



Program #78201 - Facilities Debt Service and Capital Fee Pass Through FY 2024 Department Requested

Department: County Assets **Program Contact:** Cindy Forsythe
Program Offer Type: Internal Service **Program Offer Stage:** Department Requested
Related Programs: 78205, 78206A, 10026
Program Characteristics: In Target

Executive Summary

Facilities and Property Management (FPM) manages the Countywide building portfolio allocations for debt and capital cash transfer expenses based on occupancy data. This program offer is an accounting pass-through for the County departments and external tenants' capital fees paid to the Facilities Capital Improvement (78205), Facilities Asset Preservation (78206) and County Debt Service (10026) programs.

Program Description

FPM collects payments from departments for Series 2017 debt. The outstanding debt issues have funded a number of capital improvements and acquisitions. All binding obligations were confirmed by the Chief Financial Officer and approved by the Board of County Commissioners. In FY 2024 debt payments support the new Central Courthouse, the Gladys McCoy Health Headquarters and Department of Community Justice (DCJ) East Campus.

Performance Measures

Measure Type	Primary Measure	FY22 Actual	FY23 Budgeted	FY23 Estimate	FY24 Offer
Output	Percent of accurate and complete annual allocations to departments	100%	100%	100%	100%
Outcome	Percent accurate and complete building occupancy data for accurate allocations	100%	100%	100%	100%

Performance Measures Descriptions

PM#1 - FPM provides accurate billing for debt service and capital fee pass through expenses
 PM#2 - FPM ensures accurate compilation and allocation of occupancy data for departmental reporting and response to internal and external information requests.

Legal / Contractual Obligation

Principal and interest on the full faith and credit obligations, capital leases and intergovernmental agreements are a binding debt obligation of the County. All debt issues and refundings were approved by various resolutions adopted by the Board of County Commissioners.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2023	2023	2024	2024
Internal Services	\$0	\$5,980,481	\$0	\$5,974,731
Cash Transfers	\$0	\$365,182	\$0	\$374,403
Total GF/non-GF	\$0	\$6,345,663	\$0	\$6,349,134
Program Total:	\$6,345,663		\$6,349,134	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Other / Miscellaneous	\$0	\$5,948,436	\$0	\$5,942,679
Total Revenue	\$0	\$5,948,436	\$0	\$5,942,679

Explanation of Revenues

Facilities Operating Fund programs such as this are supported primarily by internal service revenue from County departments, with less than 5% of revenue from external customers. Revenue is budgeted to best reflect accounting system behavior for the fund, and so budgeted revenue and expense may not match for a specific program offer. However, budgeted revenue and expense for the fund balance across program offers.

Significant Program Changes

Last Year this program was: FY 2023: 78201 Facilities Debt Service and Capital Fee Pass Through