COPCN) to provide emergency transportation within their designated service area. The Villages Public Safety Department was also impacted by the change of direction of the BOCC and will delay the construction and staffing of stations.

## **DEBT SERVICE FUNDS**

### ***Fuel Tax Bond Sinking Fund (Fund 215)***

This Fund was created during FY 19/20 to provide the debt service location for the bond proceeds in the Capital Fund 310 for the Industrial Park Drive (fka CR-525E) and the Buena Vista Boulevard expansion project. The debt service in Fund 215 is backed by the Constitutional Fuel Taxes noted by transfers from Funds 103 and 106.

### ***Debt Service Fund (Fund 218)***

This Fund contains the pledged revenues from the half-cent sales tax, state revenue sharing, and pari-mutuel funds to pay the principal and interest of the Hancock Bank 2003 Series Bond Refunding, TD Bank 2006 Series Bond Refunding (2015A), 2015B Series Bond, and 2020 TD Bank Bond. After satisfying the debt service payments, surplus funds transfer to the General Fund.

In FY 23/24, a new bond proceed is projected to cover funding the new Service Center, Fire Training facility, Sheriff Training facility, and the Supervisor of Elections new building and warehouse. This financing is planned at \$40 million for a 20-year term to encourage banks to participate.

## **CAPITAL FUNDS**

The Capital Outlay Reserve Fund (Fund 305) and the Bond Loan Construction Projects Fund (Fund 307) comprises the Capital Funds.

### ***Capital Outlay Reserve Fund (Fund 305)***

The Capital Outlay Reserve Fund will receive a cash balance forward to support the projects not funded by debt service. Included in the projects are the cash flow and support for the future service center intended to meet the growing service area of The Villages® development and house the BOCC meetings and its committee meetings, a new Tax Collector office, new library, and new central location for the Planning and Building offices. This fund will also provide the cash flow and support for the new joint Fire and EMS Training Building that will serve dually as a special needs and general population shelter. Associated with the Fire Training Center and grounds are all the service roads, utilities, and site work. Another project included is the new building for the Sheriff's investigating unit, a firing range, and joint use emergency vehicle operations training area. Also included is the design phase for the new building for the Supervisor of Elections that is necessary to replace the existing office and election equipment warehouse.

### ***Bond Loan Construction Projects Fund (Fund 307)***

This fund was created during FY 23/24 to account for the bond proceeds used to design and build the projects listed in the Fund 305 above.

## **INTERNAL SERVICE FUNDS**

### ***Group Insurance Fund (501)***

The only internal service fund is Sumter County's self-insurance fund for its health and dental plan and voluntary coverages for the retirees, employees, and dependents of its employers (BOCC and all five Constitutional Officers). The BOCC approved the changes to the plan effective October 1, 2023, at its January 17, 2023 meeting. The changes include increasing the employee/retiree portion of the total premiums.



## SUMTER COUNTY TABLE OF PROJECTS

Funding Source	Project	FY2024	FY2025	FY2026	FY2027	FY2028
ARPA Funding	The Bushnell Water and Sewer Expansion to US-301 and C-470	3,302,840	-	-	-	-
ARPA Funding	C-475 Bushnell Water Extension Project	2,577,883	-	-	-	-
ARPA Funding	Little Sumter Service Area (LSSA) Project	2,205,910	-	-	-	-
ARPA Funding	SR-44 & CR-219 LS Upsizing and Force Main	2,499,074	302,698	-	-	-
ARPA Funding	Webster & Center Hill Water Interconnect	898,248	-	-	-	-
ARPA Funding	Broadband	2,834,679	100,000	500,000	-	-
Secondary Trust Fund	Bridge Rehabilitation	1,240,502	-	-	-	-
Secondary Trust Fund	C-466 to C-475 Roundabout	75,000	2,017,190	-	-	-
Secondary Trust Fund	C-466A Intersection Improvements Phase 1	300,000	-	-	-	-
Secondary Trust Fund	C-470 Resurfacing from the Outlet River to CR-478	15,000	3,748,000	-	-	-
Secondary Trust Fund	C-48 East of CH-LAP	1,626,000	-	4,065,000	-	-
Secondary Trust Fund	C-656 Reconstruction to US-301	-	2,500,000	-	-	-
Secondary Trust Fund	Capital Road Resurfacing Projects	3,126,041	1,500,000	1,500,000	1,500,000	1,500,000
Secondary Trust Fund	FDEO CR-525E Expansion	2,545,956	-	-	-	-
Secondary Trust Fund	Marsh Bend Trail S of Corbin to McNeil Drive	5,440,940	-	-	-	-
Secondary Trust Fund	Regional Road Reimbursement	-	-	12,161,867	4,604,011	3,564,379
Secondary Trust Fund	Rehabilitation of Morse Blvd Bridges	85,000	615,000	-	-	-
Secondary Trust Fund	Sidewalk Master Plan Phase II	100,000	100,000	100,000	100,000	100,000
Secondary Trust Fund	The Villages Resurfacing Project	395,000	4,309,036	2,067,286	-	-
SC Road Construction District Impact Fund	Intersection Improvements at US-301 and C-472	425,000	-	-	-	-
SC Road Construction District Impact Fund	Regional Road Reimbursement	6,430,853	5,819,053	6,342,053	4,000,000	4,000,000

Funding Source	Project	FY2024	FY2025	FY2026	FY2027	FY2028
SC Road Construction District Impact Fund	Intersection Improvements at US-301 and C-462	100,000	4,301,352	-	-	-
SC Road Construction District Impact Fund	SR-44 at CR-231 Signalization Improvements	310,000	-	-	-	-
SC Road Construction District Impact Fund	S-44 and CR-229 Signalization Improvements	972,500	71,000	-	-	-
SC Road Construction District Impact Fund	C-466 and CR-209 Signalization Improvements	540,256	1,178,000	-	-	-
SC Road Construction District Impact Fund	Twisted Oaks Reimbursement C-462	-	1,500,000	-	-	-
Sumter Fire District Fund	New Fire Station Wildwood	-	1,000,000	4,550,000	-	-
Capital Outlay Fund	Supervisor of Elections Equipment	-	888,360	-	-	-
Capital Outlay Fund	Supervisor of Elections Warehouse Building	100,000	-	-	-	-
Capital Outlay Fund	New Government Service Center /Fire Training Facility	5,206,894	-	-	-	-
Capital Outlay Fund	New Concession stand SC Fairgrounds	-	368,897	-	-	-
Construction Loan Fund	Supervisor of Elections Warehouse Building	4,000,000	-	-	-	-
Construction Loan Fund	New Government Service Center /Fire Training Facility	33,000,000	-	-	-	-
Construction Loan Fund	Sheriff Tactical Range and Operations	3,000,000	-	-	-	-