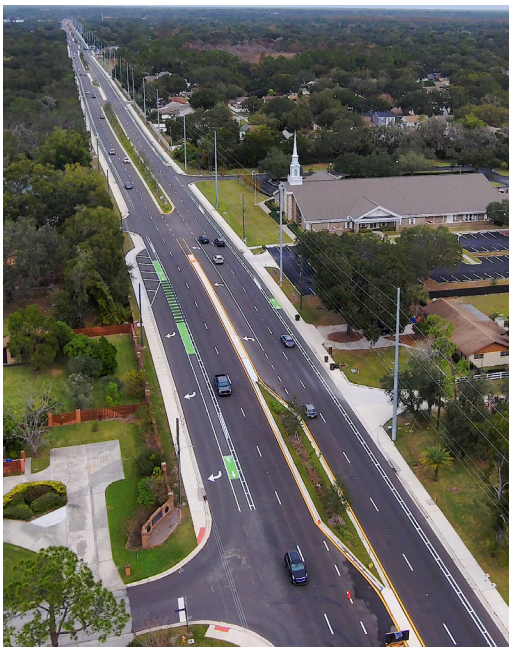
County Administrator's Recommended Budget

FY25

Hillsborough County Florida







Board of County Commissioners



Harry Cohen
District 1



Ken Hagan
District 2
Chair



Gwen Myers
District 3
Vice Chair



Christine Miller
District 4



Donna Cameron Cepeda
District 5, Countywide
Chaplain



Pat Kemp
District 6, Countywide



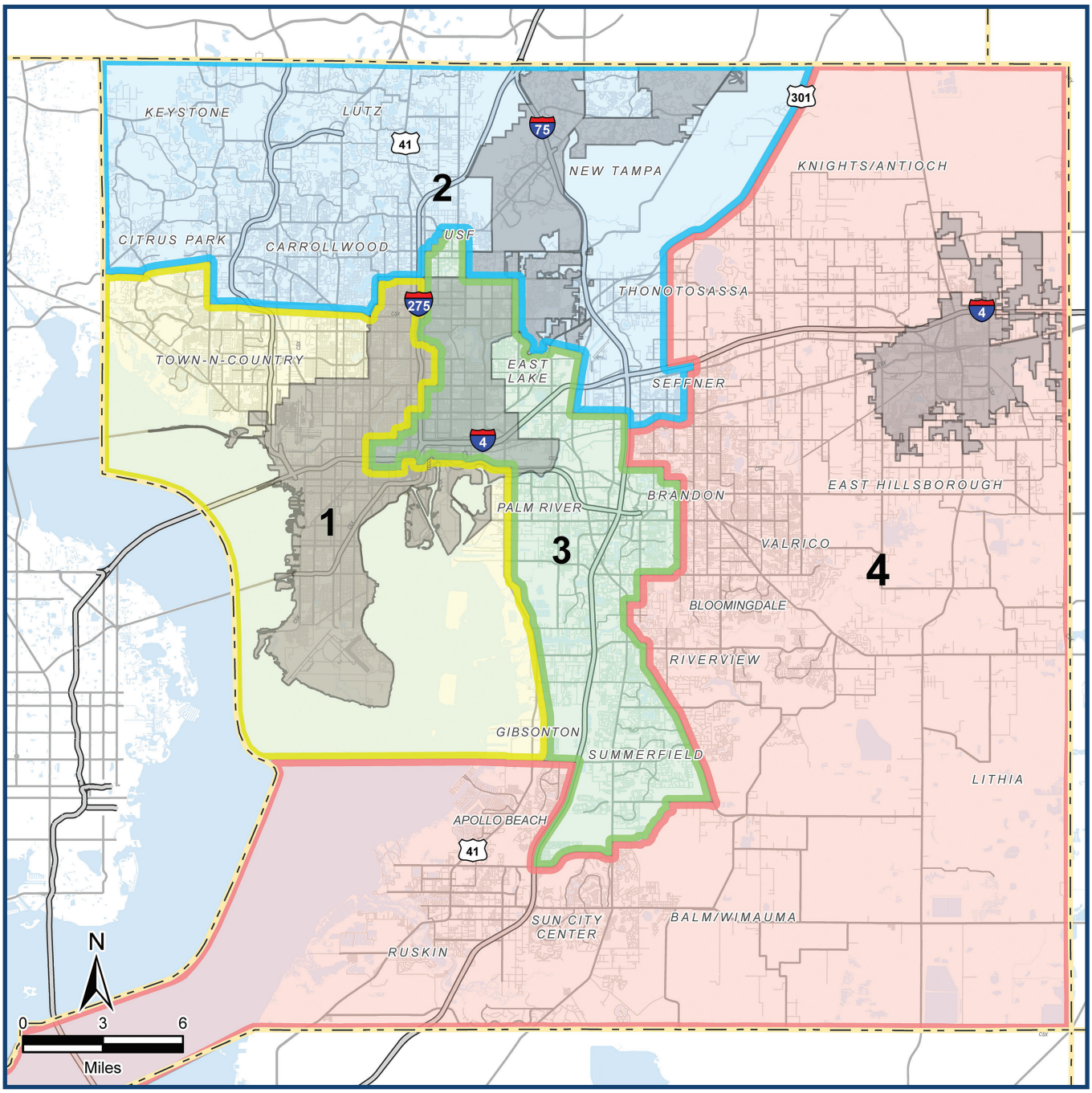
Joshua Wostal
District 7, Countywide

Cover Photos
Top: The new Fire Station 46 on Rhodine Road provides enhanced services to residents in the area.

Bottom left: Hiking Spree participants enjoy a morning hike at the Alderman's Ford Conservation Park.

Bottom right: The Bell Shoals Road Widening Project between Bloomingdale Avenue and Boyette Road converted the existing two-lane, undivided rural road to a four-lane, divided urban facility. The 3.1-mile corridor has two vehicle lanes, a bike lane, and a sidewalk in both directions

Commissioner Districts



1 Harry Cohen

2 Ken Hagan, Chair

3 Gwen Myers, Vice Chair

4 Christine Miller

5 Donna Cameron Cepeda, Chaplain (Countywide)

6 Pat Kemp (Countywide)

7 Joshua Wostal (Countywide)

Hillsborough County Florida

Accommodation Statement

In accordance with the requirements of title II of the Americans with Disabilities Act of 1990 ("ADA"), Hillsborough County will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. Persons with disabilities who need an accommodation for this document should email the Hillsborough County ADA Officer or call (813) 276-8401; TTY: 7-1-1.

For more information, contact the Management & Budget Department
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Hillsborough County Florida

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Introduction

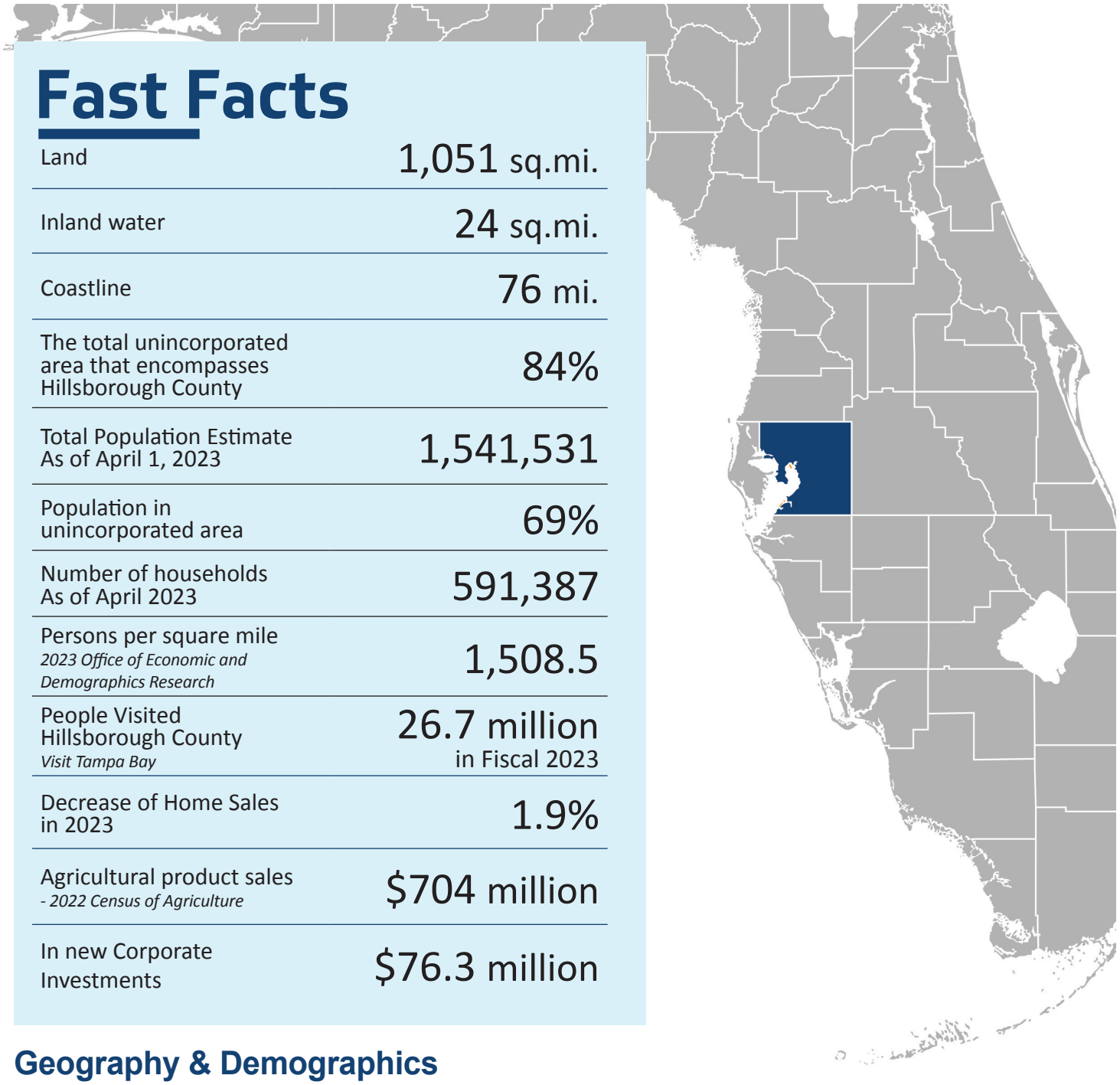


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Fast Facts

Land	1,051 sq.mi.
Inland water	24 sq.mi.
Coastline	76 mi.
The total unincorporated area that encompasses Hillsborough County	84%
Total Population Estimate As of April 1, 2023	1,541,531
Population in unincorporated area	69%
Number of households As of April 2023	591,387
Persons per square mile *2023 Office of Economic and Demographics Research*	1,508.5
People Visited Hillsborough County *Visit Tampa Bay*	26.7 million in Fiscal 2023
Decrease of Home Sales in 2023	1.9%
Agricultural product sales *- 2022 Census of Agriculture*	$704 million
In new Corporate Investments	$76.3 million



Geography & Demographics

Located midway on the west coast of Florida, Hillsborough County's boundaries encompass 1,048 square miles of land and 24 square miles of inland water for a total of 1,072 square miles. With the largest bay in Florida opening to the Gulf of Mexico, its coast spans 76 miles.

The unincorporated area is 84% of the total county area. The municipalities of Tampa (the county seat), Temple Terrace, and Plant City account for the remainder. According to the latest population estimate from the University of Florida's Bureau of Economic and Business Research, the county's April 1, 2023 total population was 1,541,531 making it the fourth most populous county in the state. Of this population,1,066,961 or 69% live in the unincorporated area.

A Rich History

Hillsborough County takes its name from Wills Hill, the Earl of Hillsborough and British Colonial Secretary from 1768-1772. The Spanish first mapped and explored the area in the early 16th century. Between 1559 and 1819, the area now called Florida was under the rule of four nations: Spain, France, Great Britain and, finally, the United States. The United States purchased Florida from Spain in 1821 for $5 million. In 1845, it was granted statehood. On January 25, 1834, the U.S. Legislative Council for the Territory of Florida approved an act organizing Hillsborough as Florida's 19th county. Its area then was 5.5 million acres and included the present counties of Hillsborough, Pinellas, Polk, Pasco, Manatee, Sarasota, Charlotte, DeSoto, Hardee and Highlands. The civilian non-native population in 1834 was less than 100.

Hillsborough County's Board of County



The old courthouse from Franklin Street, circa 1908.

Commissioners held its first meeting on January 25, 1846. The county's first courthouse was a frontier cabin burned during the Second Seminole War in 1836. In 1847, Capt. James McKay built a two story courthouse at a cost of $1,358. A third structure was erected in 1855 and was used until 1891, when a red brick, domed structure mimicking the architecture of the Tampa Bay Hotel was built, occupying a square block in downtown Tampa. This is the courthouse depicted on today's County seal. The current courthouse was built in 1952 and a new county government administration building, called Frederick B. Karl County Center, opened in 1994.

The County's Economy

Hillsborough County has a diversified economic base including large professional and management services, health services and financial services sectors, as well as a thriving retail sector. In 2018 the four largest employers in the public sector are Hillsborough County School Board followed by MacDill Air Force Base, University of South Florida, and Hillsborough County government. Major private sector employers include Publix Super Markets, Sea World Parks & Entertainment, Amazon, Tampa Electric Company, Bank of America, and JPMorgan Chase.

Port Tampa Bay serves as the closest port in the United States to the Panama Canal. It is also the largest tonnage port in Florida and the twenty-first largest port in the United States with respect to 2017 annual tonnage. Ninety-seven percent of the cargo moving through the port is bulk phosphate, phosphate chemicals, rock, coal, and petroleum products. The Garrison Seaport Center is a $300 million cruise terminal and entertainment complex. Along with the Florida Aquarium, it is helping spur redevelopment in the area known as the Channel District.

Agriculture remains a significant element of Hillsborough's economy. The 2022 US Census of Agriculture shows Hillsborough County's agricultural product sales were $704 million. Berries accounted for 32% of those sales.

Tourism is another major component of the economy. The number of tourists visiting Florida is expected to continue growing. Busch Gardens of Tampa is one of the leading tourist attractions in the nation. There are numerous other attractions in Hillsborough County such as The Florida Aquarium, the Museum of Science and Industry, Tampa Museum of Art, the Glazer Children's Museum, Zoo Tampa, the New York Yankees spring training facility, the Tampa Bay History Museum, and the Amalie Arena in downtown Tampa. The Florida State Fair is held in Hillsborough County annually. The county is also the home of the Tampa Bay Buccaneers, the 2021 and 2003 Super Bowl Champions, as well as the 2021, 2020, and 2004 National Hockey League Stanley Cup Champions, the Tampa Bay Lightning.



Hillsborough County Fire Rescue's fire engines celebrate "Champa Bay's" sports teams.

Governing the County

A political subdivision of the State of Florida, the County is governed by an elected seven-member Board of County Commissioners.



Bonnie M. Wise, County Administrator

Through partisan elections, three are elected to represent the entire county as a district and four are elected to represent single-member districts. Under a Charter Ordinance effective May 1985, the Board is restricted to performing the legislative functions of government by developing policy for the management of Hillsborough County. The County Administrator, a professional appointed by the Board, and her staff are responsible for the implementation of those policies. The County Internal Auditor and the County Attorney also directly report to the Board.

Board of County Commissioners

The Board of County Commissioners is responsible for functions and services delivered throughout the county, including municipalities, and for municipal services to residents and businesses in the unincorporated area. The countywide responsibilities include such services as local social services, health care for the medically indigent, animal services, mosquito control, consumer protection, and a regional park system. Its responsibilities to the residents and businesses in the unincorporated area include, for example, fire protection, parks, emergency medical services, planning, zoning, and code enforcement.

The Board of County Commissioners also serves as the Environmental Protection Commission. Individual Board members serve on various other boards, authorities, and commissions, such as the Hillsborough Area Regional Transit Authority, Tampa Bay Regional Planning Council, Tampa Bay Water, Aviation Authority, Expressway Authority, Sports Authority, Arts Council, Drug Abuse Coordinating Council, Metropolitan Planning Organization, Council of Governments and the Economic Development Corporation.

The County Administrator

The Board of County Commissioners appoints the County Administrator, who is responsible for carrying out all decisions, policies, ordinances, and motions of the Board.

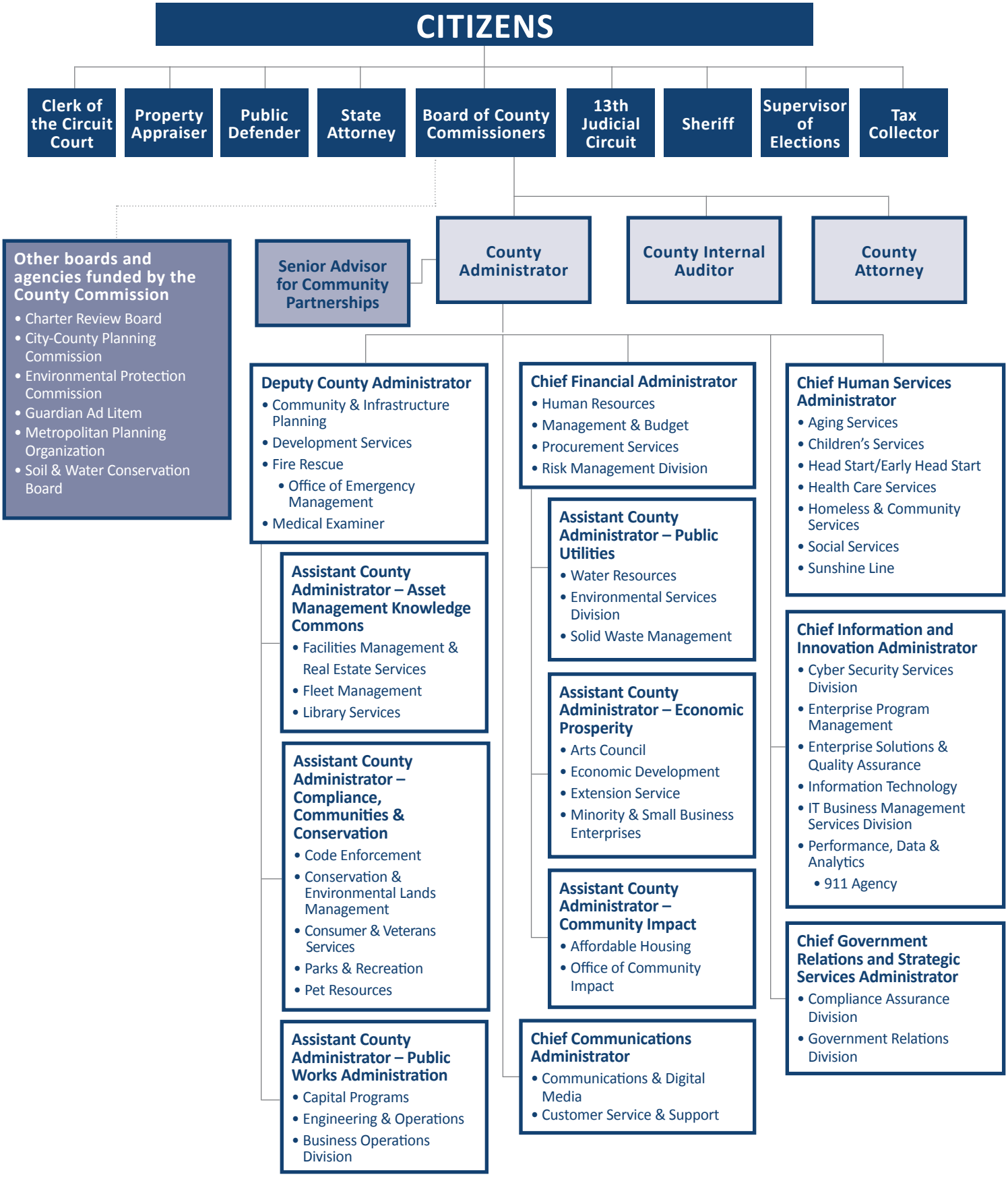
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road construction and maintenance, solid waste disposal, fire and emergency rescue services, parks and recreation, code enforcement and water and wastewater treatment.

Other Government Agencies

Based on the extent of budgetary authority, taxing authority, the ability to obligate funds to finance any deficits and the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners. These are the Environmental Protection Commission, the Planning Commission, Soil and Water Conservation Board, Metropolitan Planning Organization and the Law Library Board. The budgets of these offices and the Constitutional Officers are included in the County's budget to the extent of funding by the BOCC.

Hillsborough County Organization Chart

This chart shows the organization of County government entities and their accountability to the electorate. Those directly elected to office by voters are shown directly below the citizens' box. Boards and commissions funded through the Board of County Commissioners, but not otherwise accountable to the Board, are connected by the dotted line.



Our Purpose

The purpose of Hillsborough County Government reflects why we exist and how we operate when we are at our very best. Our purpose motivates our workforce, shapes how we approach our work, and conveys our pride in public service.







Our Strategic Outcomes

Outcomes are the impacts we facilitate to advance our community's well-being. Community outcomes are external and affect our residents and visitors, while enabling outcomes internally underpin and help us actualize our community outcomes. To achieve these outcomes, our County departments pursue a wide range of strategies and initiatives to fulfill their missions, continuously improve their services, and positively impact the many communities of Hillsborough County (to learn more, please refer to the Department Page Summaries).

Community Outcomes



Health & Safety – Across the spectrum of our services and community assets, we will prioritize activities and investments that safeguard the health and safety of our children, families, friends, colleagues, and visitors.



Economic Opportunity – We will create conditions for achieving financial stability and capitalizing on growth opportunities through the enterprising efforts and ingenuity of our talented, hard-working population.



Community Enrichment – We will provide an abundance of recreational, entertainment, and learning experiences that improve our residents' lives and attract visitors to our region.



Positive Experiences – We will consistently deliver convenient, helpful, courteous, and frictionless experiences that engender the goodwill, support, and trust of those we serve.

Enabling Outcomes



High Performing Workforce – We will attract, develop, and retain skilled and dedicated employees who take pride in reliably and responsively performing the County's functions.



Financial Soundness & Accountability – We will be responsible stewards of taxpayer dollars and other funding sources by operating cost-effectively and maintaining a favorable debt rating and ample reserves to help ensure the County's short- and long-term financial stability.



Quality Community Assets – We will construct our facilities, roads, bridges, parks, and other infrastructure to be safe, resilient, fit-for-purpose, and cost-effective to operate and maintain for years to come.

Our Operating Principles

Operating principles convey the behaviors we demonstrate to deliver on our purpose – starting with our leaders and extending to every one of our Hillsborough County employees.

- **Act as One Team** – The County's departments provide a wide range of important services to our community, from fire rescue services to park programs to animal control (and many more). Though each service is unique, we acknowledge and appreciate that our community's needs are not always service-specific or defined by departmental boundaries. As such, we will proactively identify global needs and issues and work cross-functionally to address them – as one team with a shared purpose, goals, and objectives.

- **Accountably Achieve Results** – We will demonstrate ownership, deliver on our commitments, and act transparently with the public and our many stakeholders. Accountability for keeping our promises will be more than matched by an urgency to plan and conduct our work with the end in mind, namely, achieving results and downstream outcomes that will positively impact our community. The 'why' behind our efforts will always drive the 'what' and 'how' that follows.

- **Push for 'Even Better'** – We will create an organizational culture that encourages critical thinking, welcomes challenges to the status quo, and rewards those who identify and implement improvements – from the incremental to the transformative. We will securely source and leverage data to inform decision-making, measure and openly communicate our performance in key areas, be laser-focused on our most pressing challenges, and inject the voice of our customers into our improvement efforts. Day-in and day-out, our teams will 'push for even better' for the benefit of those we serve.



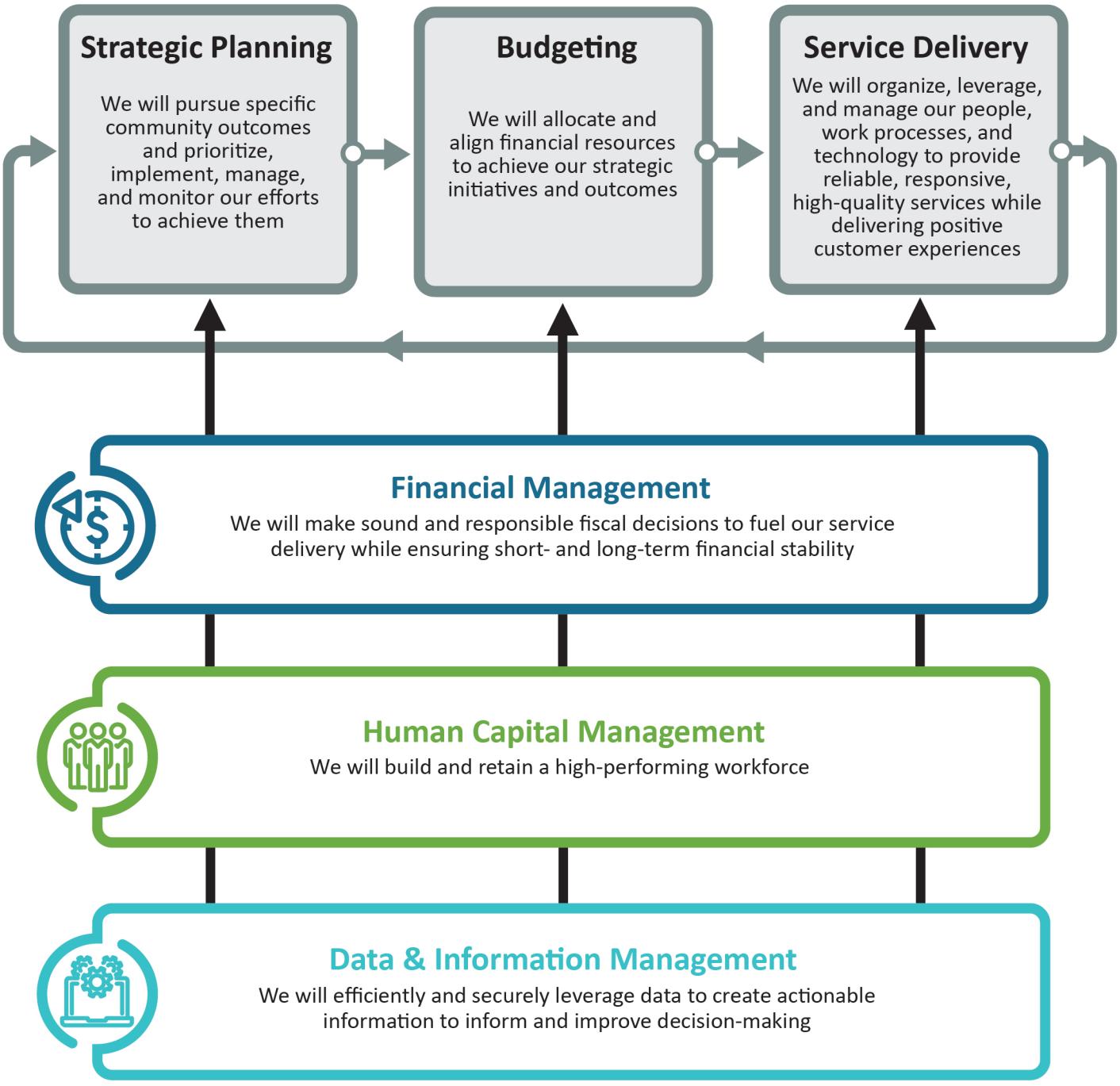






Hillsborough County Strategic Planning Cycle

Our strategic planning cycle depicts the process by which we prioritize, budget for, and deliver services to our customers and stakeholders.



Acknowledgements

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Biennium Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

Executive Summary



Hillsborough County Florida

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Introduction

In 1995 the Hillsborough County Board of County Commissioners (BOCC) adopted a two-year (biennial) budget process for Hillsborough County. During odd-numbered years two separate twelve-month budgets are prepared and approved. The first year of the current biennial cycle was adopted by the BOCC in September 2023, in accordance with State Statute, as the FY 24 budget. At the same time, the BOCC approved a planned budget for the second year, the Planned FY 25 budget. During calendar year 2024, staff and the Board will review the Planned FY 25 budget and adjust revenues and expenditures to accommodate needs that have arisen since the planned budget was prepared in 2023. The Board will adopt the FY 25 Budget in September 2024.

This budget book, as well as other related documents, is designed to be useful to readers with varying interests. The budget book conveys the County's priorities and allocation of resources among those priorities. Readers include financial analysts who invest in long-term securities issued by the County or who may review County finances in order to issue bond ratings as well as residents and business owners seeking a better understanding of county services and revenues that pay for those services. Other readers include researchers interested in comparing the structure of Hillsborough County's finances to other jurisdictions. County staff regularly use the budget book to reference resources allocated to their organizations in pursuit of listed mission and objectives.

The Government Finance Officers Association of the United States and Canada (GFOA) has long recognized this diversity of interest in budget documents. Its website states "The GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting." Hillsborough County is pleased to have regularly received GFOA's Distinguished Budget Presentation Award.

This book reflects the **Recommended Budget for FY 25**. It has four sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget,* and *Supplemental Information*. Financial schedules throughout this book include multi-year information for comparison.

The first section*, Executive Summary*, contains the County Administrator's budget message; information about the process of developing the budget; summary schedules on the budget, a summary table of funded positions; summary tables of the debt, capital, and department budgets; information on property taxes and major county revenues; and an analysis of local economic conditions.

The second section, *Operations and Funding Guide,* contains detailed information about the various budgetary funds and funding levels. It includes information on appropriations for individual County departments, commissions and boards funded through the Board of County Commissioners. Each department or organization page includes the organization's description, mission statement, major accomplishments, FY 25 core outcome objectives, key projects and their community value, and performance measures as well as a summary budget, a comparison of funded positions and notes explaining changes from year to year. This section also includes detailed information on reserves, non-departmental allotments, funding for non-profit organizations and interfund transfers.

The third section, *Capital Budget*, has information about the County's capital program for FY 25. It contains a narrative describing capital budget highlights as well as summaries showing projects to be started.

The fourth section*, Supplemental Information,* contains information about various salary schedules, a listing of positions and pay grades, a glossary, and an index of departments.

A second book, the **Adopted Capital Improvement Program FY 25—FY 29**, presents detailed information about each project in the Capital Improvement Program.

Persons interested in additional information regarding the **Budget** or the **Capital Improvement Program** may contact the Hillsborough County Management and Budget Department at (813) 272-5890. The mailing address is: Management and Budget Department, 26th Floor, P.O. Box 1110; Tampa, Florida 33601. The Department is located at: 601 East Kennedy Blvd., County Center, 26th Floor, Tampa, Florida 33602. Electronic versions of budget and capital improvement program is also available on the County's website at: **www.hcflgov.net.**

Hillsborough County Florida

For more information, contact the Management & Budget Department
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Hillsborough County Florida

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COUNTY ATTORNEY
Christine M. Beck
COUNTY INTERNAL AUDITOR
Peggy Caskey

To the Hillsborough County Board of County Commissioners and County Residents:

I am pleased to present the Fiscal Year 2025 Recommended Budget. The Recommended Budget focuses on our commitment to maintaining services and assets for our residents, to continued strong financial management, and to our employees, who are the key to effective service delivery.

As we prepare the FY 25 Recommended Budget, interest rates and inflation remain elevated, housing markets have slowed, and retail sales have flattened, yet the overall economy has exhibited surprising resilience. While inflation rates have receded from a peak of about 9%, inflation remains above the Federal Reserve's target rate. Interest rates are not expected to fall until late 2024 or early 2025 and will remain a constraint on economic activity. Economic forecasters expect growth will decelerate more in 2025 while likely avoiding a recession.

These economic challenges highlight the ongoing importance of maintaining the County's healthy financial position. Hillsborough County sustained a strong financial position throughout recent recessions, natural disasters, and public health emergencies as evidenced by our consistently healthy reserves and the recent affirmation of our "AAA" credit ratings by the credit rating agencies. This solid position enabled the County to aggressively respond to economic challenges, as well as the challenges of hurricane response and recovery efforts, and places the County in a good position to meet future challenges.

As we expect a more moderate growth to continue, we anticipate ongoing budgetary stress on the Unincorporated Area General Fund. This is the fund from which much of Parks & Recreation and public safety, including law enforcement and Fire Rescue services, are funded. We have also previously funded large parts of our transportation program from this same fund. These are areas where ongoing service deficiencies exist, and we are challenged to fund those deficiencies while keeping pace with rising demand and costs. The difficulty of funding transportation within the Unincorporated Area General Fund or from other sources has hindered our ability to fund transportation improvements to alleviate current deficiencies or meet new transportation demands of an expanding population.

We continue to consider innovative ways of meeting the challenge in the Unincorporated Area General Fund. The Countywide General Fund has experienced more modest financial challenges. To focus on public safety and transportation, particularly benefiting the Unincorporated Area General Fund, the FY 25 Recommended Budget includes three related initiatives to employ creative funding strategies. The first initiative is a property tax millage "swap." The proposed Countywide General Fund operating millage includes a 0.1 mill reduction, while the Unincorporated Area General Fund includes a 0.1 mill increase. For properties located in the Unincorporated Area, this results in no net change in the combined property tax bill, while in the cities it is a net decrease of 0.1 mills.

Countywide General Fund revenue is reduced about $16.8 million, and Unincorporated Area revenue is increased about $10 million.

The second and third revenue initiatives for FY 25 both employ new uses for Indigent Care Sales Surtax revenue. This surtax funds health care for indigent persons, and surtax revenue has grown substantially in recent years. These second and third revenue initiatives employ $15.7 million of surtax revenue to aid the funding of health care for Hillsborough County Jail inmates and $5 million to assist the funding of Fire Rescue services, both appropriate for indigent populations. Inmate health care is required by law, and is currently funded within the Countywide General Fund. Utilizing the $15.7 million of surtax revenue for jail inmate health care costs helps offset the 0.1 mill revenue reduction in the Countywide General Fund.

These three related initiatives benefit public safety while also contributing to the financial sustainability of the Unincorporated Area General Fund. The pressure and challenges of population growth and increasing service demands will remain, and we will continue to seek other opportunities to enhance public safety and financial sustainability.

While revenue growth for FY 25 is projected to remain at a slower rate than in recent years, it will be positive. These moderating revenue expectations, combined with the rapid rise in the costs of providing important County services and operations, framed our budgetary outlook for both FY 24 and FY 25. We must be able to sustain service levels while maintaining a balanced budget in this challenging atmosphere. This budget accomplishes that goal.

Within the past couple of years, the County has benefitted from greater-than-expected increases in sales tax and interest revenues, creating some unique one-time funding opportunities. The FY 25 Recommended Budget reflects one-time capital investments in public safety, including a new fire station, three replacement stations, and additional rescue units in support of Fire Rescue's creative plans to reduce response times. Further, the Recommended Budget addresses other capital improvements, such as additional funding for transportation, including roadway pavement preservation; bridges and trails; sidewalks; jail maintenance; and park improvements.

Rapid population growth reflects Hillsborough County's status as a desirable place to live and work. However, this growth creates challenges requiring creative solutions in partnership with residents. In FY 26, we anticipate that an enhanced focus on law enforcement will be necessary, as the jail population and response times have seen recent increases. We will continue to examine opportunities for the County's various service areas and related funding strategies and growth issues.

I look forward to working with the Board and the community as we move forward.

Respectfully submitted,



Bonnie M. Wise

County Administrator

Budget Overview

Hillsborough County's Recommended Budget for Fiscal Year 2025 (FY 25) totals $10.154 billion; by contrast the FY 24 Adopted Budget was $9.033 billion. This is the second year of the fifteenth biennial budget adopted by the Board of County Commissioners (Board). The FY 25 budget will be adopted by the Board on September 19, 2024, for the period of October 1, 2024, through September 30, 2025.

Consistent with past practice, this budget continues a commitment to ensure that Hillsborough County is financially strong and able to influence its destiny by applying efficient and effective policies and practices. The County continues to receive positive feedback. In 2010, Fitch Ratings and Moody's upgraded the County's general credit rating to "AAA" as part of a recalibration of U.S. public finance ratings. Hillsborough County has held a "AAA" credit rating from Standard and Poor's Ratings Services since 2006. All three rating agencies recently reaffirmed these credit ratings for the County.

Guiding Principles

- Adopt a structurally balanced budget where recurring revenues match recurring expenditures
- Use restricted funds first
- Maintain general fund reserves between 20% - 25% of expenditures
- Maintain County infrastructure/equipment
- Maintain current service levels
- Invest in County employees

The Recommended Budget for FY 25 represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 25, we will continue to seek opportunities to improve the way we deliver service and continue to help grow our economy.

The County's FY 25 budget was developed in a conservative manner and designed with a focus on the following areas: public and employee health and safety, maintenance of critical assets, maintenance of reserves, investing in County employees, and funding for critical deficiencies for Fire Rescue, Parks, Water/Sewer, Transportation and Stormwater.

During preparation of the budget, available resources were evaluated to determine the viability of the FY 25 budget. This process identified that overall resources would increase from FY 24 but at a reduced rate of growth. June 1st estimated property taxable values for FY 25 as provided by the Hillsborough County Property Appraiser are about 7.0% higher than FY 24, significantly slower than FY 23 and FY 24 growth of 15.3% and 11.6% respectively. Other revenues, such as sales tax, which recovered strongly in FY 21 and FY 22 from significant FY 20 pandemic-related declines, are expected to be nearly flat in FY 25. Expectations of slower economic growth in 2025 could result in even slower FY 25 revenue growth. Economic conditions are also impacting our expenditure expectations with high inflation driving larger annual cost increases than in recent years.

The FY 25 budget is balanced within available resources. The County seeks to identify ways to be more sustainable, and to identify revenues and efficiencies to address ever increasing service needs created by a growing population. Consequently, the Board has taken actions to maintain and enhance services to residents. Some of these actions include approving water, wastewater, and reclaimed water service rate increases of 5% per year for a period of seven years, commencing on October 1, 2025. In addition, during FY 23 the Board approved Building and Construction Services fee increases through a phased approach that began in September 2023.

Three significant revenue initiatives are included in the Recommended FY 25 Budget. The first is a property tax millage "swap". The proposed Countywide General Fund operating millage includes a 0.1 mill reduction, while the Unincorporated Area General Fund includes a 0.1 mill increase. For properties located in the Unincorporated Area this results in no net change in the combined property tax bill, while in the cities it is a net decrease of 0.1 mills. Countywide General Fund property revenue is reduced about $15.7 million and Unincorporated Area revenue is increased about $9.4 million. The challenges of meeting increasing service demands, particularly for public safety services, in the Unincorporated Area as population grows has been an ongoing budget discussion topic during recent years. The Countywide General Fund has experienced more modest financial challenges.

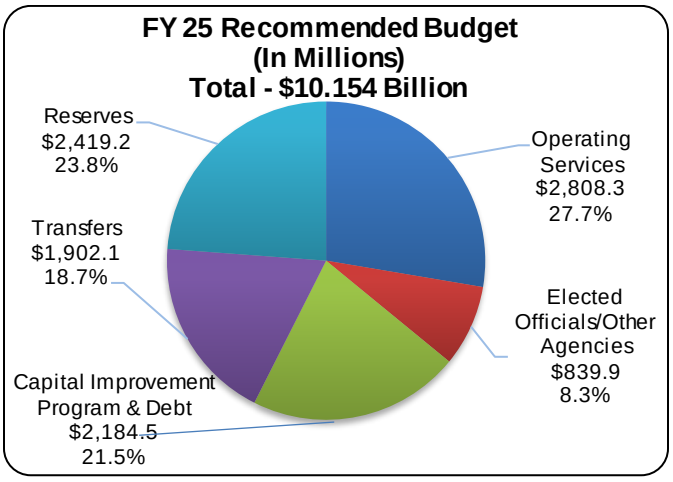
The second and third revenue initiatives for FY 25 both employ new uses for Indigent Care Sales Surtax revenue. This surtax funds health care for indigent persons and surtax revenue has grown substantially in recent years. The second and third revenue initiatives employ $15.7 million of surtax revenue to aid the funding of health care for Hillsborough County Jail inmates and $5 million to aid the funding of Fire Rescue services, both for appropriate indigent populations. The $15.7 million for jail inmate health costs helps offset the 0.1 mill revenue reduction in the Countywide General Fund.

Budget Overview

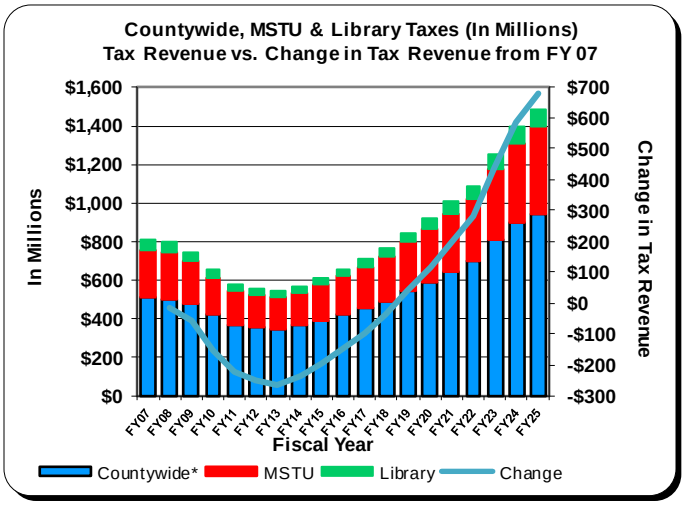
Budget in Brief

The County's Recommended Budget for FY 25 totals $10.154 billion, a $1.120 million increase over the Adopted FY 24 budget of $9.033 billion. Some significant changes include:

- $431.8 million increase in transfers among accounting funds;
- $368.0 million increase in Capital Outlay. Additional information is found within the Capital Budget section;
- $65.2 million increase in Grants and Aids. This is related to increased appropriations for the Hillsborough County School Board impact fee distributions, the new Hospital Directed Payment Program, and Opioid Settlements;
- $50.6 million increase in Sheriff's budget to fund service continuation;
- $10 million in new funding for Affordable Housing;
- $8.7 million decrease in funding to Constitutional Officers other than the Sheriff;
- $5.0 million increase to fund the operation of six (6) Fire Rescue roving peak-time rescue units for high call demand areas of the County;
- $3.5 million for a new Unauthorized Public Camping and Sleeping legislation;
- $1.1 million for 8 new Fire Rescue positions to staff a rescue unit previously approved in FY 24;
- $117.5 million increase in reserves. This is mainly related to Internal Service Funds (General Liability, Catastrophic Disaster Recovery and Employee Group Health) and Mobility Fee reserves.



It is the operating budget that is most impacted by changes in the property tax base and sales tax collections, as these are the primary funding sources. The FY 25 budget reflects increased revenue levels from Ad Valorem Property Taxes and sales taxes. Estimated FY 25 operating property tax revenue is $678.6 million above the previous peak of FY 07. For many years after FY 07 revenue was very constrained due primarily three events. The first event was legislative action to require a millage reduction and restrict future millage increases. The second event was voter approval of Amendment One, increasing homestead exemption amounts and limiting assessed value increases on non-homestead properties to 10%. The third event was the Great Recession and associated decline in property values brought on by a collapse in the housing market. The following chart reflects these changes and the recovery in later years.



The County continues to provide services to a growing population. Areas of particular concern include transportation, fire services, affordable housing, and parks. Planning efforts in these areas have been completed or are under way, and creative solutions will be necessary to meet identified needs. Recently, most revenue growth has been committed to cost increases related to inflation; mandates of Florida Statutes, agreements, contracts, and ordinances; elected officials requests; and maintenance of County assets and service levels.

A prime challenge for today's public and private employers is attracting and retaining employees in a labor market characterized by low unemployment rates, numerous job openings and rising wages. In order to retain and recruit employees the Recommended Budget includes funding for pay adjustments to meet market challenges. It also includes funding for employee health plan cost increases. In addition, the Recommended budget includes funding to address impacts related to recent Fair Labor Standards Act (FLSA) changes that start to become effective through a phased approach on July 1, 2024.

Budget Overview

Operating Budget

The FY 25 operating budget includes $2,808.3 million for services delivered primarily by County Administrator departments as well as $839.8 million to fund Elected Officials and Other Agencies.

General fund property tax revenues will continue to increase in FY 25 but at a slower pace. This recurring increase is helping fund Constitutional Officer increases, statutory mandates, contractual increases, and payments to Community Redevelopment Agencies for incremental ad valorem taxable value growth in designated community redevelopment areas.

Capital Budget

The Recommended Capital Budget for FY 25 is $1,983.1 million while the FY 24 Adopted budget was $1,615.1 million. This represents a $368.0 million increase from the prior year's capital budget. The budget reflects ongoing expenditures of both one-time funding carried forward from previous years, and new FY 25 capital funding in support of service levels and operations. More information can be found in the Capital Budget section.

The FY 25 Capital Budget includes:

- $28.0 million for new Sun City North, Progress Village South and Sligh/Anderson Road fire stations;
- $61.0 million for replacement of Armdale, Gunn Highway, Palm River, Thonotosassa, West Hillsborough, Brandon, and Midway fire stations;
- $8.7 million for sixteen (16) additional fully equipped Rescue Units that will be added to high demand stations;
- $9.4 million for Public Safety Operations Center (PSOC) Renovations;
- $30.0 million for Sheriff's Headquarters Relocation;
- $12.7 million for African American Art & Cultural Center;
- $19.8 million for Phase Two of Brandon Library Replacement;
- $17.5 million for Thonotosassa Library Replacement;
- $10.5 million for Thonotosassa Park Improvement/ Expansion;
- $7.2 million for Branchton Regional Park;
- $1.7 million for Apollo Beach Nature Preserve Improvements;
- $12.2 million for Upper Tampa Bay Trail IV;
- $60.5 million for Bridge and Guardrail Improvements;
- $41.8 million for Sidewalk Repairs and Improvements;
- $64.4 million for Roadway Pavement Preservation;
- $114.1 million for Intersection Improvements;
- $769.2 million for Water/Wastewater Improvements;
- $145.7 million for Solid Waste Improvements;
- $72.2 million for Stormwater Improvements

Planning

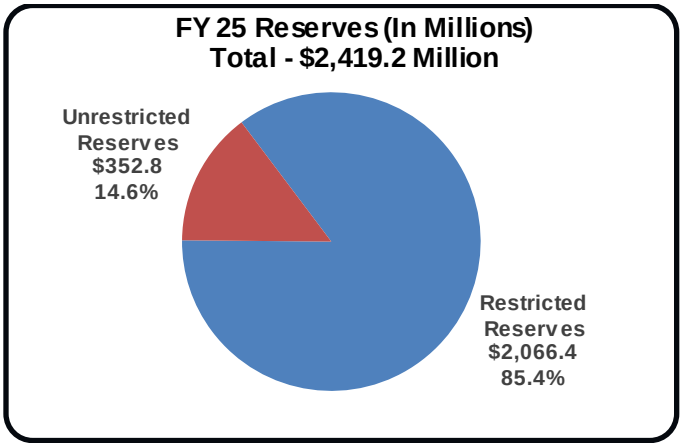
Revenue growth has slowed. A return to more moderate growth will likely continue budgetary stress for the Unincorporated Area General Fund. This is the fund from which much of Parks and Recreation and Public Safety, including Law Enforcement and Fire Rescue service, is funded. This fund also previously funded large parts of our transportation program. These are areas where ongoing service deficiencies exist, and the County is challenged to fund those deficiencies while keeping pace with rising demand and costs. The millage swap and use of Indigent Care Surtax revenue for appropriate populations served by Inmate Health Care and Fire Rescue are included in the Recommended Budget as creative ways to alleviate some of that stress.

These efforts will continue to closely examine master plans and other evaluative tools for these various service areas, and related funding strategies and growth issues.

Other Factors Considered in the FY 25 Budget

Reserves – Our reserve strategy remains sound, maintaining reserves to meet various objectives, including adhering to best practices; complying with statutory, bond covenant, actuarial and other regulations; and providing a safeguard for unexpected circumstances. FY 25 reserves total $2,419.2 million, of which, $352.8 million are unrestricted reserves, with the remaining $2,066.4 million as restricted reserves.

Restricted reserves are those intended for, and must be used to meet, a specific purpose. The restriction can be set by legal agreement, such as a bond covenant required debt reserve; statute or other regulation, such as mandatory reserves associated with our various self-insurance programs; or by the nature of the revenue, such as revenues received by an enterprise fund.



Short-Term Factors Affecting The Budget

The biennial budget process used to develop this document was adopted by the BOCC in 1995. In September 2023 the BOCC adopted the first year of the fifteenth biennial budget for FY 24.

The FY 14 through FY 20 Adopted Budgets reflected a return to revenue growth after deep recession. The FY 21 budget reflected significant economic and revenue impacts of the pandemic emergency while maintaining service delivery. The Adopted FY 22 budget continued to recognize the impact of the pandemic and the gathering economic recovery as it receded. The Adopted FY 23 and FY 24 Budgets reflected higher costs as inflation and supply chain issues worsened as well as an emphasis on investing in County staff. The FY 25 Recommended Budget continues that emphasis on investing in County staff as well as maintaining our assets and financial stability as the economy slows.

ECONOMIC FACTORS

After pandemic lockdowns caused a 28.0% decline in second quarter 2020 US Gross Domestic Product (GDP) growth turned strongly positive, 34.8%, in the third quarter before slowing to 4.2% in the fourth quarter. Average annual GDP fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 5.8%, the largest increase since 1984. Growth faltered in early 2022 amid higher inflation, the unwinding of pent-up consumer demand and war in Ukraine before regaining momentum to finish 2022 at 1.9%. In early 2022, the Federal Reserve began to raise interest rates to fight high inflation. Growth for 2023 showed surprising resilience at 2.5% even as inflation, though slowing, remained stubbornly high and higher interest rates slowed housing and retail markets. First quarter 2024 growth has, however, weakened amid those constraints to 1.3%.

As interest rates climbed and housing and retail sales slowed, recession fears rose but have, so far, not materialized as the economy has exhibited surprising resilience. The median forecast from the National Association for Business Economics (NABE) expects 2024 growth to be 2.4%, achieving a soft landing before slowing to 1.8% for 2025. Downside risks, however, do remain as high interest rate negatively impact slowing housing and retail markets. NABE forecasters raised inflation forecasts for 2024 to 3.2% and, consequently, do not expect the Federal Reserve to lower interest rates prior to late 2024. (See later sections in the Executive Summary entitled “Major County Revenues” and “Economic Indicators” for more detail).

USES OF FUNDS

The Operating Budget

A key component of the budget is the operating budget which includes expenditures on personnel compensation, operating expenses and equipment (also referred to as capital outlay). The operating budget is a primary focus as it funds the cost of day-to-day services to County residents. The operating budget also includes pass-throughs that now account for an increasing share of the operating budget and a significant share of the annual increase in the operating budget.

With that caveat, it still represents the best focus for comparison of how the budget is changing over time, ignoring the spending down of borrowed funds for projects and the occasional fluctuations in debt service requirements resulting from debt refinancing and other activity.

There are factors that drive up the operating budget even in times of tight resources. One is continuing population growth as shown in the section titled “Economic Indicators.” A second is inflation. In some program areas, demand for specific services far outstrips the overall population growth. Increasingly, the County works to improve the collection of performance measures to identify these high levels of demand for County services and to track performance in meeting the demands.

In September 2021 County Administration presented to the BOCC options to use the American Rescue Plan funding received from the Federal Government to aid state and local governments with pandemic response and recovery. The approved high-level plan was incorporated in the Adopted FY 22 through FY 24 budgets and continues in the Recommended FY 25 budget.

Personal Services (Compensation) reflects salaries of elected officials, salaried and hourly employees and temporary employees. It includes overtime pay, mandatory contributions to the Florida Retirement System (FRS), social security and Medicare taxes, employee health insurance and life insurance premiums, disability insurance, workers compensation assessments and wage loss payments. These benefits are subject to annual review and revision.

- The labor market continues to present retention and recruiting difficulties for many private and public employers. The Recommended FY 25 budget includes funding for compensation adjustments reflecting a continuing commitment to investing in our County staff.

- The BOCC adopted service standard for Code Enforcement Officers is one Officer for every 18,000 persons in the unincorporated area of the County. The adopted service standard for law enforcement for the unincorporated area, is 1.7 sworn deputies per 1,000 citizens. Neither of these standards is currently being met due to on-going revenue constraints related to recent legislative actions and general economic conditions.

Short-Term Factors Affecting The Budget

- The Board of County Commissioners has contracts with four collective bargaining units. The following represent general information on each:

  - ***American Federation of State, County and Municipal Employees (AFSCME) Local 167***
    Contract start: October 1, 2023
    Contract end: September 30, 2025
    Departments covered: Animal Services, Code Enforcement, Fleet Services, Facilities Management, Regional Parks Services, Public Utilities, and Public Works.

  - ***International Association of Firefighters (IAFF) Local 2294 PARAMEDICS AND TELECOMMUNICATOR UNIT***
    Contract start: October 1, 2021
    Contract end: September 30, 2024
    Departments covered: Public Safety Services - Fire Rescue & Emergency Dispatch/Communications.

  - ***International Association of Firefighters (IAFF) Local 2294 SUPPRESSION UNIT***
    Contract start: October 1, 2021
    Contract end: September 30, 2024
    Departments covered: Public Safety Services - Fire Rescue.

  - ***International Association of Firefighters (IAFF) Local 2294 SUPERVISORS UNIT***
    Contract start: October 1, 2021
    Contract end: September 30, 2024
    Department covered: Public Safety Services - Fire Rescue**.**

Operating Expenses reflect costs of supplies, utilities, fuel, rent, professional services contracts, etc. This category also includes funds provided by the County to support outside organizations – primarily non-profits.

- Operating budgets supported by the County's two major tax funds declined during FY 08 through FY 13 due to Legislative actions and worsening economic conditions. This trend reversed in FY 14, and the FY 14 budget reflected an overall increase in available resources. FY 25 will experience moderating growth in available resources as property taxes grow at a slower rate, coupled with more rapid cost increases in a high inflation environment and tight labor markets.

- The "Grants and Aids" component of Operating Expenses reflects funds that the County receives but passes through to other governments. A notable example are the annual portions of the Community Investment Tax proceeds that the County pays to the School Board, municipalities, and for debt on Raymond James Stadium. Another example is tax increment district revenue that the County receives but must pass on to the City of Tampa, the City of Temple Terrace, and the City of Plant City to finance their redevelopment projects. A third example is the distribution of the 9th cent gas tax revenue that the County receives from the State and then disburses, in part, to municipalities as required by interlocal agreements. As these revenues have grown in recent years these expenditures have grown as well.

- "Grants and Aids" also includes payments for services to various non-profit service providers. Funding sources include general County revenues, federal Community Development Block Grants and tourist development taxes. In addition, the payments reflect the County's role as a regional recipient of federal grants (such as Ryan White grants that fund AIDS programs), which are pass-through funds which the County receives and then passes on to providers of services in Pinellas and Pasco Counties.

Equipment reflects costs of fleet, data processing and other equipment such as playground and recreation equipment. High inflation in recent years has resulted in faster growth of equipment costs.

The Capital Budget

A separate summary presenting details on FY 25 projects appears in the back of this document. The entire capital improvement program (CIP) can be reviewed in the volume containing the **Capital Improvement Program FY 25 - FY 29**.

The annual budgeting approach is used to budget capital projects and provides improved transparency in the County's budget. All appropriated and unspent dollars are rebudgeted each year.

Other key points regarding the capital budget are:

- Bond proceeds are funding transportation projects, new or replacement fire stations, emergency generators, park improvements and four key hardened maintenance facilities to serve as operations centers during disasters.

- Sustainability initiatives are also being funded by bond proceeds and include solar projects and LED lighting at various County facilities and sports fields. Other one-time funds have been used to renovate libraries and sports courts.

- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund being set aside to maintain existing County facilities. For FY 25 two and one-half percent from the unincorporated Area General Fund of ad valorem revenues are set aside for maintenance.

Short-Term Factors Affecting The Budget

Debt Service

When financial conditions were appropriate, existing debt has been refinanced or defeased to lower interest expense. Detail on the County's debt capacity and debt obligations will appear in a separate section of the future FY 25 Adopted Budget document.

Transfers

Transfers are non-economic transactions necessary within a complex accounting system, used to transfer monies from one fund to another. Including them in the budget has the effect of overstating the amount of funds available to provide services. By definition, a transfer reflected as a "source" must have a counterbalancing transfer reflected as a "use." For example, a transfer from the General Fund to a specific grant is a "use" in the General Fund while the grant fund will show a like dollar amount as a "source," both amounts of which are reflected in the total County budget although no new funds are actually available to fund additional services.

Reserves

Reserves reflect funds set aside to meet a variety of Board actions and specific purposes. Some reserves are established as a requirement when the County borrows funds. Others are set aside to meet actuarial requirements – such as in the County's self-insured employee health insurance and workers compensation insurance programs. Some are created to allow the BOCC to fund contingencies that arise during the year – with the full expectation that most or all of these contingency funds could be appropriated during the year.

During FY 99, the BOCC adopted a policy that uses any excess fund balance in the County's two major operating funds to, in part, build reserves for catastrophic emergencies and set aside reserves for previously unfunded liabilities. A third use for excess fund balance was meeting industry fleet replacement standards.

The BOCC adopted a second policy intended to fund a stabilization reserve in each of the two major operating funds that over an 8-year period would be 5% of expenditures (exclusive of other reserves). The 5% stabilization reserve was achieved ahead of schedule as a result of strong growth in revenues and sound financial management.

The BOCC adopted an additional reserve policy on September 6, 2016 which requires total reserves for the combined Countywide General Fund and the Unincorporated Area General Fund be maintained at 20% to 25% of budgeted expenditures. The purpose of this policy is to establish guidelines that allow the County to maintain adequate levels of fund balance in the general funds to mitigate current and future risks such as revenue shortfalls, unanticipated expenditures, natural disasters, other unforeseen circumstances, and to ensure stable tax rates for the taxpayer. An additional purpose is to establish certain sound financial management practices that in combination with the fund balance guidelines will allow the County to maintain the highest possible credit ratings.

Organizational Budgets

The budget presents organizational summaries without differentiating the level of control the BOCC may exercise over individual organizations. Departments and other offices under the County Administrator face the highest level of control through the direct reporting relationship of the County Administrator to the BOCC. Constitutional Officers –particularly the Sheriff and Supervisor of Elections – receive the least BOCC control over their budgets with control being primarily limited to level of funding. The Sheriff, Clerk, Tax Collector and Property Appraiser each maintain independent accounting systems.

Long-Term Financial Planning

PLANNING FOR SUSTAINABILITY

Hillsborough County employs a variety of long-term financial planning tools with the aim of achieving and maintaining a strong financial management function fostering sustainable County service levels. The implementation and use of these tools were the critical factor enabling the County to not only maintain service levels through the pandemic but to also retain "AAA' general obligation bond ratings from all three major credit rating agencies during that same time. The County continues to employ long-term planning tools to maintain sustainability and secure community prosperity.

LONG TERM FINANCIAL PLANNING

Long-term financial planning tools used by Hillsborough County include the following:

- The local planning agency, the Hillsborough County City-County Planning Commission, produces and periodically updates Comprehensive Plans for unincorporated Hillsborough County and the County's three municipalities. These are twenty-year plans that serve as a blueprint for future growth. The Hillsborough County plan is used to guide many budget decisions.

- Periodically, certain departments contract for the production of long-range Master Plans. Recent examples of departments producing Master Plans include Parks & Recreation, Fire Rescue, and Animal Services.

- On an annual basis, the County's Economist produces a Pro Forma Analysis combining current policies and practices with expectations of future economic conditions to project the County's General Funds financial position five years out into the future. The model also includes sensitivity analysis which allows for changing assumptions. An indicated surplus or deficit in the General Funds frames the budget process for the following fiscal year. The FY 23 – FY 28 five-year Pro Forma with related graphs appears in the Supplemental Information section of this document. The Pro Forma incorporates slower ad valorem revenue growth for FY 24 and FY 25 due to higher mortgage rates and home prices restraining the housing market and slower growing sales tax revenues compared to FY 22 and FY 23 as economic growth moderates. Revenue in later years is expected to grow at more historical rates. Expenditures are expected to grow with population demands and rising costs which are currently more acute due to high inflation. While the Pro Forma indicates the Countywide General Fund is in a good position to sustain these cost increases, the Unincorporated Area General Fund continues to be under stress to keep pace with demands, particularly in the areas of Fire Rescue, Parks, and Transportation. The Pro Forma frames the beginning of the budget process and the related availability of funds. As a result, the Unincorporated Area General Fund, particularly, is budgeted with those constraints in mind.

In addition to the County's operating budget document, the County produces either a five or six year capital budget document annually, depending on whether it is the first or second year of the biennial budget. This document is the result of annually evaluating the County's capital program and projecting future needs for both sources and uses of funds. The capital budget process also includes a component that requires a projection of the operating budget impact of each active or proposed capital project.

- The County has many Board adopted financial policies which also address long-term financial planning. All of the County's financial policies are included in a separate section in this budget document. A sample of the policies that address long-term financial planning are as follows:

    - Grants Administration—BOCC Policy 03.01.03.00
    - Capital Budget and Capital Improvement Program—BOCC Policy 03.02.02.00
    - Use of Excess Fund Balance—BOCC Policy 03.02.02.02
    - Pay-As-You-Go Funding of Capital Improvement Projects—BOCC Policy 03.02.02.05
    - Prioritization of Capital Projects—BOCC Policy 03.02.02.06
    - Minimizing the Expense of Financing Capital Projects—BOCC Policy 03.02.02.07
    - Operating Impact of Capital Projects—BOCC Policy 03.02.02.08
    - User Fees and Cost Recovery—BOCC Policy 03.02.02.09
    - Multi-Year Projection of Operating Funds—BOCC Policy 03.02.02.16
    - Reserve for Cash Balance (Stabilization Funds)—BOCC Policy 03.02.02.22
    - Reserve for Catastrophic Emergencies—BOCC Policy 03.02.04.00
    - Debt Management—BOCC Policy 03.02.06.00

LONG TERM PRIORITIES

The County's long-term priorities are:

- improving our transportation system
- preserving existing County facilities and infrastructure
- public safety

Basis of Budgeting

THE BASIS OF ACCOUNTING

For the most part, governmental accounting and financial reporting are conducted consistent with Generally Accepted Accounting Principles (GAAP).

"Basis of Accounting" refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements. Hillsborough County's governmental funds use the modified accrual basis of accounting. Revenues are recorded when they become both measurable and available to pay liabilities of the current period. Expenditures are recorded when an obligation to pay is incurred. Proprietary funds use an accrual basis of accounting similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

THE BASIS OF BUDGETING

The County uses the modified accrual basis of budgeting for both governmental funds and proprietary funds. There is no requirement that the budget be prepared consistent with GAAP. However, the comparison of budget to actual revenues and expenditures in a subsequent *Annual Comprehensive Financial Report* (ACFR) requires a reconciliation of the budgetary basis to GAAP basis. In order to minimize the required reconciliation the budget is prepared largely consistent with GAAP.

Important differences arise when comparing the basis of budgeting used to develop the County's budget and the basis of accounting used in the ACFR as prepared by the Clerk of Circuit Court. These differences include:

- Budgets for the Sheriff's Law Enforcement Fund, the Property Appraiser's Property Assessment Fund, and the Clerk of Circuit Court's Court System and Accounting Fund reflect transfers of funds from the General Fund and other BOCC funds. The ACFR excludes these transfers.

- On a budgetary basis, the Sheriff's Law Enforcement Fund and the Clerk of Circuit Court's Fund includes only the current year's payments for certain capital leases related to equipment purchases. On a GAAP basis, the full obligation is recognized and the debt service payments are recorded as appropriate.

- On a budgetary basis, cost reimbursement type grant revenues and expenditures in the Sheriff's Law Enforcement Fund are netted. On a GAAP basis, revenues and expenditures from these grants are presented at gross amounts in the financial statements.

- On a budgetary basis, the distribution of excess fees from the Property Appraiser's and Tax Collector's Funds to entities outside the County's reporting entity is reported as an "other financing use". On a GAAP basis, these distributions are reported as expenditures due to a reduction in the net financial resources of the County.

- The budget does not disclose the fund structure maintained by the Sheriff, Clerk, Property Appraiser, or Tax Collector, including an unbudgeted Inmate Canteen Fund used by the Sheriff and a fee-based budget maintained by the Clerk which uses funds that do not pass through the BOCC budget. The Property Appraiser and Tax Collector receive revenues directly from other taxing authorities and proportionately disperse unspent funds at year end.

- Proprietary funds, which include internal service funds (such as fleet, employee health insurance, workers' compensation, and risk management), and enterprise funds (the water and wastewater system and the solid waste system), are presented in the same budgetary format as the governmental funds. This allows various revenues and expenditures to be presented in a consistent format without regard to the fund type and how accounting standards will require them to be presented. The ACFR, however, presents the proprietary funds in a format that breaks out operating revenues and operating expenses to determine operating income prior to considering non-operating revenues and expenses.

- The budget does not include estimates of the annual change in value of investments, nor does it anticipate changes in the accrual of compensated absences including sick and vacation leave.

- The ACFR reflects the adopted budget and final revised budget including amendments occurring after the completion of the fiscal year. The adopted budget is a management plan for financial activity. Budget documents, therefore, typically disclose historical actuals for revenues and other sources, and expenditures and other uses rather than revised budgets.

The Process of Adopting the Budget

Florida law requires an annual budget, including all such funds as required by law, to be prepared, approved and adopted for each fiscal year. The budget shall control the levy of taxes and expenditure of money for all County purposes during the ensuing fiscal year. The budget process must be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes, as amended. Additionally, the Hillsborough County Board of County Commissioners (BOCC) has adopted a two year, biennial budget process.

BIENNIAL (TWO-YEAR) BUDGETING

The biennial budget process used to develop this document was adopted by the BOCC in 1995. While Florida Statutes require an annual process to adopt the budget, local governments are not prohibited from developing a budget plan for a second year. In this way, when it is time to legally adopt the second year of the budget plan, the process of preparing the adopted budget requires much less staff time to update the original plan. The update process accommodates necessary changes during each year as unplanned circumstances arise. Opportunities for public input are included in the abbreviated update process. In 2023, the BOCC adopted its fifteenth biennial budget for FY 24 and FY 25.

SPECIFIC LEGAL REQUIREMENTS

While the County employs a biennial budget process, Florida Statues set forth requirements to adopt the annual budget for the ensuing fiscal year. Primary requirements include:

- By June 1, the Property Appraiser must send an estimate of the total assessed value of nonexempt property for the current year to the Hillsborough County Board of County Commissioners (BOCC).

- By July 1, the Property Appraiser must certify the preliminary taxable value of property within each taxing district. Taxable values for each Tax Increment Financing District must be provided.

- Within 35 days of either July 1 or the date the Property Appraiser certifies the taxable value of property, whichever is later, the BOCC must tell the property appraiser prior year millage rates, proposed current year millage rates, the current year roll-back rate (the millage rate that will generate the same amount of revenue as the prior year for existing construction) as specified by s. 200.065, F.S., and the date, time and place for the first statutorily required public hearing on the proposed budget and millage rates.

- Within 65 to 80 days of July 1 or the date the Property Appraiser certifies the taxable value, the BOCC must hold a public hearing, after 5:00 p.m., to hear public testimony and to adopt a tentative budget and tentative millage rates. The date, time (after 5:00 p.m.) and place for the second required public hearing is set at this time.

- Within 15 days after the first statutorily required public hearing, the County is required to publish two budget advertisements in a newspaper of general circulation in the County. One advertisement notifies county residents of the BOCC's intent to adopt final millage rates and a final budget, identifying any increase in property taxes. The second advertisement summarizes the tentative budget, showing for each budget and for the total of all budgets, the proposed millage rates, balances, reserves, and major revenue and expenditure classifications.

- No earlier than 2 days and no later than 5 days after the advertisements have been published the second statutorily required public hearing must be held to receive public input and to adopt final millage rates and the final budget.

- Within 3 days of the final public hearing, copies of completed ordinances or resolutions adopting the final millages and budget must be forwarded to the Property Appraiser, the Tax Collector, and the Florida Department of Revenue.

- Within 30 days following adoption of the resolution establishing the property tax levy, the BOCC must certify to the Florida Department of Revenue that they have complied with the provisions of Chapter 200, F.S.

- Copies of the adopted budget are filed with the Clerk of the BOCC as public records.

Upon final adoption of the budget, the budget shall regulate expenditures of the County and the budget shall not be amended, except as provided in Chapter 129.06, Florida Statutes. Pursuant to Chapter 129.07, Florida Statues, it is unlawful for the BOCC to expend or contract for expenditures in excess of budgeted amounts in each fund.

ADOPTING THE FY 25 BUDGET

In addition to complying with specific legal requirements for budget adoption and levying property taxes, the County's budget process consists of four distinct phases.

The Planning Phase began October 1, 2023 with a review of the FY 24 budget process and consideration of comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). The County received GFOA's *Distinguished Budget Presentation Award* for the FY 24 - FY 25 Biennial Budget. The planning phase included the preparation of budget instructions, examples, and training materials.

The Process of Adopting the Budget

The Preparation Phase began with February delivery of budget instructions to departments. The instructions highlighted the County's focus on sustainability. One workshop and two public hearings will be held during this year's budget process. During these workshops and public hearings, as well as during regular meetings, the Board of County Commissioners discusses budget priorities and strategies and goals for the coming fiscal year.

- Although Florida Statutes allow most Constitutional Officers to submit their budgets on June 1st, the Board approved a resolution, as allowed by Florida statutes, requiring the Sheriff, Clerk of the Circuit Court, and the Supervisor of Elections to submit their budgets by May 1st.

The Review Phase consisted of a review of department and agency budget submissions by the County Administrator, the Budget Office, and the Executive Team. This phase also included several meetings with each commissioner to identify their needs and to communicate the needs of County departments and agencies.

The Public Adoption Phase began with the formal presentation of the **County Administrator's Recommended Budget for FY 25** at the BOCC's regular July 17, 2024, meeting. The public process of review, change, and formal adoption will conclude in mid-September. The public hearings in September are required by State law. Three important milestones will occur during the adoption phase:

- Proposed millage rates for FY 25 will be set at the July 31st Board Budget Reconciliation Workshop. The Property Appraiser uses these proposed millage rates to prepare Truth-in-Millage (TRIM) notices that are mailed in mid-August. A TRIM notice advises a property owner of how tax rates proposed by local taxing authorities, combined with the current taxable value of that property, will affect the taxes assessed on that property. The TRIM notice is the official notification of the time and place of the first State-required public hearing to adopt the tentative millage rates and tentative budget for each taxing authority.

- The first of two State required public budget hearings will be held on September 12, 2024. After hearing public testimony, the BOCC will adopt the tentative millage rates and a tentative FY 25 budget.

- The BOCC will adopt the FY 25 budget and millage rates at a second public hearing on September 19, 2024. As required by statute, the second public hearing will be advertised in the Tampa Bay Times, a newspaper of general circulation with a published notice containing detailed information of the tentative millage rates and the tentative budget.

The Process of Adopting the Budget

BUDGET PROCESS MILESTONES

Planning

- **October - December 2023 -** Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

Preparation

- **March 2024—**Budget submissions due from all organizations except Constitutional Officers
- **March 27, 2024—**Budget Workshop - Budget Overview
- **April 24, 2024 —**Budget Workshop Budget – Solid Waste
- **May 1, 2024—**Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **May 8, 2024—**Budget Workshop Budget – Public Safety (HSCO and Fire Rescue) and Health Care Services
- **June 1, 2024—**Budget submission due from Property Appraiser

Review

- **February-June—**County Administrator review of proposed budgets and decision units with Management and Budget Department staff and Departments
- **April-May—**Budget meetings with commissioners to discuss budget priorities.
- **June 1, 2024—**Preliminary tax roll information from the Property Appraiser's Office available.

Public Adoption

- **July 17, 2024—**County Administrator will deliver the **Recommended Budget for FY 25** and the **Recommended Capital Improvement Program FY 25 - FY 29** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  July 31, 2024—Budget Reconciliation and Setting of TRIM millage rates
- **Mandatory Public Hearings**
  September 12, 2024—First State Required Public Hearing to adopt tentative millage rates and a tentative budget.

  September 19, 2024—Second State Required Public Hearing to adopt final millage rates and the FY 25 operating and capital budgets.

Procedures for Amending the Budget

For a full discussion of the County's budget process, see **The Process of Adopting the Budget** section in this budget document.

After formal adoption of the budget each September by the Board of County Commissioners (BOCC) for the fiscal year beginning October 1st, changes may only be made to the adopted budget with a budget amendment. An amendment is a BOCC agenda item processed to increase or to decrease an existing budget. When a budget is amended, an offset is required to ensure that the budget remains in balance. At no time can the budget be amended so that it is no longer balanced.

Items requiring action by the BOCC are initiated by the individual department or agency requesting the action item. Action items are documented on an Agenda Item Cover Sheet Form. Action items for BOCC action fall into one of two categories: actions that have no impact on the adopted budget, and actions requiring an amendment to the adopted budgeted. In requesting a budget amendment, the following additional information is required:

- The subject section of the Agenda Item Cover Sheet Form must state "Request for Budget Amendment Resolution" and identify the subject of the amendment and the fiscal year impacted.
- The recommendation section of the cover sheet must state where funds are coming from and where funds are going; justification on why the action is needed; and the amount of the increase or decrease.
- The financial impact section of the cover sheet must state the impact of the change on the current year's budget as well as any recurring impact on future years' budgets. Any change to reserves reflect the balance of the reserve both prior to and subsequent to the changes requested in the budget amendment.
- A separate form entitled Line Item Detail showing the specific line item accounts affected must accompany the Agenda Item Cover Sheet Form.
- Each department director is responsible for initiating agenda items, via an electronic agenda workflow system, that affect their department's activities or budget. The completed Agenda Item Cover Sheet Form with the Line Item Detail Form, including the estimated impact on the next fiscal year and any other appropriate information, is electronically signed by the department director and then forwarded for review through the organization. Electronic review and signature is performed in the following sequence:

- Department Director
- Management and Budget Department
- County Attorney's Office (concurrent with review and approval by Management and Budget)
- Administrator (required for departments under the County Administrator).

All budget amendments, approved by the above referenced organizations/staff, are processed by the Administrative Services Section of the County Administrator's Office for final coordination and preparation of the BOCC's agenda. Copies of all budget amendments are electronically forwarded to the Clerk of the Circuit Court's Finance Department to facilitate pre-audit of the proposed budget revisions.

As part of the overall review process, the Management and Budget Department reviews the proposed budget amendment for accuracy, availability of funds, completeness, compliance with BOCC Policies and other matters considered appropriate for good financial management. If changes or corrections to a budget amendment are required, the item is electronically rejected back to the originating department for revision and resubmitted for electronic approval.

In accordance with BOCC Policy 03.02.05.00, any budget amendment that requires a drawdown on the reserve for contingency in either the Countywide General Fund or the Unincorporated Area General Fund must be approved by a super majority vote of the BOCC.

Upon final approval by the BOCC, the budget amendment is posted to the financial system, a budget resolution is prepared by the Clerk to the BOCC, signed by the Chairman of the BOCC and forwarded to the Clerk's Office for inclusion in the Board's official records.

Budget Summary

Fiscal Year	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
PROPERTY TAX RATES (In Mills)				
Countywide [1]	5.7913	5.7913	5.7913	5.6913
Library District [2]	0.5583	0.5583	0.5583	0.5583
General Purpose MSTU [3]	4.4004	4.4004	4.4004	4.5004
VALUE OF 1 MILL (In Millions of $) [4]				
Countywide	$ 122.4	$ 140.8	$ 157.2	$ 168.1
Library District	117.8	135.0	150.5	160.6
Unincorporated	73.8	84.1	93.7	100.3
BUDGET SUMMARY (In Millions of $) [5]				
Operating Program	$ 2,344.8	$ 2,662.2	$ 3,467.2	$ 3,648.2
Capital Improvement Program [6]	274.2	296.1	1,615.1	1,983.1
Debt Service [7]	139.3	176.3	179.1	201.4
Reserves & Refunds [8]	195.5	0,000.5	2,301.7	2,419.2
MAJOR ORGANIZATION OPERATING BUDGET (In Millions of $)				
Board of County Commissioners	$ 3.8	$ 3.9	$ 4.7	$ 4.9
County Administrator	1,264.3	1,464.5	2,085.6	2,155.3
County Attorney	8.8	10.0	10.8	11.3
Elected Officials	596.4	654.0	735.4	777.2
Judicial	10.7	11.0	14.3	15.0
Boards, Commissions & Agencies	26.6	28.5	43.0	43.8
Non-Departmental [9]	434.1	490.4	573.4	640.8
	$ 2,344.8	$ 2,662.2	$ 3,467.2	$ 3,648.2
CAPITAL IMPROVEMENT PROGRAM (In Millions of $)				
Fire	$ 9.5	$ 4.6	$ 89.0	$ 146.1
Government Facilities	37.7	53.1	142.9	183.1
Libraries	4.9	5.8	48.0	55.9
Parks	33.2	43.9	166.7	188.5
Solid Waste	2.5	3.1	160.8	145.7
Stormwater	22.8	14.3	86.9	72.2
Transportation	91.3	80.5	364.7	422.3
Water/Wastewater & Reclaimed Water	72.3	90.8	556.2	769.2
Total Programs Budget	**$ 274.2**	**$ 296.1**	**$ 1,615.1**	**$ 1,983.1**
Carryforward[10]	0.0	0.0	0.0	
Total Capital Budget	**$ 274.2**	**$ 296.1**	**$ 1,615.1**	**$ 1,983.1**

Detail may not add to totals because of rounding.

(1) See the pages entitled Millage Comparison for an explanation of countywide millage rates. Countywide includes millage levy for Environmental Land Acquisition General Obligation millage.

(2) Assessed on properties within the City of Tampa and the unincorporated areas of the County only.

(3) Assessed only on properties in the unincorporated area - includes Parks General Obligation millage.

(4) Based on taxable assessed values as of June 1.

(5) Excludes interfund transfers, which represent accounting entries to move monies from one fund to another.

(6) Reflects budget for capital projects included in the County Capital Improvement Program. These amounts can include both capital and operating expenditures, and may differ from total capital expenditures shown in other schedules.

(7) Debt service amount reflects debt service capital and interest payments only; it includes other expenses associated with debt.

(8) Reserves are budgeted but not expended. Actual expenditures for the operating budget, capital budget, or debt service may include drawdown of reserves. Actual expenditures shown in previous years reflect refunds.

(9) Reflects expenditures that are not allocable to a single department.

(10) Reflects projects balance carried forward from prior year.

FY 25 Budget Summary by Major Fund

	COUNTYWIDE GENERAL	UNINCORP-ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE [4]	INTERGOVERN-MENTAL GRANTS	COUNTY TRANSPORT-ATION
Fund Balances (Beginning of Year)	**$485,311,768**	**$200,828,512**	**$625,177,364**	**$212,096,768**	**$57,891,773**	**$323,609,938**
REVENUES BY SOURCE:						
Taxes	$950,604,290	$450,292,350	$191,523,344	$258,993,362	$0	$36,874,315
Permits, Fees, & Assessments	574,983	0	151,574,974	0	0	58,061,095
Intergovernmental Revenue	1,276,500	46,040,939	16,731,374	156,757,878	207,430,850	50,009,590
Charges for Services	89,557,774	44,256,937	9,509,807	0	182,000	1,979,438
Fines and Forfeitures	1,110	6,321,960	486,991	0	0	0
Miscellaneous Revenues	25,189,129	6,736,511	30,278,276	5,360,000	4,198,337	10,281,000
Other Financing Sources [1]	23,959,210	79,194,168	264,937,504	(14,617,007)	39,462,823	169,864,315
Total Revenues and Other Financing Sources	**1,091,162,996**	**632,842,865**	**665,042,270**	**406,494,233**	**251,274,010**	**327,069,753**
Total Revenues and Balances	**$1,576,474,764**	**$833,671,377**	**$1,290,219,634**	**$618,591,001**	**$309,165,783**	**$650,679,691**
APPROPRIATIONS:						
Personnel Services	$197,559,506	$272,529,428	$16,258,386	$387,263	$59,955,262	$45,940,560
Operating Expenditures	148,151,389	108,469,245	87,338,795	330,598	133,802,872	47,848,732
Capital Outlay	3,518,151	2,100,992	6,359,688	0	20,538,380	294,487,121
Debt Service [3]	0	94,633	0	0	0	0
Grants and Aids	109,103,223	1,808,215	437,901,407	145,050,454	84,821,099	18,030,927
Other Uses	0	0	0	0	7,712,006	0
Transfers	253,583,488	100,195,393	247,677,881	320,213,387	2,000,000	63,067,168
Transfers to Constitutional Officers	553,142,275	203,920,153	6,442,785	528,773	0	293,233
Total Expenditures/Expenses	**1,265,058,032**	**689,118,059**	**801,978,942**	**466,510,475**	**308,829,619**	**469,667,741**
Reserves and Refunds	311,416,732	144,553,318	488,240,692	152,080,526	336,164	181,011,950
Total Appropriated Expenditures and Reserves	**$1,576,474,764**	**$833,671,377**	**$1,290,219,634**	**$618,591,001**	**$309,165,783**	**$650,679,691**

1. Other financing sources are net of a 5% reduction of revenues as required by Florida Law. These reductions will offset other financing sources, and in certain funds, result in a negative number in this category.

2. This category includes Unicorporated Area Special Revenue Funds, Library Tax District Special Revenue Funds, Discretely Presented Component Unit Funds (City-County Planning Commission), Debt Service Funds, Capital Project Funds, BOCC General Agency Funds and Local Assistance Program Fund.

3. Debt Service as shown on this schedule reflects only costs charged to a debt account as defined by the Florida Uniform Accounting System. It excludes debt related costs charged to operating expense accounts, such as consulting fees.

4. Includes Transportation Surtax.

5. Due to new definitions for Fiduciary and Agency Funds, some funds previously identified as Agency Funds are reported in Water/Wastewater Resources Funds.

FY 25 Budget Summary by Major Fund

	INFRA-STRUCTURE SURTAX PROJECTS	OTHER GOVERN-MENTAL FUNDS [2]	WATER RESOURCE SERVICES[5]	SOLID WASTE RESOURCE SERVICES	INTERNAL SERVICE	COVID RELIEF FUNDS	TOTAL
Fund Balances (Beginning of Year)	**$171,980,098**	**$486,714,182**	**$734,920,826**	**$195,703,531**	**$394,685,652**	**$170,598,197**	**$4,059,518,609**
REVENUES BY SOURCE:							
Taxes	$0	$123,845,500	$0	$0	$0	$0	$2,012,133,161
Permits, Fees, & Assessments	0	80,518,045	15,208,669	225,000	0	0	306,162,766
Intergovernmental Revenue	0	45,099,149	44,363,202	0	140,369	0	567,849,851
Charges for Services	0	6,073,824	423,457,398	208,383,247	204,832,251	0	988,232,676
Fines and Forfeitures	0	99,183	62,440	0	0	0	6,971,684
Miscellaneous Revenues	3,146,000	19,418,908	29,878,160	6,651,489	19,386,474	2,771,234	163,295,518
Other Financing Sources [1]	58,689,354	337,019,513	704,795,716	352,482,226	34,167,648	(138,563)	2,049,816,907
Total Revenues and Other Financing Sources	**61,835,354**	**612,074,122**	**1,217,765,585**	**567,741,962**	**258,526,742**	**2,632,671**	**6,094,462,563**
Total Revenues and Balances	**$233,815,452**	**$1,098,788,304**	**$1,952,686,411**	**$763,445,493**	**$653,212,394**	**$173,230,868**	**$10,153,981,172**
APPROPRIATIONS:							
Personnel Services	$0	$62,923,269	$97,890,661	$18,446,011	$11,435,442	$5,000,000	$788,325,788
Operating Expenditures	10,000	137,010,887	206,166,668	182,811,836	185,765,888	757,747	1,238,464,657
Capital Outlay	177,078,972	354,647,780	714,051,234	148,512,292	50,920,000	127,110,027	1,899,324,637
Debt Service [3]	650,000	128,129,504	34,578,707	34,462,250	0	0	197,915,094
Grants and Aids	0	83,960,718	0	0	0	23,813,469	904,489,512
Other Uses	0	0	0	0	0	0	7,712,006
Transfers	419,715	70,346,395	575,280,852	266,745,213	2,550,000	0	1,902,079,492
Transfers to Constitutional Officers	2,619,851	29,490,921	0	0	0	0	796,437,991
Total Expenditures/Expenses	**180,778,538**	**866,509,474**	**1,627,968,122**	**650,977,602**	**250,671,330**	**156,681,243**	**7,734,749,177**
Reserves and Refunds	53,036,914	232,278,830	324,718,289	112,467,891	402,541,064	16,549,625	2,419,231,995
Total Appropriated Expenditures and Reserves	**$233,815,452**	**$1,098,788,304**	**$1,952,686,411**	**$763,445,493**	**$653,212,394**	**$173,230,868**	**$10,153,981,172**

FY 25 Budget Summary by Major Fund and Department

	COUNTYWIDE GENERAL	UNINCORP-ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE [4]	INTERGOVERN-MENTAL GRANTS	COUNTY TRANSPORT-ATION
BOARD OF COUNTY COMMISSIONERS						
Board of County Commissioners	$ 3,847,292	$ 0	$ 0	$ 0	$ 0	$ 0
County Internal Audit	1,004,682	0	0	0	0	0
TOTAL BOCC	**4,851,974**	**0**	**0**	**0**	**0**	**0**
COUNTY ATTORNEY	**11,319,935**	**0**	**0**	**0**	**0**	**0**
COUNTY ADMINISTRATOR						
Affordable Housing Services	35,718,971	1,279,440	0	0	55,042,766	0
Aging Services	12,591,374	0	0	0	18,669,792	0
Arts Council Division	993,389	0	0	0	269,332	0
Capital Programs	2,163,250	1,412,125	0	0	0	4,529,013
Childrens Services	5,231,037	0	3,325	0	4,954,288	0
Code Enforcement	6,114,453	9,837,904	63,351	0	0	0
Communications & Digital Media	7,611,092	0	0	0	0	0
Community & Infrastructure Planning	925,000	0	0	0	0	3,387,341
Conservation & Enivronmental Lands Management	19,974,525	1,627,613	282,498	0	190,929	0
Consumer and Veterans Services	2,317,720	762,296	0	0	0	0
County Administrator	3,753,772	0	0	0	0	0
Customer Service & Support	3,526,821	12,159	0	0	0	0
Cyber Secuity Services Division	1,568,358	0	932,694	0	0	0
Development Services	114,069	13,924,196	0	0	0	2,519,892
Economic Development	7,450,901	1,030,177	0	9,934,514	618,554	0
Engineering and Operations	8,915,142	18,146,520	0	0	0	80,061,652
Enterprise Program Management Office	2,404,200	172,604	834,285	0	0	541,553
Enterprise Solutions and Quality Assurance	11,075,511	0	1,448,817	0	0	0
Environmental Services Division	357,412	0	0	0	0	0
Extension Service	2,756,249	0	0	0	194,412	0
Facilities Management & Real Estate Services	48,322,770	681,814	0	0	0	1,482,729
Fire Rescue	8,942,686	276,014,244	225,360	0	6,255,550	0
Fleet Management	0	0	0	0	0	0
Government Relations & Strategic Services	2,969,850	0	0	0	0	0
Head Start - Early Head Start	0	0	0	0	58,009,314	0
Health Care Services	419,383	0	390,666,016	0	25,841,792	0
Homeless & Community Services	9,775,226	0	0	0	0	0
Human Resources	8,347,884	0	0	0	209,713	0
Information Technology	34,013,448	0	11,206,466	0	0	0
Library Services	0	0	217,015	0	0	0
Management & Budget	4,079,933	0	4,286,952	0	1,615,715	0
Medical Examiner	9,315,729	0	0	0	0	0
Minority & Small Business Enterprises	1,334,767	0	0	0	0	0
Office of Community Impact	1,381,519	0	0	0	0	0
Parks & Recreation	3,572,034	44,271,746	0	0	0	0
Performance Data & Analytics	6,820,655	4,651,274	7,202,624	0	369,160	1,486,112
Pet Resources	10,898,313	0	467,500	0	0	0
Procurement Services	5,122,530	0	0	0	0	0
Risk Management & Safety Division	0	0	0	0	0	0
Social Services	8,391,209	0	0	0	14,482,428	0
Solid Waste	0	0	0	0	0	0
Sunshine Line	7,712,980	0	0	0	4,906,529	0
Water Resources	0	137,862	0	0	0	0
TOTAL COUNTY ADMINISTRATOR	**306,984,162**	**373,961,974**	**417,836,903**	**9,934,514**	**191,630,274**	**94,008,292**

FY 25 Budget Summary by Major Fund and Department

INFRA-STRUCTURE SURTAX PROJECTS	OTHER GOVERN-MENTAL FUNDS [3]	WATER RESOURCE SERVICES5	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	COVID RELIEF FUNDS	TOTAL
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,847,292
0	0	0	0	0	0	1,004,682
0	**0**	**0**	**0**	**0**	**0**	**4,851,974**
0	**0**	**0**	**0**	**0**	**0**	**11,319,935**
0	52,067,338	0	0	0	0	144,108,515
0	0	0	0	0	0	31,261,166
0	0	0	0	0	0	1,262,721
0	349,162	0	0	0	0	8,453,550
0	0	0	0	0	0	10,188,650
0	0	0	0	0	0	16,015,708
0	0	154,257	0	0	0	7,765,349
0	0	0	0	0	0	4,312,341
0	375,000	0	0	0	0	22,450,565
0	0	0	0	0	0	3,080,016
0	0	0	0	0	0	3,753,772
0	0	0	0	0	0	3,538,980
0	0	0	0	0	0	2,501,052
0	29,191,903	654,897	0	0	0	46,404,957
0	0	0	0	0	0	19,034,146
0	11,434,708	0	0	0	0	118,558,022
0	133,636	826,957	346,921	0	0	5,260,156
0	0	0	0	0	0	12,524,328
0	1,384,447	10,875,838	0	0	0	12,617,697
0	208,475	0	0	0	0	3,159,136
0	0	126,567	0	0	0	50,613,880
0	0	0	0	0	0	291,437,840
0	0	0	0	81,338,839	0	81,338,839
0	0	0	0	0	0	2,969,850
0	0	0	0	0	0	58,009,314
0	0	0	0	0	0	416,927,191
0	0	0	0	0	0	9,775,226
0	0	0	0	1,955,883	0	10,513,480
0	600	0	0	0	0	45,220,514
0	62,530,932	0	0	0	0	62,747,947
0	0	0	0	0	0	9,982,600
0	0	0	0	0	0	9,315,729
0	0	0	0	0	0	1,334,767
0	0	0	0	0	0	1,381,519
0	0	0	0	0	0	47,843,780
0	0	97,502	24,374	0	0	20,651,701
0	0	0	0	0	0	11,365,813
0	0	0	0	0	0	5,122,530
0	0	0	0	2,266,222	0	2,266,222
0	0	0	0	0	0	22,873,637
0	0	0	199,863,121	0	0	199,863,121
0	0	0	0	0	0	12,619,509
0	204,457	302,212,440	2,273,589	0	0	304,828,348
0	**157,880,658**	**314,948,458**	**202,508,005**	**85,560,944**	**0**	**2,155,254,184**

FY 25 Budget Summary by Major Fund and Department

	COUNTYWIDE GENERAL	UNINCORP-ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE [4]	INTERGOVERN-MENTAL GRANTS	COUNTY TRANSPORT-ATION
Elected Officials						
Clerk of the Circuit Court & Comptroller	28,101,320	0	373,479	0	0	0
Property Appraiser	13,633,358	2,474,177	0	0	0	0
Public Defender	164,679	0	2,484,407	0	0	0
Sheriff's Office	455,054,724	192,258,892	5,989,306	0	0	0
State Attorney - Part I	391,560	0	3,290,691	0	0	0
State Attorney - Part II (Victim Assistance)	3,221,726	0	0	0	0	0
Supervisor of Elections	15,897,835	0	0	0	0	0
Tax Collector	39,790,847	9,187,084	0	528,773	0	293,233
TOTAL ELECTED OFFICIALS	**556,256,049**	**203,920,153**	**12,137,883**	**528,773**	**0**	**293,233**
JUDICIAL BRANCH	**4,017,991**	**0**	**8,865,118**	**0**	**2,087,758**	**0**
BOARDS, COMMISSIONS, & AGENCIES						
Charter Review Board	8,000	0	0	0	0	0
Environmental Protection Commission	14,536,936	0	2,009,524	0	7,632,214	0
Guardian ad Litem	694,031	0	0	0	0	0
Hillsborough Transportation Planning Organiza	0	0	0	0	10,162,138	0
Planning Commission	0	0	0	0	0	0
Soil & Water Conservation District	450,539	0	0	0	0	0
Value Adjustment Board	664,191	0	0	0	0	0
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**16,353,697**	**0**	**2,009,524**	**0**	**17,794,352**	**0**
NON-DEPARTMENTAL						
Capital Improvement Program [1]	0	0	38,906,627	0	23,538,933	295,163,383
Debt Service Accounts [2]	0	0	0	0	0	0
Governmental Agencies	52,500,452	0	70,597,724	96,465,837	0	2,131,665
Non-Departmental Allotments	47,348,928	10,187,636	3,650,000	1,044,000	71,778,302	15,004,000
Nonprofit Organizations	11,841,356	852,903	297,282	38,323,964	0	0
TOTAL NON-DEPARTMENTAL	**111,690,736**	**11,040,539**	**113,451,633**	**135,833,801**	**95,317,235**	**312,299,048**
TRANSFERS, RESERVES, & REFUNDS						
Reserves and Refunds	311,416,732	144,553,318	488,240,692	152,080,526	336,164	181,011,950
Interfund Transfers	253,583,488	100,195,393	247,677,881	320,213,387	2,000,000	63,067,168
TOTAL TRANSFERS, RESERVES, & REFUND	**565,000,220**	**244,748,711**	**735,918,573**	**472,293,913**	**2,336,164**	**244,079,118**
TOTAL BOCC AND CONSTITUTIONAL OFFICERS	**$ 1,576,474,764**	**$ 833,671,377**	**$ 1,290,219,634**	**$ 618,591,001**	**$ 309,165,783**	**$ 650,679,691**

1. Includes only costs included in the Capital Improvement Program (CIP). Excludes capital funding not associated with a CIP project.
2. Includes all costs related to debt service, not only costs associated with interest and principal payments, and includes consulting fees and other costs not classified as Debt Service under the Florida Uniform Accounting System.
3. This category includes Unicorporated Area Special Revenue Funds, Library Tax District Special Revenue Funds, Discretely Presented Component Unit Funds (City-County Planning Commission), Debt Service Funds, Capital Projects Funds, BOCC General Agency Funds, and Local Housing Assistance Program.
4. Includes Transportation Surtax.
5. Due to new definitions for Fiduciary and Agency Funds, some funds previously identified as Agency Funds are reported in Water/Wastewater Resources Funds.

FY 25 Budget Summary by Major Fund and Department

INFRA-STRUCTURE SURTAX PROJECTS	OTHER GOVERN-MENTAL FUNDS [3]	WATER RESOURCE SERVICES5	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	COVID RELIEF FUNDS	TOTAL
0	0	0	0	0	0	28,474,799
0	578,764	0	0	0	0	16,686,299
0	0	0	0	0	0	2,649,086
0	0	0	0	0	0	653,302,922
0	0	0	0	0	0	3,682,251
0	0	0	0	0	0	3,221,726
0	0	0	0	0	0	15,897,835
0	3,532,008	0	0	0	0	53,331,945
0	**4,110,772**	**0**	**0**	**0**	**0**	**777,246,863**
0	**0**	**0**	**0**	**0**	**0**	**14,970,867**
0	0	0	0	0	0	8,000
0	0	0	0	0	0	24,178,674
0	0	0	0	0	0	694,031
0	29,450	0	0	0	0	10,191,588
0	7,597,169	0	0	0	0	7,597,169
0	0	0	0	0	0	450,539
0	0	0	0	0	0	664,191
0	**7,626,619**	**0**	**0**	**0**	**0**	**43,784,192**
179,698,823	470,277,026	702,690,105	145,687,134	0	127,110,027	1,983,072,058
660,000	129,668,004	35,048,707	36,037,250	0	0	201,413,961
0	26,600,000	0	0	0	0	248,295,678
0	0	0	0	162,560,386	29,571,216	341,144,468
0	0	0	0	0	0	51,315,505
180,358,823	**626,545,030**	**737,738,812**	**181,724,384**	**162,560,386**	**156,681,243**	**2,825,241,670**
53,036,914	232,278,830	324,718,289	112,467,891	402,541,064	16,549,625	2,419,231,995
419,715	70,346,395	575,280,852	266,745,213	2,550,000	0	1,902,079,492
53,456,629	**302,625,225**	**899,999,141**	**379,213,104**	**405,091,064**	**16,549,625**	**4,321,311,487**
$ 233,815,452	**$ 1,098,788,304**	**$ 1,952,686,411**	**$ 763,445,493**	**$ 653,212,394**	**$ 173,230,868**	**$ 10,153,981,172**

Department Budget Summary Comparison

	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Recommended
BOARD OF COUNTY COMMISSIONERS				
Board of County Commissioners	$ 3,017,900	$ 3,161,197	$ 3,737,821	$ 3,847,292
County Internal Audit	736,056	723,195	960,797	1,004,682
TOTAL BOARD OF COUNTY COMMISSIONERS	**3,753,956**	**3,884,392**	**4,698,618**	**4,851,974**
COUNTY ATTORNEY	**8,826,826**	**9,970,358**	**10,797,156**	**11,319,935**
COUNTY ADMINISTRATOR				
Affordable Housing Services	26,245,801	25,422,173	139,123,426	144,108,515
Aging Services	18,461,772	20,366,201	31,851,839	31,261,166
Arts Council	604,174	830,247	1,261,202	1,262,721
Capital Programs	9,740,883	10,469,451	12,746,849	8,453,550
Children's Services	7,098,522	6,654,007	10,791,505	10,188,650
Code Enforcement	12,417,146	12,858,499	15,383,209	16,015,708
Communications & Digital Media	5,876,724	6,374,485	7,934,801	7,765,349
Community & Infrastructure Planning	1,850,462	2,113,984	4,412,912	4,312,341
Conservation & Enivronmental Lands Management	16,674,302	18,315,086	21,811,932	22,450,565
Consumer and Veteran Services	2,354,502	2,411,096	2,735,256	3,080,016
County Administrator	3,085,554	3,381,531	3,660,608	3,753,772
Customer Service & Support	3,204,797	3,541,741	3,645,008	3,538,980
Cyber Security Services Division	1,754,434	1,459,663	2,677,056	2,501,052
Development Services	36,432,285	33,159,315	42,489,997	46,404,957
Economic Development	7,173,386	9,255,120	20,016,099	19,034,146
Engineering and Operations	90,066,577	98,260,090	112,611,406	118,558,022
Enterprise Program Management Office	3,968,022	3,899,197	5,933,333	5,260,156
Enterprise Solutions and Quality Assurance	8,381,401	7,442,104	12,256,667	12,524,328
Environmental Services Division	5,893,188	6,619,450	12,582,411	12,617,697
Extension Service	1,909,033	2,181,804	3,246,136	3,159,136
Facilities Management & Real Estate Services	37,141,644	40,199,259	48,431,299	50,613,880
Fire Rescue	207,479,522	230,438,654	261,338,514	291,437,840
Fleet Management	34,368,557	37,567,929	79,899,135	81,338,839
Government Relations & Strategic Services	2,427,440	1,963,730	3,181,484	2,969,850
Head Start - Early Head Start	43,341,640	40,580,524	64,986,256	58,009,314
Health Care Services	123,456,409	221,563,186	390,151,292	416,927,191
Homeless & Community Services	5,446,633	5,834,909	7,795,182	9,775,226
Human Resources	6,604,140	7,458,574	10,512,253	10,513,480
Information Technology	33,230,189	37,979,074	43,925,661	45,220,514
Library Services	45,705,633	49,170,863	61,381,031	62,747,947
Management & Budget	9,228,903	8,752,206	11,721,173	9,982,600
Medical Examiner	6,753,161	7,838,376	8,879,810	9,315,729
Minority & Small Business Enterprises	8,717	833,663	1,818,413	1,334,767
Office of Community Impact	0	605,916	1,401,166	1,381,519
Parks & Recreation	35,952,888	40,137,813	45,383,765	47,843,780
Performance Data & Analytics	15,255,807	15,038,865	20,447,203	20,651,701
Pet Resources	8,945,077	9,302,177	11,602,748	11,365,813
Procurement Services	3,692,675	3,666,363	4,890,378	5,122,530
Risk Management & Safety Division	1,775,944	1,642,882	2,099,976	2,266,222
Social Services	23,484,422	19,079,705	19,935,046	22,873,637
Solid Waste	133,050,765	164,895,610	199,403,779	199,863,121
Sunshine Line	7,524,174	8,747,219	12,471,017	12,619,509
Water Resources	216,243,617	236,189,476	306,784,598	304,828,348
TOTAL COUNTY ADMINISTRATOR	**1,264,310,920**	**1,464,502,218**	**2,085,612,831**	**2,155,254,184**

Department Budget Summary Comparison

	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Recommended
ELECTED OFFICIALS				
Clerk of the Circuit Court & Comptroller	23,987,604	24,454,389	26,678,751	28,474,799
Property Appraiser	13,454,443	14,331,475	15,855,267	16,686,299
Public Defender	886,150	1,910,235	2,649,247	2,649,086
Sheriff's Office	501,823,160	550,253,168	602,667,210	653,302,922
State Attorney - Part I	2,376,246	2,529,830	3,687,647	3,682,251
State Attorney - Part II (Victim Assistance)	2,372,972	2,581,533	3,228,653	3,221,726
Supervisor of Elections	13,957,159	15,023,357	18,131,295	15,897,835
Tax Collector	37,574,165	42,868,509	62,482,058	53,331,945
TOTAL ELECTED OFFICIALS	**596,431,900**	**653,952,495**	**735,380,128**	**777,246,863**
JUDICIAL BRANCH	**10,721,850**	**11,040,138**	**14,266,600**	**14,970,867**
BOARDS, COMMISSIONS, & AGENCIES				
Charter Review Board	0	0	0	8,000
Environmental Protection Commission	16,955,443	18,232,199	23,287,378	24,178,674
Guardian ad Litem	456,616	341,216	729,094	694,031
Hillsborough Transportation Planning Organization	2,619,562	2,562,605	10,902,148	10,191,588
Planning Commission	5,810,947	6,440,607	7,067,760	7,597,169
Soil & Water Conservation District	164,439	297,369	378,950	450,539
Value Adjustment Board	603,132	613,569	637,104	664,191
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**26,610,139**	**28,487,566**	**43,002,434**	**43,784,192**
NON-DEPARTMENTAL				
Capital Improvement Program [1]	274,165,636	296,118,178	1,615,127,920	1,983,072,058
Debt Service Accounts [2]	139,283,896	176,275,495	179,144,438	201,413,961
Governmental Agencies	170,587,303	227,597,683	192,713,801	248,295,678
Non-Departmental Allotments	231,014,128	220,716,428	332,173,594	341,144,468
Nonprofit Organizations	32,499,902	42,046,484	48,550,502	51,315,505
TOTAL NON-DEPARTMENTAL	**847,550,866**	**962,754,269**	**2,367,710,255**	**2,825,241,670**
TRANSFERS, RESERVES, & REFUNDS				
Reserves and Refunds [3]	195,527,100	521,576	2,301,741,775	2,419,231,995
Interfund Transfers	1,509,375,471	1,369,923,921	1,470,285,109	1,902,079,492
TOTAL TRANSFERS, RESERVES, & REFUNDS	**1,704,902,571**	**1,370,445,497**	**3,772,026,884**	**4,321,311,487**
TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS	**$ 4,463,109,029**	**$ 4,505,036,934**	**$ 9,033,494,906**	**$ 10,153,981,172**

1. Includes only costs inluded in the Capital Improvement Program (CIP). Excludes capital funding not associated with a CIP project.
2. Includes all costs related to debt service, not only costs associated with interest and principal payments, and includes consulting fees and other costs not classified as Debt Service under the Florida Uniform Accounting System.
3. For years reflecting actual expenditures, this amount reflects refunds only, since no expenditures are made against reserve budgets.

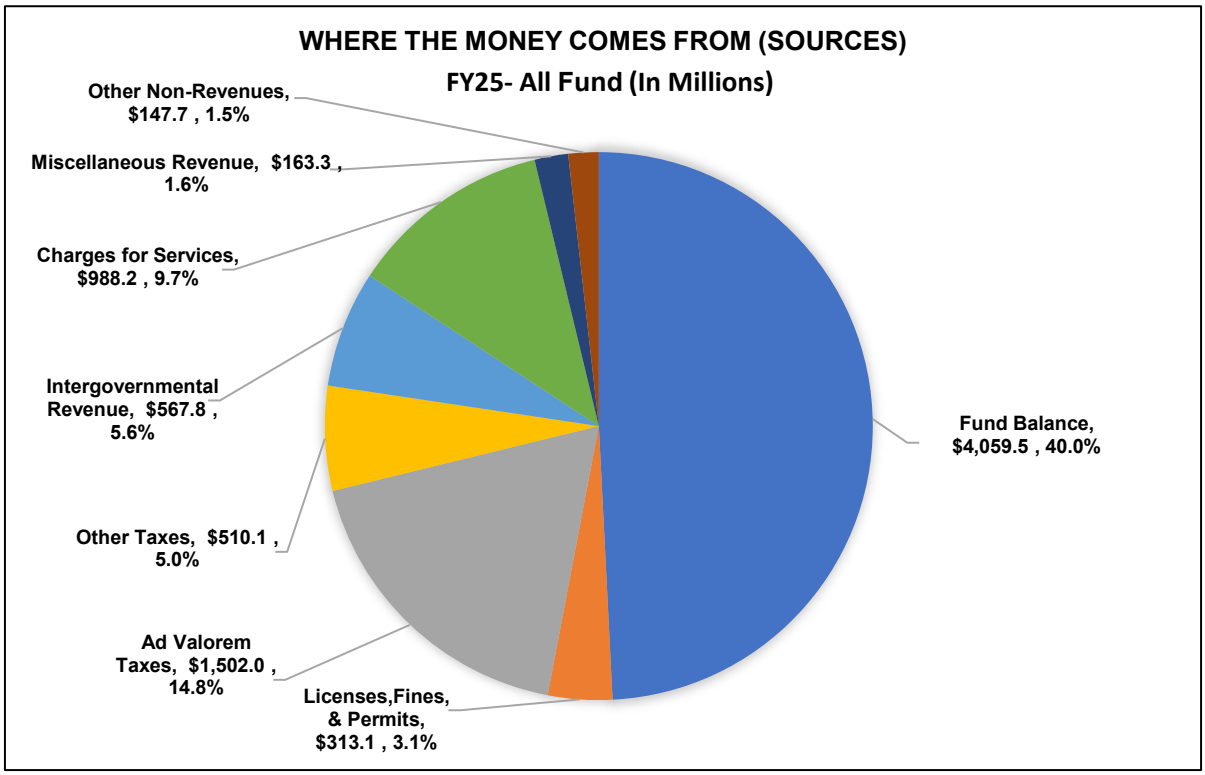
Budget Sources and Uses of Funds

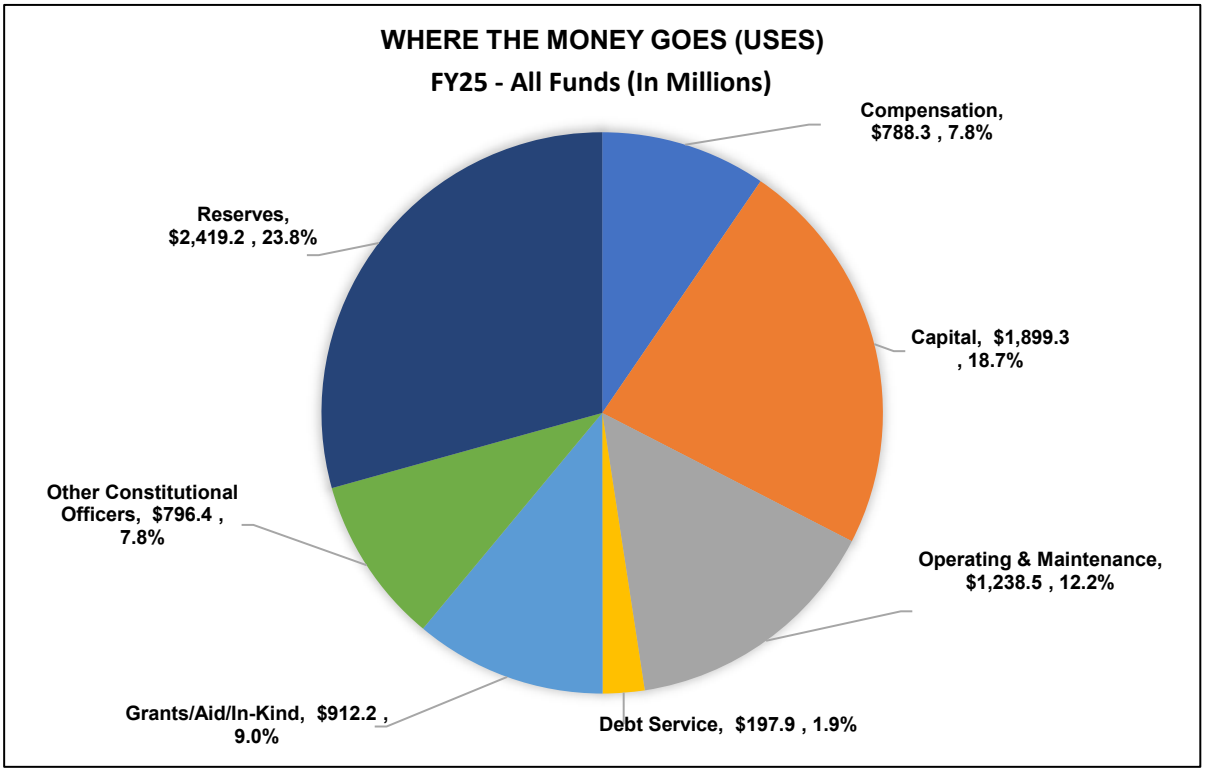
SOURCES	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Recommended
Fund Balance Beginning of Year	$ 3,955.4	$ 4,087.2	$ 3,731.3	$ 4,059.5
Revenue:				
Ad Valorem Taxes	1,056.1	1,208.4	1,411.3	1,502.0
Other Taxes	482.0	507.6	486.6	510.1
Licenses and Permits	201.0	310.1	347.2	306.2
Intergovernmental Revenue	494.7	451.2	518.3	567.8
Charges for Services	807.1	908.7	907.7	988.2
Fines and Forfeits	6.8	6.7	6.8	7.0
Miscellaneous Revenue (Including Interest)	(12.1)	213.4	115.6	163.3
TOTAL REVENUE	**$ 3,035.7**	**$ 3,606.2**	**$ 3,793.4**	**$ 4,044.6**
Interfund Transfers	1,509.4	1,369.9	1,470.3	1,902.1
Other Non-Revenues [1]	67.6	138.6	38.5	147.7
TOTAL AVAILABLE	**$ 8,568.1**	**$ 9,201.9**	**$ 9,033.5**	**$ 10,154.0**
USES				
Compensation	556.7	595.5	746.9	788.3
Operating & Maintenance	753.3	835.6	1,150.2	1,238.5
Capital	278.0	300.6	1,595.8	1,899.3
Debt Service [2]	139.2	175.8	176.5	197.9
Grants, Aids, & In-Kind	439.4	579.4	848.5	912.2
Transfers to Constitutional Officers	591.6	647.7	743.5	796.4
Interfund Transfers	1,509.4	1,369.9	1,470.3	1,902.1
Reserves and Refunds	195.5	0.5	2,301.7	2,419.2
TOTAL USES	**$ 4,463.1**	**$ 4,505.0**	**$ 9,033.5**	**$ 10,154.0**

Detail may not add to totals because of rounding

1. Other non revenues include debt proceeds for Enterprise Funds, unspent funds returned by Board funded Constitutional Officers, and 5% statutory reductor.
2. Excludes certain debt issuance related costs not categorized as debt under the State of Florida Uniform Accounting System.

Budget Sources and Uses of Funds



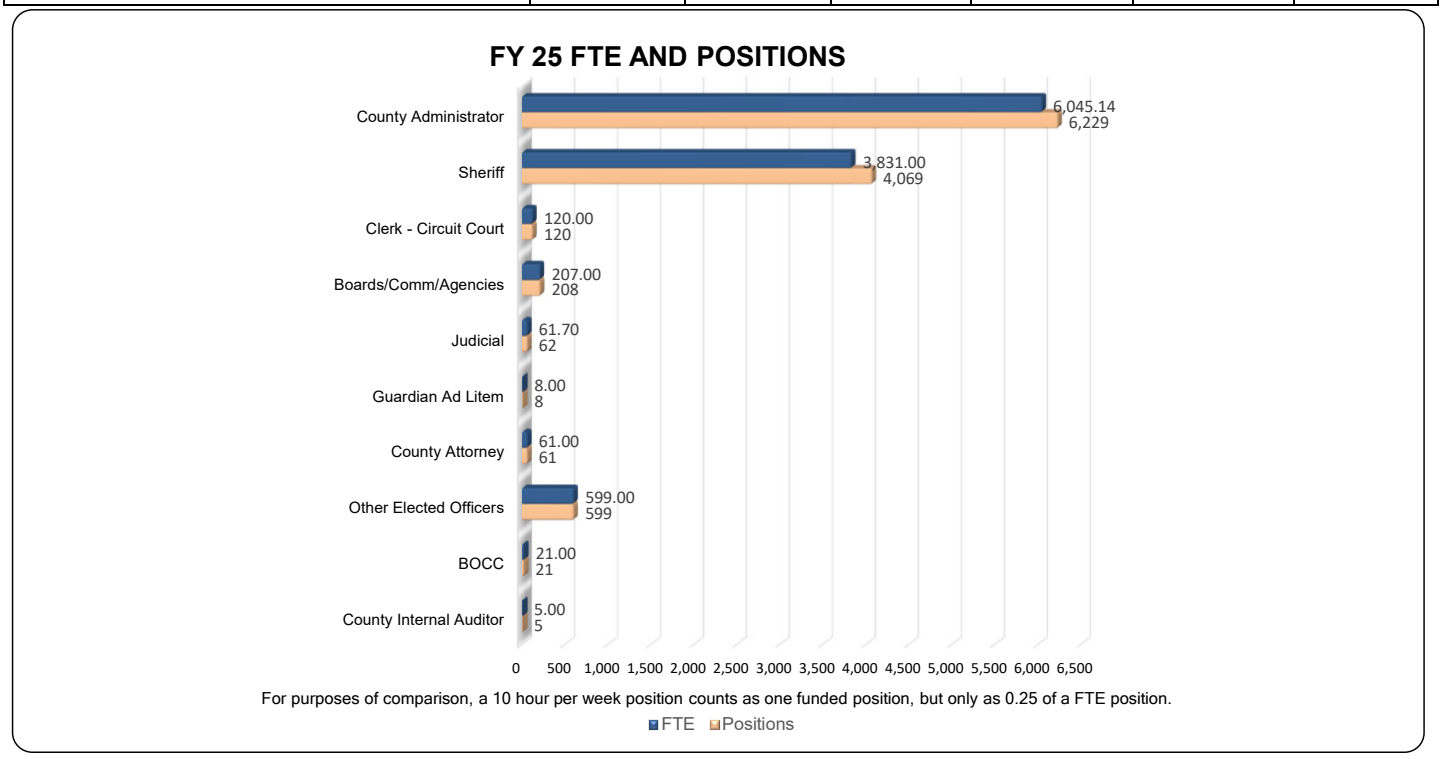


Note: Sources and Uses shown above exclude $1,902.1 billion in Tranfers In and Transfers Out, respectively.

With the exception of Fund Balance, Other Non-Revenues, and Tranfers In many of the other revenues are subject to a statutory 5% reduction. Totals may not add up to 100% due to rounding.

Summary of Funded Full-Time Equivalent Positions and Funded Positions

Organization	FY 21 Adopted	FY 22 Adopted	FY 23 Adopted	FY24 Adopted	FY25 Recommended	Changes FY 24 to FY25
County Administrator - Funded FTE	**5,708.74**	**5,782.23**	**5,892.94**	**5,951.96**	**6,045.14**	**93.19**
Funded Positions	5,921	5,979	6,088	6,135	6,229	94
Sheriff - Funded FTE	**3,649.00**	**3,649.00**	**3,587.00**	**3,807.00**	**3,831.00**	**24.00**
Funded Positions	4,038	4,038	4,072	4,072	4,069	-3
Clerk of the Circuit Court/VAB - Funded FTE	**107.00**	**107.00**	**109.00**	**121.00**	**120.00**	**-1.00**
Funded Positions	107	107	109	121	120	-1
Boards, Commissions, and Agencies - Funded FTE	**201.00**	**199.00**	**202.50**	**202.50**	**207.00**	**4.50**
Funded Positions	201	200	203	204	208	4
Judicial - Funded FTE	**61.70**	**62.70**	**62.70**	**61.70**	**61.70**	**0.00**
Funded Positions	62	63	63	62	62	0
Guardian Ad Litem - Funded FTE	**7.00**	**8.00**	**8.00**	**8.00**	**8.00**	**0.00**
Funded Positions	7	8	8	8	8	0
County Attorney - Funded FTE	**61.50**	**62.00**	**62.00**	**61.00**	**61.00**	**0.00**
Funded Positions	62	62	62	61	61	0
Other Elected Officers - Funded FTE	**588.10**	**589.10**	**589.50**	**603.00**	**599.00**	**-4.00**
Funded Positions	589	590	590	603	599	-4
Board of County Commissioners - Funded FTE	**21.00**	**21.00**	**21.00**	**21.00**	**21.00**	**0.00**
Funded Positions	21	21	21	21	21	0
County Internal Auditor - Funded FTE	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**0.00**
Funded Positions	5	5	5	5	5	0
Total Funded FTE's	**10,410.04**	**10,485.03**	**10,539.64**	**10,842.16**	**10,958.84**	**116.68**
Total Funded Positions	11,013.00	11,073.00	11,221.00	11,292.00	11,382.00	90.00



Budget by Program

The following charts provide a graphic presentation of the County's budget by program. Program categories reflected in this document are defined by the State of Florida, and those definitions have been redefined somewhat over time. To the extent they are similarly applied by local governments, they provide information that can be compared from jurisdiction to jurisdiction. A breakout of the budget by program allows an assessment of the priorities that are reflected in this budget. Such a presentation allows the reader to see how much of the budget has been allocated to a particular purpose regardless of which organization provides the service.

The first chart provides an overview across all funding sources. While it portrays the most global picture of priorities, the Board of County Commissioners may have little or no discretion in how some funding sources are allocated to programs. For example, gasoline tax revenue may be only allocated to the transportation program. A grant for services to the elderly may be only allocated to human services. Self-funded operations such as the County's water/wastewater enterprise and solid waste enterprise pay their way through user fees and charges. The revenue generated by these "physical environment" services is not available for any other use.

The remaining charts provide an overview for a smaller portion of the budget: the two major operating funds – each of which relies primarily on property taxes. These funds are the Countywide General Fund and the Unincorporated Area General Fund.

- ✓ *The **All Funds** chart provides a picture of total existing program funding.*

- ✓ *The **Countywide General Fund** chart and the **Unincorporated Area General Fund** chart each provide information on where tradeoffs may be most easily made between programs. A reallocation of these discretionary funds would subsequently change the **All Funds** chart to reflect the new priorities.*

In preparing the charts, certain components of the budget have been excluded. All charts exclude reserves. Reserves are non-recurring components of the budget that cannot be used to meet recurring program needs. Reserves are required for several reasons: for bond financing requirements, to accumulate funds for repair and replacement of existing assets, or to provide stop-gap funding in the event of a revenue shortfall or unanticipated cost.

All charts also exclude administrative or "general government" costs. Some of these costs are legally required while others are discretionary. Legal requirements include the commission paid to the Tax Collector for collecting County taxes, County Commissioners' salaries, the Property Appraiser's budget approved by the Florida Department of Revenue, and funding to other governments required by the referendum that approved the Community Investment Tax (a local option sales tax). Major components of general government are presented in the tables that follow the charts. Both discretionary and legal requirements are needed to support the direct services to citizens reflected in the various programs shown in each chart.

The presentation in these charts is not intended to suggest that changes cannot be made in administrative (general government) areas of the budget, but such changes may impact the delivery of numerous direct services in other program areas. For example, a reduction in the allocation of funding to financial services in order to shift funding from the general government program to the transportation program could result in slower payment processing to not only the expanded transportation program, but also to all other existing programs. A shift in property tax funding from, for example, an economic environment program to transportation is more feasible, since it would be unlikely to impact any other programs.

*Because of the difference in dollar value of the three charts, a reallocation of priorities in either of the tax funds charts would have a smaller impact in shifting priorities in the **All Funds** chart.*

For example, to increase the allocation to economic environment and housing in the **All Funds – FY 25** chart by one percentage point would require an added $47.4 million increase in funding. A $47.4 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require an 8.57 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals only $5.5 million.

Hillsborough County Florida

For more information, contact the Management & Budget Department
(813) 272-5890 • HCFL.gov/Budget

Program Descriptions

The Budget by Program schedules in the following pages reflect expenditures by major State of Florida Uniform Accounting System (UAS) classifications. The classification descriptions below will assist the reader in understanding what major County services and functions are included within each classification. They appear in the same order in which they appear in the detailed schedules. For those interested, the complete State of Florida Uniform Accounting System Manual is available as a downloadable file from the State of Florida website.

Public Safety – services related to the security of persons and property. These include:

- **Law Enforcement** – expenditures related to enforcement of applicable laws by the Sheriff's Office and other law enforcement agencies.
- **Fire Rescue** – expenditures related to both fire control and ambulance and rescue services.
- **Detention/Corrections** – expenditures related to confinement of prisoners, sentenced or otherwise, and rehabilitation of offenders. These include costs associated with the County jail, parole and probation services, juvenile homes, work release programs and other related expenses.
- **Public Safety Protective Inspections** - expenditures related to provision of inspections relevant to issuance of a license, permit or certificate relating to public safety not included elsewhere. These include costs relating to code enforcement inspections, childcare facility inspections and building and zoning inspections.
- **Emergency and Disaster Relief Services -** expenditures related to defense against and relief from disasters. These include costs associated with County emergency management, including operating the Emergency Operations Center, certain Fire Rescue operations and other emergency preparation and relief costs.

Physical Environment – services for achieving a satisfactory living environment by controlling and utilizing elements of the environment. These include:

- **Solid Waste** – expenditures related to collection and disposal of garbage, refuse and solid waste.
- **Water/Sewer Combination Services** - expenditures related to provision of water and sewer services as a combined unit operation.
- **Conservation and Resource Management** - expenditures related to conservation and management of natural resources. These include costs relating to environmental protection, aquatic plant control, programs run by the Extension Department, the County Environmentally Sensitive Land Acquisition Program, review of development plans for determination of environmental impact and other related costs.
- **Flood Control** – expenditures related to flood control programs and facilities, primarily encompassed in the County stormwater program.
- **Other Physical Environment** – all other expenditures related to the physical environment not provided for above. These costs primarily include review of development plans for environmental impacts.

Transportation – services for provision of safe and adequate flow of vehicles, travelers, and pedestrians. These include:

- **Road and Street Facilities** – expenditures related to provision and maintenance of road and street facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, street lights, right-of-way, shoulders and other facilities incidental to the proper movement of traffic.
- **Transport Transit Systems** – expenditures related to the provision of mass transit systems. This consists primarily of funds provided to the Hillsborough Area Regional Transit Authority (HART) from transportation impact fee revenues.
- **Other Transportation** – all other transportation related expenditures not provided for above.

Economic Environment – services related to development and improvement of the economic condition of the community and its residents. These include:

- **Industry Development** – expenditures related to promotion and encouragement of industry development which will directly or indirectly benefit the community. This includes promotion of tourism as well as encouragement of a desirable firm or industry to relocate to the County.
- **Veterans Services** – expenditures related to the provision of services including counseling, assistance in attaining educational and financial benefits, housing, and employment opportunities to eligible veterans. These costs also include the County's expenditures for the ad valorem tax relief program for veterans.

Program Descriptions

- **Housing and Urban Development** – expenditures related to the provision of public housing and other urban development projects. These costs include affordable housing, Section 8 housing, and Community Development Block Grant fund expenditures.

- **Other Economic Environment** – all other costs primarily related to the economic environment not already provided for above. These costs include the impact fee waiver program implemented to encourage development in targeted areas of the County, and grants to non-profit agencies providing tourism or economic development related services.

Human Services – services for care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. These include mental health, physical health, public assistance programs, indigent health care, and programs to assist developmentally disabled persons. These include:

- **Health** – **expenditures** related to the provision of nursing, dental, diagnostic, rehabilitation and other services for the care and treatment of the sick, and for the control and prevention of disease. These costs include the County indigent health care program, mosquito control, physical health and well-being services provided by the Health and Social Services Department, certain animal services costs and the County's annual contribution to Tampa General Hospital.

- **Mental Health** – expenditures related to diagnosis and treatment of mental illnesses, and the provision of mental health services for public use. These costs primarily consist of mental health services provided by the Health and Social Services Department.

- **Human Services Public Assistance** – expenditures related to the provision of economic assistance to the indigent residents of the County, including case management, counseling, general assistance, and indigent burial services.

- **Other Human Services** – expenditures related to the provision of other human services that cannot reasonably be classified into one of the above classifications. These include services to the aging, children's services, Head Start and Early Head Start, respite care programs, transportation assistance, food programs, education and counseling programs and grants to non-profit agencies providing rehabilitation and care programs.

Culture/Recreation – services related to the provision and maintenance of cultural and recreational facilities and activities for the benefit of citizens and visitors. These include:

- **Libraries** – expenditures related to the provision, maintenance and operation of library facilities and services.

- **Parks and Recreation** – expenditures related to the provision and operation of recreational facilities and activities for both participant and spectator involvement, including parks and recreational facilities, but excluding stadiums, auditoriums, civic centers, and marinas.

- **Cultural Services** – expenditures related to the provision and maintenance of facilities and services for citizen involvement in activities of a cultural nature. These include any County funding for the Museum of Science and Industry, the Lowry Park Zoo, the Tampa Aquarium, and the Performing Arts Center.

- **Special Recreation Facilities** – expenditures related to the provision and maintenance of special purpose facilities such as stadiums, auditoriums, civic centers, and marinas. These costs include funding provided to the Tampa Sports Authority relating to the County's share of operating deficits and ad valorem taxes for the Raymond James Stadium, Legends Field, and the St. Petersburg Times Forum and debt service related to certain stadium related bond issues.

- **Other Culture/Recreation** – expenditures related to the maintenance of other cultural or recreational services not otherwise classified above. These include funds provided for historic landmark preservation, the public art program and funding provided to non-profit agencies providing cultural or recreational services to County residents.

Courts – expenditures for State mandated County payments for the Judicial Branch, State Attorney, Public Defender, Conflict Counsel and Guardian Ad Litem facilities and technology.

General Government Services – non-court related services provided by the legislative and administrative branches of the County for the benefit of the public and the governmental body as a whole. This does not include administrative services provided by a specific department in support of services including in another classification above. These include:

- **Legislative** – direct costs charged for the performance of the Board of County Commissioners' primary and subsidiary activities.

- **Executive** – expenditures related to the provision of executive management and administration as provided by the County Administrator and other staff in the County Administrator's Office.

- **Financial and Administrative** – expenditures related to the provision of financial and administrative services including budgeting, accounting, auditing, property appraisal, tax collecting, personnel, purchasing, pension administration, communication, printing, stores, property control and grants development.

Program Descriptions

- **Legal Counsel** – expenditures related to the provision of legal services by the County Attorney's Office.

- **Comprehensive Planning** – expenditures related to the provision of master planning, zoning and development.

- **General Government Debt Service** – expenditures related to principal and interest payments and other non-proprietary fund debt associated costs.

Other General Government – expenditures related to other general government services not otherwise classified above. These include capital and maintenance for general government facilities not associated with one of the classifications previously discussed, including fleet management, communications, the County self-insurance programs, legislative delegation, procurement services, non-project specific real estate surveying, acquisition, and maintenance, maintenance and operation of parking facilities and security services.

Nonexpenditure Disbursements – Use of funds that do not represent expenditures for operating or capital purposes. Includes inter- and intrafund transfers and reserves and refunds.

- **Transfers** – represent transfers from one County fund to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed, and do not represent an expenditure of the County as whole.

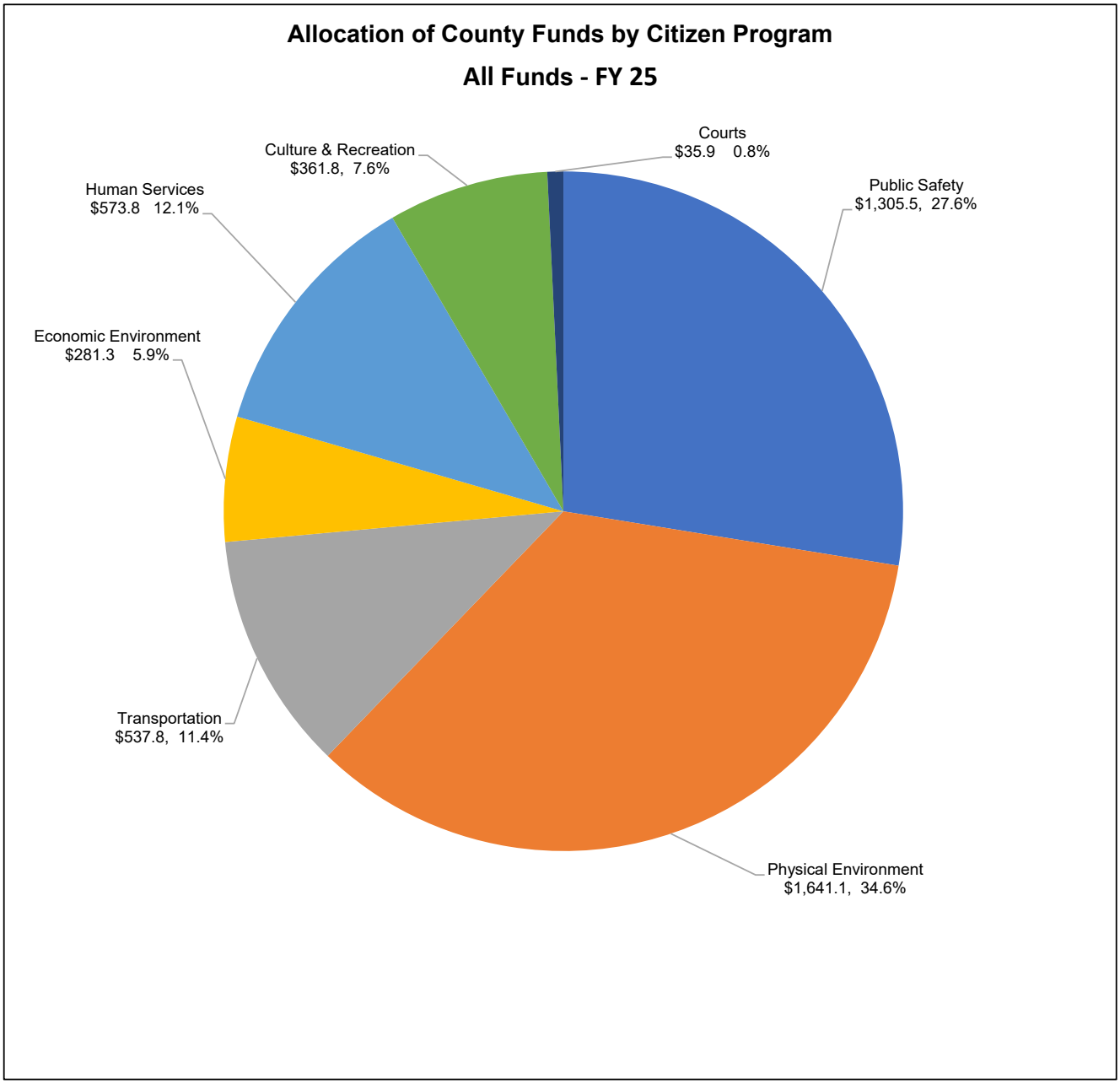
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations or disasters, to provide a cushion against revenue shortfalls, or to set aside funding for future use. Certain types of reserves may be required by bond covenants or other agreements. Refunds relate to reimbursements by the County in the current fiscal year to payors for revenues received in a prior fiscal year.

Other Nonoperating Costs – payments by proprietary funds (enterprise funds) other than those for operating purposes. These consist primarily of budgeted interest and principal for debt service on enterprise fund commercial paper and long-term debt.

Budget By Program
All Funds

Program	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Recommended
Public Safety				
Law Enforcement	$ 308,969,502	$ 343,020,055	$ 380,206,148	$ 422,146,380
Fire Control	168,275,668	181,894,729	283,460,871	359,491,258
Ambulance and Rescue	41,929,376	45,590,411	41,282,190	46,991,452
Detention/Corrections	196,650,853	215,979,764	260,023,798	268,068,255
Public Safety Protective Inspections	36,477,265	31,274,057	40,209,959	43,654,487
Emergency & Disaster Relief Services	92,757,449	77,388,759	99,711,530	108,355,018
Medical Examiner	6,610,068	7,960,795	11,194,310	11,580,229
Consumer Affairs	983,958	1,055,118	1,144,085	1,190,150
Other Public Safety	18,570,305	18,305,862	41,150,244	44,037,172
	871,224,444	**922,469,550**	**1,158,383,135**	**1,305,514,401**
Physical Environment				
Conservation & Resource Management	23,970,614	26,371,044	112,463,158	111,909,715
Flood Control	40,706,176	36,205,153	108,818,104	94,569,704
Physical Environment/Solid Waste	140,086,956	172,157,517	366,333,324	348,383,780
Sewer/Wastewater Services	227,070	116,332	0	0
Water/Sewer Combination Services	289,897,456	329,998,123	869,697,620	1,086,056,425
Other Physical Environment	856,420	653,665	2,609,466	190,000
	495,744,692	**565,501,834**	**1,459,921,672**	**1,641,109,624**
Transportation				
Road & Street Facilities	170,640,894	163,456,004	461,596,887	521,503,449
Transport Transit Systems	1,556,831	346,754	19,547,913	15,903,262
Other Transportation	1,858,375	535,886	1,363,392	354,026
	174,056,100	**164,338,644**	**482,508,192**	**537,760,737**
Economic Environment				
Employment Opportunity & Development	3,160,880	516,660	900,000	750,000
Industry Development	53,029,071	91,931,813	141,055,385	133,536,895
Veterans Services	1,270,129	1,311,682	1,432,226	1,544,054
Housing & Urban Development	23,305,031	21,365,899	139,458,527	143,100,184
Other Economic Environment	5,509,122	6,425,215	3,922,347	2,354,584
	86,274,233	**121,551,269**	**286,768,485**	**281,285,717**
Human Services				
Health	119,144,969	133,073,074	228,172,808	242,418,153
Mental Health	12,253,301	10,669,190	31,699,219	35,388,017
Human Services Public Assistance	14,597,144	15,987,145	16,832,434	22,479,048
Hospital Services	0	84,276,246	125,100,000	129,824,903
Other Human Services	91,034,625	93,774,133	155,791,098	143,678,299
	237,030,039	**337,779,788**	**557,595,559**	**573,788,420**
Culture/Recreation				
Libraries	51,073,721	55,670,299	110,047,617	119,421,223
Parks & Recreation	75,975,331	82,771,392	148,670,639	174,367,696
Cultural Services	5,492,104	47,310,931	9,902,884	9,017,053
Special Recreation Facilities	3,959,087	4,087,159	10,105,017	7,716,573
Other Culture/Recreation	2,659,781	5,061,447	19,645,789	51,302,718
	139,160,024	**194,901,228**	**298,371,946**	**361,825,263**
Courts				
Court Related Services	20,610,581	24,595,422	36,208,998	35,867,799
	20,610,581	**24,595,422**	**36,208,998**	**35,867,799**
Total Citizen Programs	**$ 2,024,100,113**	**$ 2,331,137,735**	**$ 4,279,757,987**	**$ 4,737,151,961**
General Government Services				
Legislative	3,203,281	3,318,806	4,100,840	4,210,311
Executive	3,715,905	3,961,739	5,116,108	5,209,272
Financial & Administrative	257,274,556	271,491,597	348,995,542	354,290,834
Legal Counsel	9,079,663	10,151,547	11,427,156	11,949,935
Comprehensive Planning	22,817,230	25,786,351	39,815,193	40,236,411
Debt Service	139,205,104	175,803,795	176,535,083	197,820,461
Other General Government	298,810,606	312,930,518	395,720,113	481,800,500
	734,106,345	**803,444,353**	**981,710,035**	**1,095,517,724**
Non-Expenditure Disbursements				
Transfers	1,509,375,471	1,369,923,921	1,470,285,109	1,902,079,492
Reserves & Refunds	195,527,100	530,925	2,301,741,775	2,419,231,995
	1,704,902,571	**1,370,454,846**	**3,772,026,884**	**4,321,311,487**
Grand Total	**$ 4,463,109,029**	**$ 4,505,036,934**	**$ 9,033,494,906**	**$ 10,153,981,172**

Budget By Program
All Funds



Each 1% equals $47.4 million
Total funding equals $4.74 billion

Programs include the following:

Courts - Defense, Prosecution, Records, Court Services

Culture & Recreation - Parks & Recreation, Cultural Services, Libraries

Economic Environment - Employment, Industry Development, Veteran Services, Housing, Redevelopment

Human Services - Health, Public Assistance, Social Services

Physical Environment- Water, Wastewater, Solid Waste, Stormwater, Land Conservation, Environmental Protection

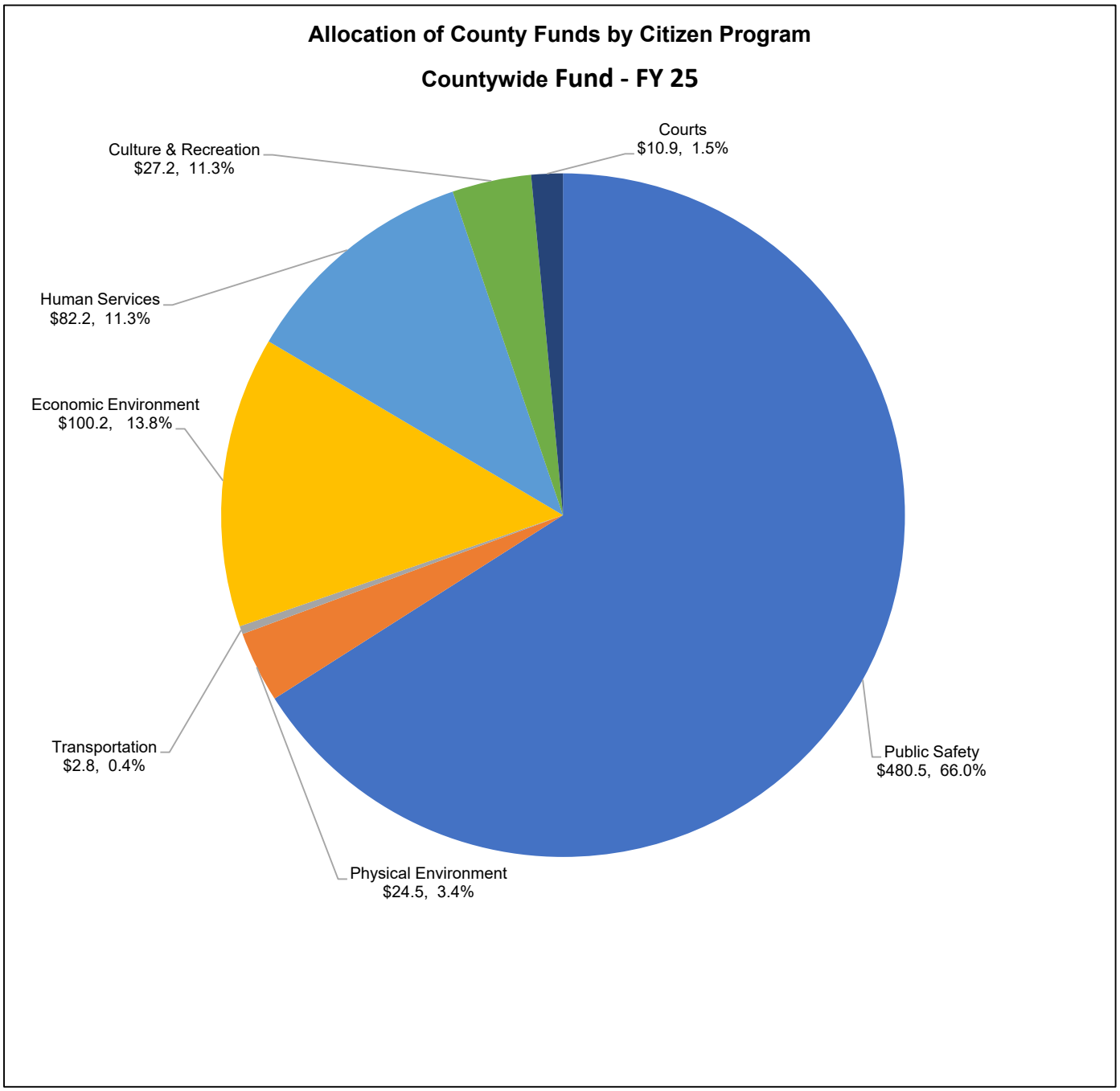
Public Safety- Law Enforcement, Detention, Fire Control, Ambulance & Rescue, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Countywide Funds

Program	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Recommended
Public Safety				
Law Enforcement	$ 145,613,813	$ 162,615,654	$ 194,727,200	$ 224,592,473
Fire Control	29,298	1,919	5,036,109	5,036,109
Ambulance and Rescue	1,983	287	0	0
Detention/Corrections	192,403,530	206,905,407	221,832,885	230,465,001
Public Safety Protective Inspections	2,665,160	2,707,410	3,044,385	3,254,666
Emergency & Disaster Relief Services	1,685,860	2,135,809	3,100,070	3,892,928
Medical Examiner	6,597,183	7,958,388	8,894,310	9,330,229
Consumer Affairs	859,632	925,077	1,080,605	1,057,967
Other Public Safety	2,181,822	2,227,901	2,884,805	2,886,010
	352,038,281	**385,477,852**	**440,600,369**	**480,515,383**
Physical Environment				
Conservation & Resource Management	17,336,061	19,157,170	24,045,894	23,913,692
Flood Control	95,961	110,654	653,170	239,182
Physical Environment/Solid Waste	11,615	13,080	8,000	8,000
Sewer/Wastewater Services	0	237	0	0
Water/Sewer Combination Services	249	8,261	170,026	170,000
Other Physical Environment	0	498,823	155,000	155,000
	17,443,886	**19,788,225**	**25,032,090**	**24,485,874**
Transportation				
Road & Street Facilities	1,193,533	898,949	1,910,411	2,296,124
Transport Transit Systems	1,186,968	346,316	3,841,953	184,000
Other Transportation	274,747	234,370	1,074,377	324,866
	2,655,248	**1,479,635**	**6,826,741**	**2,804,990**
Economic Environment				
Employment Opportunity & Development	3,160,880	516,660	900,000	750,000
Industry Development	24,105,356	46,266,639	70,459,923	60,456,488
Veterans Services	1,270,129	1,309,775	1,432,226	1,544,054
Housing & Urban Development	8,275,875	6,932,294	33,078,793	35,716,753
Other Economic Environment	4,894,978	5,518,264	3,220,431	1,700,431
	41,707,218	**60,543,632**	**109,091,373**	**100,167,726**
Human Services				
Health	16,659,874	17,147,560	23,264,573	22,335,606
Mental Health	207,120	179,260	260,000	260,000
Human Services Public Assistance	6,354,250	7,528,819	9,614,260	11,491,070
Other Human Services	32,877,681	34,543,931	49,700,977	48,099,240
	56,098,925	**59,399,570**	**82,839,810**	**82,185,916**
Culture/Recreation				
Libraries	671,293	809,839	283,000	283,000
Parks & Recreation	11,372,023	12,786,296	17,133,746	17,363,791
Cultural Services	11,454	24,307	350,400	350,400
Special Recreation Facilities	3,609,087	3,737,159	9,255,017	6,866,573
Other Culture/Recreation	1,542,816	2,078,398	2,361,031	2,346,709
	17,206,673	**19,435,999**	**29,383,194**	**27,210,473**
Courts				
Court Related Services	8,245,513	8,845,902	10,592,471	10,850,112
	8,245,513	**8,845,902**	**10,592,471**	**10,850,112**
Total Citizen Programs	**$ 495,395,744**	**$ 554,970,815**	**$ 704,366,048**	**$ 728,220,474**
General Government Services				
Legislative	3,203,281	3,318,806	4,100,840	4,210,311
Executive	3,715,905	3,961,739	5,116,108	5,209,272
Financial & Administrative	128,949,257	138,354,019	188,692,880	185,652,316
Legal Counsel	9,079,118	10,151,547	11,427,156	11,949,935
Comprehensive Planning	747,764	650,854	1,224,000	1,241,361
Debt Service	0	250	0	0
Other General Government	44,375,902	50,309,685	67,437,679	74,990,875
	190,071,227	**206,746,900**	**277,998,663**	**283,254,070**
Non-Expenditure Disbursements				
Transfers	100,171,380	120,998,456	147,329,554	253,583,488
Reserves & Refunds	6,298	9,350	279,521,388	311,416,732
	100,177,678	**121,007,806**	**426,850,942**	**565,000,220**
Grand Total	**$ 785,644,649**	**$ 882,725,521**	**$ 1,409,215,653**	**$ 1,576,474,764**

Budget By Program
Countywide Funds



Each 1% equals $7.3 million
Total funding equals $728.2 million

Programs include the following:

Courts - Defense, Prosecution, Records, Court Services

Culture & Recreation - Parks & Recreation, Cultural Services, Libraries

Economic Environment - Employment, Industry Development, Veteran Services, Housing, Redevelopment **(cities)**

Human Services - Health, Public Assistance, Social Services

Physical Environment- Stormwater, Land Conservation, Environmental Protection

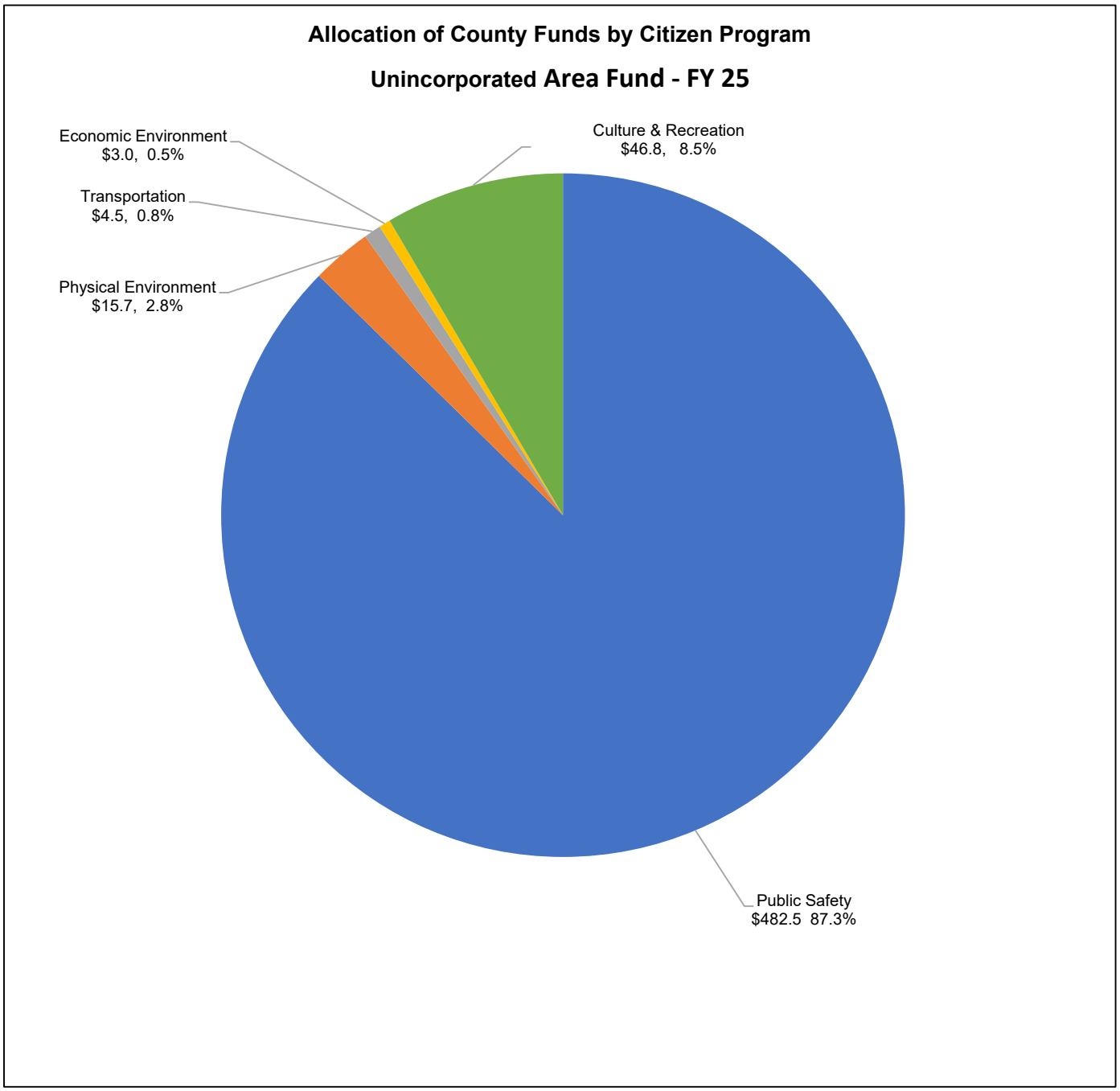
Public Safety- Law Enforcement, Detention, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Unincorporated Area Funds

Program	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY25 Recommended
Public Safety				
Law Enforcement	$ 161,192,106	$ 177,686,636	$ 183,499,773	$ 192,258,892
Fire Control	156,549,560	171,231,453	181,024,038	202,786,457
Ambulance and Rescue	38,339,376	45,536,284	41,199,993	46,898,875
Public Safety Protective Inspections	9,648,129	9,608,722	12,798,390	12,833,672
Emergency & Disaster Relief Services	346,683	412,341	533,101	552,734
Medical Examiner	12,884	2,407	0	0
Consumer Affairs	86,329	92,435	776	68,832
Other Public Safety	4,160,385	4,851,271	22,630,077	27,149,419
	370,335,453	**409,421,549**	**441,686,148**	**482,548,881**
Physical Environment				
Conservation & Resource Management	369	165	200,000	200,000
Flood Control	11,774,838	13,819,675	14,594,464	15,168,149
Physical Environment/Solid Waste	11,010	(3,843)	24,000	24,000
Water/Sewer Combination Services	97,968	105,962	255,302	256,904
Other Physical Environment	706,420	4,842	2,454,466	35,000
	12,590,605	**13,926,801**	**17,528,232**	**15,684,053**
Transportation				
Road & Street Facilities	3,765,857	4,258,328	4,479,952	4,485,378
Other Transportation	3,357	0	0	0
	3,769,214	**4,258,328**	**4,479,952**	**4,485,378**
Economic Environment				
Industry Development	722,371	1,099,947	1,751,024	1,026,024
Veterans Services	0	1,906	0	0
Housing & Urban Development	813,699	1,141,031	1,318,402	1,279,440
Other Economic Environment	614,143	700,528	701,916	654,153
	2,150,213	**2,943,412**	**3,771,342**	**2,959,617**
Human Services				
Other Human Services	587,875	(187,500)	0	0
	587,875	**(187,500)**	**0**	**0**
Culture/Recreation				
Libraries	0	850	0	0
Parks & Recreation	36,551,985	40,278,103	43,956,312	46,546,895
Cultural Services	200,130	200,000	200,000	200,000
Other Culture/Recreation	7,452	25,000	35,000	55,000
	36,759,567	**40,503,953**	**44,191,312**	**46,801,895**
Courts				
Court Related Services	495	1,830	3,000	3,000
	495	**1,830**	**3,000**	**3,000**
Total Citizen Programs	**$ 426,193,422**	**$ 470,868,374**	**$ 511,659,986**	**$ 552,482,824**
General Government Services				
Financial & Administrative	8,437,078	9,519,207	16,027,940	18,912,492
Comprehensive Planning	9,975,430	10,461,397	12,842,254	13,493,526
Other General Government	4,753,414	4,977,037	3,686,175	4,033,824
	23,165,922	**24,957,641**	**32,556,369**	**36,439,842**
Non-Expenditure Disbursements				
Transfers	43,876,162	46,079,343	59,587,696	100,195,393
Reserves & Refunds	3,102	7,327	135,148,284	144,553,318
	43,879,264	**46,086,670**	**194,735,980**	**244,748,711**
Grand Total	**$ 493,238,608**	**$ 541,912,686**	**$ 738,952,335**	**$ 833,671,377**

Budget By Program
Unincorporated Area Funds



Each 1% equals $5.5 million
Total funding equals $552.5 million

Programs include the following:

Culture & Recreation - Parks & Recreation, Cultural Services

Economic Environment - Industry Development, Housing

Physical Environment- Stormwater

Public Safety- Law Enforcement, Fire Control, Ambulance & Rescue

Transportation- Surface Transportation, Transit

Capital Improvement Program Budget
Sources and Uses of Funds

(in Millions of $)

SOURCES [1]	FY 22 Actuals [1]	FY 23 Actuals [1]	FY 24 Adopted	FY 25 Recommended
ARP Funds	$11.5	$28.9	$152.8	$127.1
Boat Fees	0.0	0.3	0.3	0.5
Community Invest. Tax	9.3	8.6	139.6	179.7
Enterprise Fees	31.6	30.1	338.4	466.7
Financing	96.1	149.9	379.6	346.6
Gas Taxes	7.9	3.4	17.9	15.7
General Revenues	34.4	39.5	226.3	409.0
Grants & County Match	39.3	1.9	48.8	100.8
Impact Fees	6.5	7.4	56.1	93.4
Library Fund	5.2	5.9	47.9	55.9
Mobility Fees	7.0	5.8	109.5	102.8
Other	7.7	3.9	34.0	31.8
Stormwater Fees	17.8	10.4	64.1	53.0
TOTAL SOURCES	**$274.2**	**$296.1**	**$1,615.1**	**$1,983.1**

USES	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 25 Recommended
Fire	$9.5	$4.6	$89.0	$146.1
Government Facilities	37.7	53.1	142.9	183.1
Libraries	4.9	5.8	48.0	55.9
Parks	33.2	43.9	166.7	188.5
Solid Waste	2.5	3.1	160.8	145.7
Stormwater	22.8	14.3	86.9	72.2
Transportation	91.3	80.5	364.7	422.3
Water & Wastewater	72.3	90.8	556.2	769.2
TOTAL USES	**$274.2**	**$296.1**	**$1,615.1**	**$1,983.1**

(1) This amount represent the funding source of the uses not the actual revenues.

Debt Service Budget Summary

(Millions)	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
DEBT SERVICE BUDGET				
Principal [1]	$ 68.0	$ 71.4	$ 77.9	$ 78.5
Interest Payments, except capitalized [1]	52.8	50.5	50.5	51.6
Total Principal & Interest	**120.8**	**121.9**	**128.4**	**130.1**
Debt Administration Expenses [2]	0.7	1.0	2.6	1.4
Principal Payment Defeased Debt [3]	0.0	0.0	0.0	0.0
Redemption of Debt	0.0	0.0	0.0	0.0
Redemption of Short term Loans	17.7	52.9	45.5	66.3
Interfund Short term Loans				
Sub Total	**$ 139.2**	**$ 175.8**	**$ 176.5**	**$ 197.8**
Other Debt Services Costs and Fees [4]	0.1	0.5	2.6	3.6
Net Debt Service Funding	**$ 139.3**	**$ 176.3**	**$ 179.1**	**$ 201.4**
(not including Commercial Paper rollovers)				
COUNTY DEBT OUTSTANDING BY TYPE: *(As of Fiscal Year End)*				
General Obligation Debt	$ 100.5	$ 150.5	$ 149.8	$ 143.4
Self-Supporting Debt [1]	614.7	596.6	690.8	779.5
Non Self-Supporting Debt	710.0	639.0	591.0	544.8
TOTAL COUNTY DEBT OUTSTANDING *(As of Fiscal Year End)*	**$ 1,425.2**	**$ 1,386.1**	**$ 1,431.6**	**$ 1,467.6**

Notes:

1 Amounts shown include Special Assessment debt but do not include County contributions to the Tampa Sports Authority for debt service on the outstanding bonds of the Authority.

2 Includes fees paid for trustees, paying agent and registrar services, remarketing and Letter of Credit fees.

3 The principal amount of outstanding bonds placed in irrevocable escrow for payment when due or callable. Does not include principal payments made from Commercial Paper rollover notes which are shown separately below.

4 Includes debt issuance costs, tax liability consultant services and assessment collection services. Under Florida Uniform Accounting Standards (UAS), these costs are not classified as debt service, but as operating costs. They are shown here to provide full disclosure of all debt related costs.

Major County Revenues

Hillsborough County relies on a several revenue sources to finance ongoing operations and construction activities. These sources of revenue include various taxes, special assessments, fines and forfeitures, fees, shared intergovernmental funding, federal, state, local and private grants, and charges for services (fees). Of these, the major revenues consist of ad valorem (property) taxes, federal and state grants, user fees funding the County's solid waste and water and wastewater utilities, fuel taxes on gasoline and diesel fuel to help fund roadway construction and maintenance, permit fees to pay for building permit and inspection programs, sales tax and other revenue shared with counties by the State of Florida, business license fees, and parks and recreation fees.

Various factors impact revenues from year to year. These include changes in overall county-wide and unincorporated area population, changes in specific service populations and associated demand for related services, overall economic trends which can contribute to increases or decreases in real disposable income (which measures residents' after-tax buying power, adjusted for inflation), changes in taxable property values, and inflation. State legislative action can also significantly impact revenues.

Economic downturns decrease real disposable income, making it more difficult for residents to pay property taxes, and results in consumers and businesses buying fewer goods which reduces revenue from sales taxes. Less real disposable income and/or higher gas prices can result in fewer miles being driven by residents, which reduce fuel tax revenue. Less disposable income negatively impacts home sales, reducing both demand for new construction and existing home resales, lowering County revenue associated with these activities. Lower real disposable income can also reduce revenues associated with tourism, as there are fewer out-of-state visitors, and those that do visit stay for shorter periods of time. Fewer visitors negatively impact revenue sources such as the tourist development tax, sales taxes and fuel taxes.

Each March and August, the Florida Legislature's Office of Economic & Demographic Research (EDR) publishes statewide revenue projections from the Florida Revenue Estimating Conference (REC). The REC provides estimates of revenue and/or the tax base for the Local Government Half-Cent Sales Tax, Indigent Care Surtax, Community Investment Surtax, Communications Services Tax, Tourist Development Tax, various State collected fuel taxes, and the State's County Revenue Sharing program (which is based on the sales tax and a cigarette tax). Early statewide REC estimates are provided on the State's fiscal year basis (July 1 – June 30). These are converted by staff to the County's fiscal year (October 1 – September 30) and are then applied to local revenues.

Projecting County revenues based on State forecasts is just one of several forecasting methods used to project County revenues. In addition to using the REC estimates, Management and Budget Department staff forecasts revenues using various trend forecasting methods including moving average models, year-to-date rate of growth trend, year-to-date monthly averages, regression analysis models, and calculating the average of the various estimates generated by these methods.

In addition to the Revenue Estimating Conference's state-wide forecasts, during mid- to late summer each year the Florida Department of Revenue (DOR) provides specific local guidance on revenues and/or the tax base for the Local Government Half-Cent Sales Tax, Indigent Care Surtax, Community Investment Surtax, Communications Services Tax, Tourist Development Tax, various State-collected fuel taxes and the State's County Revenue Sharing program. When appropriate, County revenue forecasts are updated using these localized DOR estimates, and normally serve as the basis for final revenue estimates for the budget adopted in September.

Estimates of revenues are gathered from a variety of sources, including professional organization forecasts, state forecasts, and federal forecasts. Operating departments, agencies, and Constitutional Officers provide estimates of revenue from program related fees (charges for services), state and federal grants, licenses and permits, fines, and assessments. Their forecasts are based on past trends, current conditions, and forecasts of future conditions.

In preparing the FY 25 budget, staff noted a small range among revenue forecast results from the various forecasting methods and consequently used the average of the various forecasts, after dropping the high and low forecast estimates for most non-grant major revenues such as sales tax-based revenues and fuel tax revenues. FY 25 estimates generally reflect improving economic activity that is expected to continue through 2025.

Discussion of various economic factors impacting revenue forecasts can be found in the Economic Indicators section of the Executive Summary.

Ad Valorem Taxes

In modern times, property taxes, also called *ad valorem* taxes, have traditionally been the major source of revenue for local governments.[1] In Hillsborough County these taxes comprise the single largest component of all current year's revenues – 37.1% in FY 25.

Ad valorem property tax revenues depend upon two components - the ad valorem tax rate, expressed as a millage rate (a mill is $1 per $1,000) set by each taxing authority, and the *taxable* value of property, established by the Property Appraiser.

[1] Section 9(a), Article VII, Florida Constitution

Major County Revenues

Taxable value is the assessed value of real and personal property less any exemptions, such as a homestead exemption or a senior exemption. By statute, the County can assess no more than 10 mills for countywide purposes and 10 mills for services in the unincorporated area. Millages required to pay debt service on voter approved debt do not count against these caps.

Hillsborough County levies a property tax on all property within the County, including property within municipalities, for services provided countywide. This tax, referred to as the *Countywide Ad Valorem Tax*, is deposited in the County's Countywide Operating General Fund to fund programs having countywide benefit. Examples of Countywide tax funded programs include services to children and the elderly, emergency management and emergency dispatch functions, jail operations provided by the Sheriff's Office, Medical Examiner, economic development, and animal control and spay/neuter services. With a non-debt related countywide millage rate of 5.6309 mills, FY 25 revenue prior to the 5% statutory reduction is projected to be $947 million.

Hillsborough County also levies a *Municipal Services Taxing Unit (MSTU) Ad Valorem Tax* to fund municipal type services provided in the unincorporated area of the County. This tax is only assessed on property in unincorporated areas of the County and is deposited in the Unincorporated Area General Fund. Proceeds from this tax may only be used to provide services in the unincorporated area of the County.[2] Examples of MSTU tax funded services are unincorporated area fire rescue and ambulance services, law enforcement services provided by the Sheriff's Office, and code enforcement services. Since the three municipalities assess their own property tax to provide municipal services, including fire rescue and police services, within their own boundaries, the County only assesses residents outside of the municipalities for these and other unincorporated area services. With a non-debt related unincorporated area (Municipal Services Taxing Unit, or MSTU) millage rate of 4.4745 mills, FY 25 revenue prior to the 5% 5statutory reduction is projected to be $449 million.

To fund operations of the city-county library system, the County levies a third property tax called the *Special Library District Ad Valorem Tax*. This tax applies only to property in the City of Tampa and in unincorporated areas of the County. The Cities of Temple Terrace and Plant City operate their own libraries, although they receive funding from the County system to establish a coordinated system for all County residents. With a library services millage rate of 0.5583 mills, FY 25 revenue prior to the 5% statutory reduction is projected to be $90 million.

The County also levies separate property taxes to meet annual debt service requirements for payment of voter approved general obligation bonds. This millage does not count against the ten mill caps previously discussed. The FY 25 budget includes a countywide millage of 0.0604 mills for voter approved general obligation debt for the acquisition of environmentally sensitive land and an unincorporated area millage of 0.0259 for voter approved debt for additional park facilities located in the unincorporated area. FY 24 combined revenue prior to the 5% statutory reduction is projected to be $13 million

In addition to the Hillsborough County Board of County Commissioners (BOCC), other jurisdictions in the County have independent authority to levy property taxes. Non-BOCC taxing authorities include the cities of Tampa, Temple Terrace, and Plant City, the Hillsborough County School Board, the Hillsborough Area Regional Transit Authority, the Southwest Florida Water Management District, the Tampa Port Authority and the Children's Board. These taxing authorities are all authorized by the state to levy their own ad valorem taxes, over which the Board of County Commissioners has no input or authority.

As a separately elected constitutional officer, the Hillsborough County Property Appraiser is responsible for assessing property values and establishing taxable values for all property in the County. By statute, assessed values are based on property values as of the preceding January 1st. The Property Appraiser is required to provide taxing authorities initial taxable values by June 1st of each year, followed by Preliminary Taxable Values by July 1st of each year. State law mandates that these preliminary taxable values be used to forecast ad valorem tax revenue for the adopted budget. The taxable values delivered each July 1st are considered preliminary as they are subject to change based on property owner appeals to the Value Adjustment Board, which is authorized to make taxable value decisions that could change a property's value. Once all appeals are heard and decisions rendered, the taxable values become final. The historical annual impact of Value Adjustment Board changes on ad valorem tax revenues has been well below 1%.

Each August, the Property Appraiser mails a Truth in Millage (TRIM) notice to property owners showing tentative millage rates that each taxable authority proposes for the year. By statute, each taxing authority must adopt its tentative millage(s) for the TRIM notices by July 31st. Once these tentative millage rates are adopted, they may only be lowered at the final statutory public hearing in September unless a revised TRIM notice is mailed to each taxpayer at the taxing authority's expense.

Each taxing authority adopts its final millage rates at a mandated public hearing in September. These rates are then used by the Tax Collector for the consolidated tax bill mailed to taxpayers in early November.

[2] Section 125.01(1)(q), Florida Statutes

Major County Revenues

Discounts are offered for early payment of ad valorem taxes: 4% if paid by November 30th, 3% if paid by December 31st, 2% if paid by January 31st, and 1% if paid by February 18th (February 29th for leap years). Ad valorem taxes and non-ad valorem assessments on the tax bill are considered delinquent if not postmarked by March 31st, after which an interest rate of 18% per year (1.5% per month) plus any advertising costs are charged.

For those properties for which property taxes were not paid on time, the Tax Collector holds an auction of tax certificates by June 1st. Bids are offered on an interest rate to be earned by the purchaser, and the lowest interest rate bid wins the auction. Winners are required to pay the full tax bill amount; interest associated with the interest rate they bid becomes what they earn if a property owner subsequently pays what is owed. Property owners are required to pay the certificate holder the amount of the tax bill plus accrued interest. If a tax certificate is not redeemed within three years, the tax certificate holder can file with the court to take the property.

Several factors constrain annual growth in assessed property values:

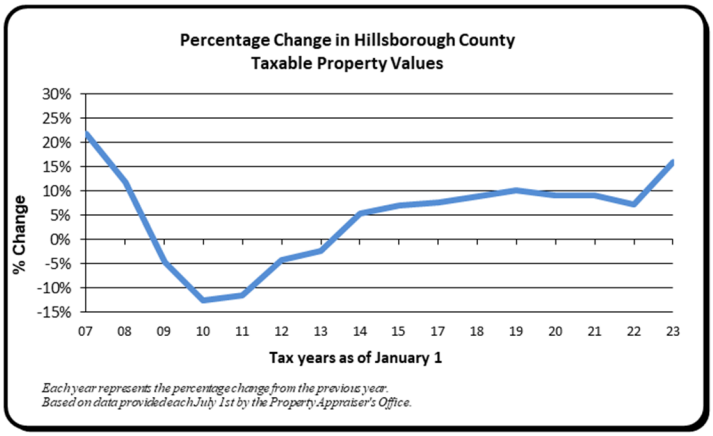
- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995 and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The FY 23 SOH limit is 3.0%.

- A state mandated roll-back of property taxes starting in FY 08, and an approved constitutional amendment both increasing exemptions on homestead properties and capping the percentage that taxable values of non-homestead properties can increase each year have decreased ad valorem revenue on an ongoing basis.

- Additional tax reform measures approved by the State and by voter referendum since 2007 further limit increases in taxable values and millage rates which can be assessed by local authorities and impact the taxable values not only for homesteaded properties but for residential and commercial property as well. These regulatory constraints will limit growth of property tax revenue for the foreseeable future.

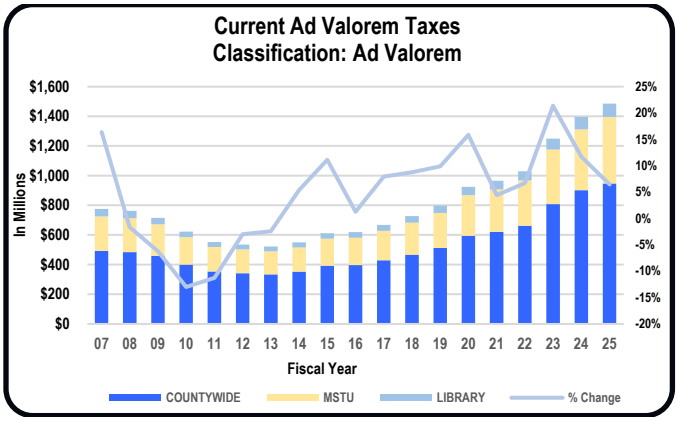
For a given ad valorem tax rate (millage), an increase in taxable values will result in higher County ad valorem tax revenues. Conversely, a decrease in taxable values will result in lower ad valorem revenues. As the chart below shows, taxable values fluctuate over time – the sharp decline from 2007 to 2009 reflects a combination of factors – new State legislation and voter approved referenda capping growth in assessed values, a collapse in real estate prices, and the resulting weakening economy. It is only since 2013 that taxable values have rebounded; 2013 taxable values increased 2.88% from 2012, and FY 15 values increased an additional 8.5%. FY 16 taxable values increased by 7.7%, and FY 17 values increased an additional 7.6%. FY 18 taxable values increased by 8.9%, with FY 19 taxable values increasing by 10.2%. FY 20 taxable value increased 9.2%, FY 21 taxable values increased 9.1% and FY 22 taxable values increased 7.3%. FY 23 Taxable values increased 16.1% and FY 24 taxable values increased 7.0%.

Projections of ad valorem tax revenues used for the budget are continuously updated throughout the budget process by staff as revised information on economic activity and the tax roll became available. While the adopted budget is based on taxable values provided by the Property Appraiser each July 1st, earlier estimates are based on key forecasting tools including state forecasts, trend analysis, preliminary data from the Property Appraiser, building permit activity, and expert knowledge.



The chart on Current Ad Valorem Taxes shows the changes in the County's ad valorem tax revenues for the Countywide, MSTU, and Library District ad valorem taxes since 2008. Strong growth in taxable values through FY 09 allowed the County to reduce total BOCC millage each year during that period while maintaining ad valorem revenues needed to fund County needs.

Major County Revenues



(Note: All graphs show FY 07 – FY 23 actual revenue and budgeted FY 24– FY 25 revenue

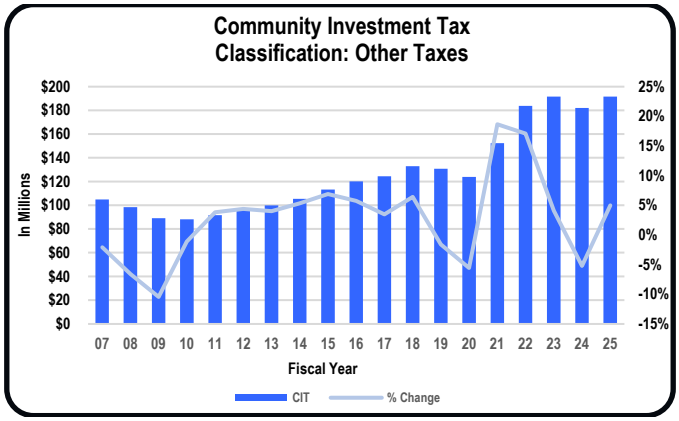
Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real estate markets. In FY 25, Countywide millage was reduced by 0.1 mills while MSTU millage was increased 0.1 mills.

Non-Ad Valorem Taxes

Non-ad valorem taxes include receipts from non-ad valorem sources such as certain types of locally imposed fuel and sales taxes, the Communications Services Tax, certain lawyer and occupational license taxes, and Tourist Development Taxes. Non-ad valorem taxes account for 12.6% of FY 25 revenues.

Local Government Infrastructure Surtax - On September 3, 1996, voters of Hillsborough County approved the levy of a 0.5% sales surtax for a thirty-year period, effective December 1, 1996. The proceeds from this "*Community Investment Tax*"[3] are used to acquire, construct and improve transportation, stormwater, general government, public education and public safety infrastructure to promote the health, safety and welfare of Hillsborough County residents. This tax is due to sunset on November 30, 2026.

By agreement, several other governmental entities share in the proceeds of this tax. The Hillsborough County School Board receives 25% of gross revenue, distributed monthly. Annual debt service on a $318 million bond issue that financed Raymond James Stadium is also paid from gross revenue. The stadium is used by the University of South Florida football team, the Tampa Bay Buccaneers of the National Football League, and multiple special events annually. The remaining Community Investment Tax proceeds are shared by the County and its three municipalities using the same population-based distribution formula that applies to the regular Local Government Half-Cent Sales Tax.



As previously discussed, staff prepares short and long term projections of sales surtax revenues based on various trend analyses, state forecasts, and economic conditions. The FY 25 estimates reflect the average of the various forecast results after dropping the high and low results.

Surtax for Transportation Improvements – on November 7, 2018 the voters of Hillsborough County approved a 1% sales surtax to fund transportation improvements throughout Hillsborough County, including road and bridge improvements; the expansion of public transit options; fixing potholes; enhancing bus service; relieving rush hour bottlenecks; improving intersections; and making walking and biking safer. On February 25, 2021 the Transportation Surtax was ruled unconstitutional by the Florida Supreme court.

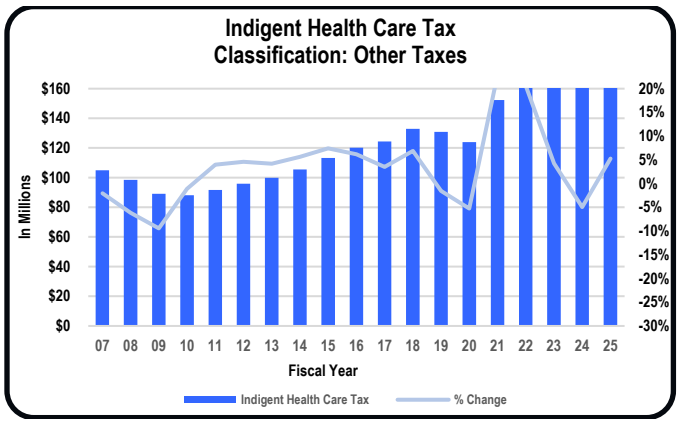
Indigent Care and Trauma Center Sales Surtax - The Indigent Care and Trauma Center Sales Surtax[4] funds Hillsborough County's nationally acclaimed Indigent Health Care Program and was initially authorized by the State in 1984. Extended twice, the sunset provision was permanently removed in 2003.

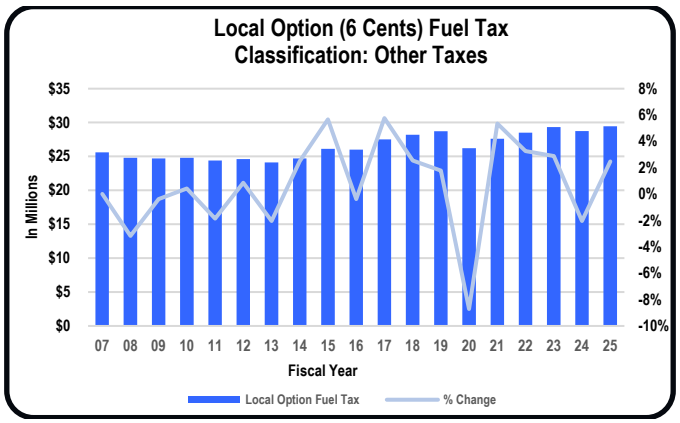
The chart for this tax reflects revenues since FY 07. Since the tax is assessed similarly to the Local Government Infrastructure Surtax (CIT), revenue trends, barring rate changes, other structural tax changes and audit adjustments, will mirror the CIT.

[3] Section 212.055(2), Florida Statutes

[4] Section 212.055(4), Florida Statutes

Major County Revenues





Fuel Taxes - This tax classification includes two County levied fuel taxes, the Voted (9th Cent) Fuel Tax[5] and the Local Option (6 Cents) Fuel Tax[6]. Two other fuel taxes – the Constitutional Fuel Tax and the County Fuel Tax – are levied by the State with proceeds distributed to the County and are discussed below in the Intergovernmental Revenues section.

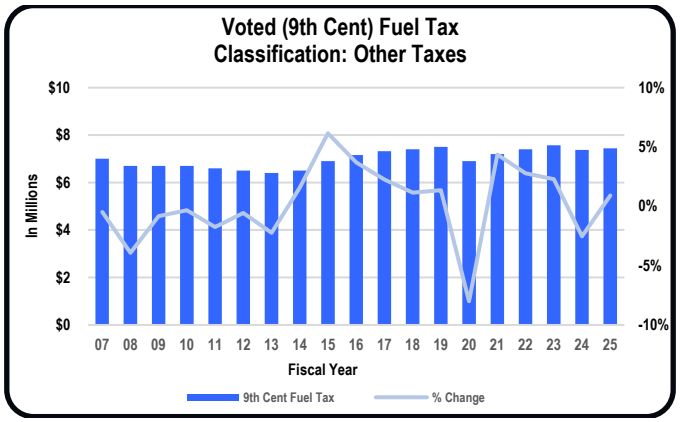
Fuel taxes levied by the County are shared among the County and its three municipalities. These taxes reflect a fixed assessment per gallon of fuel; therefore, associated revenues correlate strictly to the number of gallons of fuel sold, not to the price of fuel. When fuel prices increase, demand, along with associated revenue from these fuel taxes, tends to decline. Conversely, when fuel prices decline, demand, along with associated revenue, tends to increase. Over time, revenue increases due to higher demand are mitigated by the replacement of older vehicles with more fuel-efficient vehicles.

Fuel taxes are the primary source of funds for road maintenance and road resurfacing. In general, fuel tax revenues are not subject to large fluctuations from year to year, as reflected in the graphs below.

Hillsborough County levies the maximum 6 cents of the 1-6 Cents Local Option Fuel Tax; the tax is levied on each gallon of gasoline or diesel fuel. The Ninth Cent Fuel Tax is also levied on both gasoline and diesel fuel. By ordinance, use of the Ninth Cent Fuel Tax is restricted to pothole repair and road resurfacing.

Reflecting projections of continued varying fuel prices through the end of 2025, FY 25 fuel tax revenue is projected to increase 2.1% above FY 24.

The Voted (9th Cent) Fuel Tax was extended through December 31, 2031, while the Local Option (6 Cents) Fuel Tax is scheduled to sunset on December 31, 2042. The sunset dates of these taxes can be extended by a resolution approved by the Board of County Commissioners. Staff used the average of the various forecasts previously discussed, less high and low fuel tax estimates, for the budget.

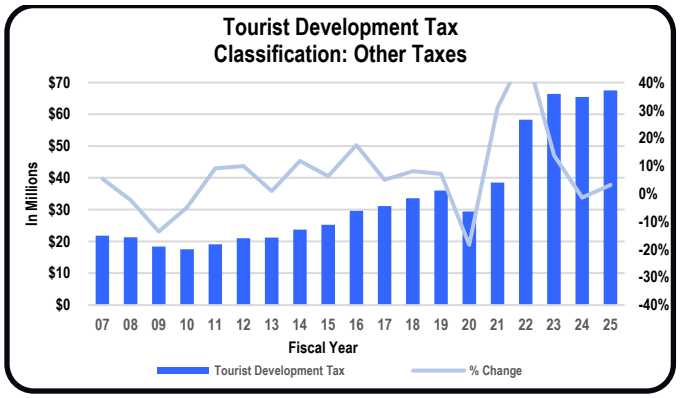


Local Option Tourist Development Tax[7] - This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond James Stadium, home to the Tampa Bay Buccaneers. In October 1995, an additional one percent was added to finance the Amalie Arena, an indoor sports and entertainment arena constructed in downtown Tampa, bringing the total tourist development tax to 5%. Hillsborough qualified as "high tourism impact" County in FY 19 as sales subject Tourist Developments Taxes (TDT) exceeded $600 million in FY 18. The BOCC voted an additional 1% in June 2019.

As the graph below illustrates, tourist tax revenues can vary widely from year to year, depending on the state of the economy and the success in attracting large conferences, national sports events,

[5] Section 336.021(1)(a), Florida Statutes
[6] Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes
[7] Section 125.0104, Florida Statutes

and other national events to the County. This is reflected in the chart below.



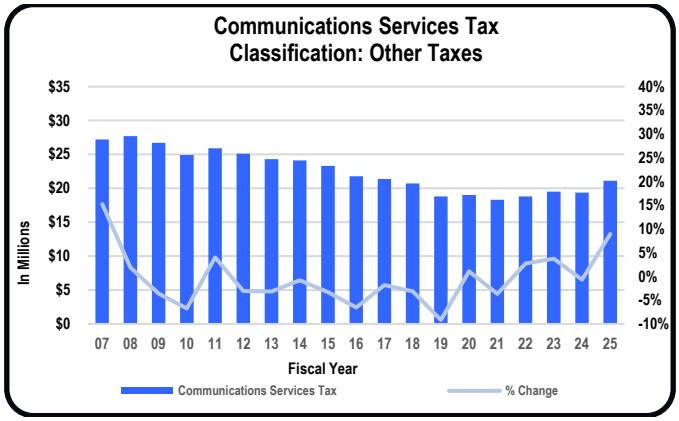
Based on forecasts provided by the Economic Development Department, tourist development tax revenue is projected to increase 3.2% in FY 25 as increased national economic conditions and increased tourism support more travel and improved local occupancy rates.

Communications Services Tax – In 2001 the State of Florida established the Communications Services Tax (CST)[8] in order to simplify taxes on telecommunications, cable television, direct-to-home satellite, and related services. The law replaced and consolidated various taxes with a single tax comprised of two parts: the Florida communications services tax and the local communications services tax. Communications services subject to the tax include voice, data, audio, video, or any other transmitted information or signals, including cable services that are transmitted by any medium that originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state.

The 2001 legislation established a default rate for each locality so that the new law was revenue neutral, however it allowed each local taxing jurisdiction to levy its own tax rate up to 5.22% on communications services rather than use the default rate. The tax replaced various franchise fees previously assessed. Hillsborough County currently levies only 4% of the authorized 5.22%.

A percentage of the revenue is allocated each year to support fire rescue construction and capital equipment acquisitions. The percentage dedicated for this purpose has been 37.5% since FY 10. Communication Services Tax backed debt was issued in 2016 to fund a new Public Safety Operations Center and fire station renovation and replacement at several locations.

Communications Services Tax revenue continues to reflect the rapid change occurring in the communications industry. New technologies, such as mobile phones, internet and wireless, are changing the way we use telephones, computers and television. Some of these technologies and arrangements are not currently taxable, and some, such as Voice over Internet Protocol (VOIP), and internet streaming of television programs and movies, continue to supplant taxable services. As the chart below reflects, revenues have been declining annually since FY 11. FY 25 revenue is projected to increase by 8.9%.



The County only collects revenue from this tax from residents in the unincorporated area, and the revenue is used to fund services provided only in the unincorporated area. The three municipalities levy their own communications services taxes from residents within their borders, so the County's revenue is not subject to sharing.

The FY 25 estimates reflect the average of the various forecast results after dropping the high and low results.

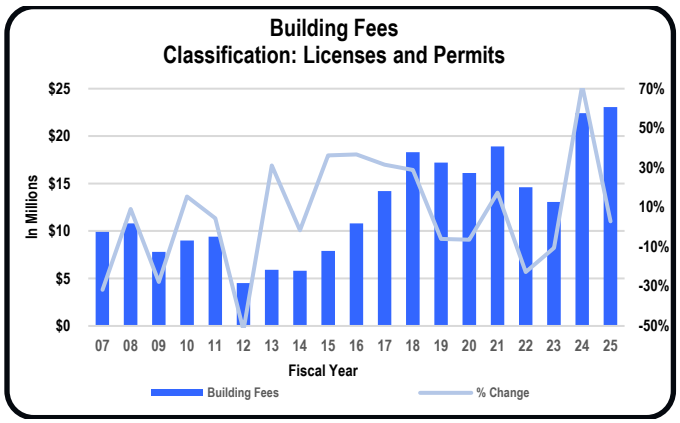
Licenses and Permits

Fees from licenses and permits will provide 7.6% of total FY25. Although contributing only a small amount to County revenues, these fees merit mention due to their relationship to the regulatory functions of County government and their usefulness in helping gauge activity of growth in related segments of the County's economy.

Building Permit Fees - Building Permit Fee revenue generally parallels the general health of the local building industry and is tied closely to economic conditions. In response to higher interest rates, residential building permits fell 32.2% in FY 07, with associated revenue falling 31.7%. In 2007, in recognition of increased permit application processing costs, the Board of County Commissioners approved an increase in permitting fees.

[8] Section 202.19(1), Florida Statutes

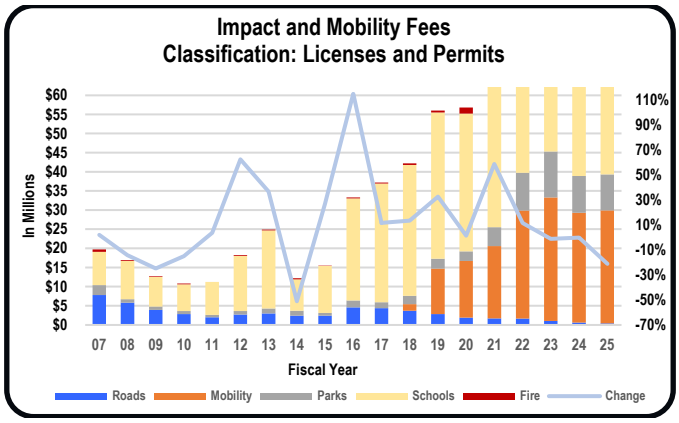
Major County Revenues



Despite permit activity falling another 28.2% in FY 08 due to the continued backlog of unsold existing and new homes, revenue increased 9.1%, realizing a full year of revenues based on the increased fee structure. Actual year-end FY 09 revenues fell 27.8%, or almost $3 million, from FY 08 revenues, reflecting the weak economy and decline in the real estate markets. FY 10 revenue rose 15.4%, reflecting the improving economy and rebound in construction. FY 11 revenues were $9.4 million, a 4.4% increase over FY 10.

FY 12 revenue was $4.5 million, reflecting a temporary 50% decrease in permit fee rates approved by the Board of County Commissioners on September 8, 2011. The reduction was intended to help encourage economic development and applied to construction related permit applications and applications for service filed between October 1, 2011 and December 31, 2012. Rates returned to FY 11 levels on January 1, 2013, resulting in higher revenue. Revenues increased to $8.4 million for FY 14 due to the continued improvement in the economy and a decrease in the inventory of homes for sale from a high of 15 months to 4 months in mid-FY 13. FY 15 revenues declined to $6.8 million, a 20.1% reduction, despite BOCC approval to lower permit fee rates to draw down excess reserves, strong permitting demand was reflected in FY 15 revenue, which grew by 36.2% to $7.9 million. FY 16 revenues increased to $10.8 million, or 36.7%, with FY 17 revenues increasing to $14.2 million, or 31.5%. FY 18 revenues increased to $18.3 or 29% and FY 20 revenues decreased by 6.4%. FY 21 Permit fees increased 17.4%. FY 22 Permit Fees decreased by 22.8%. FY 23 Permit Fees are projected to increase 16.3%. The FY 25 revenues are projected to increase 2.9%, forecasts are based on the expert judgment of Development Services staff regarding projected permitting activity and an anticipated rate increase.

Impact and Mobility Fees - Impact fees on new construction were implemented in June 1985 to finance capital facilities needed to maintain service levels in areas of growth. The first of these fees was for roads and parks, while the right-of-way portion of the roads impact fees was implemented in February 1986. School impact fees followed in August 1986, with fire impact fees implemented in June 1988. Originally, all impact fees were collected only in the unincorporated areas of the county. However, on January 1, 1993, school impact fees began to be collected in both incorporated and unincorporated areas of the county.



In July 2006, the Board voted to increase school impact fees beginning November 2006. School impact fees are remitted directly to the Hillsborough County School Board for use in constructing new schools. In FY 18, school impact fees represent 59.5% of impact fee revenue. In April 2016 the Board of County Commissioners voted to phase out roadway (transportation) impact fees and implement mobility fees effective January 1, 2017.

In July 2019 the Board voted to increase the Fire Impact fees for use in building new fire stations and reducing response time.

Mobility fees, unlike impact fees, can be spent on projects such as trails, sidewalks, bicycle lanes, and transit stops, in addition to intersections and road capacity improvements. Mobility fees are based on how far the new development is to various activity centers. The further out the development, the larger the fee, as people would have to travel more miles on roadways to get to the activity centers.

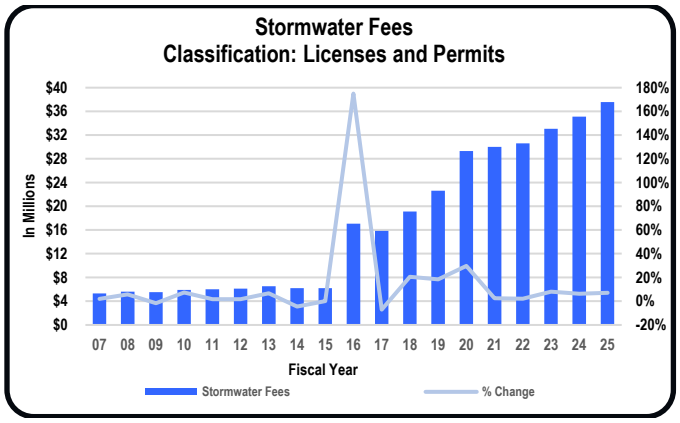
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017 are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being replaced by mobility fees; development will still be subject to Fire, Parks and School impact fees. Mobility fees are projected to generate $28.7 million in FY 24.

As shown in the chart above, impact fee revenues from FY 07 to FY 10 were adversely impacted by the weak real estate market. Revenue rebounded slightly in FY 11, and then showed strong growth in FY 12 and FY 13, reflecting the strengthening economy and real estate markets. FY 14 amounts reflect a slowdown in building permit activity and associated revenues, with FY 15 through FY 21 reflecting an anticipated rebound in new construction. Fees are estimated by staff based on forecasts of new construction and expert staff judgment.

Major County Revenues

Stormwater Assessments - On June 22, 1989 the Board of County Commissioners approved a stormwater assessment on developed properties within the unincorporated area of Hillsborough County. This assessment pays for costs associated with the Hillsborough County stormwater system, including capital improvements. The assessment applies to roofed and paved parcels of land within areas that cannot absorb water. The stormwater assessment is placed on the tax bill as a non-ad valorem assessment.

In 2015, wanting to address the growing backlog of needed stormwater improvements, the Board of County Commissioners approved the first rate increase since the fee was implemented in 1991. The rates, effective in FY 16, were increased by 150%. The proposed rates for CY 23 for the annual assessment for a small single family residential is $47.57 per year, a medium single family residential is $86.49 and a large single family residential is $132.33. Other residential parcels, such as apartment complexes and condominiums, are assessed $28.54 per dwelling unit on the parcel. For non-residential parcels the assessment is $.0203 for each square feet of area which cannot absorb water.



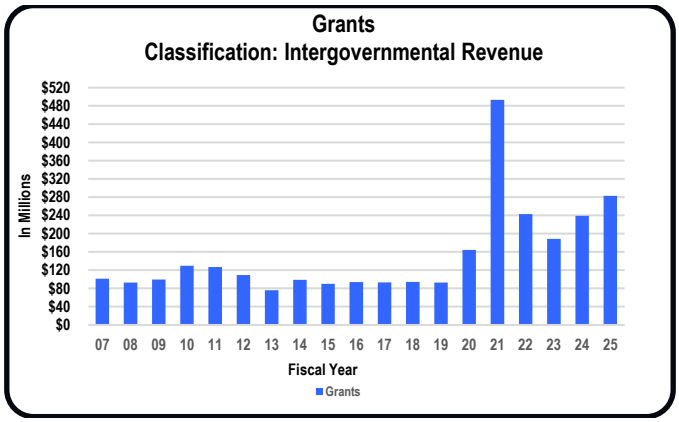
FY 25 revenues are expected to increase 7.0%. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

Intergovernmental Revenues

The County is projected to receive 14.0% of FY 25 revenue from intergovernmental sources such as federal and state grants and State levied taxes shared with local governments. The two largest components of this category are Federal Grants, which represent 28.5% of intergovernmental revenues and the Local Government Half-Cent Sales Tax, which represents 27.3% of intergovernmental revenues. Other revenues in this category include county revenue sharing and various restricted revenues collected by the State and shared with local jurisdictions.

Grants - Major grants are received by the county to help fund head start and early head start, children and elderly food programs, anti-drug abuse programs, environmental issues, and Housing and Urban Development grants for community development and housing rental. Most grants require the County to provide matching funds, generally 10% to 20% of the grant amount. Grant amounts fluctuate significantly from year-to-year, based on grantor funding decisions and availability of funds.

The County's largest grants are for Head Start/Early Head Start Programs. These programs provide services designed to enhance children's physical, social, emotional, and intellectual development. Early Head Start serves low-income pregnant women and families with infants and toddlers. Head Start provides preschool services for three and four year old children from low income families in Hillsborough County. Young children with disabilities or developmental delays are also served. The centers are located throughout the County and transportation is provided for all participating children. Participating families also receive health, dental, and preventive mental health services as well as parent involvement opportunities.



On December 1, 1992, the Hillsborough County Board of County Commissioners was designated as the grantee agency for the Ryan White CARE Act of 1990 for Title I funds to be allocated among service providers for HIV+ individuals in the Tampa-St. Petersburg area, comprised of Hillsborough, Pinellas, Pasco, and Hernando Counties. On June 18, 1997, the County was designated to administer Ryan White Title II funds in Hillsborough, Pinellas, Pasco, Hernando, Polk, Highlands, Hardee and Manatee Counties. Both Ryan White grants are administered by the Health Care Services Department in accordance with allocations of the Ryan White Care Council.

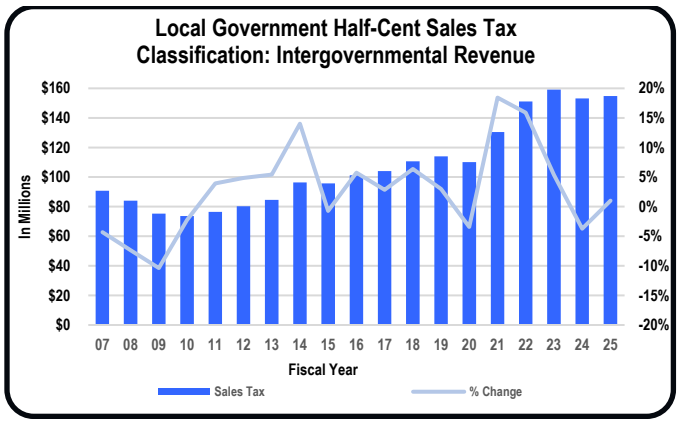
The chart above reflects actual grant revenue received through FY 22 and FY 23 and forecast revenue for FY 24 and FY 25.

State Shared Revenues - Two State shared revenues are important sources of funding for the County. The *Local Government Half-Cent Sales Tax*[9] levied by the State has been a major source

[9] Section 212.20(6)(d)2, Florida Statutes

Major County Revenues

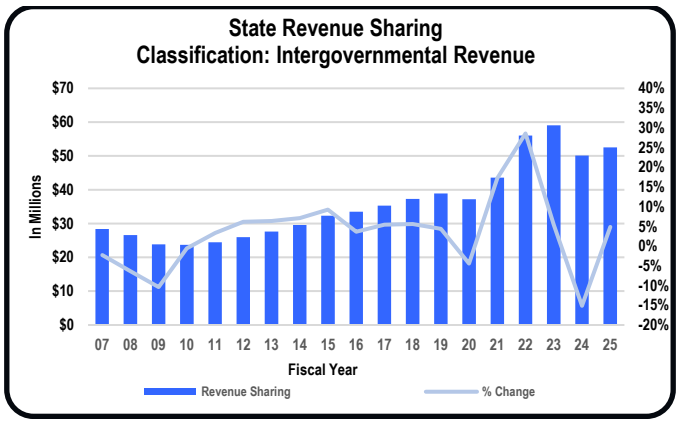
of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending can be seen starting in FY 08 and continuing into FY 10, during which period annual revenue declined a total of 20.1%.



As consumer spending rose with a stronger economy and renewed job growth, half-cent sales tax revenue has risen each year since FY 11. FY 14 reflects a one-time audit adjustment associated with an accounting change, resulting in a one-time increase of $7.3 million. Excluding this adjustment, FY 15 revenue increased 5.7% above FY 14. Continuing economic growth increased half-cent growth by 18.4% in FY 21 and 15.9% in FY 22. FY 23 Revenues increased 5.3%. FY 24 is projected to decline by 3.7%, while FY 25 is projected to increase 1.0% Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

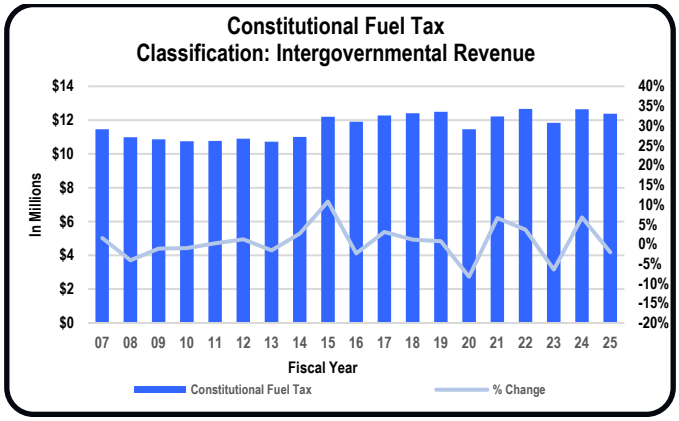
The second important State revenue source is the State Revenue Sharing Program[10]. This revenue is comprised of proceeds from a one-cent State cigarette tax and 2.25% of State sales tax revenue. State Revenue Sharing projections closely track half-cent sales tax forecasts.

A weakening economy, with its associated impact on consumer spending, resulted in reductions in revenue from FY 07 through FY 10. Increased spending associated with an improving economy is evident starting in FY 11, when state revenue sharing revenue increased 3.3%. FY 15 actual revenue rose 9.3% over FY 14. FY 16 actual revenue exceeded FY 15 revenue by 3.7%, while FY 17 reflected a 5.4% increase. FY 20 reflected a decline of 4.4% while FY 21 increased 17.2%. FY 22 increased by 28.6%, but FY 23 is projected to decrease 20.4%. A strengthening economy in FY 25 is expected increase revenue by 4.9%,



The *Constitutional Fuel Tax*[11] is a two cent per gallon of motor fuel State levy shared only with counties. Eighty percent of the revenue can be used for debt service and is managed by the State Board of Administration. Any remainder of the 80 percent portion not needed for debt service is then distributed to the County for use in meeting transportation needs. The County has no current debt funded by this portion, so receives the entire 80%. The other 20 percent is given to the County for the acquisition, construction and maintenance of roads.

As the associated chart shows, revenues from this tax have remained within a relatively narrow range since FY 06. The increase in FY 15 was the result of a one-time accounting adjustment. FY 16 revenue decreased 2.4%, and FY 17 increase by 3.0%. FY 18 revenue reflects growth of 1.1%. FY21 revenues increased 6.6% and FY 22 revenue increased by 3.6%. The FY 25 Projection reflects a decrease of 2.1%. The forecasts were developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.



The *County (7th Cent) Fuel Tax*[12] is a one cent per gallon of motor fuel tax considered a State Shared Revenue since its distribution is based on a State-set formula not based solely on total collections within the county of collection. This revenue, along with other

[10] Sections 210.20(2), 212.20(6) and 218.20, Florida Statutes
[11] Section 9(c), Article XII, Florida Constitution
[12] Section 206.41(1)(b), Florida Statutes

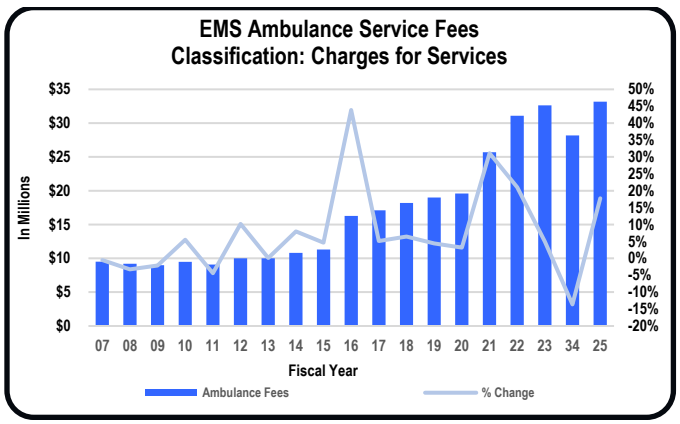
gasoline taxes and road network impact fees, is used to support road network maintenance and improvements.

This fuel tax generally mirrors the Constitutional Fuel Tax, and the revenue outlook is similar. FY 22 revenue was $5.6 million, and FY 23 revenue was $5.8 million. FY25 revenue is projected to be $5.5 million. The forecast was developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.

Charges for Services

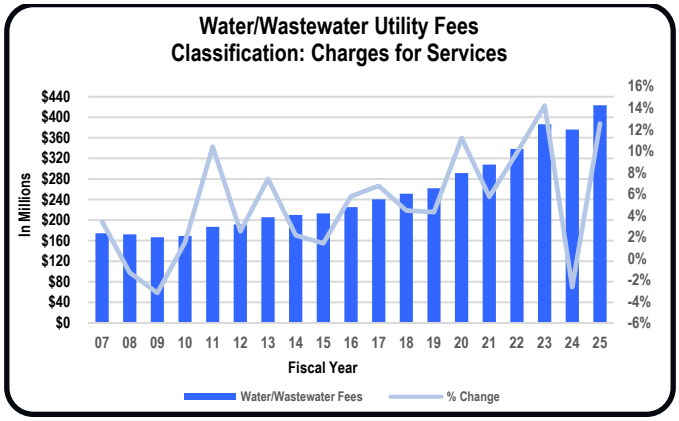
Charges for Services comprise 24.4% of FY 25 budgeted revenue, the largest component is water/wastewater and solid waste utility user charges, which represent 63.9% of total FY 25 charges for services. Internal service charges for services rendered by a central service department to other departments represents another 5.1% of FY 25 charges for services. Examples of internal service charges include charges for fleet services and allocation of central service department costs funded from the countywide general fund to all other funds. Other charges are assessed for such services as ambulance transports, special recreation programs, fees for housing federal prisoners, various inspections, environment and physical resource fees, health and human services fees, and a myriad of other fees that generate relatively small amounts of revenue. In preparing the County's annual budget, departments whose operations are supported by these fees provide estimates of anticipated revenue. Departments rely upon past trends and their accumulated expert knowledge to project revenues.

One example of this type of revenue is *EMS Ambulance Service Fees.* As the graph illustrates, these fees have been a steady source of revenue since FY 06. FY 15 through FY 18 actuals reflect an increase in ambulance rates approved by the Board of County Commissioners in 2014. FY21 actual reflects a growth of 31.1%. FY 22 increased by 21.0% and FY 23 increased by 4.9%. FY 24 is projected to increase 13.6%, while FY 25 is projected to increase by 17.8%. Annual growth is associated with continued strong population growth in the County. Revenue estimates are provided by the Fire Rescue Department and are based on a five-year trend analysis and expert judgment.



Water and Wastewater Utility User Charges - The primary source of revenue for the Hillsborough County Water and Wastewater utility system is the monthly charges to its customers. These charges are composed of three parts – Base Facility Charges, Volumetric Charges and a Customer Service Charge. The rates were increased effective October 1, 2023, resulting in the following rates: a Residential Base Facility Charge for Potable Water of $11.70, a Residential Base Facility Charge for Wastewater of $11.70, and a Customer Service Charge of $5.63. These base charges are in addition to Volumetric Charges, which are tiered as follows: $0.96 for each 1,000 gallons up to 5,000 gallons, $2.66 for each 1,000 gallons from 5,001 to 15,000 gallons, $4.47 for each 1,000 gallons from 15,001 to 30,000 gallons, and $6.66 per 1.000 gallons over 30,000 gallons. In addition, customers are charged a Purchased-Water Pass-Through Charge of $3.02 per 1,000 gallons. Wastewater billable flow is charged at $6.09 for each 1,000 gallons.

To ensure that rates are sufficient to meet financial needs of the County's Water and Wastewater System, and to satisfy debt covenants, a rate study is conducted by the Public Utilities Department every two years to set the rates for the biennial budget. Each completed study is validated by an independent consultant. This study, except for the "Purchased-Water Pass-Through" consumption charge, is the basis for the monthly user charges for the next two years. The "Purchased-Water Pass-Through" consumption charge is set to recover the cost of all retail and bulk potable water purchases and is recalculated annually. Increased demand, coupled with the need to reduce reliance on ground water pumping, have required Tampa Bay Water to construct additional water projects, including a water desalinization plant, which have increased the cost of bulk water purchased.



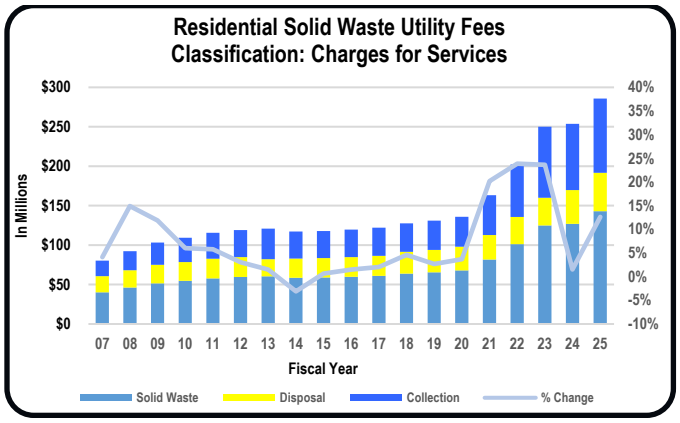
The Water/Wastewater chart shows that overall revenues from user, base and service charges remained relatively flat from FY 06 through FY 10. Reflecting the improving economy and associated growth in the housing market, revenues from FY 11 through FY 14 increased an average of 6.0% per year. FY 15 revenue increased a slight 1.4% increase from FY 14; with FY 16 growth of 4.2% and FY 17 growth of 5.0%. Both FY 20 and FY 21 revenues

Major County Revenues

increased by 11.2% and 5.7%. FY 22 increased by 9.8%. FY 23 revenue increased 14.2%. FY 24 revenues are projected to decline by 2.7% and FY 25 revenues are projected to increase by 12.6%, reflecting both population growth and annual rate indexing that went into effect on June 1, 2015. Estimates are provided by Public Utilities based on a rate model which is validated by an independent consultant.

Solid Waste Residential Assessments - These non-ad valorem assessments appear on the ad valorem tax bill, and fund residential solid waste collection and disposal while providing a stable revenue source to pay debt service on Solid Waste Management System bonds. Since FY 98 there have been two separate assessments, a collection assessment and a disposal assessment. Both assessments are collected only in the unincorporated area of the County. Solid Waste collection and disposal rates are reviewed annually and revised as needed to pay expenses and comply with debt service coverage requirements defined in bond covenants.

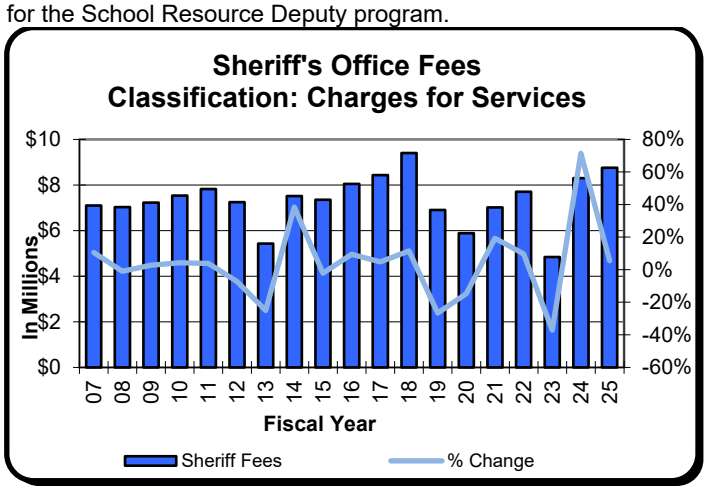
The solid waste collection and disposal assessments were initially approved by the Board of County Commissioners (BOCC) on November 13, 1996 and went into effect on October 1, 1997. The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise collectors are now paid directly by the County. Bond covenant requirements dictate that the collection rate be reviewed annually. As of October 1, 2023, the residential curbside collection rate was $284.88; it is anticipated that the rate will remain unchanged through FY 24.



Residents are also assessed a solid waste disposal assessment on the ad valorem tax bill. These assessment fees replace the tipping fee previously charged by disposal facilities for residential refuse disposal, whether transported by the residential user or a commercial service. As of January 1, 2023, the residential disposal rate was $152.63; it is anticipated that the rate will remain unchanged through FY 24. Refuse originating from non-residential sources is subject to a tipping fee per ton at the time of disposal, the fee being based on the type of refuse being tipped.

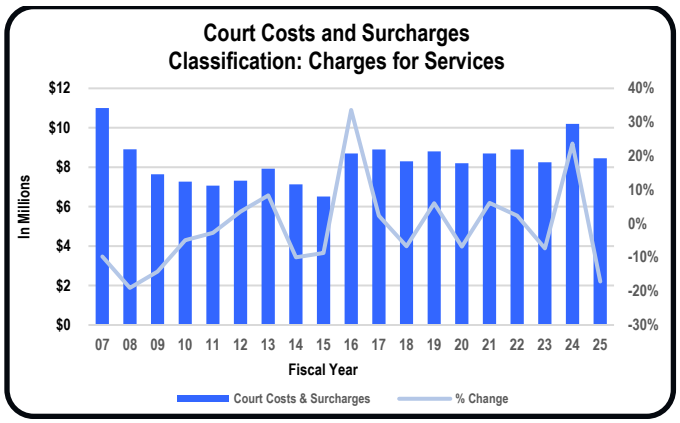
Revenues for FY 20 increased 3.7% primarily to population growth and disposal rate increase. FY 21 revenues increased 20.2%, while FY 22 and FY 23 revenues increased 23.9% and 23.6%, respectively. The FY 24 and FY 25 revenues are projected to increase 1.5% and 12.6%. Estimates are provided by the Public Utilities Department based on a detailed rate model that incorporates expert staff judgment and existing property tax rolls.

Sheriff's Office Fees – The Sheriff is a separately elected constitutional officer whose office receives its funding from the BOCC. There are fees generated by the Sheriff's Office that are budgeted for and collected by the BOCC. These fees represent charges for services provided by the Sheriff's Office. Examples of these fees include the cities' reimbursements for School Crossing Guards and payments from the School District for half of the costs for the School Resource Deputy program.



Court Costs and Surcharges – Prior to FY 05, court revenues were composed of civil court filing fees, criminal court cost charges, and special surcharges designed to aid in the funding of the court system. These revenues were budgeted by the BOCC. Effective July 1, 2004, most court related fees and fines now accrue to the Clerk of the Circuit Court to pay for the Clerk's court related duties. To help the BOCC offset that revenue loss, three new fees were allowed by the Legislature and adopted by Hillsborough County. The first is a traffic court surcharge used to fund court facilities; the second is a document recording fee to fund court technology; and the third is a criminal court surcharge used to fund the court innovations, a law library, legal aid, and teen court/juvenile diversion programs. In return, the County was required to fund technology and facility costs for the 13th Judicial Circuit Court out of these revenues. These costs had previously been funded by the State. Revenues from these sources have not been sufficient to fully fund the mandated costs, requiring an increasing allocation from County general revenue to fund budget requests.

Major County Revenues



The Clerk of the Circuit Court develops the estimates for these fees using state forecasts and expert judgment, along with a five year trend analysis of similar fees. In the 2008 legislative session, the Legislature repealed the Documentary Stamp Tax Return requirement. The associated 1% administrative fee was no longer assessed as of FY 09. This factor, combined with a weakening real estate market, resulted in weaker revenues since FY 08. Annual fluctuations in transactions subject to these fees between FY 11 and FY 16 are reflected in annual revenue collected. The increase in FY 17 is attributable to 3 new court fees initiated by the Florida Legislature in 2016. FY22 Revenues increased 2.3%. FY 23 Revenues decreased 7.3%. FY 24 revenues are projected to grow 23.7%, while FY 25 Revenues are projected to decrease by 17.1%.

Court fee estimates were provided by the Clerk of the Circuit Court.

Fines and Forfeitures

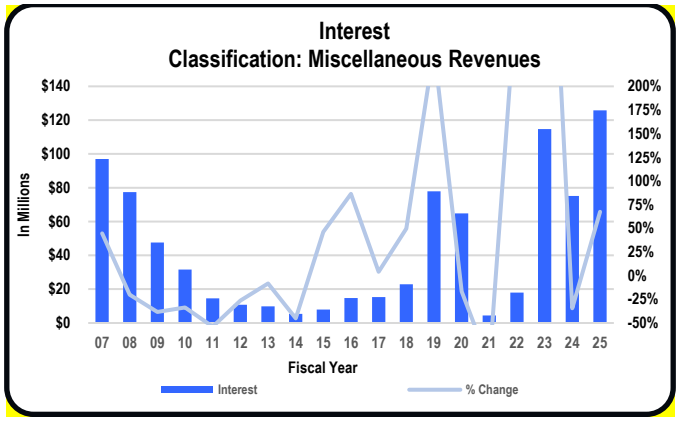
Fines and Forfeitures comprise only 0.2% for FY 24 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry out court-related functions. This resulted in an estimated ongoing annual revenue reduction of over $1.0 million.

Miscellaneous Revenues

Miscellaneous Revenues account for 4.0% of projected FY 25 revenues. While still at near historical lows, improving interest rates for FY 25 will result in increased interest revenues as reflected on the chart below. In addition to interest, this category also includes rental income, reimbursement of prior year expenditures, sale of surplus equipment, property and land, and contributions and donations. Prior year actuals also reflect the net change in the fair value of investments, as required by governmental accounting standards. The County does not currently budget for unrealized changes in the value of its investments, but they are reflected in its financial statements, and they impact future budgets through changes in the fund balance brought forward each year.

Interest Earnings – Although a very small component of total County revenues, interest revenue is the largest component of Miscellaneous Revenues and affects every county fund. As the chart below shows, there is a great deal of fluctuation in interest earnings from year to year due to changes in interest rates and changes in investment term structure.

County projections on interest earnings are 400 basis points (4.0%) in FY 25 as compared to 300 basis points (3.0%) in FY 24. FY 25 interest revenues are projected to be $125.8 million.



Management and Budget staff combines national interest rate forecasts with a three-year average cash balance model to derive forecasts for interest earnings in each fund.

County Revenues by Source

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended	% Total FY25
Taxes					
Ad Valorem Taxes	$ 1,056,118,163	$ 1,208,433,405	$ 1,411,266,723	$ 1,502,041,220	37.1%
Communications Services Tax	18,842,437	19,502,095	19,368,072	21,100,219	0.5%
Community Investment Tax	183,740,828	191,479,729	181,969,406	191,490,344	4.7%
Indigent Healthcare Surtax	183,733,605	191,477,215	181,969,406	191,490,344	4.7%
Local Option Six-Cents Fuel Tax	28,504,870	29,323,215	28,722,361	29,432,015	0.7%
Ninth-Cent Gas Tax	7,381,673	7,568,496	7,386,109	7,442,300	0.2%
Tourist Development Tax	58,335,785	66,375,618	65,536,908	67,503,018	1.7%
Other Taxes	1,445,356	1,894,137	1,602,439	1,633,701	0.0%
Total Taxes	**1,538,102,715**	**1,716,053,909**	**1,897,821,424**	**2,012,133,161**	**49.7%**
Licenses & Permits					
Building Permits	14,668,294	13,053,344	22,403,601	23,044,115	0.6%
Fire Impact Fees	2,591,874	2,139,371	2,494,679	2,023,195	0.1%
Parks Impact Fees	9,891,898	12,027,038	9,620,924	9,385,280	0.2%
School Impact Fees	58,268,295	52,111,316	57,976,125	37,083,250	0.9%
Transportation Impact Fees	45,885,587	53,838,650	47,006,302	43,774,453	1.1%
Special Assessments - Capital Improvemen	27,863,578	27,162,489	32,552,119	23,711,816	0.6%
Special Assessments - Stormwater	30,551,906	33,054,113	35,131,634	37,560,892	0.9%
Special Assessments - Public Service	-	103,334,401	125,000,000	113,926,177	2.8%
Special Assessments - Street Lighting	9,862,055	11,856,148	13,606,326	14,286,642	0.4%
Other Licenses & Permits	1,449,008	1,502,338	1,361,410	1,366,946	0.0%
Total Licenses & Permits	**201,032,494**	**310,079,208**	**347,153,120**	**306,162,766**	**7.6%**
Intergovernmental Revenue					
State Shared Revenues					
Constitutional Fuel Tax	12,663,091	11,843,218	12,644,663	12,381,109	0.3%
County Fuel Tax	5,521,641	5,752,567	5,513,671	5,503,014	0.1%
Local Government Half-Cent Sales Tax	151,094,106	159,142,671	153,247,454	154,757,874	3.8%
Shared State General Revenues	2,179,604	2,039,402	1,451,500	1,416,869	0.0%
Shared State Restricted Revenue	10,550,367	10,945,605	10,121,105	13,159,041	0.3%
State Revenue Sharing	56,049,991	59,046,513	50,112,898	52,543,639	1.3%
Other Culture & Recreation	2,354,917	2,312,134	2,250,004	2,250,004	0.1%
Other Intergovernmental Revenues	11,427,448	11,578,569	44,194,004	43,236,674	1.1%
	251,841,165	262,660,677	279,535,299	285,248,224	7.1%
Intergovernmental Grants					
Federal Grants	224,390,702	169,016,435	174,741,277	161,685,179	4.0%
Federal Payments In Lieu Of Taxes	1,125	1,205	-	-	0.0%
State Grants	17,109,044	21,095,762	54,166,950	111,773,924	2.8%
Local Grants	1,384,329	(1,550,200)	9,865,016	9,142,524	0.2%
	242,885,200	188,563,203	238,773,243	282,601,627	7.0%
Total Intergovernmental Revenue	**$ 494,726,365**	**$ 451,223,880**	**$ 518,308,542**	**$ 567,849,851**	**14.0%**

County Revenues by Source

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended	% Total FY25
Charges for Services					
Water/Wastewater Utility Fees					
Water/Reclaimed Water Utility Fees	163,946,239	187,302,839	174,103,161	192,584,821	4.8%
Wastewater Utility Fees	161,843,247	185,553,151	187,706,207	214,736,891	5.3%
Water/Wastewater Combination Fees	12,375,864	13,420,760	14,165,166	15,837,974	0.4%
	338,165,350	386,276,751	375,974,534	423,159,686	10.5%
Solid Waste Fees					
Solid Waste Collection/Disposal Fees	141,111,005	178,899,342	183,145,744	194,943,726	4.8%
Solid Waste Recycling Revenue	19,232,732	26,161,322	18,082,732	13,415,521	0.3%
Solid Waste Hardship/Assistance Credit	11,010	11,670	24,000	24,000	0.0%
	160,354,747	205,072,334	201,252,476	208,383,247	5.2%
Other User Fees					
Ambulance Fees	31,178,027	32,627,561	28,180,000	33,184,000	0.8%
Court Costs & Surcharges	8,883,524	8,248,817	10,238,284	8,453,701	0.2%
Sheriff's Office Fees	7,705,340	4,842,625	8,262,987	8,756,225	0.2%
Public Safety Fees	4,162,975	4,917,224	3,779,311	4,182,465	0.1%
Environment & Physical Resource Fees	6,442,787	6,020,728	6,200,965	5,456,976	0.1%
Transportation Fees	3,032,193	4,104,793	3,749,929	4,357,592	0.1%
Health & Human Services Fees	24,592,838	23,304,820	25,832,916	25,274,528	0.6%
Culture & Recreation Fees	4,726,563	4,851,375	4,899,314	5,056,513	0.1%
Economic Environment Fees	-	163,975	84,150	84,150	0.0%
Internal Service Charges	42,416,944	46,873,515	48,000,000	50,500,000	1.2%
Other User Fees	175,451,724	181,393,550	191,278,133	211,383,593	5.2%
	308,592,915	317,348,983	330,505,989	356,689,743	8.8%
Total Charges for Services	**$ 807,113,013**	**$ 908,698,068**	**$ 907,732,999**	**$ 988,232,676**	**24.4%**
Fines & Forfeits	**6,821,542**	**6,670,135**	**6,823,780**	**6,971,684**	**0.2%**
Miscellaneous Revenue					
Interest	17,925,358	114,682,422	75,051,426	125,763,681	3.1%
Other Miscellaneous Revenue	(29,986,727)	98,754,989	40,540,417	37,531,837	0.9%
Total Miscellaneous Revenue	**$ (12,061,369)**	**$ 213,437,411**	**$ 115,591,843**	**$ 163,295,518**	**4.0%**
Total Revenue	**$ 3,035,734,759**	**$ 3,606,162,611**	**$ 3,793,431,708**	**$ 4,044,645,656**	**100.0%**

Millage Comparison

	FY 22 ADOPTED MILLAGE	FY 22 ADOPTED LEVY	FY 23 ADOPTED MILLAGE	FY 23 ADOPTED LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.7309	$ 701,734,851	5.7309	$ 806,895,868
TOTAL OPERATING	5.7309	701,734,851	5.7309	806,895,868
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	7,422,983	0.0604	8,532,021
TOTAL DEBT	0.0604	7,422,983	0.0604	8,532,021
TOTAL OPERATING & DEBT	5.7913	709,157,834	5.7913	815,427,889
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.3745	323,018,758	4.3745	367,930,959
Library Services	0.5583	65,748,817	0.5583	75,348,789
TOTAL OPERATING	4.9328	388,767,575	4.9328	443,279,748
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	1,912,987	0.0259	2,178,752
TOTAL OPERATING & DEBT	4.9587	390,680,562	4.9587	445,458,500
TOTAL BOCC	**10.7500**	**$ 1,099,838,396**	**10.7500**	**$ 1,260,886,389**

TAXABLE PROPERTY VALUES	**FY 22**	**FY 23**
COUNTYWIDE		
Value of Existing Property	$119,005,823,031	$136,205,721,561
Value of New Construction	3,441,759,511	4,591,686,948
Total Taxable Value	$122,447,582,542	$140,797,408,509
ELAPP DEBT SERVICE		
Value of ELAPP Property	$122,897,071,541	$141,258,626,584
Total Taxable Value	$122,897,071,541	$141,258,626,584
UNINCORPORATED(MSTU)		
Value of Existing Property	$71,771,893,798	$81,721,194,951
Value of New Construction	2,069,404,265	2,386,922,431
Total Taxable Value	$73,841,298,063	$84,108,117,382
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	$114,482,687,091	$130,734,729,734
Value of New Construction	3,283,418,627	4,226,383,024
Total Taxable Value	$117,766,105,718	$134,961,112,758
PARKS & RECREATION DEBT SERVICE		
Value of Existing Property	$71,791,088,889	$81,734,761,091
Value of New Construction	2,069,404,265	2,386,922,431
Total Taxable Value	$73,860,493,154	$84,121,683,522

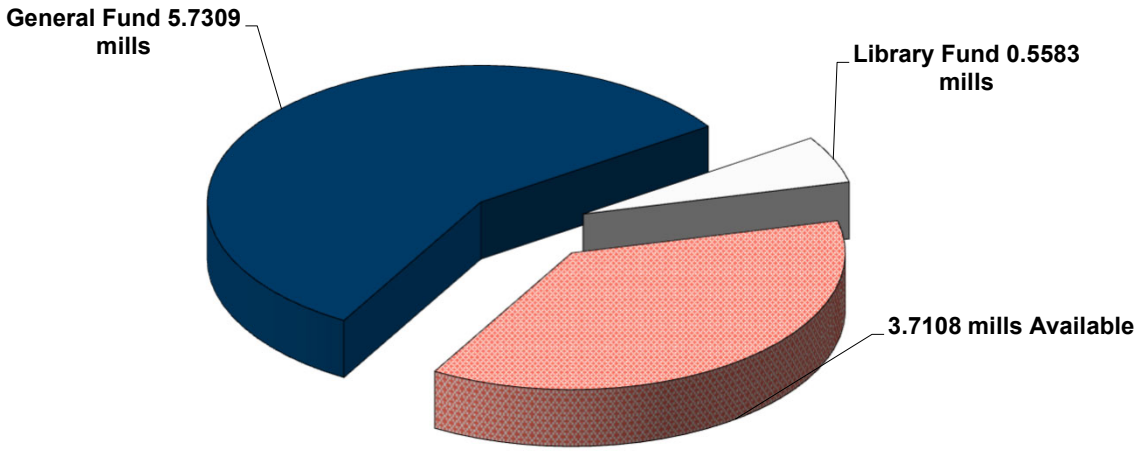
Millage Comparison

	FY 24 Adopted		FY 25 Recommended	
	MILLAGE	LEVY	MILLAGE	LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.7309	$ 901,125,107	5.6309	$ 946,554,290
TOTAL OPERATING	5.7309	901,125,107	5.6309	946,554,290
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	9,525,784	0.0604	10,183,440
TOTAL DEBT	0.0604	9,525,784	0.0604	10,183,440
TOTAL OPERATING & DEBT	5.7913	910,650,891	5.6913	956,737,730
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.3745	409,935,029	4.4745	448,792,350
Library Services	0.5583	84,007,083	0.5583	89,662,980
TOTAL OPERATING	4.9328	493,942,112	5.0328	538,455,330
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	2,427,920	0.0259	2,600,360
TOTAL OPERATING & DEBT	4.9587	496,370,032	5.0587	541,055,690
TOTAL BOCC	**10.7500**	**$ 1,407,020,923**	**10.7500**	**$ 1,497,793,420**

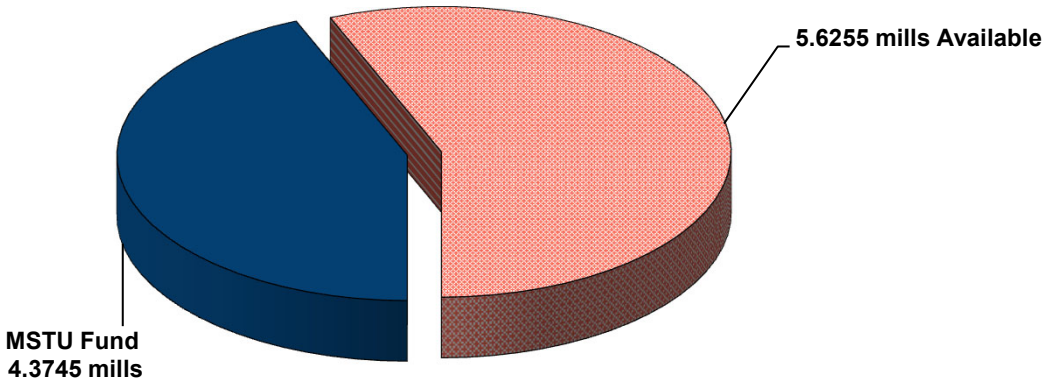
TAXABLE PROPERTY VALUES	FY 24	FY 25
COUNTYWIDE		
Value of Existing Property	$152,668,530,227	$168,100,000,000
Value of New Construction	4,571,189,100	N/A
Total Taxable Value	$157,239,719,327	$168,100,000,000
ELAPP DEBT SERVICE		
Value of ELAPP Property	$157,711,651,870	$168,600,000,000
Total Taxable Value	$157,711,651,870	$168,600,000,000
UNINCORPORATED(MSTU)		
Value of Existing Property	$91,301,631,912	$100,300,000,000
Value of New Construction	2,408,513,102	N/A
Total Taxable Value	$93,710,145,014	$100,300,000,000
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	$146,283,463,685	$160,600,000,000
Value of New Construction	4,185,966,617	N/A
Total Taxable Value	$150,469,430,302	$160,600,000,000
PARKS & RECREATION DEBT SERVICE		
Value of Existing Property	$91,333,577,954	$100,400,000,000
Value of New Construction	2,408,513,102	N/A
Total Taxable Value	$93,742,091,056	$100,400,000,000

Millage Comparison

Hillsborough County's Use of the Countywide 10-mill Cap FY 24

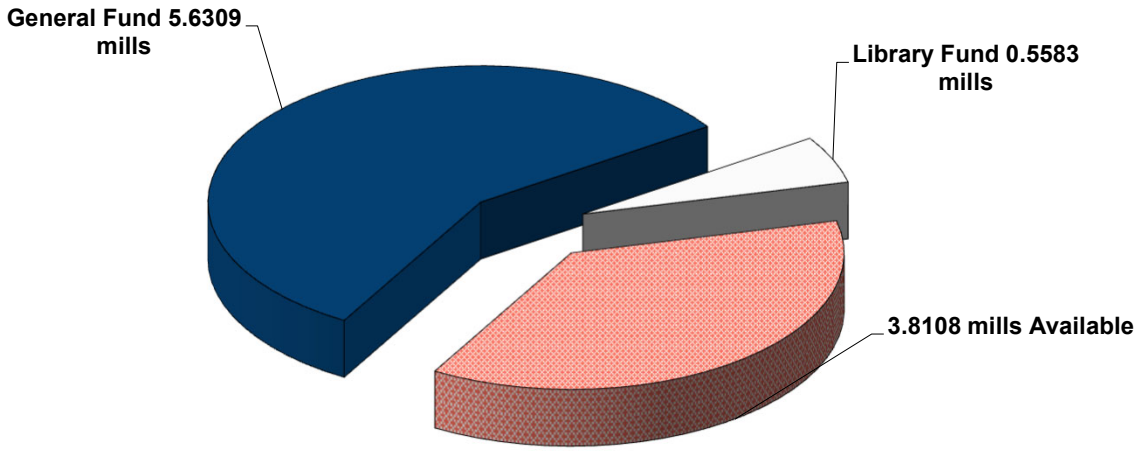


Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 24

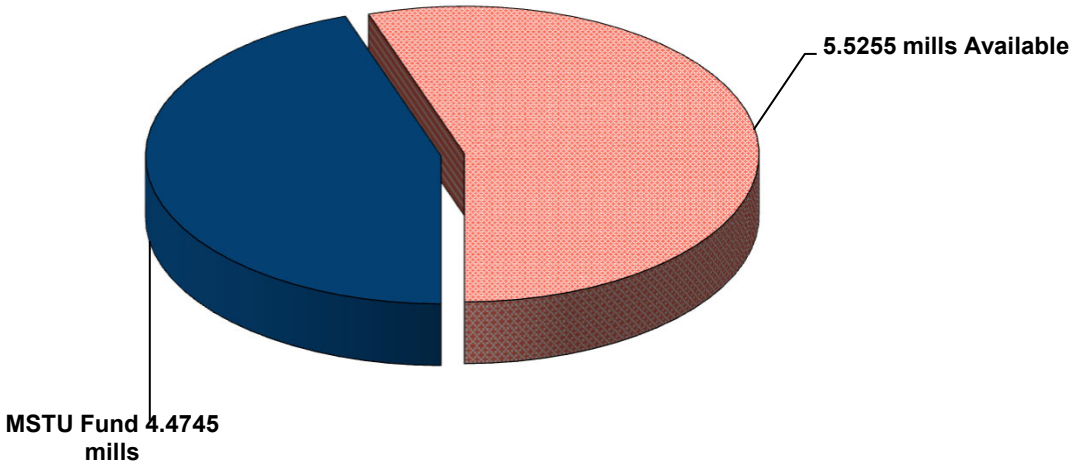


Millage Comparison

Hillsborough County's Use of the Countywide 10-mill Cap FY 25



Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 25



Basic Information on Property Taxes

The calculation of assessed value of real and tangible personal property and how much of this value is subject to ad valorem taxation varies from state to state. In Florida, each county has an elected Property Appraiser whose office supervises the valuation process following the appropriate state laws, regulations and professional guidelines.

EXEMPTIONS

Florida law provides specific exemptions to reduce the value of property subject to taxation. Some of the more common exemptions are:

Homestead—For all permanent residents of Florida, the first $25,000 of the assessed value of an owner-occupied residence is exempt. Certain elderly low-income homeowners may also qualify for an additional exemption called the *Senior Homestead Exemption*. The Board of County Commissioners has set this additional exemption at $50,000.
Second Homestead—For all permanent residents of Florida, the assessed value from $50,001 to $75,000 of an owner-occupied residence is exempt. This exemption applies only to non-School Board levies.
Government—Government owned property is exempt.
Widows—An additional $500 in value is exempt if the resident-owner is a widowed permanent resident.
Disability—In addition to any other exemptions, an additional $500 in value is exempt for totally and permanently disabled or blind residents.
Institutional—All properties of non-profit organizations used for literary, scientific, educational and charitable purposes are exempt.

COMPUTING PROPERTY TAXES

To compute the property tax on a parcel, you must know three factors: the assessed value as determined by the Property Appraiser; the amount of the value which is not subject to the tax due to the application of exemptions; and the millage rate authorized by a taxing authority.

Example:

Assessed Value of Property	$165,000
Minus Exemptions:	
First Homestead Exemption	-25,000
Second Homestead Exemption	-25,000
Equals Taxable Value of Property	$115,000
Divide the Taxable Value of Property by $1,000	$115
Multiply $115 by the FY 24 recommended countywide millage rate	5.6309
Equals the amount of countywide property tax levied on property	**$647.55**

THE AGGREGATE ROLLED-BACK RATE

In recent years, much of the legislation in Florida governing the setting of millage rates has been centered on the concept of the "rolled-back rate". The "rolled-back rate" is that millage rate which when applied to the total amount of taxable value of property (excluding new construction and dedicated tax increment value) adjusted for payments to tax increment financing districts produces the same amount of revenue as the previous year.

The "rolled-back rate" is used as a standardized point of comparison to show how millage rates are changing from one year to the next. The purpose of the "rolled-back rate" calculation is to allow local governments in Florida to identify when they are drawing more tax revenue from existing property. For example, an increase in the assessment of existing property draws more tax revenue for governments even when those governments keep the same millage rates as the previous year. The aggregate "rolled-back rate" varies significantly from the total millage rate because the combined ad valorem revenue from the General Revenue Fund, MSTU, and Library Fund is divided by the countywide taxable value in calculating the "aggregate rolled-back rate" even though ad valorem revenue from the Special Library District millage and the MSTU millage is generated from smaller tax bases.

At the public hearings in September, the County is required to show how proposed millage rates compare to the "aggregate rolled-back rate" and to identify why the proposed rate differs from the "aggregate rolled-back rate."

During the 2007 session the legislature passed a bill which mandating millage rates that, in combination, generate revenue 5% lower than that generated from the FY 07 aggregate rolled-back rate. Starting in FY 09, the bill also mandated that the maximum allowable property tax levy is the rolled-back rate plus the growth in the Florida per capita personal income. Then, in January 2008, voters approved a constitutional amendment that further restricts growth in taxable values. The provisions include a second homestead exemption previously discussed that applies only to non-School Board levies, a new portability provision allows owners of homesteaded properties to transfer of up to $500,000 of accumulated Save Our Homes savings to a newly purchased home if the new home is purchased within 2 years of the sale of the previous home, a new $25,000 exemption on tangible property and a new cap of 10% on the amount non-homesteaded property values can increase in a single year.

The following **example** demonstrates how to compute the "aggregate rolled-back rate", the millage rate that will generate the same ad valorem tax revenues on existing property exclusive of payments to tax increment financing districts (TIF) and new construction, major additions to structures, etc.

Basic Information on Property Taxes

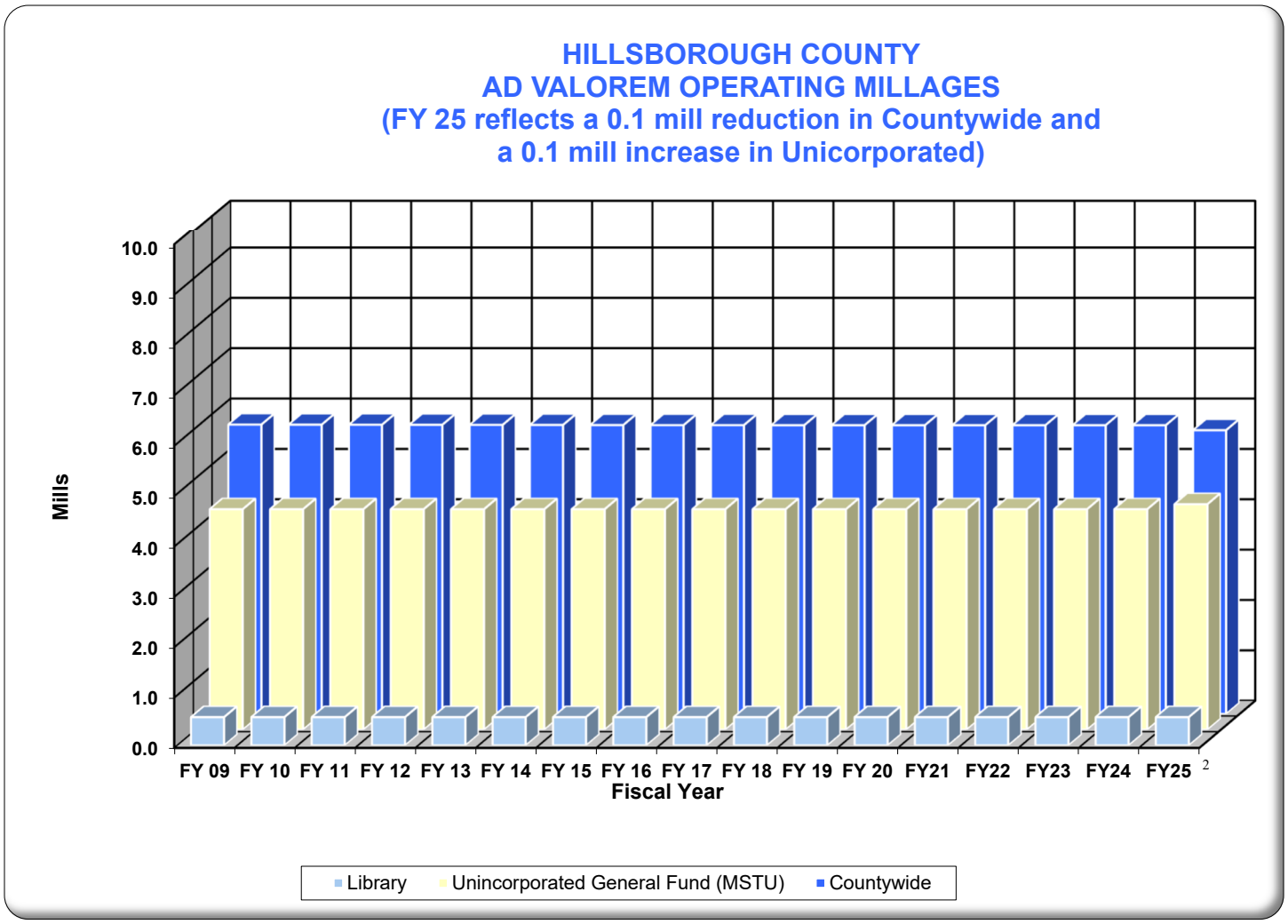
EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE [1]

Amount of Property Taxes Assessed in the Previous Year for the General Revenue Fund, MSTU, and Library District Less Payments to Tax Increment Financing Districts = $1,222,453,837

Divided by

Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = $148,240,006,761

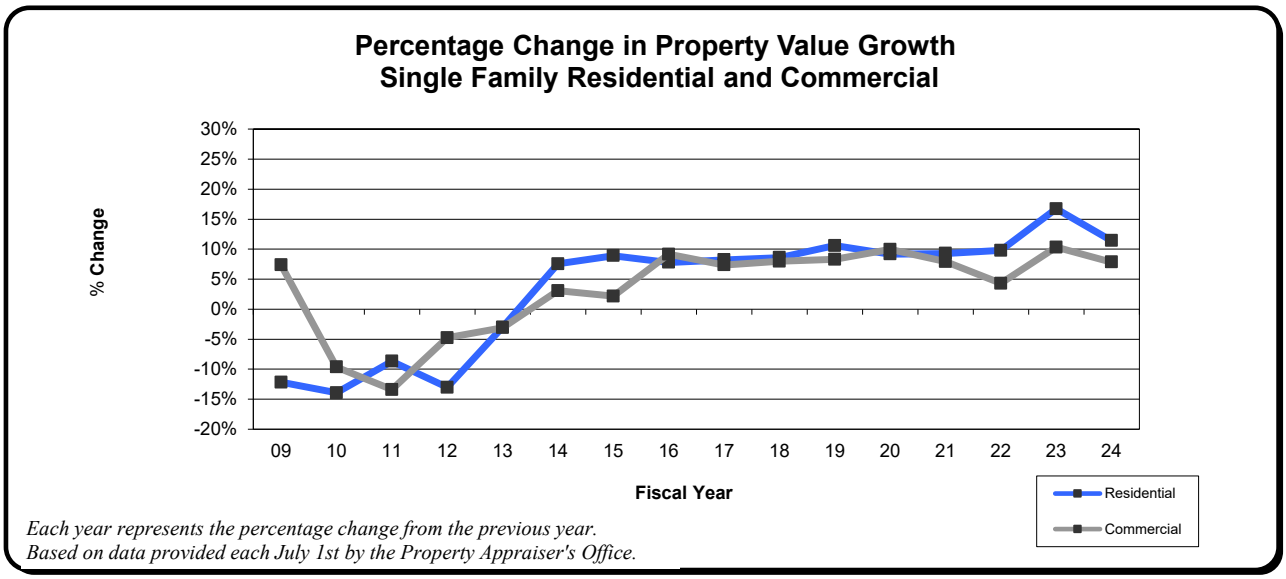
The result of this calculation is the Aggregate Rolled-Back Rate of 8.2465 Mills or $8.25 per $1,000 of Taxable Value



[1] Florida Statutes require the budget estimate be based on the Property Appraiser's July 1 preliminary certification. Due to taxable value adjustments made after July 1st by the Property Appraiser and Value Adjustment Board, actual property taxes collected will differ from estimated collections used for budget purposes.

[2] FY 25 reflects a 0.100 millage swap between Countywide and Unincorporated Ares General Fund (MTSU)

Changes in Taxable Values by Property Classification



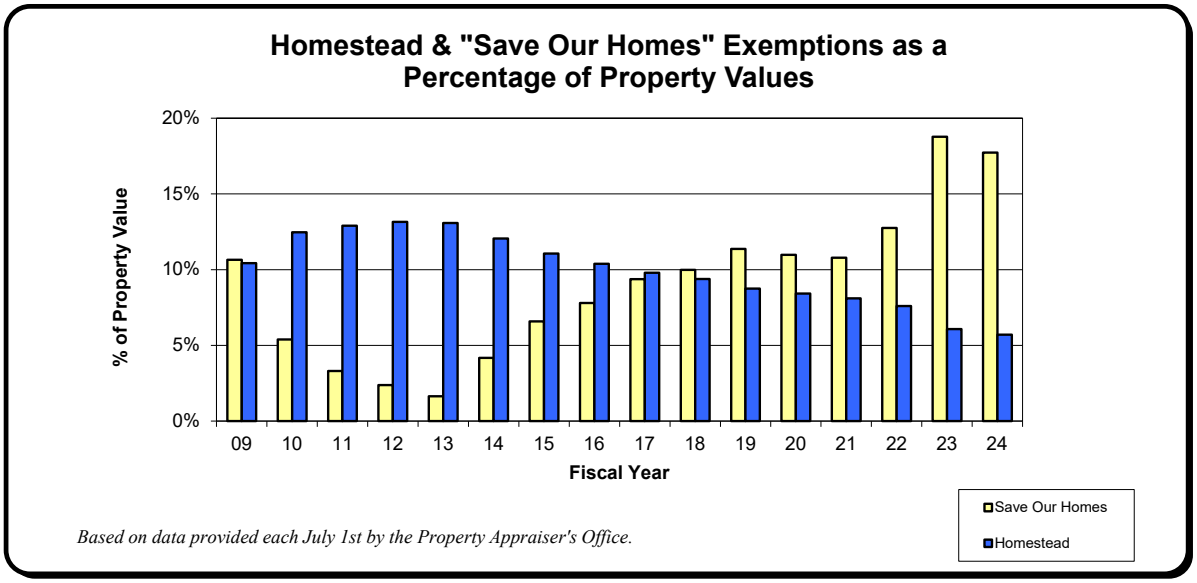
Each year represents the percentage change from the previous year.
Based on data provided each July 1st by the Property Appraiser's Office.

Real Property Value Changes by Fiscal Year

	Single Family Residential	Percent Change	Other Residential	Percent Change	Commercial Property	Percent Change
FY 09	38,109,677,299	-12.16%	13,777,882,807	0.70%	16,622,293,677	7.38%
FY 10	32,798,589,745	-13.94%	10,777,667,774	-21.78%	15,019,620,709	-9.64%
FY 11	29,953,253,770	-8.68%	8,471,705,956	-21.40%	13,004,472,215	-13.42%
FY 12	28,528,801,337	-13.02%	8,319,781,336	-1.79%	12,382,858,678	-4.78%
FY 13	27,669,609,104	-3.01%	8,178,200,222	-1.70%	12,001,773,800	-3.08%
FY 14	29,759,828,385	7.55%	8,834,123,507	8.02%	12,369,456,398	3.06%
FY 15	32,413,326,378	8.92%	9,737,466,602	10.23%	12,637,185,161	2.16%
FY 16	34,943,064,891	7.80%	10,776,277,983	10.67%	13,794,390,404	9.16%
FY 17	37,817,808,556	8.23%	12,035,185,007	11.68%	14,812,306,845	7.38%
FY 18	41,073,218,173	8.61%	13,581,839,931	12.85%	15,996,564,906	8.00%
FY 19	45,434,858,223	10.62%	15,433,388,551	13.63%	17,324,512,154	8.30%
FY 20	49,606,552,717	9.18%	17,204,385,107	11.48%	19,050,497,113	9.96%
FY 21	54,215,673,537	9.29%	19,259,930,991	11.95%	20,563,040,570	7.94%
FY 22	59,528,781,162	9.80%	21,574,122,927	12.02%	21,446,225,502	4.30%
FY 23	69,498,404,301	16.75%	25,212,175,709	16.86%	23,661,929,223	10.33%
FY 24	77,434,972,287	11.42%	29,292,789,736	16.19%	25,521,882,042	7.86%

	Industrial Property	Percent Change	All Others	Percent Change	Total	Percent Change
FY 09	4,835,110,396	4.05%	3,061,497,599	-6.11%	76,406,461,778	-5.03%
FY 10	4,558,538,544	-5.72%	2,638,311,645	-13.82%	65,792,728,417	-13.89%
FY 11	3,994,332,744	-12.38%	2,258,313,613	-14.40%	57,682,078,298	-12.33%
FY 12	3,790,689,960	-5.10%	2,139,229,808	-5.27%	55,161,361,119	-4.37%
FY 13	3,629,873,686	-4.24%	2,091,759,025	-2.22%	53,571,215,837	-2.88%
FY 14	3,686,015,706	1.55%	2,142,673,418	2.43%	56,792,097,414	6.01%
FY 15	3,535,088,664	-4.09%	2,315,976,287	8.09%	60,639,043,092	6.77%
FY 16	3,871,607,485	9.52%	2,420,588,585	4.52%	65,805,929,348	8.52%
FY 17	4,153,593,720	7.28%	2,546,249,066	5.19%	71,365,143,194	8.45%
FY 18	4,495,872,336	8.24%	2,791,329,779	9.63%	77,938,825,125	9.21%
FY 19	5,005,530,582	11.34%	2,712,497,672	-2.82%	85,910,787,182	10.23%
FY 20	5,615,393,941	12.18%	2,940,147,489	8.39%	94,416,976,367	9.90%
FY 21	6,234,011,403	11.02%	3,103,518,282	5.56%	103,376,174,783	9.49%
FY 22	6,981,578,453	11.99%	3,196,023,247	2.98%	112,726,731,291	9.05%
FY 23	8,246,379,714	18.12%	3,899,465,745	22.01%	130,518,354,692	15.78%
FY 24	9,509,613,346	15.32%	3,865,768,972	-0.86%	145,625,026,383	11.57%

Major Tax Exemptions as a Percentage of Property Values



Based on data provided each July 1st by the Property Appraiser's Office.

Exemption Percentages by Fiscal Year

	Homestead Exemption	Percent Value	Save Our Homes Capped Value	Percent Value	Total Just Value
FY 09	13,164,111,107	10.43%	13,449,284,468	10.65%	126,272,071,232
FY 10	13,272,349,483	12.47%	5,741,024,515	5.39%	106,437,479,757
FY 11	12,060,696,636	12.89%	3,095,016,986	3.31%	93,536,916,919
FY 12	11,691,712,610	13.16%	2,115,377,944	2.38%	88,874,185,134
FY 13	11,331,635,284	13.08%	1,424,903,045	1.64%	86,627,296,537
FY 14	11,211,929,982	12.05%	3,886,149,714	4.18%	93,048,519,146
FY 15	11,164,864,607	11.06%	6,645,231,427	6.58%	100,956,959,399
FY 16	11,379,234,666	10.39%	8,548,286,690	7.80%	109,546,502,173
FY 17	11,683,785,946	9.80%	11,183,151,399	9.38%	119,262,935,375
FY 18	12,159,990,461	9.38%	12,931,703,458	9.98%	129,579,530,251
FY 19	12,633,735,556	8.75%	16,408,452,011	11.37%	144,359,931,974
FY 20	13,097,548,218	8.42%	17,072,682,812	10.98%	155,515,806,716
FY21	13,555,560,530	8.11%	18,036,792,699	10.79%	167,233,133,437
FY22	14,012,399,772	7.60%	23,525,049,626	12.75%	184,455,453,727
FY23	14,257,006,381	6.08%	43,984,103,276	18.77%	234,393,365,874
FY24	14,572,434,181	5.70%	45,279,868,593	17.72%	255,480,002,052

	Governmental Exemption	Percent Value	Institutional Exemption	Percent Value	Total Just Value
FY 09	9,158,454,504	7.25%	3,685,045,431	2.92%	126,272,071,232
FY 10	8,355,520,371	7.85%	3,447,058,024	3.24%	106,437,479,757
FY 11	7,546,502,188	8.07%	3,090,445,552	3.30%	93,536,916,919
FY 12	7,287,453,720	8.20%	2,979,434,475	3.35%	88,874,185,134
FY 13	7,390,147,182	8.53%	3,070,061,016	3.54%	86,627,296,537
FY 14	7,491,569,124	8.05%	3,237,801,671	3.48%	93,048,519,146
FY 15	7,620,845,796	7.55%	3,391,141,487	3.36%	100,956,959,399
FY 16	7,909,061,680	7.22%	3,621,891,843	3.31%	109,546,502,173
FY 17	8,240,613,466	6.91%	3,825,479,910	3.21%	119,262,935,375
FY 18	8,682,731,491	6.70%	4,000,103,773	3.09%	129,579,530,251
FY 19	9,277,533,432	6.43%	4,553,993,190	3.15%	144,359,931,974
FY20	9,914,479,566	6.38%	4,968,279,162	3.19%	155,515,806,716
FY21	10,611,634,093	6.35%	5,294,324,224	3.17%	167,233,133,437
FY22	11,331,145,243	6.14%	5,729,538,194	3.11%	184,455,453,727
FY23	12,285,379,121	5.24%	6,402,546,706	2.73%	234,393,365,874
FY24	13,576,403,183	5.31%	7,606,171,718	2.98%	255,480,002,052

Impact of Local Taxes on a Family in the Unincorporated Area of Hillsborough County with a House Assessed at $165,000 Less $50,000 in Homestead Exemptions ($115,000 Taxable Value)

	FY 19 Adopted	FY 20 Adopted	FY 21 Adopted	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Recommnded
TAXES LEVIED COUNTYWIDE							
BOCC - General Fund	$659.05	$659.05	$659.05	$659.05	$659.05	$659.05	$647.55
BOCC - General Obligation Debt	$6.95	$6.95	$6.95	$6.95	$6.95	$6.95	$6.95
Southwest Florida Water Mgmt District *+	$33.98	$33.98	$30.69	$29.15	$25.99	$23.49	$23.49
School Board (incl. General Oblig. Debt)*	$897.96	$897.96	$835.38	$818.86	$768.18	$756.00	$756.00
Children's Board *	52.77	52.77	$52.77	$52.77	$52.77	$52.77	$52.77
Port Authority*	13.23	13.23	$11.41	$10.75	$9.66	$8.86	$8.86
TOTAL COUNTYWIDE TAXES	**$1,663.94**	**$1,663.94**	**$1,596.25**	**$1,577.54**	**$1,522.60**	**$1,507.12**	**$1,495.62**
TAXES LEVIED WITHIN SPECIFIC AREAS							
Library District	$64.20	$64.20	$64.20	$64.20	$64.20	$64.20	$64.20
Municipal Services Taxing Unit (MSTU) **	$503.07	$503.07	$503.07	$503.07	$503.07	$503.07	$514.57
MSTU Parks General Obligation Debt **	$2.98	$2.98	$2.98	$2.98	$2.98	$2.98	$2.98
Hillsborough Area Regional Transit*	$57.50	$57.50	$57.50	$57.50	$57.50	$57.50	$57.50
TOTAL TAXES WITHIN SPECIFIC AREAS	**$627.75**	**$627.75**	**$627.75**	**$627.75**	**$627.75**	**$627.75**	**$639.25**
TOTAL AD VALOREM TAXES	**$2,291.69**	**$2,291.69**	**$2,224.01**	**$2,205.29**	**$2,150.35**	**$2,134.87**	**$2,134.87**
$ change from preceding year:	($29.23)	$0.00	($67.69)	($18.72)	($54.94)	($15.48)	$0.00
% change from preceding year:	(1.3%)	0.0%	(3.0%)	(0.8%)	(2.6%)	(0.7%)	0.0%

Notes:

* Not a tax levy, assessment, or fee of the Hillsborough County Board of County Commissioners (BOCC).

** Homeowners residing within the municipalities of Tampa, Temple Terrace, or Plant City pay city taxes instead of MSTU
The Hillsborough Area Regional Transit Tax is not levied in Plant City. The Library Tax is not levied in Temple Terrace or Plant City.
Starting in FY 09, the taxable value for School Board taxes is $140,000 because the second $25,000 homestead exemption approved by voters in January 2008 does not apply to the School Board assessment.

Assumptions:

Excludes any exemption other than the homestead exemptions.
Excludes any other special district assessment (i.e., street lighting tax district or maintenance district).

\+ For the purposes of consistency, the Hillsborough River Basin was selected. Other basins may have different tax rates.

Economic Indicators

The Hillsborough County budget is affected by various economic variables that are significant drivers of demand for County services and of major revenues. The following is a brief discussion of past and projected trends for key economic indicators including jobs, population, income, housing, and taxable sales.

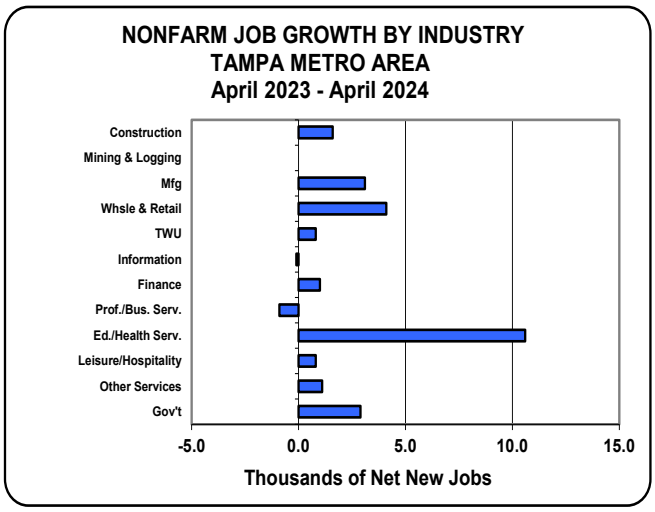
After pandemic lockdowns caused a 28.0% decline in second quarter 2020 US Gross Domestic Product (GDP) growth turned strongly positive, 34.8%, in the third quarter before slowing to 4.2% in the fourth quarter. Average annual GDP fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 5.8%, the largest increase since 1984. Growth faltered in early 2022 amid higher inflation, the unwinding of pent-up consumer demand and war in Ukraine before regaining momentum to finish 2022 at 1.9%. Growth for 2023 showed surprising resilience at 2.5% even as inflation, though slowing, remained stubbornly high and higher interest rates slowed housing and retail markets. First quarter 2024 growth has, however, weakened amid those constraints to 1.3%.

In early 2022, the Federal Reserve began to raise interest rates to fight high inflation. This has restrained growth as well as inflation. Higher prices and interest rates have reduced the pace of consumer spending and home sales.

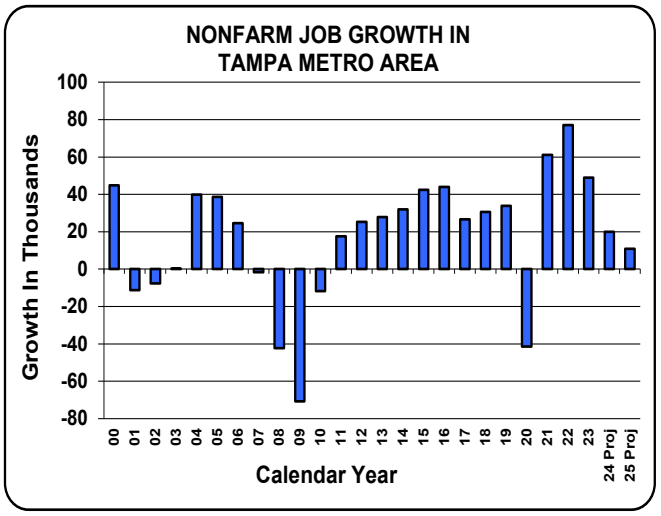
As interest rates climbed and housing and retail sales slowed, recession fears rose but have, so far, not materialized as the economy has exhibited surprising resilience. The median forecast from the National Association for Business Economics (NABE) expects 2024 growth to be 2.4%, achieving a soft landing before slowing to 1.8% for 2025. Downside risks, however, do remain as high interest rate negatively impact slowing housing and retail markets. NABE forecasters raised inflation forecasts for 2024 to 3.2% and, consequently, do not expect the Federal Reserve to lower interest rates prior to late 2024.

Employment suffered greatly during the pandemic shutdowns with record unemployment compensation claims as a result. The US lost 1 million nonfarm jobs in March 2020 compared to February, followed by a further loss of 20 million jobs in April 2020. US nonfarm jobs quickly rose as states began to reopen their economies in May 2020 and rose strongly through mid-2023. The very strong labor market has resulted in retention and recruiting difficulties which is also resulting in higher wage increases. The labor market has shown some signs of moderation since late 2023 as slower economic growth has slightly dampened labor demand. The NABE median forecast expects job gains will also slow, as economic growth slows, from monthly gains of 399,000 in 2022 and 251,000 in 2023 to 183,000 in 2024 and 137,000 in 2025.

Metro Tampa has enjoyed monthly job gains compared to a year ago since April 2021. Job growth during 2022 and 2023 was broad based at 5.5% and 3.3% respectively. Growth was led by the tourism and hospitality industry. Retail Trade, Education and Health and Professional/Business Services also posted strong gains. Growth has slowed in 2024. Metro Tampa's April 2023 to April 2024 1.6% job gain compares to the US gain of 1.8%. Florida jobs posted a 2.2% increase. Job growth is slowing and modest weakness in information industries and professional and business services is now appearing. The University of Central Florida forecasts 1.3% job gains for Tampa Bay in 2024 followed by a 0.7% increase in 2025. This is down from 3.3% in 2023.



Source: Florida Department of Economic Opportunity, Labor Market Statistics Center

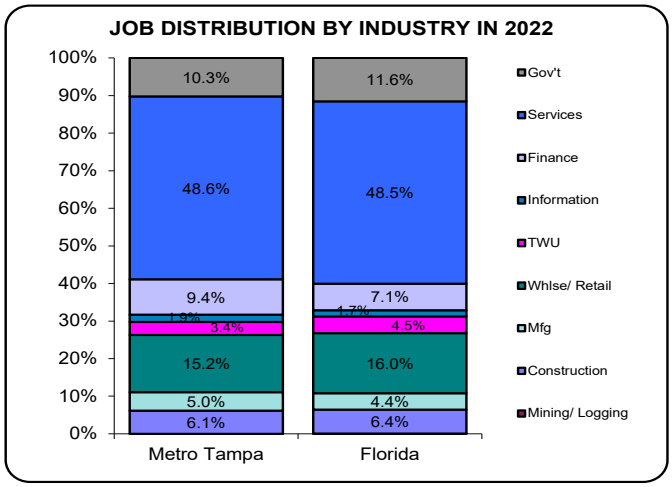


Source: Florida Department of Economic Opportunity, Labor Market Statistics Center and Institute for Economic Competitiveness, University of Central Florida

Unemployment rates declined since the end of pandemic lockdowns through mid-2023 and remain very low even as they show signs of modestly increasing. Hillsborough County's April 2024 rate is 3.2%, compared to 2.4% in April 2023. April 2024's Florida rate is 3.2%. The US rate is 3.5%.

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2022 services industries accounted for 48% of existing jobs in Metro Tampa and Florida. Services industries include high wage industries such as finance, insurance, legal services, engineering services, computer design, and health. Wholesale and retail trade accounted for about 15 to 16% of all jobs. Most of Hillsborough's ten largest employers in 2022 are government or health related.

Economic Indicators



Note: TWU = Transportation, Warehousing & Utilities

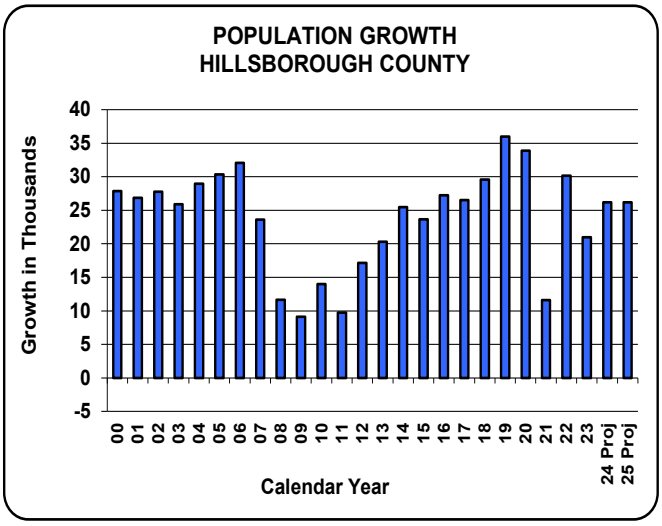
Source: Florida Department of Economic Opportunity, Labor Market Statistics Center

LARGEST HILLSBOROUGH EMPLOYERS, 2023

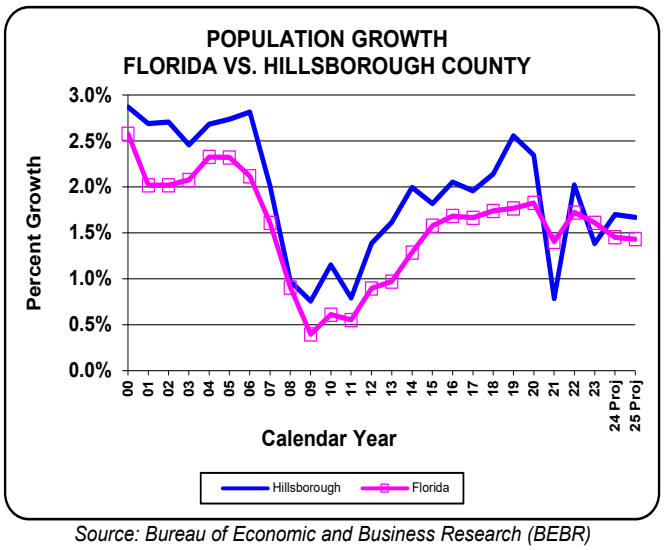
MacDill Air Force Base	31,000
Baycare Health System	29,402
Publix	27,000
Hillsborough County School District	23,750
HCA West Florida Division	17,000
University of South Florida	14,980
AdventHealth West Florida Division	12,000
Hillsborough County Government	11,073
Citigroup	10,000
US Postal Service	8,272

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2023

While job growth is perhaps the single most important and visible economic indicator for a local area, other indicators play important roles as well. The University of Florida's Bureau of Economic and Business Research (BEBR) reports that Florida and Hillsborough population growth has accelerated since dramatically slowing in 2008 through 2011. After average annual population growth of 26,300 in Hillsborough County during 1997-2007, BEBR estimated Hillsborough's population rose at an annual rate of only 11,100 during 2007-2011. Recovering population growth averaged 25,100 annually during 2011-2021. BEBR estimated Hillsborough gained 21,000 residents in 2023. BEBR forecasts Hillsborough population growth during 2023-2025 will average 26,185 annually.



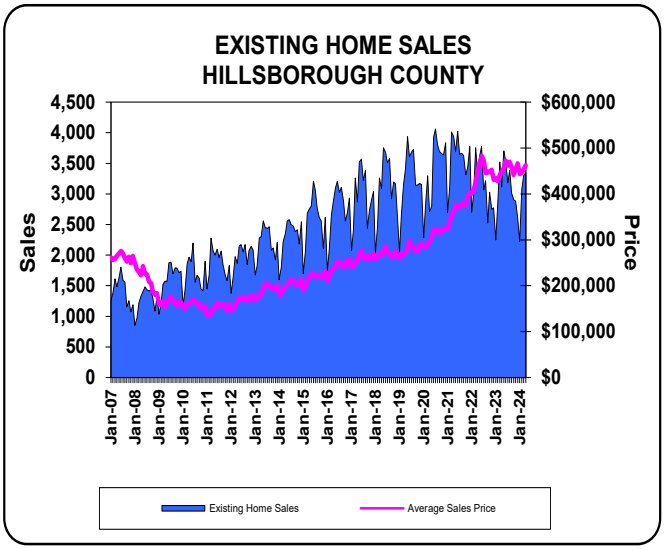
Source: Bureau of Economic and Business Research (BEBR)



Source: Bureau of Economic and Business Research (BEBR)

Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Greater Tampa Association of Realtors (GTAR) reports 2022 home sales fell 12.5% and 2023 sales fell 1.74% amid high prices and rising mortgage rates. Sales for the first four months of 2024 have turned positive with a 2.1% gain compared to 2023. April 2024 average home sales price rose only 2.8% above April 2024, falling well below 18% to 21% gains during 2021 and 2022. Sales are likely to remain flat.

Economic Indicators



Source: Greater Tampa Association of Realtors

Low inventories and months of supply combined with continuing in-migration of workers as well as retirees will continue to drive long term home price gains in Florida and Hillsborough but at a moderating pace.

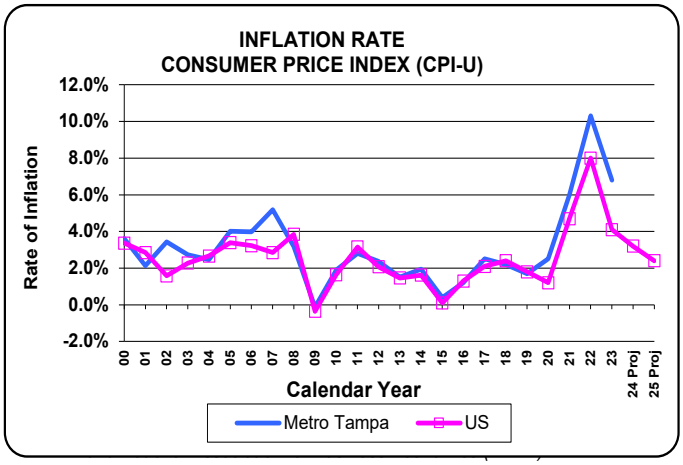
LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 23

	$ Millions
Tampa Electric Company	54.9
Hillsborough County Aviation Authority	20.1
Highwoods/Florida Holding LP	8.9
Post Apartment Homes LP	7.9
Mosaic Company	7.8
Amazon	7.6
Eastgroup Properties	6.0
Wal-Mart	5.9
Frontier Communications	5.8
Metwest International	5.0

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2023

Pandemic shutdowns hit consumer spending severely in the spring of 2020. Taxable Sales in Hillsborough County rose on a year ago basis from 2010 before falling 17.6% in April 2020 and 24.8% in May 2020. FY 21 taxable sales grew 17.5%, followed by an FY 22 gain of 16.2%. Sales rose strongly through 2022. Taxable sales growth in 2023 moderated to 5.6%. High inflation and interest rates, and lower consumer confidence appear to be impacting the pace of sales growth. Taxable sales for the first half of FY 24 have risen 0.5%.

US inflation jumped to 4.7% in 2021 and rose again to 8.0% for 2022. High consumer demand, chronic supply chain problems and high fuel prices have driven persistent inflation and caused the Federal Reserve to combat it with higher interest rates. While the rate of inflation peaked at 9.1% (not seasonally adjusted) in June 2022 and declined to 4.1% for 2023 it remains persistently higher than the Federal Reserve's target of 2.0%. The National Association for Business Economics expects inflation to drop to 3.2% for 2024 before falling to 2.4% for 2025.



Financial Policies and Procedures

The County Administrator has explicit responsibility for all financial planning for the Board of County Commissioners (BOCC) including operating, capital and debt service budgets; and for the allocation of resources to facilitate accomplishing BOCC goals. The County Administrator is also responsible for developing long-range financial planning strategies, including reserve policies and forecasting. These functions are performed by the various team administrators and the Management and Budget Department.

To execute these responsibilities and to maintain sound financial management practices, it is important to have financial policies and related procedures that complement the statutory requirements and professional standards which establish local governments' financial management framework. To this end, the Management and Budget Department is involved in the ongoing effort to research, document, publish and update financial policies and guidelines.

The Board of County Commissioners has adopted a series of financial policies, presented in this section, as a major effort towards documenting a comprehensive approach to financial management. In some cases, written policies replaced informal rules that had been in place for years, but had not been previously documented and formally approved. Given the structure of county government in Florida, with most accounting functions residing with the elected Clerk of Circuit Court, and the budget function residing with the County Administrator who reports to the elected Board, the documentation and approval of policies have particular importance. All BOCC policies can be found at: http://www.hcflgov.net/en/government/board-of-county-commissioners/board-policies and require Adobe Reader to view.

The policies were developed over a period of time, during which draft policies were distributed to bond rating agencies and during which County staff reviewed recommended budget practices developed by the **National Advisory Council on State and Local Budgeting (NACSLB**). Several of the policies are intended to directly address NACSLB recommended budget practices.

It should be noted that the policies listed here reflect those adopted by the Board of County Commissioners. Other financial policies adopted by the Clerk of Circuit Court in his or her capacity as Chief Financial Officer for the Board, which do not require Board approval, do not appear here.

There are two key Florida Statutes regulating local government budget development and implementation, Chapters 129 and 200. Chapter 129, entitled "County Annual Budget," establishes a system for controlling finances of county boards of commissioners throughout the state. Chapter 200, "Determination of Millage," defines the duty of the county commissioners in setting the rate of taxation. These statutory provisions set the framework for the budgetary process. In addition, Generally Accepted Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB), provide professional standards that guide public financial management and reporting.

Board Policies are reviewed and revised on an as-needed basis. Staff periodically identifies policies that may need revision or recission, as well as the need for a new policy. These changes are often driven by new or changed intergovernmental mandates, issues of continuing policy relevance, and Board direction.

POLICIES AND GUIDELINES

The following policy statements guide the annual budget development and monitoring functions of the County. They correspond closely to explicit provisions found in the statutes and complement professional standards established by GASB.

1. **Chapter 129.01(2)(b), Florida Statutes**: The budget will be balanced by fund, that is, the estimated revenues including balances brought forward will equal the total of the appropriations and reserves.

2. **Chapter 129.01(2)(b), Florida Statutes**: Budgeted reimbursements are considered anticipated receipts and as such will be budgeted at 95% of the estimated fiscal year total.

3. **Chapter 129.01(2)(c)1, Florida Statutes**: Reserves for contingencies may be established for each fund during the annual budget development process, and when established, will be in compliance with Florida Statutes requiring that reserves for contingencies not exceed ten percent of the total budget.

4. **Chapter 129.01(2)(d), Florida Statutes**: A reserve for reappropriation will be provided in each fund as necessary to provide for the payment of vouchers which have been incurred in the year(s) prior to the fiscal year for which the budget is being prepared.

5. **Chapter 129.06(2)(a), Florida Statutes**: Budget changes may be made through the budget amendment process.

6. **Chapter 129.06(2)(d & e), Florida Statutes**: Fund revenue and expenditure totals may be increased or decreased by formal action of the BOCC: a) following appropriate public notice and public hearing, b) in the event new revenue is received from an unanticipated source, or c) in the County's enterprise funds.

7. **Chapter 129.06(3)(b), Florida Statutes**: Interfund transfers are fixed when the budget is adopted.

8. **Hillsborough County Ordinance 08-06**: Investment Policy. The highest priority in the handling of investments for the County is safety of principal. Each investment

transaction shall seek to first ensure that capital losses are avoided, whether they be from securities, defaults, or erosion of market value. Investments shall be diversified to the extent practicable to control risk of loss resulting from over concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which financial instruments are bought and sold. From time to time, securities may be traded for other similar securities to improve yield, maturity, or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security:

- Yield has been increased
- Maturity has been reduced
- Quality of investment has been improved
- A positive blend for arbitrage purposes has been accomplished

9. **Hillsborough County Ordinances 08-06**: Reverse repurchase agreements are specifically prohibited.

10. **Grants Administration—BOCC Policy 03.01.03.00:** It is the policy of the Board of County Commissioners that the County will seek grant funding for activities and assets that are determined to further core County functions, or that provide for activities and assets that are in the best interest of the County and its residents. Unless exempted by Board action, all organizations directly funded by the Board shall participate in a uniform grants administration program under the direction of the County Administrator that will adequately assess grants prior to submittal and ensure that grant award functions follow the highest standards of the grantor or the County.

    Grants Identification, Application, and Tracking: Grants pursued by the County must be consistent with the County's mission, strategic priorities, or adopted business plans, and no grant shall be submitted without signature approval of the County's authorized organizational representative or designee; therefore, the submission of grant proposals shall be coordinated by a central authority designated by the County Administrator so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained; and grant applications shall provide reasonable and realistic outcomes that are based on information that will help to best assess the impact and efficacy of grant activities. Individuals planning to apply for an external grant should notify the grants management office a minimum of fifteen business days prior to the submission date on a form established under the direction of the County Administrator. All grants will be recorded and tracked in a manner that assures transparency and accountability to the Board, grantors, and the public.

    Funding Analysis: Grants that align with the strategic priorities of the County shall be analyzed to examine the total effects and costs to the County due to matching requirements or new operating costs; allowance of indirect costs; whether General Revenue is necessary to cover the gap between cash expended and revenues received; and whether General Revenue is necessary to support the project after the expiration of the grant.

    Analysis of Grant Renewals and Continuations: At the end of the initial grant period, all grants shall be evaluated to determine the extent to which the grant project has produced desired benefits. Such an analysis shall include a review of actual costs to determine whether using General Revenue associated with the grant could be better used for other purposes that are better aligned with the County's mission, priorities, and business plans. Grants awarded on a multi-year basis shall be evaluated through a cost effectiveness analysis that relates the project costs to its key outcomes or benefits, to determine the extent to which they have produced positive, meaningful outcomes that provide cost effective services or improvements.

    Provision of Administrative and Operational Support: In a manner specified by the County Administrator, the County shall develop procedures that ensure a detailed understanding of the regulatory and financial requirements of grant awards and that specify how grants shall be implemented and monitored.

    Purpose: Grants are an exceptional way to fund County projects; however, they come with the expectation that all work including the management of the grant award will follow the highest standards of the regulatory and budgetary requirements of the grantor and the County. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of grant proposals or grant awards may lead to the County spending General Revenue funds to support a grant project inconsistent with overall strategic direction, or may commit the County to General Revenue spending beyond the grant period. The purpose of this policy is to set forth guidance for the application of grant proposals and the administration of grants awarded to the County that ensure the efficiency and impact of grant funded programs, services, and capital improvements; increase grant revenues; limit the County's exposure to grant related legal liability; and assure grantors and the public that the County shall discharge its responsibilities with the highest of standards.

    Responsibility: It is the responsibility of the Strategic Planning Division under the direction of the County Administrator to implement this policy and to provide procedures that detail the grant proposal seeking process and the proper execution, management, and close-out of the County's grant awards; and report on the submission and status of grants in a manner that assures transparency and accountability to the Board, grantors, and the public.

11. **Acceptance of Credit Cards, Charge Cards, and Debit Cards for Payment of County Fees and Charges for**

Service—BOCC Policy 03.01.04.00: Departments under the authority of the Board of County Commissioners have the option of allowing the public to pay fees and charges for services with credit cards, charge cards, and debit cards. A department opting to allow the public to use credit cards will meet all the following conditions:

- Use the County's approved credit card service vendors to process the charges.

- Adhere to agreements with the approved credit card service vendors.
- Not charge a person using a credit card, charge card, and debit card a surcharge or fee for using the card.
- Explicitly budget in its operating budget the cost of paying credit card service vendors' fees. This budgeting will begin in the fiscal year the department starts to accept credit cards.
- Budget the cost of equipment, software, and professional services needed to implement the acceptance of credit cards, charge cards, and debit cards. This budgeting will also begin in the fiscal year the department starts to accept credit cards, charge cards, and debit cards.
- Because these cards can be considered a substitute for cash, the department will develop policies and procedures in concert with the Clerk of the Circuit Court to insure prudent management and accountability of card charges, chargebacks, and card account number security.
- Pursuant to Chapter 215.322(5) of the Florida Statutes, individual credit card, charge card, or debit card account numbers are confidential and are exempt from the provisions of Chapter 119.07(1) of the Florida Statutes.

Purpose: To allow departments under the Board of County Commissioners to have the option of accepting credit cards, charge cards, and debit cards from the public for payment of fees and charges for services. The acceptance of credit cards is authorized by Chapter 215.322 of the Florida Statutes.

Responsibility: It is the responsibility of each department opting to allow the public to use credit cards, charge cards, and debit cards to implement the above policy.

12. **Bids for Capital Improvement Projects 10% or More in Excess of Estimated Construction Costs—BOCC Policy 03.02.01.00**: It is the policy of the Board of County Commissioners that in instances where the low bid on a Capital Improvement Project amounting to $50,000 or more exceeds the estimated construction costs by ten percent (10%) or more, the County Administrator shall appoint a committee to review the low bid.

Purpose: The purpose of this policy is to establish a uniform system for review of capital improvement project bids exceeding the estimated construction costs by 10% or more.

Responsibility: It is the responsibility of the County Administrator to instruct the Chairman of the Review Committee to set a time for review of the project bid. The review shall consist of, but not be limited to, the plan quality, unit quantities, current unit cost, escalation clauses, if any, and other items pertinent to the project. The Committee shall present recommendations to the County Administrator on whether to accept or reject the low bid.

13. **Capital Budget and Capital Improvement Program—BOCC Policy 03.02.02.00**: During the first year of the County's biennial budget Hillsborough County will develop and implement a comprehensive Capital Budget and a six-year Capital Improvement Program. The first two years of the Capital Program will represent the Capital Budget with the remaining four years representing the Capital Plan. During the second year of the County's biennial budget there will be a one-year Capital Budget and a four-year Capital Plan.

    The Planning Commission, Constitutional Officers, Environmental Protection Commission, County Administrator and their departments, other agencies which provide services to Hillsborough County residents, and organized citizen groups, will have the opportunity to provide input to the Capital Improvement Program process. Capital project financing will be derived from various funding sources including, but not limited to, bonds, short term loans and notes, fuel taxes, federal and State grants, community investment tax (Local Government Infrastructure Surtax), enterprise revenue, impact fees and the levy of ad valorem taxes and non-ad valorem assessments as determined by the Board of County Commissioners.

    The Capital Improvement Program will comply with the Laws of Florida, (specifically Florida Statute 125.85(2) Florida Statutes), the Florida Administrative Code, Generally Accepted Accounting Principles (GAAP), necessary to assure proper accounting and fiscal management techniques and any County Ordinance, Policy and Procedure which relates to Capital Improvements and does not prohibit or restrict compliance with Section 218.33, Florida Statutes.

    A list of priority categories for the Capital Improvement Program will be established by the Board of County Commissioners. This list will determine initial consideration of proposed projects for the Capital Improvement Program and provide a basis for evaluation and subsequent funding. Conformance with Board priority categories will aid in assuring the worthiness of a capital improvement project in relation to factors such as public health, safety, welfare, impact on the operational cost for government services and

the implications for concept of growth management.

Additions or deletions of projects in the adopted Capital Improvements Program shall be by a Resolution of the Board of County Commissioners amending the Capital Improvements Program Resolution. Such additions or deletions shall be submitted to the Planning Commission for review of the change's impact upon the adopted level of service at least ten calendar days prior to the Board of County Commissioners' meeting at which the amendment is to be considered.

Changes in the cost of a current year project, advancing projects into the current year or delaying them from the current year to a future year in the adopted Capital Improvements Program shall be handled pursuant to the budget amendment procedure contained in Section 129.06, Florida Statutes.

Changes in the cost of a current year project that are less than 10% or less than $100,000, whichever is least, of the project's all years budget (including all funding sources), can be adjusted with the approval of the County Administrator under the Administrative Budget Amendment process. The Board of County Commissioners will be provided with a quarterly report of all such administrative adjustments.

Emergency additions to the Capital Improvements Program shall be made pursuant to the County Administrator's emergency purchasing authorization in the Hillsborough County Purchasing Manual with appropriate amendments to the Capital Improvements Program to be made as soon as reasonably possible thereafter.

In addition to the Capital Budget and the Capital Improvement Program, an annual update will be prepared, as identified in the Comprehensive Plan for Unincorporated Hillsborough County. Specifically, an annual update will be provided for:

a. public facilities requirements related to standards set for potable water, sanitary sewer, solid waste, stormwater management, parks and recreation facilities, and arterial and collector roads; and
b. revenue forecasts and analysis of financial capacity, as related to the above-listed public facilities.

Definitions: For the purpose of the Hillsborough County Capital Improvement Program:

1) **A Capital Project** is a set of activities, with related expenditures and schedule which includes one or more of the following:
   a) delivery of a distinct asset or improvements to an existing asset, which will become an asset owned by Hillsborough County and be recorded on the financial records of the County as a capital asset under generally accepted accounting principles,
   b) any contribution by Hillsborough County to other governmental or not-for-profit entities for the purpose of delivering a capital improvement. In situations where the improvement is not nor will it become an asset of the County, it will be included in the Capital Improvement Program as a contribution,
   c) any project, including equipment, which is funded from the Community Investment Tax (CIT),
   d) any engineering study or master plan necessary for the delivery of a capital project, and
   e) major repair, renovation or replacement of existing facilities.

   The cost and timing of these Capital Improvements are to be identified in the Capital Improvement Program. The project scope, schedule, and costs approved by the Board of County Commissioners. A Project Manager is identified for managing each capital project.
2) **A Major Repair, Renovation or Replacement Capital Project** is a project which is primarily intended to preserve or enhance the operational condition of the existing facility and may increase the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings, roads for resurfacing purposes, wastewater treatment facilities, etc. A project will be considered for the Major Repair, Renovation or Replacement Capital Project category if it has an estimated cost of $100,000 or greater, or extends its useful life by at least five years, or adds capacity or square footage to an existing facility, or will require more than a twelve-month period to deliver. A project which does not extend the useful life of the asset by at least five years, or does not add capacity or square footage to an existing facility and will be delivered within a twelve-month period will be included in the County's routine repair and replacement program.

3) **The Capital Improvement Program** is the Board's approved financial plan of Capital Projects. The Capital Improvement Program will include "new" Capital Projects and Major Repair, Renovation or Replacement Capital Projects. "New" Capital Projects include the acquisition of new capital facilities through either purchase or construction, or assets acquired through public/private partnerships. The Capital Improvement Program should include any new facility or any existing facility which is being changed to either extend the useful life by at least five years, increase capacity, increase square footage, increase the level of service to the community, or change the function of the facility.

4) **Project Costs** represent the purchase price or construction costs of a project, including other capitalizable costs incurred such as feasibility studies, cost-benefit analysis, site acquisition, legal and title costs, appraisal and surveying fees, architect and accounting fees, design and engineering services, initial fixtures and equipment, and transportation charges necessary to place the completed asset in its intended location and condition for use.

BOARD OF COUNTY COMMISSIONERS PRIORITY CATEGORIES FOR THE CAPITAL IMPROVEMENT PROGRAM - The following criteria, which is not presented in any sequence, will be used to establish priority for making decisions related to capital projects to be funded in the Capital Improvement Program:

- Projects which are necessary to conform to state or federal laws or court rulings.
- Projects eligible for restricted revenues such as state and federal grants.
- Projects necessary in carrying out Hillsborough County's Comprehensive Plan for unincorporated Hillsborough County.
- Major repair and replacement capital projects.
- Projects which reduce future operating costs or improve effectiveness of operation of county services.
- Projects which are essential to the health, safety and welfare of the community.
- Projects which stimulate private investment or otherwise affect measurable neighborhood and economic improvement.
- Projects which involve inter-agency cooperation.
- Projects which will improve the cultural and recreational activities of the community.
- Projects which provide measurable environmental benefit.
- Projects which improve accessibility to County facilities to all citizens.

Purpose: The purpose of this policy is to establish Board of County Commissioners guidelines and requirements for the submission of an annual Capital Budget and the biennial development of a Six-Year Capital Improvement Program (CIP) that will be county-wide in scope and administer the implementation framework for an adequate capital projects foundation to serve the needs of the residents of Hillsborough County. The CIP is designed to balance the need for public facilities and infrastructure as expressed by the County's Comprehensive Plan with the fiscal capability of the County to meet those needs. The CIP serves as a general planning guide for the construction of general purpose and utility facilities in the County. The CIP process provides a framework for careful development of reliable capital expenditure and revenue estimates and the timely scheduling of short- and long-term debt issues.

Responsibility: It is the responsibility of the Management and Budget Department under the direction of the County Administrator to prepare and submit to the Board of County Commissioners for its approval and adoption:

The Management and Budget Department is also responsible for preparing and submitting the annual update for the unincorporated area.

1) a Capital Improvement Budget; and
2) a Capital Improvement Program for Hillsborough County.

14. **Budget Submissions—BOCC Policy 03.02.02.01**: It is the policy of the Board of County Commissioners (BOCC) that all government organizations funded in whole, or in part, by the BOCC submit budget requests for the upcoming year (or in the case of a two year budget process, for two years) in accordance with the budget instructions distributed annually by the County Administrator, as designated Budget Officer.

    Purpose: The purpose of this policy is to provide consistent disclosure of the budgets requested by organizations funded by the Board of County Commissioners (BOCC).

    Responsibility: It is the responsibility of each organization requesting funds to comply with this policy. The County Administrator, as designated Budget Officer, will advise the BOCC if any organization fails to provide the necessary detail.

15. **Use of Excess Fund Balance—BOCC Policy 03.02.02.02**: It is the policy of the BOCC that upon completion of the annual financial audit, any excess fund balance in the General Fund and General Purpose MSTU Fund will be appropriated by budget amendment pursuant to Section 129.06, Florida Statutes, as follows:

    - Twenty-five percent (25%) will be transferred to a fleet replacement account in the Fleet Services Fund for the replacement of vehicles including annual rental costs until the County's fleet replacement account for each fund has attained industry replacement standards, as identified by the Fleet Maintenance Department; and
    - Twenty-five percent (25%) will be transferred to a designated reserve in the Self Insurance Fund for unbudgeted litigation or judgment expenses until the reserve in that account equals one percent of the combined General Fund and General Purpose MSTU Fund; and,
    - Fifty percent (50%) will be appropriated to the catastrophic emergency reserve in the Self Insurance Fund until reserves in that account match eight percent of expenditures in the General Fund and General Purpose MSTU Fund; and any additional funds remaining as a result of meeting the required thresholds identified in (1), (2) or (3) will be split in the same ratio to meet the remaining threshold(s).

      Once the standards are met for fleet replacement, unbudgeted litigation and judgments, and catastrophic reserves, excess fund balance in either fund may be appropriated in the next adopted budget for any legal purpose.
      Excess fund balance is defined as both, (1) under-expenditures which may be realigned in the budget in which it was appropriated pursuant to Section 129.06(2)(a), Florida Statutes and, (2) unanticipated

revenue which may be appropriated pursuant to Section 129.06(2)(f), Florida Statutes, that combined exceed the budgeted beginning fund balance for the next fiscal year.

Purpose: The purpose of this policy is to provide for prudent use of any excess fund balance to improve the County's financial security.

Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator as Budget Officer, to implement this policy.

16. **Earmarking of Funds—BOCC Policy 03.02.02.03:** It is the policy of the BOCC that the budget avoid "earmarking" of available revenues that would unnecessarily restrict the full range of potential uses of such revenues. The use of various funds, however, will be consistent with generally accepted accounting principles and Florida Statutes, Section 129.02.

    Purpose: The purpose of this policy is to provide the BOCC maximum discretion in the use of its funds.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

17. **Self-Insurance Fund—BOCC Policy 03.02.02.04**: It is the policy of the BOCC that the County's self-insured programs are fully funded, including reserves for incurred-but-not-reported (IBNR) claims, through annual assessments to covered departments and agencies. Unrecovered costs in one year may be recovered in a subsequent year through adjustments to charges.

    Purpose: The purpose of this policy is to ensure that all programs managed through the Self Insurance Fund are fully funded through the fees recovered through covered departments and agencies, including administrative costs and reserves. Covered programs include: health insurance, worker's compensation, auto liability, and general liability.
    Responsibility: It is the responsibility of the Management and Budget Department, the Procurement Services Department, and the Human Resources Department, under the direction of the County Administrator, to implement this policy.

18. **Pay-As-You-Go Funding of Capital Improvement Projects—BOCC Policy 03.02.02.05**: It is the long-term policy of the BOCC to use at least one percent of the County's unrestricted General Fund revenues and one percent of the County's unrestricted General Purpose MSTU Fund revenues to provide pay-as-you-go funding for the general government capital improvement program (CIP) for renewal, replacement and/or improvement of County facilities. For the purpose of this calculation, fund balance, transfers and other non-revenue sources will not be considered.

    Purpose: The purpose of this policy is to establish a long-term target for financing a portion of the County's general government capital improvement program through pay-as-you-go funding, in order to provide adequate funding for minor projects, rehabilitation and renovation of existing assets, and front-end funding of other projects for which total project cost has not been calculated.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

19. **Prioritization of Capital Projects—BOCC Policy 03.02.02.06**: It is the policy of the BOCC that capital projects be prioritized based on standards established for each program. Within the prioritization process, capital maintenance of existing infrastructure will be given a higher priority than new construction. New construction projects will be prioritized based on standards established for each program, including comprehensive plan standards and impact fee standards.

    Purpose: The purpose of this policy is to ensure that prioritization of capital projects reflect established community standards, and that the County maintains its existing infrastructure investments.

    Responsibility: It is the responsibility of the Management and Budget Department, using input from the Planning and Growth Management Department, under the direction of the County Administrator, to implement this policy.

20. **Minimizing the Expense of Financing Capital Projects—BOCC Policy 03.02.02.07:** It is the policy of the BOCC that short-term or long-term financing for capital projects be based on anticipated cash requirement so as to borrow only when funds are needed, and to fully comply with federal tax code in regard to arbitrage rebates. That is, funds shall not be borrowed for future phases of a project, if those funds will not be needed within the next twelve months and the County will incur additional interest expense or operating impacts as a result of such action.

    As necessary, the County will employ the use of bond anticipation notes (BAN's), pay-as-you-go financing until an accurate project cost can be determined, and/or breaking a bond issue into phases.

    Purpose: The purpose of this policy is to minimize the financing (interest) expense and operational impacts that may result from borrowing funds for future capital project requirements.

    Responsibility: It is the responsibility of the Management and Budget Department, and the Debt Management Department, under the direction of the County Administrator, to implement this policy.

21. **Operating Impact of Capital Projects—BOCC Policy 03.02.02.08:** It is the policy of the BOCC that all capital projects considered for funding by the County include information on the potential impacts on maintenance, as well as any cost of operating the project. Such information will include any savings resulting from the project, as well as any new costs. The operating impact information shall be provided for the period covered in the County's current six year Capital Improvement Program. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available, when needed.

    Purpose: The purpose of this policy is to assess the impact of capital projects on the need for operational funding. Such assessment should prevent the County from building or acquiring a project that the County cannot afford to operate and/or maintain.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

22. **User Fees and Cost Recovery—BOCC Policy 03.02.02.09**: It is the policy of the BOCC that the County may from time to time establish or update fees for services provided by the County (user fees). The County will identify the full cost of providing a service for which fees are charged. Wherever practical, the County shall identify cost recovery goals for each fee and authorize automatic adjustment so that the fee can be updated to recover the same portion of the County's cost over time. The calculation of cost will include all reasonable and justifiable direct and indirect cost components.

    Purpose: The purpose of this policy is to identify the full cost of services for which user fees are charged and to establish, over time, specific cost recovery goals for these services that can be maintained as costs change.

    The calculation of the full cost of providing a service does not suggest that user fees should fully recover the cost, only that the public should know what portion of the cost is being recovered through user fees, and such recovery rate should be maintained unless the Board acts to increase or reduce a cost recovery goal.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

23. **Recovery of Indirect Costs—BOCC Policy 03.02.02.10:** It is the policy of the BOCC that for the calculation of the value of indirect services provided to a department (exclusive of any grant- funded programs), the County use the most current, "full-cost" cost allocation plan.

    - Enterprise operations - Each County enterprise operating shall reimburse the General Fund for the Calculated Value of indirect services pro- vided to the enterprise. These costs should be incorporated into service charges levied by the enterprise. The amount actually charged should be based on the amount derived during the budget process.
    - Internal service operations - Each County internal service operation shall reimburse the General Fund for the calculated value of indirect services provided to the internal service department. These costs should be incorporated into service charges levied by the internal service fund.
    - Building Division - The Building Division of the Planning and Growth Management Department shall reimburse the General Fund for the calculated value of indirect services provided to the Building Division. These costs should be incorporated into permit and licensing fees levied by the Division.
    - Special Library District - The Library Services Department, which is funded through the Special Library District, shall reimburse the General Fund for the calculated value of indirect services provided to the Library Services Department. These costs should be incorporated into the annual budget, and should be covered by the millage levied for the Special Library District Fund.
    - Other Funds - As appropriate, other operating funds such as the General Purpose MSTU Fund and the Transportation Trust Fund will reimburse the General Fund for the calculated value of indirect services provided to departments funded from those funds. The Management and Budget Department should determine where such charges are appropriate. These costs should be incorporated into the annual budget, and should be covered by the revenues available to those funds.

    Purpose: The purpose of this policy is to establish how indirect cost charges are assessed to recover a portion of the General Fund costs for central service departments from other funding sources.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

24. **Anticipated Revenue Shortfalls—BOCC Policy 03.02.02.11:** It is the policy of the BOCC that in the event a significant revenue shortfall is within an operating fund, the County will develop a plan to reduce expenditures, use reserves, or take other appropriate actions to maintain the financial integrity of the County.

    Purpose: The purpose of this policy is to ensure that a measurable reduction in revenues results in actions to reduce expenditures. Budget control is based on budgeted revenues. In the event actual revenues are anticipated to fall short of budget, expenditures should be reduced to ensure that a shortage of funds or a drawdown of fund balance does not occur.

Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

25. **Fleet Maintenance—BOCC Policy 03.02.02.12:** It is the policy of the BOCC that the Fleet Maintenance Department operate within an internal service fund. The internal service fund shall recover, over time, the full cost of providing fleet maintenance services to customers, as well as the projected replacement cost (net of salvage value) for vehicles owned by Fleet Maintenance and rented to departments and agencies. The Department will develop a fleet replacement schedule and update that schedule annually.

    Within this internal service fund, there will be maintained a fleet replacement reserve, the purpose of which is to accumulate the funds necessary to replace County vehicles when they meet County standards for replacement. Fleet replacement standards shall be reviewed annually to ensure rental rates are set to recover sufficient funds to replace vehicles.

    Purpose: The purpose of this policy is to operate the Fleet Maintenance Department in a self-sufficient manner, reflecting both maintenance of County vehicles and replacement of vehicles.

    Responsibility: It is the responsibility of the Fleet Maintenance Department, under the direction of the County Administrator and with the assistance of the Management and Budget Department and the Debt Management Department, to implement this policy.

26. **Pay Comparability with Public and Private Employers—BOCC Policy 03.02.02.13:** It is the policy of the BOCC that pay ranges for all employees be targeted to the 50th percentile in a comparison of pay with public and private employers. As a targeted goal for comparison purposes, the midpoint of each County pay range should represent the imputed market value of a job and should be set so that one-half of comparable employers pay lower (the basis for a 50th percentile) and the other one-half pay higher. However, as the BOCC considers the targeted percentile along with the total employee compensation package, it will be the BOCC discretion in determining where the actual pay ranges shall be established.

    Purpose: The purpose of this policy is for the County to be a competitive employer**.**

    Responsibility: It is the responsibility of the Management and Budget Department and the Human Resources Department, under the direction of the County Administrator, to implement this policy.

27. **Performance Pay—BOCC Policy 03.02.02.14:** It is the policy of the BOCC that the budget include an annual pay adjustment for employees, with each employee's actual pay adjustment based on an assessment of job performance.

    Purpose: The purpose of this policy is for the County to maintain a pay system for employees under the County Administrator that ties pay increases to performance as an incentive for employee performance.

    Responsibility: It is the responsibility of the Management and Budget Department and the Human Resources Department, under the direction of the County Administrator, to implement this policy.

28. **Performance Measurement—BOCC Policy 03.02.02.15:** It is the policy of the BOCC that performance measures be developed for all organizations to provide information on workload, efficiency and effectiveness. Comparative information should be provided in budget documents for a minimum of three or four years - the previous year, the current year, and the upcoming budget year or years. Selection of measures shall reflect quantifiable key objectives for each organization, industry standards, and the availability of data.

    Purpose: The purpose of this policy is to provide the public with quantifiable objectives for each organization and statistics on performance that can be compared over time, and against similar organizations in other jurisdictions. Objectives and measures provide the public with information on outcomes resulting from the investment of public funds in an organization's operations.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

29. **Multi-Year Projection of Operating Funds—BOCC Policy 03.02.02.16:** It is the policy of the BOCC that the County annually prepare a Pro Forma projection of revenues and expenditures for the General Fund and Unincorporated General Fund that builds on the adopted current year budget and extends that budget five years - consistent with the period covered by the County's capital improvement program. The projections should include the anticipated operating impacts of the adopted capital improvement program. Major assumptions should be outlined and sensitivity analysis should be provided for alternate assumptions. In addition to the financial projections, the County will prepare a financial plan outlining how the County can address any shortfalls identified in the projections.

    Purpose: The purpose of this policy is to establish multi-year financial planning as a strategic planning tool for major operating funds that receive ad valorem tax revenue. A model can be used with trend analysis to project future revenues and expenditures using alternative economic, planning and policy assumptions. The model can be used, in turn, to develop a financial plan of action to address any

identified needs.
The financial planning process helps shape decisions and permits necessary and corrective action to be taken before problems become more severe. A financial forecast and the associated financial plan is not a forecast of what is certain to happen, but rather a device to highlight significant issues or problems that must be addressed if goals are to be achieved, and a plan to address those issues or problems.

Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy by preparing an annual report by February 1.

30. **Budgetary Position Control—BOCC Policy 03.02.02.17:** It is the policy of the BOCC that the total number of permanent full-time, and part-time positions approved in the adopted budget for each department, agency or office funded by the BOCC may not be exceeded without prior approval of a change in the authorized staffing level. The County Administrator as designated Budget Officer, may authorize position realignments between departments, agencies and offices with the consent of any affected appointing authorities, so long as the re- alignment is not inconsistent with the work program in the approved budget. For departments and agencies that report to the BOCC, this also applies to temporary positions.

    Additions to the approved number of total positions (i.e., permanent full-time, part-time, and temporary) in all organizations funded by the BOCC will require BOCC approval.

    The following applies to departments and agencies that report to the BOCC:

    Approved positions that have remained vacant for greater than one year will be eliminated along with related budget appropriation unless continuation of the position(s) is approved by the BOCC. For purposes of this policy, a position is not considered to be vacant if it is associated with an employee that is on an approved leave of absence. A position becomes vacant on the date that staff in the position terminated employment based on the effective date in an approved personnel action. Newly established positions are considered to become vacant from the effective date of the position as determined through Civil Service Board approval up until such time as the position becomes filled with a new employee.

    Positions that are not established through either the Human Resources Department (unclassified positions) or the Civil Service Office (classified positions) within six months after BOCC approval will be eliminated along with related budget appropriation and reported to the BOCC through an agenda item.

    Costs associated with the use of temporary employees will be controlled through standards documented by the Human Resources Department. At a minimum, these standards will address the use of temporary agencies, compensation, promotional opportunities, and recruitment. The term of employment for temporary staff shall not exceed 180 days.

    Purpose: The purpose of this policy is to control expenditures on personnel through control of the number of positions each organization is authorized to fill.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

31. **Budget Override Authority—BOCC Policy 03.02.02.18:** It is the policy of the BOCC that a procedure exist to permit the County Administrator, as designated Budget Officer, to provide authorization to the Clerk of Circuit Court, as Chief Financial Officer, to bypass or override established budgetary controls when there are no appropriations or insufficient appropriations with a designated department or agency funding source. To address the immediate operational requirement, such override will be requested only in situations when it is absolutely necessary and when a budget amendment has been prepared for approval by the BOCC at any of their next scheduled meetings, and when the County Administrator is not aware of any reason why the BOCC would reject approval of the budget amendment. At no time shall the fund be overexpended. The authority to prepare the budget amendment and coordinate the override with the Clerk of the Circuit Court may be delegated to the Budget Director.

    In addition, this policy also authorizes the Clerk of Circuit Court to automatically process overrides on statutory payments (i.e., payroll, payroll benefits, and workers compensation payments), accounting system interfaces, and accounting corrective action when such processing is in the best interest of the County.

    Budget amendments to correct such overrides become the responsibility of the department or agency through their routine budget monitoring process.

    Purpose: The purpose of this policy is to provide for temporary bypass of normal budgetary controls when, in the conduct of normal business, a department or agency has expended its approved budget or has incurred unanticipated expenditures and it becomes necessary to issue warrants or process purchase orders or requisitions prior to having the Board of County Commissioners (BOCC) approve additional appropriations through a budget amendment.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

32 **Balanced Budget—BOCC Policy 03.02.02.19:** It is the policy of the BOCC that the County adopt a balanced budget for all funds. The County will avoid budget and accounting practices that balance the budget at the expense of future budgets. The budget will not use one-

time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, intentionally underestimate expenditures or overstate revenues, or use external borrowing for operational requirements.

Purpose: The purpose of this policy is to establish professional standards for the balancing of the annual budget that are consistent with a goal of long term financial health for the County.

Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

33. **Budgetary Control—BOCC Policy 03.02.02.20:** It is the policy of the BOCC that the budget be controlled at the level of character of expense within a fund, by department or agency.

    Purpose: The purpose of this policy is to formalize the County's level of budgetary control.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

34. **Fiscal Year—BOCC Policy 03.02.02.21:** It is the policy of the BOCC that County programs be operated on a fiscal year period beginning each October 1, and ending the following September 30, except where such timing is inconsistent with federal or state programs. Operating contracts will include language that funding in future fiscal years will be subject to the availability of funds.

    Purpose: The purpose of this policy is to conform the timing and reporting of County-operated programs to the fiscal year established for counties under Florida Statutes, Section 129.04, except where such timing would be inconsistent with federal or state programs. Consistent timing of program years with the fiscal year will allow reconciliation between program reporting and existing requirements for financial reporting. In general, this impacts non-grant programs where program reporting will be inconsistent with financial reporting unless both follow the same reporting period.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

35. **Reserve for Cash Balance (Stabilization Funds)—BOCC Policy 03.02.02.22:** It is the policy of the BOCC that the County budget an ending fund balance for an upcoming fiscal year equal to a minimum of 5 percent of expenditures. The calculation will be based on expenditures in the most recent year for which audited actuals are available. For example, in preparing the budget for FY 08, an ending fund balance will be budgeted equal to 5 percent of FY 06 audited expenditures, since the budget for FY 08 will be prepared during FY 07. If a budget for FY 09 is also budgeted as a part of a biennial budget process, it will also be based on FY 06 expenditures, since that will still be the most recent year for which audited expenditures are available.

    For the purpose of this calculation, expenditures will include transfers to Constitutional Officers but exclude interfund transfers.

    This policy applies to the following operating funds: General Fund, Unincorporated General Fund (MSTU Fund), and Special Library District Fund.

    Recognizing that the minimum 5 percent target may not be accomplished immediately, the County will move toward that level through the following interim objectives:

    - FY 00 a minimum of 0.625 percent
    - FY 01 a minimum of 1.250 percent
    - FY 02 a minimum of 1.875 percent
    - FY 03 a minimum of 2.500 percent
    - FY 04 a minimum of 3.125 percent
    - FY 05 a minimum of 3.750 percent
    - FY 06 a minimum of 4.375 percent
    - FY 07 a minimum of 5.000 percent

    Purpose: In order to be fiscally prudent, current revenues should pay for current expenditures. One-time sources such as beginning fund balance should be allocated only to one-time uses or carried forward. A reserve for cash balance to be carried forward as authorized by Section 129.01(2)(C)2. Florida Statutes should be budgeted each year at an adequate level to insulate the County against unanticipated revenue shortfalls and/or unanticipated expenses in the upcoming year and to ensure that sufficient cash is available in the following year to meet the County's obligations until revenues are anticipated to be available.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

36. **Fact Based Decision Making—BOCC Policy 03.02.02.23:** It is the policy of the Board of County Commissioners that departments and organizations engage in the collection and use of data in making decisions. Such a process will ensure the financial stability of the County is maintained, and county residents and businesses are well-served through effective decision-making.

    Purpose: The purpose of this policy is to establish that Hillsborough County government should incorporate the review of facts underlying an issue prior to making decisions. This pertains to decisions made both by staff and by the Board of County Commissioners. The facts used may include financial data, legal precedents, engineering statistics and other forms of data.

    Responsibility: It is the responsibility of each department

and organization to comply with this policy.

37. **Service and Program Delivery—BOCC Policy 03.02.02.24:** It is the policy of the Board of County Commissioners (BOCC) that each department and organization funded by the BOCC continually measure the efficiency and effectiveness of services and programs and benchmarks.

    Purpose: The purpose of this policy is to establish that services and programs provided by the County are evaluated to ensure that the best approach for delivery is selected which is both efficient and effective. Programs and services are the methods by which a government addresses priorities created through its policies and plans.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

38. **Budget Adjustment For Turnover Savings—BOCC Policy 03.02.02.25:** It is the policy of the Board of County Commissioners that in preparing the budget, the County Budget Officer may budget less than the calculated annual cost of personnel based on an analysis of historical expenditure trends which reflect the savings that result from turnover resulting from resignations, terminations, retirements, promotions, and transfers. In the event this policy is utilized, a minimum of 25% of the amount that is subtracted from the budget to reflect such turnover savings will be placed in a reserve within the respective fund and be available only for appropriation to meet personnel costs for budgeted positions. This reserve shall not be used to hire new employees or to meet other operational requirements. The funds placed in reserve may be used to meet unanticipated personnel requirements of any organization in which a reduced level of personnel funding was budgeted as a result of the application of this policy. Any reserve balance remaining at year-end will be available for appropriation in the subsequent year.

    Amounts subtracted from the personnel budget and not reserved will be available for appropriation in the current fiscal year.

    In implementing this policy, provisions should be made to exempt organizations with less than 25 positions, and this policy does not apply to the budgets of Constitutional Officers.

    Purpose: The purpose of this policy is to allow the budget to reflect anticipated year-end personnel expenditures while ensuring that adequate funds are available to fund all positions throughout a fiscal year. Budgeting the cost of positions based on historic knowledge of savings that result from turnover resulting from resignations, terminations, retirements, promotions, and transfers (also known as budgeting for attrition) better reflects what will actually be spent on personnel costs. At the same time, provision must be made if turnover savings is less than anticipated, and to recognize the potential problems for organizations with few employees.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator as County Budget Officer, to implement this policy.

39. **Use of Capital Project Appropriations—BOCC Policy 03.02.02.26:** Appropriations for a capital project deemed not needed to complete that project should be appropriated in the following order.

    1) In accordance with bond covenants, grant contracts, statutory provisions, or other legal requirements, maintain a contingency balance within each fund sufficient to allow completion of currently approved capital projects. This contingency balance (the sum of Allocated Funds for Future Capital Projects, Allocated Funds for Future Land Acquisition and Reserve for Future Capital outlay) shall be computed as follows:

       On an all years basis, the contingency balance for capital projects within any subfund shall equal at least 10% of the subfund's total all years appropriation less the sum of actual all years expenditures, all reserves, and all years appropriations for allocated funds for future land acquisition and future capital projects.

    2) Once contingency balance requirements have been met, remaining capital project appropriations may be used to reduce outstanding debt within the applicable program if permitted by bond covenants and if doing so does not create an economic or financial loss.
    3) If the requirements in 1) and 2) above have been met, remaining funds may be used to initiate new projects.
    4) Depending on the original funding source, if no unfunded needs currently exist, if no other requirements are specified under bond covenants, grant contracts, statutory provisions or other legal requirements, excess funds shall be added to Reserve for Future Capital Outlay. If the funds were originally transferred from a tax fund then remaining appropriations may be returned to that tax fund.

       Note that any time a budget amendment (either administrative or Board agenda item) is submitted to reduce the total funding for a given project, the amount of the proposed reduction will be deemed to be "remaining" appropriations subject to this policy.Appropriations associated with projects from general allocations for a type of project (i.e., the annual appropriation for road resurfacing, sidewalks, intersection improvements, median barriers, school flashers, etc.) will be returned to the allocated funds account established for that purpose and will not be subject to these requirements.

Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator as County Budget Officer, to implement this policy.

40. **Budgetary Reappropriations—BOCC Policy 03.02.02.27**: It is the policy of the BOCC that the portion of any year's budget that is attributed to the carryover or reappropriation of a prior year's financial commitments be limited to items meeting at least one or more of the following criteria:
    1) Operating expenses within restricted funds may be adjusted (added to or subtracted from) for any actual fund balance in excess of or below that budgeted. Use of excess balances will be determined during the review of reappropriation requests.
    2) Operating expenses relating to an encumbrance that is limited to one-time costs budgeted in a prior fiscal year with an obligation to pay carried into the subsequent year. The expenses must be necessary and material in amount in relation to the department's budget (e.g., the balance of a professional services contract that cannot be absorbed within the current fiscal year budget). Eligible items should come primarily from encumbrances within objects 031 Professional Services and 034 Other Contractual Services. Encumbrances for "supplies" typically do not meet the eligibility criteria for reappropriation. All reappropriation requests must be specifically documented and supported by a valid purchase order or encumbered contract.
    3) Grants and aids and capital items where a purchase order was issued and funds encumbered in a prior fiscal year, but payment was not made prior to the close of that fiscal year.
    4) Grants and aids and capital items for which the Procurement Services Department received a valid purchase requisition and a pre-encumbrance was posted in FAMIS but the actual purchase order was not issued prior to the end of a prior fiscal year. This eligibility criterion, as it relates to capital items, is intended to accommodate the purchase of capital equipment that has a long purchasing cycle, including the development of specifications and bidding. Individual pre-encumbrances will be reviewed for eligibility based upon the date the requisition was initiated, type of equipment, and whether the specific capital outlay was part of an approved BF-105 in the department's prior year budget submittal or a mid-year budget amendment.

    The County Administrator may add additional eligibility criteria to further restrict items eligible for re- appropriation based on an assessed need for tighter budgetary control or funding limitations.

    The County Administrator's recommendations for reappropriation must be approved by the BOCC through the budget amendment process.

    Purpose: The purpose of this policy is to control which financial commitments (from a prior fiscal year) are eligible to be rebudgeted and reappropriated in a new fiscal year.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

41. **Method of Funding Citizen Initiated Localized Capital Projects or Services—Board Policy 03.02.02.28:** It is the policy of the Board of County Commissioners that it will use non-ad valorem assessments to fund the full cost of citizen initiated capital projects or services that will benefit limited areas within the unincorporated area, that exceed the current general levels of services provided to residents of unincorporated area by Hillsborough County and have not been previously provided by the County. These non-ad valorem assessments will be imposed through Municipal Service Benefit Units (MSBU) the BOCC may establish under Chapter 125.01(1)(q) of the Florida Statutes.

    1) The area to be included in an MSBU is compact and amenable to the efficient and effective delivery of service.
    2) A fair and reasonable methodology can be developed to apportion the full cost of the capital project or service to those properties benefiting.
    3) The citizen initiated project or service is not the remediation of a tangible action of the Hillsborough County Charter Government.

    This policy does not apply to the County's existing MSBU programs such as residential streetlighting, reclaimed water, transportation impact fee assessment units, water and sewer capacity fee assessment units, or infrastructure assessment units, etc. It also does not apply to existing localized programs that are available through established processes to all unincorporated area communities such as residential and neighborhood traffic control or the neighborhood minigrant program.

    Additionally, if the BOCC uses grants or other funds from intergovernmental and/or private agreements to pay all or part of a localized capital project or service that conforms to #1 above, this action does not obligate the BOCC to fund all or part of the future costs of projects or services of this type or service level with ad valorem taxes or other local non-grant resources.

    Purpose: The purpose of this policy is to establish guidelines regarding the method of funding citizen initiated projects or services that benefit limited geographic areas within the unincorporated area, that exceed the current general level of service provided to residents of unincorporated area by Hillsborough County and have not been previously provided by the County.
    Responsibility: It shall be the responsibility of the County Administrator to manage compliance with this policy.

42. **Environmental Land Acquisition Program (ELAP) Fund—BOCC Policy 03.02.03.00:** It is the policy of the Board of County Commissioners that general obligation bonds for ELAP not be issued this fiscal year in order to save issuance and interest costs. Further, it is the policy of the Board that .25 mills be levied in September 1991 to continue the ELAP program and to further adopt an ordinance or to amend the existing ordinance to declare the levy in September 1991, the first year of the 20 year period.

    Purpose: The purpose of this policy is to clarify the financing of the Environmental Land Acquisition Program (ELAP) for 1991-1992 as it pertains to a referendum approved by voters on March 3, 1987, and a referendum approved by voters on October 2, 1990. The 1987 referendum authorized a tax levy of up to .25 mills for a period not to exceed four years. The 1990 referendum authorized general obligation bonds payable from ad valorem taxes at a rate not exceeding .25 mills in any one year for a period not to exceed 20 years from the first levy.

    Responsibility: It is the responsibility of the Municipal Services Team under the County Administrator to be the coordinating agency for this policy.

43. **Reserve for Catastrophic Emergencies—BOCC Policy 03.02.04.00:** It is the policy of the (BOCC) to maintain a Catastrophic Emergency ("Rainy Day") reserve within the County's Self Insurance Fund for events of such magnitude that they could not otherwise be covered by available, budgeted funds. This reserve shall be used only for one or more of the following events:

    - Local disaster recovery requiring County expenditures;
    - Unanticipated County liability;
    - Major County revenue shortfall.

    Expenditures or revenue of the County's enterprise operations are excluded. Use of this reserve requires approval by a super majority vote of the BOCC, and the prior drawdown of all available, and appropriate, contingency reserves.

    Purpose: The purpose of this policy is to maintain emergency reserves that will provide for unanticipated financial impacts on the Board of County Commissioners.

    Responsibility: It is the responsibility of the County Administrator and the Management and Budget Department to advise the BOCC when it may be necessary to draw down this reserve, identifying the criterion which has been met. A final determination that use of the reserve is appropriate shall be made by the BOCC.

44. **Reserve for Contingency—BOCC Policy 03.02.05.00**: It is the policy of the Board of County Commissioners (BOCC) to reduce the draw downs on the Reserve for Contingencies to only those re- quests that meet one or more of the following criteria:

    1) could not be reasonably anticipated during the budget process for the current year and without funding would result in material financial penalty or detriment to the County;
    2) are the result of new unfunded/federal mandates that require immediate funding;
    3) would not be part of any County competitive funding program in the following year, and/or;
    4) are offset by unbudgeted revenues that cannot be appropriated in the current year.

    All requests will require detailed justification including a statement as to why these requests could not wait until the next budget cycle, and will require a supermajority vote of the BOCC for passage with the following exception: if funding is appropriated in the current year's budget for the Fallen Heroes Fund program, a supermajority vote is not required to increase the appropriation of funding in that General Fund program to a maximum of one million dollars for the fiscal year.

    Purpose: The purpose of this policy is to provide a clear guideline restricting the use of the Reserve for Contingency within the unrestricted General Fund and within the unrestricted General Purpose MSTU Fund.

    Responsibility: It is the responsibility of the County Administrator and the Management and Budget Department to advise the BOCC when it may be appropriate to draw down this reserve, identifying the criterion which has been met. Proposed budget amendments that appropriate contingency reserves in the General Fund or General Purpose MSTU Fund will be placed on the regular section of the BOCC agenda of a regularly scheduled meeting for BOCC discussion.

    Any deviation to this policy shall require a super-majority vote of the BOCC prior to consideration of the budget amendment.

45. **Debt Management—BOCC Policy 03.02.06.00:** It is the policy of the Board of County Commissioners: (a) to periodically approve the issuance of Debt Obligations on behalf of the County to finance the construction, acquisition and/or equipping infrastructure and other capital assets to meet its governmental obligations to its residents; (b) to approve the issuance of Debt Obligations to refund outstanding debt when indicated by market conditions or management considerations; (c) that such Debt Obligations are issued and administered in such a manner as to ensure and sustain the long-term financial integrity of the County, to achieve the highest possible credit ratings and to preserve and enhance the quality of life, safety and welfare of its residents; (d) that such Debt Obligations shall not be issued or debt proceeds used to finance current operating expenditures of County government except as provided for herein; and, (e) to issue or guarantee, if necessary, Debt Obligations on behalf of independent authorities and agencies of the County to finance the construction, acquisition and/or equipping of infrastructure and capital assets which serve a public purpose and further the goals of County government.

[The term "Debt Obligations" shall mean bonds, notes, letters and lines of credit, or other securities issued by the County to fund a capital project providing a public benefit and secured by a pledge on a specific revenue source or a covenant to budget and appropriate specific revenues.]

Purpose: To establish parameters and guidance for the issuance, management, monitoring, assessment and evaluation of all Debt Obligations (defined below) issued by Hillsborough County.

Responsibility: It is the responsibility of the Debt Management Department, under the direction of the County Administrator and with the advice of the Finance Committee, to implement this policy.

46. **Policy Concerning Conduit Private Activity Bond Issuance—Board Policy 03.02.06.01**: - All requests for County approval of PAB's proposed to be issued by a Conduit Issuer or issued directly by the County on behalf of a Borrower must comply with the policies, guidelines and procedures described in the attached Borrower Application Forms.

    Furthermore, Conduit Issuers and Borrowers shall use the County's bond counsel, and the County Attorney's Office shall serve as General Counsel to all Conduit Issuers whose members are appointed by the County Commission. Finally, fees payable to the Hillsborough County Board of County Commissioners by the Borrower are established as follows: (1) a non-refundable $2,000 application fee, (2) a fee in the amount of ½ of 1% of the total par amount of bonds issued, payable from bond proceeds (minimum fee of $25,000), and (3) a surcharge of $2,500 for expedited review of completed applications received less than 31 days prior to the desired date of presentation to the Board.

    Purpose: The purpose of this policy is to ensure that the County's review of applications for Board approval of Conduit Private Activity Bond issuance is conducted efficiently and effectively while accomplishing the following objectives: (1) ensuring that the County's interests are protected, (2) ensuring compliance with the County Commission's policies and goals, (3) instituting standardized procedures and guidelines for the evaluation and issuance of Conduit Private Activity Bonds, and (4) imposing application and review fees to be paid by the Borrower.

    For the purpose of this policy, the following terms have the indicated meanings:

    1). Conduit Issuer means any city, county, or in- dependent governmental authority established by statute excluding, however, the Hillsborough County Housing Finance Authority and the Hillsborough County Industrial Development Authority.
    2) Conduit Private Activity Bonds (PAB's) mean a type of revenue bond, issued by a Conduit Issuer on behalf of a Borrower, specifically authorized by statute and by the U.S. Tax Code of 1986, as amended, and the proceeds of which are used to fund eligible capital projects. PAB's are payable solely from revenues derived from loan, lease or installment sale payments made by the Borrower.
    3) Borrower means a not-for-profit entity, or other entity permitted by the U.S. Tax Code of 1986, as amended, to utilize Private Activity Bond financing.

    Responsibility: Debt Management Department.

47. **Water and Wastewater Financial Policy—BOCC Policy 03.03.01.00:** Hillsborough County intends to operate its water and wastewater system in a businesslike manner using financial procedures which are consistent with those used in standard utilities operations. The Water Department shall be an enterprise fund department existing solely on its own revenues (i.e. monthly service revenues and fees, grants, interest income, bond sale proceeds, etc.) and such revenues are expended only for use of the Water Department. Further, monthly water and wastewater service revenues shall be used, to the greatest extent possible, to provide for the operation and maintenance of the utilities system, renewal and replacement, debt service (except for the portion eligible to be paid by capacity fees), and any capital rehabilitation related to service of existing customers.

    In addition, the funds to expand the utilities system to service new customers shall be obtained through capacity fees, past earnings of the system, grants (including Community Investment Tax), proceeds from bonded Capacity Assessments Units (CAU's), and un-bonded CAU's. Provided, however, that any Water Department funds may be used to meet cash flow requirements to expand the utilities system with a return of those funds used in lieu of capacity fees. Capacity fees and CAU's shall be accounted for as set forth in appropriate county ordinances and bond covenants. Also, these fees and all other Water Department fees, rates and charges shall be reviewed on an annual basis to determine their sufficient for providing service in compliance with the bond resolution.

    Purpose: The purpose of this policy is to insure that the Hillsborough County Water Department utilizes a financial program using acceptable and sound procedures consistent with standard criteria for operating utilities and that the Water Department shall be an enterprise fund existing solely on its own revenues and that such funds are utilized only for the use of the Water Department.

    Oversight Responsibility: The Water Department under the direction of the County Administrator will establish and execute procedures necessary and comply with existing ordinances and bond covenants to accomplish the appropriate financial planning, accounting and review for the operation, maintenance and expansion of the utilities system.

48. **Community Investment Tax Financial Policies—BOCC Policy 03.03.05.00**: The Board of County Commissioners is committed to the efficient delivery of projects to be funded by the Community Investment Tax. The Board recognizes that during the delivery period, the costs of the projects may change and opportunities to expedite projects may arise. The policy is summarized below and is described in more detail in the attachment.

    A reserve is established to cover unanticipated costs of projects funded by the Community Investment Tax. The County Administrator may use the reserve to cover contingencies and cost increases which are within 10% or $100,000 (whichever is less). If cost increases are over 10% or $100,000, then the County Administrator may recommend a funding alternative which may include the reserve. If a project cost is lower, its scope is reduced, or it is not feasible to implement, then funds originally allocated to the project will be allocated to the reserve. If the reserve is sufficient to cover contingencies in a given year, the County Administrator may recommend expediting a project programmed for funding in future years. In the event a project programmed for future years becomes needed sooner than anticipated, the County Administrator may recommend using the reserve, detaining a current project, or consider financing. Financing may be recommended if the following conditions are met: the reserve is insufficient; there is a cost savings or other economic reason, and there are sufficient staff resources to implement the project.

    Purpose: To establish financial parameters and guidance for the implementation of projects funded by the Community Investment Tax.

    Responsibility: It is the responsibility of the Management and Budget Department and the Office of the Capital Program Administrator, under the direction of the County Administrator, to implement this policy.

49. **Guidelines for Use of Phosphate Severance Taxes—BOCC Policy 03.04.24.00:**
    - It is the intent that phosphate severance tax revenue be separately accounted for in the County's accounting structure so that a clear record of receipts, balances, interest earnings, and uses may be maintained. Under the County's accounting structure, this requires maintaining revenues and recording expenditures within a separate fund.
    - While several uses have previously been identified as eligible uses of this tax, it is the policy of this Board that the funds be used for phosphate-related purposes. Pursuant to this policy, phosphate-related purposes shall consist of or be similar to such uses as restoration of phosphate lands for appropriate and lawful public reuse, mitigation or remediation of environmental damage or harm caused or likely to be caused by phosphate mining or its related and intended activity, or repair or improvement of public infrastructure directly damaged or likely to be damaged from such phosphate activities. Any expenditure of phosphate severance tax revenue not covered by the above definition will require a super-majority vote of the Board of County Commissioners.
    - To prevent any abuse of these funds and interest thereof, any new use of phosphate revenue, will be reviewed by the County Attorney's Office and then presented to the Board of County Commissioners as a County Administrator recommendation in a staff report on the regular agenda for Board concurrence. No new use will be included in any recommended budget or budget amendment presented to the Board without prior approval.

    Purpose: Hillsborough County receives from the State of Florida a portion of the taxes paid by phosphate mining companies for mining activities within Hillsborough County. Florida Statutes provide certain constraints on the use of phosphate taxes by Hillsborough County, limiting their use to phosphate-related expenditures. The purpose of this policy is to establish parameters for the use of those taxes.

    Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

50. **Budget Preparation and Limitations—BOCC Policy 03.05.07.00:** It is the policy of the BOCC that, commencing with the preparation of the proposed annual budget for the 2008 Fiscal Year and each fiscal year thereafter, in preparing the annual budget for submission to the BOCC, the County's Budget Officer shall insure that, except as otherwise directed by this policy, the proposed amounts budgeted for the Countywide General Fund and the Unincorporated Area General Fund do not exceed the amount budgeted for each of the respective funds in the adopted annual budget for the prior fiscal year plus amounts for inflation and population growth based upon price and population indices adopted by the County's Budget Officer. With respect to the preparation of the proposed annual Budget for the 2008 Fiscal Year, the adopted annual budget for the prior fiscal year shall mean the adopted annual Budget for Fiscal Year 2007 as amended as of the approval of this policy by the BOCC.

    The limitation provided in this policy, shall not apply to the proposed amounts to be budgeted for each of the respective funds for: mandates imposed by the State of Florida or the Federal Government; funding directly provided to the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector; or funding necessary to satisfy all contractual obligations and commitments approved by the BOCC prior to the approval of this policy by the BOCC.
    Any deviation or amendment to this policy shall require a supermajority vote of the BOCC after a duly noticed public hearing prior to consideration of such deviation or amendment.
    Purpose: To establish a fiscal policy of the Board of

County Commissioners ("BOCC") that will restrict future growth in the areas of the proposed annual Budget that are primarily funded with ad valorem taxes.

51. **Recording of Infrastructure Assets – Board Policy: 03.05.08.00:** Infrastructure assets are defined as long-lived capital assets that are normally stationary and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets are bridges, streets, sidewalks, streetlights, water mains and wastewater collection systems. Land is not an infrastructure asset. Infrastructure assets may be (a) purchased and/or constructed by the County or (b) purchased and/or constructed by a private entity and contributed to the County such as when land is platted and improved in accordance with the County's Land Development Code. Contributed infrastructure assets will be recorded at their fair market value as of the date of acceptance plus any ancillary costs incurred by the County necessary to place the asset in service. Examples of ancillary costs include items such as attorney fees, engineering fees and permit fees. Notification to the Clerk of Circuit Court's Finance Department made by the Department acquiring an infrastructure asset will include documentation of the fair market value of the asset.

    County staff will promptly and accurately record infrastructure asset acquisitions, sales or other dispositions throughout the fiscal year as the County receives or relinquishes ownership of infrastructure assets. The Department acquiring or disposing of an infrastructure asset will be responsible for promptly notifying the Clerk of Circuit Court's Finance Department in a form and manner specified by the Clerk's Office for presentation to and approval by the BOCC. Infrastructure Assets that are part of an enterprise for which an enterprise fund has been established will be accounted for through that fund.

    Purpose: To assure that the addition and/or deletion of infrastructure assets are properly and timely recorded in the County's financial records. It is important that such assets are recorded appropriately to ensure that the County's records are complete and accurate and in compliance with Government Accounting Standards Board Statement Number 34 and other applicable accounting standards.

    Responsibility: Notification of the Clerk of Circuit Court's Finance Department will be the responsibility of Planning and Growth Management, Public Works, Real Estate, and Water Resource Services, as appropriate.
    The Management and Budget Department will be responsible for periodically monitoring departments' compliance with this policy and ensuring that each department maintains appropriate procedures to implement the Policy.

52. **Fund Balance and Sound Financial Management Practices—BOCC Policy: 03.05.10.00**
    Policy: It is the policy of the BOCC that combined fund balance in the countywide and unincorporated area general funds will be budgeted at a level necessary to maintain general fund budgeted reserves between a minimum of 20% and a maximum of 25% of general fund expenditure appropriations, or as otherwise required by applicable law. The Government Finance Officers Association http://www.gfoa.org/ (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. However, the GFOA also provides that the adequacy of unrestricted fund balance general funds should take into account each government's own unique circumstances. The unrestricted fund balance and reserve levels established by this policy exceed the minimum level recommended by the GFOA based on the following factors:

    - Maintaining a AAA general credit rating from all three rating agencies
    - Susceptibility to natural disasters (hurricanes and flooding)
    - Risks of unanticipated changes in general fund budgets associated with Constitutional Officer annual budget requests, one-time needs, and new State and Federal mandates
    - Maintaining stable and/or decreasing tax rates
    - Commitment to sound financial management practices

    Under certain circumstances, there may be a temporary need to use fund balances to meet a need(s) that require a fund balance draw down resulting in noncompliance with minimum funding levels identified in this policy. Examples of these circumstances may include, but are not limited to the following:

    - Unanticipated revenue shortfalls due to unforeseen circumstances including a significant and prolonged downward trend in an economic cycle
    - A natural disaster of significance
    - New federal and state mandates/legislation
    - Immediate capital needs

    If such a need is addressed as part of the County's annual budget process, the County's Budget Officer will communicate the need to the Board at a Budget Workshop or Public Hearing and will present a plan and timeline to replenish fund balance to levels consistent with this policy. The plan may include one-time or recurring expenditure reductions, budget surpluses, transfers from other funding sources, etc. The plan of replenishment should not extend beyond a three year planning horizon as recommended by the GFOA.

    Usage of fund balance/reserves during a fiscal year are governed by Board Policy 03.02.05.00 – Reserve for Contingency.

    Sound Financial Management Practices It is the policy of the BOCC to employ sound financial management practices resulting in the highest possible general credit rating and stable finances allowing for consistent, efficient, and value driven delivery of service to County residents. The financial practices shown below shall be employed by County Administration in management of the County's budget and finances:

- External Financial advisory services will be contracted when appropriate to engage expert specialized services.
- Decisions made in the County's annual budget process will be service driven and based on existing Community Standards and performance metrics.
- County reserve levels will be set according to this Board policy
- The County will maintain debt service coverage at levels necessary to maintain the highest possible credit rating.
- The County will annually strive to achieve a structurally balanced budget consistent with guidance provided by the GFOA.
- Bond issues will be continually monitored to identify and act on any refunding opportunities.
- The annual Operating and Capital budget documents will be prepared consistent with GFOA guidelines and state law.
- The County will employ sound long-term financial planning strategies and will annually prepare a five-year pro forma analysis.
- The County will follow its other adopted financial policies not specifically identified in this policy. Those policies are also designed to operate using sound financial management practices.

Purpose: This policy establishes guidelines that allow the County to maintain adequate levels of fund balance in the general funds to mitigate current and future risks such as revenue shortfalls, unanticipated expenditures, natural disasters, other unforeseen circumstances, and to ensure stable tax rates for the taxpayer. An additional purpose is to establish certain sound financial management practices that, in combination with the fund balance guidelines, will allow the County to maintain the highest possible credit ratings.

Responsibility: It is the responsibility of the County Budget Officer, assisted by the Management and Budget Department, to ensure that adequate levels of fund balance are maintained during the budgeting process. Any deviation or amendment to this policy shall require a supermajority vote of the BOCC.

53. **Budget Development and Monitoring Controls—BOCC Policy: 03.05.11.00** It is the policy of the BOCC that the County's proposed annual tentative budget for presentation to the BOCC (the "Budget") will be developed based on a set of industry recognized best practices. Those practices are as follows:

- The Budget process will be consistent with Florida Statutes and other applicable laws and regulations.
- The Budget process will be in compliance with Truth-In-Millage requirements.

- Revenue estimates and projections will be developed using appropriate sources (including state estimates), historical analysis, comparison techniques, modeling, and other methods.
- Each year a five-year general fund proforma analysis will be completed in order to assure that the following year's Budget is consistent with long-term planning objectives.
- The BOCC will annually establish service priorities and levels of service standards ("community service standards") to guide the budget development process and resource allocations.
- The Budget will be structurally balanced so that recurring revenue sources are matched with recurring expenditures.
- Budgeted general fund reserves will be set according to BOCC policy to allow the County to achieve the highest possible credit ratings.
- Each annual Budget process will include an exercise to identify budget efficiencies and other business opportunities.
- Each annual Budget process will include an exercise to review vacant positions in an effort to identify possible Budget efficiencies.
- All County funded agencies must submit annual funding requests to justify any changes to their continuation level budget.
- Any approved Budget request must be supported by performance data/metrics and be consistent with the County's community standards.
- Budget decisions must be consistent with the BOCC's strategic planning focus.
- Commissioner budget requests must provide a justification, indicate if they are recurring or one-time, comply with this policy, reflect community service standards, and be approved by a simple majority vote of the BOCC.
- A quarterly budget to actual financial report will be placed on the BOCC's consent agenda.
- A regular staff agenda item will be placed on the BOCC's agenda when there is a change greater than $100,000 in a reserve for contingency balance in the general funds.

Purpose: This policy establishes annual budget process guidelines resulting in an annual adopted budget based on sound fiscal principles which delivers valuable services to County residents in an efficient manner.

Responsibility: It is the responsibility of the Management and Budget Department to ensure that the tentative budget is developed in accordance with this policy. Any deviation or amendment to this policy shall require a supermajority vote of the BOCC.

54. **Capital Funding for Outside Agencies—BOCC Policy: 04.05.00.00** It is the policy of the BOCC that, **i**n recognition of the need to ensure that county citizens are well-served through effective use and administration of county funds, the Board does hereby establish and adopt a uniform procedure for submission, review and approval of capital funding requests from applicable outside agencies and for administration of such funding, if approved by the Board.
Applicability: These procedures are applicable whenever any request for capital funding from outside, non-County, non-governmental agencies are made to the County. Applicable agencies include but are not be limited to private, not-for-profit corporations. This policy does not

apply to projects funded by Tourist Development Taxes, economic development projects pursuant to Section 288.075 Florida Statutes or projects that are governed by other applicable Board Policies or Agreements.

Procedures:

4.1 Placement on Regular Agenda: All actions by the Board related to applicable capital funding requests (including funding decisions, agreements, modification agreements, license agreements, leases, etc.) shall be placed on the Regular agenda or on a public hearing agenda, but not on the Consent agenda.

4.2 Submission, Review and Approval of Request: Prior to Board consideration, any applicable request for capital funding must be accompanied by appropriate documents in order to provide the Board specific information regarding the request and assurance of the public purpose of the request. These documents are as follows:

1. A Completed Capital Funding Request Information Form: The form shall be available on the Department of Business and Support Services website and will require the following information:
   a) A complete project description.
   b) A discussion of the project justification and benefits that the completed project will provide to the citizens of Hillsborough County.
   c) A discussion of why the funds are necessary and how the funds will be spent.
   d) An indication of whether the project will help the Board meet its Strategic Plan objectives, and if so, which objective.
   e) The proposed project location.
   f) A complete project cost estimate, (including any non-County funding sources anticipated) with costs estimated by year in which they will be incurred.
   g) A discussion on how the project cost was determined.
   h) The estimated project schedule, including construction start and completion dates.
   i) An estimate of annual operating and/or maintenance costs once the project is completed.
   j) A discussion on how the annual operating and/or maintenance costs were determined.
   k) The signature of the agency head or chief financial officer attesting to the accuracy of the information.

2. A Business Plan: The Business Plan will include a discussion of how the agency proposes to meet annual operating and maintenance cost requirements, and will provide a sensitivity analysis for the agency's anticipated ability to meet ongoing cost commitments at various revenue levels. It should identify any other anticipated funding sources (actual or proposed) and the estimated amount from each source. The Business Plan should also include a discussion of the intended ownership of the capital asset – whether the agency will retain ownership or will turn it over to the County once completed. The Business Plan format shall be available on the Department of Business and Support Services website and will include the following:
   a) Table of Contents
   b) Executive Summary (no more than 2 pages)
   c) Organization Profile
   d) Community Need
   e) Scope of Service
   f) Program Goals and Objectives
   g) Evaluation Plan
   h) Project Management
   i) Leverage of Other Funds
   j) Financial Capabilities
   k) Budget Information

4.2.2 Capital funding requests from Board members for applicable agencies shall be referred to the County Administrator for staff review. After review, the County Administrator shall present a report to the Board concerning the request and a recommended source of funding.

4.2.3. As part of the process of approval of the capital funding request, the Board shall make a finding on the public record by Resolution that the capital funding request, the business plan, funding sources, and ownership issues meet all requirements for funding under the specified revenue source and the funding serves a public purpose.

4.2.4 A capital funding request budgeted prior to the completion of the requirements of sections 4.2.1 through 4.2.3 shall be considered conditional funding subject to completion of those requirements. No agreement or disbursement of funds shall be authorized prior to meeting these requirements.

4.2.5. If the capital funding request is approved by the Board, then pursuant to Board Policy 03.02.02.00, the capital funding request shall be included in the Capital Improvement Program (CIP).

4.3 Monitoring and Agreement for the Capital Funding/Project

4.3.1 Capital project funding and construction for applicable agencies shall be monitored by designated County staff to ensure the proper use of County funds.

4.3.2 Prior to disbursement of any County funds, an Agreement with the applicable agency shall be approved by the Board. Specific responsibility shall be assigned to designated County staff to review and approve capital funding agreements for compliance with County policy, procedures and sound business practices. Specific responsibility shall be assigned to designated County staff to monitor and review the project as well as to ensure that payments are made accordance with the Board-approved Agreement.

4.3.3 In addition to other appropriate conditions, the Agreement with the applicable agency shall include the

following specific provisions:

1. Definition and limitation of the use of County's funds;
2. Stipulation concerning the County's rights to use the facility;
3. Stipulation that the County is to be repaid its funding portion if the property or facility is later transferred to another party, unless the sale proceeds are to be used for a specifically approved purpose by the Board of County Commissioners;
4. Stipulation that the County is to be repaid its funding portion if the use of the property or facility substantially deviates from original funding agreement without approval of the Board of County Commissioners;
5. Reference to building plans and estimates showing how dollars will be spent;
6. Stipulation that changes to scope, budget and schedule shall be subject to Board approval;
7. Stipulation that the project design, the construction and the associated costs shall be consistent with County standards; that the project shall be durable and functional and that County funds shall not be used for non-functional/non-essential embellishments, as determined by County standards;
8. Stipulation that the funding will be on a reimbursement basis subject to receipt and review of paid invoices for authorized expenditures; require detailed documentation such as copies of checks bank statements and other appropriate documents to confirm payments;
9. Stipulation to maintain a separate bank account for County funds in order to segregate County funds from other funding sources;
10. Stipulation of County's right to monitor entire project for all funding sources, including but not limited to monitoring for project overfunding;
11. Should there be any funding restrictions dictated by funding source, it shall be addressed in the Agreement.
12. Stipulation that only costs incurred after the execution of the agreement by both parties may be reimbursed. Costs incurred prior to the execution date of the agreement shall not be reimbursed.

Purpose: To establish a uniform procedure for submission, review and approval of capital funding requests from applicable outside agencies and for administration of such funding, if approved.
Responsibility: It is the responsibility of the Management and Budget Department, the Fiscal and Support Services Department – Infrastructure and Development Services and the Fiscal and Support Services Department – Public Safety and Community Services using input from other appropriate departments under the direction of the County Administrator, to implement this policy.

55. Disposal of Surplus Fleet Vehicles and Related Equipment—BOCC Policy 08.01.01.02: It is the policy of the BOCC that vehicles and related equipment disposed by the County be sold at fair market value with the proceeds returned to the appropriate funding source. Salvage value for surplused vehicles and equipment is a funding source for replacement vehicles. Restricted funding sources such as grants, enterprise funds, and internal services funds generally require the proceeds from surplused vehicles and equipment be returned.

The BOCC has the discretion to classify as surplus any of its property not otherwise lawfully disposed of that is obsolete, that is uneconomical or inefficient to use, or that serves no useful purpose.

At the direction of the BOCC, a direct sale at fair market value can be made to another government unit or political subdivision. Donations will not be made to any person or to any civic, charitable or nonprofit organization.

Purpose: To reduce the County's cost of replacing vehicles and related equipment by establishing guidelines for disposal of surplus fleet vehicles and related equipment, by ensuring restricted funding sources recover revenue based on the fair market value of such vehicles and equipment and by facilitating partial funding of replacement vehicles and related equipment from such revenue.

Responsibility: It is the responsibility of the Fleet Management Department and the Management and Budget Department, under the direction of the County Administrator, to implement this policy.

56. Funding Reclaimed Water Improvement Unit (RWIU) Projects—BOCC Policy 09.07.07.00: For Hillsborough County to provide Reclaimed Water Improvement Unit (RWIU) Projects to residential subdivisions, two-fold funding will be required:

a. Reclaimed Water Facilities – Transmission.
These will be funded from existing Utility Enterprise Fund Bond proceeds through specific Capital Improvement Program (CIP) projects. If bond proceeds are not sufficient, other Utilities Enterprise funds may be used upon BOCC approval.
b. Reclaimed Water Facilities – Distribution. The initial funds to design and construct these may come from either:
   - Utility System Rate Stabilization Fund;
   - Short-term bond anticipation notes (BAN) and/or,
   - Other Utility Enterprise funds approved by the BOCC.

A budget amendment will be presented to the BOCC to appropriate the initial amounts from the above-referenced funds (#2) and thereafter if necessary.

The Utility System funds and BAN may be refinanced with long-term, fixed rate assessment district bonds. Funding,

regardless of its source, will be repaid from assessments on property within the RWIU. The choice of financing alternatives will be determined on a case-by-case basis depending upon the economic feasibility to the homeowners and the economic and credit impact on the Utility Enterprise System.

Purpose: The purpose of this policy is to establish guidelines for the funding of the Reclaimed Water Improvement Unit (RWIU) Projects.

Definitions:

a. Reclaimed Water Improvement Unit (RWIU). A legal mechanism for establishing a special assessment district to finance the design and construction of a reclaimed water distribution system within a subdivision.

b. Reclaimed Water Facilities – Transmission. Those pipes, valves, fittings, and appurtenances used to convey reclaimed water from a wastewater treatment plant or pump station to reclaimed water distribution facilities.

c. Reclaimed Water Facilities–Distribution. Those pipes, valves, fittings, service connections, and appurtenances used to convey re- claimed water transmission facilities to customers within a subdivision.

Responsibility: It is the responsibility of the Public Utilities Department, under the direction of the County Administrator, to be the coordinating agency for this policy to ensure compliance.

57. The Clerk is hereby authorized to invest public funds on hand at prevailing market rates in:

- investments outlined in Chapters 125.31 and 218.415, Florida Statutes;
- Standard and Poor's "Qualified Investments for 'AAA' Financing," subject to collateralization requirements of Chapter 280, Florida Statutes;
- shares of the Florida Counties Investment Trust (FCIT) Government Fund or any other FCIT investment fund, the assets of which are restricted to investment instruments authorized by Section 125.31, Florida Statutes or by ordinance of the County, subject to execution of necessary documents; and
- other investment vehicles authorized by BOCC resolution.

58. Fallen Heroes Program—BOCC Policy 10.06.00.00: It is the policy of the Board of County Commissioners that a Fallen Heroes Program (Pro- gram) be established to provide monetary benefits for the support, and maintenance of the beneficiaries of specified fallen First Responders who have died while in the performance of their duties to the citizens of Hillsborough County, which Program shall be administered pursuant to the requirements of this Policy as described below. County funding for the Program will be provided in the form of an annual General Fund non-departmental appropriation with provisions for total annual funding not to exceed one million dollars.

Definitions:

A. First Responder:
A First Responder includes:
1. A law enforcement or correctional officer as defined in §943.10, F.S.;
2. A firefighter as defined in §633.30, F.S.; or
3. An emergency medical technician or a paramedic as defined in §401.23, F.S., who is employed (including full-time, part-time, or volunteer) by Hillsborough County or one of the municipalities of Tampa, Temple Terrace, and Plant City.

B. In the Line of Duty:
In the Line of Duty means a First Responder who at the time of death, or an injury that is the direct and proximate cause of death, is in the course of actually:
1. Engaging in law enforcement;
2. Performing fire suppression and prevention related activity;
3. Responding to a hazardous-material emergency;
4. Performing rescue activity;
5. Providing emergency medical services;
6. Performing disaster relief activity;
7. Otherwise engaging in emergency response activity; or
8. Engaging in a department or agency authorized training exercise related to any of the above events or activities; and the employing public agency legally recognizes him or her to have been in such course at the time of the event directly and proximately causing the death or injury. A heart attack or stroke which causes death, or causes an injury resulting in death, must occur within 24 hours of one of the above events or activities and must be determined to have been directly and proximately caused by the event or activity.

C. Beneficiary
Benefits shall be paid to surviving beneficiaries in the following descending order:
1. The beneficiary designated in writing by the First Responder on the form approved by the Fallen Heroes Program Administrator, which form has been filed with the employing agency prior to the death or injury;
2. The First Responder's surviving children and spouse in equal portions;
3. The First Responder's surviving parents; or
4. If none of the above is applicable, the First Responder's estate.

D. Fund Administrator
The Fund Administrator is the staff of the Hillsborough County Management and Budget Department.

Fallen Heroes Program: The Hillsborough County Board of County Commissioners hereby establishes the Fallen Heroes Program for the purpose of providing monetary benefits to the beneficiaries of First Responders who have died, or suffered an injury resulting in death, while In the Line of Duty, serving and protecting the citizens of Hillsborough County. County funding for the Program, including any mid-year supplemental appropriations, will

be provided in the form of an annual General Fund non-departmental appropriation with provisions for total annual funding not to exceed one million dollars. The amount of County monetary benefits paid to the Beneficiary, as defined above, of a fallen First Responder shall be up to $100,000. County monetary benefits paid under the program may be supplemented by private and/or outside donations through the establishment of a temporary escrow account within the County's financial system. Except as otherwise provided in this Policy, the Clerk of the Circuit Court (Clerk) is authorized through adoption of this policy to establish and account for such escrow account upon the request of the Program Administrator for ninety (90) days from the time of the death of an eligible First Responder for the purpose of paying such additional benefits that are funded by such private and/or outside donations. The Clerk is also authorized to issue payment(s), at the direction of the Program Administrator, without further action of the Board of County Commissioners, to eligible Beneficiaries, as defined above, in shares proportionate to the distribution of the County funds.

Line of Duty Determination and Request for Benefits: The employing agency shall be responsible for determining whether the death or injury resulting in death occurred In the Line of Duty and shall submit to the County Program Administrator sufficient documentation from its investigation of the event to support its determination. The employing agency shall be responsible for submitting an approved request for benefits form to the County Program Administrator on behalf of the Beneficiary, as defined above.

Benefits Paid Due to a Catastrophic or Terrorist Event: The Board of County Commissioners reserves the right to adjust the amount of County benefits paid under the Program to a Beneficiary, as defined above, due to the occurrence of a catastrophic (natural or manmade) or terrorist event, which results in multiple deaths or injuries resulting in death in order to ensure annual County appropriations do not exceed one million dollars.

Termination: This Policy, and the Fund established by it, shall continue from year to year subject to an annual appropriation by the Board.

Delivery of Funds to Beneficiaries: When reasonably possible, funds from this Program shall be delivered personally to each Beneficiary. It is the responsibility of the Chairman of the Board of County Commissioners to designate a Board member or member of the County Administrator's staff to deliver the funds on behalf of the County.

Purpose: To provide financial assistance to the beneficiaries of county and municipal First Responders whose death occurred In the Line of Duty on behalf of Hillsborough County. The Board finds that this policy serves a public purpose to assist in the support of the beneficiaries of Hillsborough County First Responders who have died while in the performance of their duties to the citizens of Hillsborough County.

Responsibility: It is the responsibility of the County Administrator, through the Management and Budget Department, to implement this Policy and to establish procedures for its administration. The Management and Budget Department shall be the Program Administrator. The Program Administrator shall be responsible for collecting, receipting, depositing, and acknowledging private and outside donations.

Calculation of Statutory Operating Budget

	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Recommended
Total Budget	**$7,482.7**	**$8,495.6**	**$9,033.5**	**$10,154.0**
Reductions:				
Internal Service Funds (Net of Transfers)	446.9	488.1	571.2	650.7
Trust and Agency Funds (Net of Transfers)	1.4	10.9	13.6	13.1
Debt Redemption, Defeasance and Commercial Paper Rollovers	18.8	74.3	45.5	58.8
Transfers	1,397.4	1,512.3	1,470.3	1,902.1
Capital Budget (Net of Reserves)	1,157.1	1,954.8	1,615.1	1,983.1
Capital Reserves	307.1	135.8	195.5	395.7
Total Reductions	3,328.8	4,176.1	3,911.2	5,003.5
Statutory Operating Budget[(1)]	**$4,153.9**	**$4,319.5**	**$5,122.3**	**$5,150.5**

Detail may not add to totals because of rounding.

Amounts expressed in millions of dollars, rounded to the nearest one hundred thousand.

Notes:

(1) Calculated per section 200.065(3)(l), Florida Statutes.

Estimating the County's Ending Fund Balance

Fund balance reflects the net financial resources of a fund – the difference between assets and liabilities. In simpler terms, fund balance reflects what is available to spend for a fund.

In estimating ending fund balance, the County's practice is to appropriate all beginning fund balances and all revenues and other sources. As a result, it appears that the County intends to end the fiscal year with no remaining funds. This is not the case.

The County's estimation of a fund's fiscal position at fiscal year-end can be looked at in two ways - on a budgetary basis and on a projected year-end basis.

On a budgetary basis State law requires a balanced budget, so a significant portion of the adopted budget is placed in reserves. Since these adopted reserves cannot be expended until they are first appropriated by amendment of the adopted budget, the reserves reflect an assumption of ending fund balance. In fact, sufficient reserves are included to ensure adequate funds are available at the beginning of the next fiscal year to meet payments. A schedule of reserves by fund is located in the operations section of this document. FY 25 reserves total $2.4 billion.

On a projected year-end basis, the County projects how much of appropriated funds in the adopted budget will actually be spent. Staff bases projections on past experience and current year-to-date trends. The remaining (unspent) appropriations will increase ending fund balance. Similarly, by projecting excess revenues, the second component of ending fund balance can be established.

Excess revenues for local governments in Florida often result from a statutory requirement that governments only appropriate 95% of anticipated revenues. While a 95% factor may be reasonable for ad valorem collections, where adjustments to the tax roll and discounts for early payment result in collections of about 95%, it frequently results in understatement of collections from other revenues. Actual revenues received in excess of the budget will also increase the ending fund balance.

A multi-year projection of fund balances for three major operating funds is included in an annual five-year Pro Forma budget document.

The following table presents a simplistic fund-by-fund estimate of ending fund balance.

The first column reflects the budgeted beginning fund balance. The second column reflects anticipated revenues and other sources (no 95% factor is applied) and may differ from budgeted revenues. The third column reflects estimated expenditures and other uses, excluding reserves. All authorized positions are budgeted at 100% for the year. However, due to a variety of factors, chiefly turnover, not every department will use their entire Personal Services budget.

Operating and Maintenance is budgeted at 100% for the year. Again, due to a variety of factors, not every department will use their entire Operating and Maintenance budget. The unspent balance will flow to year-end fund balance and an estimate of the unspent balance is reflected in the expenditure column.

Grants and Aid from the County to other governments and non-profit agencies are budgeted at the full allocation. However, most of these grants are structured as reimbursements for services provided with a maximum that equals the allocation. Not all agencies provide the levels of service allowing them to receive the maximum allocation by fiscal year end, so there is normally a balance remaining, reflected in the expenditures shown.

Contracts for Services and Capital Equipment are budgeted at the full estimated amount so the contract or purchase order can be awarded. However, there are always some contracts where not all of the work is completed by year end, again resulting in unexpended budgeted funds that flow into year-end fund balance.

The final column, which reflects a somewhat conservative projection of ending fund balance at September 30th is column one plus column two, less column three. The total for all funds is $3.7 billion for FY 25.

Best budget practices require disclosure when there is a significant change in fund balance (defined as an increase or decline by more than 10%) in a major fund or in the aggregate fund balance total for nonmajor funds.

As defined in the Annual Comprehensive Financial Report (ACFR) for Hillsborough County, the County's major funds include the Countywide General Fund, the Unincorporated Area General Fund, the Sales Tax Revenue Fund, the Intergovernmental Grants Fund, the County Transportation Trust Fund, the Infrastructure Surtax Fixed Project Fund, the Water Resource Services System Fund and the Solid Waste Resource Recovery Fund. All other funds shown in the following schedules are classified as non-major, and each year's aggregate change in fund balance for non-major funds is indicated at the end of each year's discussion.

Estimating the County's Ending Fund Balance

For FY 25, the following major funds are estimated to have an actual fund balance change of more than 10% (as indicated on the schedule following this narrative):

- Countywide general Fund – During FY 25, the fund balance is projected to decrease by $57.2 million, or 11.8%.
    - This decrease was driven by increased transfers to Catastrophic Disaster recovery fund and Countywide Construction Fund.
- Unincorporated Area general Fund – During FY 25, the fund balance is projected to decrease by $25.3 million, or 12.6%.
    - Driven by increased personnel costs, including overtime and Florida Retirement System
      .
- Countywide Special Revenue Fund – During FY 25, the fund balance is projected to decrease $73.7 million, or 11.8%.
    - The decrease was driven the by a distribution of School Impact fees to the Hillsborough County School Board for construction of new schools.
    - Also contributing to the decrease was a $15.7 million transfer from Indigent Healthcare fund to Countywide General Fund for jail healthcare costs and a transfer of $5.0 million to Unincorporated Area General fund for Fire Rescues indigent patients.
- Unincorporated Special Revenue Fund – During FY 25, the fund balance is projected to decrease by $16.7 million, or 13.5%.
    - One of the drivers was R3M project for All Peoples Park Hardening project.
    - Public Art project
- Sales tax Revenue Fund – FY 25 fund balance is projected to decrease $43.6 million, or 20.6%.
    - The primary driver was increases in inter fund transfers to the Unincorporated Area Construction Fund.
- Library District Fund – FY25 anticipates a decrease of $21.0 million or 19.9%. The decrease is primarily due to various capital improvements.
    - Carry forward construction in progress costs of $43 million plus additional costs of $13 million. New equipment purchases of $19.8 million.
- Water & Wastewater Funds – FY 25 anticipates a decrease of $121.8 million 0r 16.6%.
    - Funding for carry forward of construction in progress.
    - Additional costs of $354 million
        - South County one water campus
        - Palm River Service Area Purchase and Connection (MP)
        - Valrico Improvements (Permitted Capacity)
- Fleet Service Fund – FY 25 anticipates a decrease of $29.8 million or 21.7%. This drawdown primarily represents an increase in budgeted fleet replacement costs and fuel costs.
- County Self Insurance fund anticipates an increase in Fund Balance of $35.1 million, or 11.5%.
    - Internal Service fee revenues increase with costs remaining steady.

The aggregate fund balance for non-major funds is estimated to decrease by 7.4% in FY 25.
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FY 25 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
General Fund						
Countywide General Fund	$ 485,311,768	$ 1,145,221,710	$ 1,202,458,032	$ 428,075,446	$ (57,236,322)	-11.8%
Unincorporated Area General Fund	200,828,512	660,525,299	$685,843,059	175,510,752	(25,317,760)	-12.6%
Subtotal	686,140,280	1,805,747,009	1,888,301,091	603,586,198	(82,554,082)	-12.0%
Special Revenue Funds						
Countywide Special Revenue Funds	625,177,364	678,312,844	752,028,942	551,461,266	(73,716,098)	-11.8%
Unincorporated Area Special Revenue Fund[1]	123,906,683	128,345,395	145,053,324	107,198,754	(16,707,929)	-13.5%
Discretely Presented Component Units Fund	-	7,674,473	7,626,619	47,854	47,854	0.0%
Sales Tax Revenue Fund[1]	212,096,768	422,890,369	466,510,475	168,476,662	(43,620,106)	-20.6%
Intergovernmental Grants Fund[2]	57,891,773	251,389,617	258,829,619	50,451,771	(7,440,002)	N/A
Transporation Surtax Trust Fund	-	0	0	0	0	N/A
County Transportation Trust Fund[1]	323,609,938	333,252,629	267,963,741	388,898,826	65,288,888	20.2%
Local Housing Assistance Program Fund[2]	-	52,067,338	52,067,338	0	0	N/A
Library Tax District Fund[1]	105,547,099	108,753,359	129,739,098	84,561,360	(20,985,739)	-19.9%
Infrastructure Surtax Fixed Project Fund[2]	171,980,098	61,992,654	120,778,538	113,194,214	(58,785,884)	N/A
Covid Relief	170,598,197	2,771,234	(13,318,757)	186,688,188	16,089,991	N/A
Subtotal	1,790,807,920	2,047,449,912	2,187,278,937	1,650,978,895	(139,829,025)	-7.8%
Debt Service Funds [3]						
P&R GO Ref Bnds 2002 Sk Fd-20024000	3,955,302	2,707,160	730,931	5,931,531	1,976,229	N/A
ELAPP Series 2009/2019 Bds Sk Fd-20029003	0	0	0	0	0	N/A
ELAPP Series 2019 Bds Sk Fd	6,226,483	7,211,954	5,600,260	7,838,177	1,611,694	N/A
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	614,536	1,056,844	1,333,486	337,894	(276,642)	N/A
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,293,132	1,794,285	2,302,924	1,784,493	(508,639)	N/A
5th Cent TDT 06A/16 Ref Rev Bds	2,773,288	1,062,000	2,076,319	1,758,969	(1,014,319)	N/A
CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	885,357	30,000	20,000	895,357	10,000	N/A
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	10,857,854	6,450,443	9,871,750	7,436,547	(3,421,307)	N/A
CIP Rev Bds 12/17 Note Sk Fd-20054001	1,783,518	6,005,848	6,675,738	1,113,628	(669,890)	N/A
CST Series 2015 Bonds Sk Fd	2,007,705	4,879,120	4,046,700	2,840,125	832,420	N/A
CP Note Redev Seed Money Sinking Fd	0	0	0	0	0	N/A
CIT Series 2015 Refunding Revenue Bonds	20,495,789	18,686,636	20,191,625	18,990,800	(1,504,989)	N/A
CIT Series 2018 Sk Fd	6,255,514	7,447,645	6,959,375	6,743,784	488,270	N/A
CP Note Sk Fd-Stadium Impr Notes-20044004	6,473,762	4,418,088	10,366,150	525,700	(5,948,062)	N/A
CP Note Sk Fd-Arena Impr-20044005	81,756	12,746,543	10,700,000	2,128,299	2,046,543	N/A
CIP Half Cent Series 2020 Sk Fd	1,722,739	50,000	1,770,239	2,500	(1,720,239)	N/A
Transportation MP Bds DS	2,330,390	8,092,200	9,420,490	1,002,100	(1,328,290)	N/A
M2Gen Proj Rev/Sinking Fd-DS0155 Note 37	67,581	1,106,719	1,173,000	1,300	(66,281)	N/A
M2Gen Proj Rev/Sinking Fd-DS0169 Note 39	50,677	390,223	440,000	900	(49,777)	N/A
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	2,020,973	1,848,000	2,101,210	1,767,763	(253,210)	N/A
Half Cent Transportation Plan	83,842	30,611,000	30,600,000	94,842	11,000	N/A
CIP Series 2019 Sk Fd Total	1,802,823	4,247,815	5,029,088	1,021,550	(781,273)	N/A
CP Non-Taxable Note SK FD	0	0	0	0	0	N/A
CP (Taxable) Series 2017 Sk Fd	8,890	0	8,890	0	(8,890)	N/A
Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd	1,517,708	958,526	1,163,625	1,312,609	(205,099)	N/A
Lithia Pinecrest CP Debt Service	0	0	0	0	0	N/A
CIP CP Notes Fd 30022 Sk Fd	0	0	0	0	0	N/A
Big Bend Rd FDOT Loan Sk Fd	4,149	3,945,702	3,902,702	47,149	43,000	N/A
ELAPP Series 2023 Bds Sk Fd	3,576,053	3,191,486	3,223,060	3,544,479	(31,574)	N/A
ELAPP 2023 CP Notes Sk Fd	928	0	928	0	(928)	N/A
Subtotal	77,890,749	128,938,237	139,708,490	67,120,496	(10,770,253)	N/A

FY 25 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
Capital Projects Funds[2]						
Countywide Capital Projects Fund	72,679,565	75,012,143	92,732,766	54,958,942	(17,720,623)	N/A
Unincorporated Area Capital Projects Fund	37,724,143	84,342,519	107,109,590	14,957,072	(22,767,071)	N/A
Court Facil Imprvments Non-Bd Proj Fund	0	0	0	0	0	N/A
CST Series 2015 Project Fund	0	0	0	0	0	N/A
BP Oil Spill Proceeds Prj Fd	9,104,811	0	104,811	9,000,000	(104,811)	N/A
Half Cent CIP Bonds (2020) Project Fund	0	0	0	0	0	N/A
Non Ad Val Bonds (2019) Project Fund	0	0	(4,000,000)	4,000,000	4,000,000	N/A
NextGeneration911 Capital Project Fund	0	0	0	0	0	N/A
Environmental Lands Acq & Protect Fund	54,600,701	1,293,101	17,919,787	37,974,015	(16,626,686)	N/A
Commercial Paper & Credit Capacity Fund	195,170	28,203,851	16,288,851	12,110,170	11,915,000	N/A
Subtotal	174,304,390	188,851,614	230,155,805	133,000,199	(41,304,191)	N/A
Enterprise Funds						
Solid Waste System Enterprise Fund [1]	195,703,531	578,504,949	582,977,602	191,230,878	(4,472,653)	-2.3%
Water & Wastewater Utility Enterprise Fund	734,920,826	1,241,195,919	1,362,968,122	613,148,623	(121,772,203)	-16.6%
Subtotal	930,624,357	1,819,700,868	1,945,945,724	804,379,501	(126,244,856)	-13.6%
Internal Service Fund						
Fleet Services Fund[1]	90,978,099	53,569,971	83,338,839	61,209,231	(29,768,868)	-32.7%
County Self Insurance Fund	303,707,553	206,410,094	171,332,491	338,785,156	35,077,603	11.5%
Subtotal	394,685,652	259,980,065	254,671,330	399,994,387	5,308,735	1.3%
Agency Funds						
Noncommitment Debt Service Funds [3]	5,065,261	8,499,000	9,238,800	4,325,461	(739,800)	N/A
Subtotal	5,065,261	8,499,000	9,238,800	4,325,461	(739,800)	N/A
Total	**$4,059,518,609**	**$6,259,166,705**	**$6,655,300,177**	**$3,663,385,137**	**($396,133,472)**	**-9.8%**

Funds that are primarily capital projects, grants, or debt service are represented by an N/A in the Percent Change column.

Notes:
(1) - See accompanying narrative for explanation of planned fund balance change.
(2) - Reductions are due to planned expenditures of one-time funding for associated capital projects or grant funded programs.
(3) - Debt service fund changes primarily reflect carryover of unexpended proceeds and annual reserve adjustments required under bond covenants.

Hillsborough County Florida

For more information, contact the Management & Budget Department
(813) 272-5890 • HCFL.gov/Budget

Operating & Funding Guide



Hillsborough County Florida

For more information, contact the Management & Budget Department
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Budget by Fund

The Budget by Fund section of the Operations and Funding Guide provides an overview of the County budget at the fund type, fund, and subfund level. Presented first is a brief narrative which provides information on the budgetary and accounting basis used by Hillsborough County for each fund type.

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary by Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves and Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents actuals for FY 22 and FY 23, the FY 24 adopted budget, and the FY 25 recommended budget.

The Budget by Fund schedule follows next. Funds allow County staff to separate, for example, the transportation impact fees collected in each of ten geographic zones, so they may be used exclusively within those zones for the benefit of those who paid the fees. The budget is balanced within each of the funds presented since each fund has unique sources and uses. Interest is earned, fund balances are estimated, and reserves are established, as needed. Funds which are marked with an asterisk are coded as "all years" in the County's financial system. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. With all year's budgeting, each year's budget only reflects that specific year's changes in funding.

The numbers that precede fund titles are primarily presented for the benefit of County staff that may use the table to identify funds in automated accounting reports and budget reports.

Information by department/agency immediately follows the Budget by Fund section. These summaries include department descriptions, summary budgets, and funded position comparisons for each individual department and various other organizations funded by the Board of County Commissioners.

For questions regarding the statutory authority of specific County services, please contact the County Attorney's Office at 813-272-5670 or the Management and Budget Department at 813-272-5890.

Hillsborough County Major Funds

Hillsborough County's funds follow the structure defined in the State of Florida's Uniform Accounting System (UAS). The County's major funds are:

Governmental Funds

General Funds—To account for all financial resources of the general government except those required to be accounted for in other funds. The County's General Fund is subdivided into the Countywide and Unincorporated Area Funds.

General Fund–Countywide—To account for the revenues and expenditures of the countywide portion of the General Fund–which are activities that benefit all County residents. Countywide activities include Administration, Management and Budget, Pet Resources, Consumer and Veterans Affairs, County Attorney, Economic Development, Emergency Management, Aging Services, Parks and Recreation, Conservation and Environmental Lands Management, Engineering and Operations, Facilities Management, Procurement Services, the Environmental Protection Commission, and certain payments to the court system, Constitutional Officers, and nonprofit agencies.

General Fund–Unincorporated Area—To account for the revenues and expenditures of the Unincorporated Area portion of the General Fund–which are activities that benefit County residents who do not live in the three municipalities (Tampa, Plant City or Temple Terrace). Unincorporated Area activities include Affordable Housing, Code Enforcement, Fire Rescue, Development Services, Parks and Recreation, and certain payments to Constitutional Officers.

Countywide Special Purpose Revenue Fund—To account for special purpose revenues used to provide services for residents throughout the County. The revenues in these funds are restricted to specific uses by statute, resolution, or other constraints. Examples include funds for state revenue sharing, the discretionary sales surtax for indigent health care, the 911 emergency telephone system, pollution settlement and recovery, and state contraband forfeitures.

Sales Tax Revenue Fund—To account for the local government infrastructure discretionary sales surtax known as the Community Investment Tax, the local government half-cent sales tax distributed by the state of Florida (which is transferred to other funds for various program expenditures); the various tourist development taxes designated to promote tourism in the County; and the professional sports franchise sales tax revenues.

Intergovernmental Grants Fund—To account for federal, state, local government, or other grants for programs including aging services, children's services, social services, transportation, public assistance, housing, public safety, physical environment, and capital projects.

County Transportation Fund—To account for motor fuel taxes, state revenue sharing, and various grant funds designated to finance road and street construction, maintenance, and other transportation projects.

Local Housing Assistance Program Fund—To account for State Housing Initiatives Partnership (SHIP) program moneys received from the state of Florida. This program makes loans to low and moderate income persons, first time home buyers, builders and others for funding home purchases, new home construction, existing home renovation, and for the payment of matching funds needed to obtain grants.

Infrastructure Surtax Projects Fund—To account for use of the County's share of the voter-approved local government infrastructure discretionary sales surtax levied per Section 212.055, Florida Statutes. This sales tax, commonly known as the Community Investment Tax, may be used to purchase or construct equipment or infrastructure related to jails, criminal justice computer systems, fire stations, roads and traffic intersections, stormwater systems, parks, and libraries. This tax is shared with the Hillsborough County School Board, the Tampa Sports Authority, and the three municipalities located in the County.

Proprietary Funds

Water Enterprise Fund—To account for the operations of the Water Enterprise Fund, a division of the Water Resources Department, which provides water and wastewater-related services in the unincorporated areas of the County. Water and wastewater fees are determined annually by rate studies and are set at levels to recover operating expenses, including debt service, in a manner similar to private business enterprises. Activities necessary to provide water and wastewater service are accounted for in this fund, including customer service, engineering, operations, and maintenance.

Solid Waste Enterprise Fund—To account for the operations of the Solid Waste Enterprise Fund, a division of the Solid Waste Department, which provides solid waste disposal services on a countywide basis. Refuse generated in the unincorporated areas of the County is collected by franchised and non-franchised collectors serving residential and commercial customers and by private companies serving their own customers. Refuse dumping fees are reviewed annually and are set at levels sufficient to recover operating and debt service expenses, and to also account for landfills owned and operated by the Solid Waste Fund as well as monitoring closed landfills.

The following pages provide detailed information about each of the above major funds, as well as other non-major funds.

Fund Accounting

The operations of the County are recorded in the following fund types for FY 22 actuals, FY 23 actuals, FY24 adopted budget, and FY 25 recommended budget:

Governmental Funds

Most of the County's basic services are reported in governmental funds, which focus on how money or other spendable resources flow into and out of those funds and the level of balances remaining at year-end that are available for expenditure. The following are the County's governmental fund types:

A—General Fund
The general fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

B—Special Revenue Funds
Special revenue funds are those used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

C—Debt Service Funds
Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and other debt related costs.

D—Capital Projects Funds
Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types:

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of net income and capital maintenance. The following are the County's proprietary fund types:

A—Enterprise Funds
Enterprise funds are used to account for operations that are financed primarily through user charges, or where the governing body has concluded that the determination of net income is appropriate.

B—Internal Service Funds
Internal service funds are used to account for goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis.

Source of definitions: Hillsborough County 2012 Comprehensive Annual Financial Report (CAFR)

Budget Summary by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
	GENERAL FUNDS				
00003	Countywide General Fund	$ 785,644,649	$ 882,725,521	$ 1,409,215,653	$ 1,576,474,764
00050	Unincorporated Area General Fund	493,238,608	541,912,686	738,952,335	833,671,377
		1,278,883,257	**1,424,638,207**	**2,148,167,988**	**2,410,146,141**
	SPECIAL REVENUE FUNDS				
10002	Countywide Special Revenue Funds	323,669,819	454,750,069	1,220,857,012	1,290,219,634
10003	Unincorporated Area Special Revenue Funds	88,148,652	83,540,770	226,132,424	247,176,753
10004	Transportation Trust Fund	197,528,135	193,905,410	523,610,128	650,679,691
10005	Library Tax District Special Rev Fund	72,066,584	69,531,583	173,139,861	209,655,246
10006	CIT Special Revenue Fund	10,047,545	34,299,571	174,633,069	233,815,452
10008	Grants (Not Transportation-Related)	126,550,661	134,718,345	319,351,019	309,165,783
10009	Sales Tax Revenue Fund	329,130,311	366,740,455	572,295,214	618,591,001
10010	Discretely Presented Component Units	5,898,067	6,440,607	7,093,165	7,626,619
10011	Local Housing Assistance Program Fund	3,205,265	4,794,331	47,047,612	52,067,338
10012	Transportation Surtax Trust Fund	195,424,752	0	0	0
		1,351,669,792	**1,348,721,141**	**3,264,159,504**	**3,618,997,517**
	COVID RELIEF FUNDS				
10031	Cares Act	2,347,059	(21,895)	0	0
10032	Cares Act interest	68,829	0	0	0
10034	Emergency Rental Assistance I 12/27/2020	14,835,294	3,513,383	0	0
10036	American Rescue Plan 3 Act	206,359,807	39,202,730	42,037,112	27,816,528
10037	American Rescue Plan 3 Act Interest	0	0	6,593,151	12,966,427
10038	Emergency Rental Assistance II May 2021	34,190,272	13,149,361	3,042,750	1,560,330
10039	American Rescue Plan 3 Act Revenue Recovery	69,382,185	10,356,588	841,003	194,358
10040	American Rescue Plan 3 Revenue Recovery Project Fund	9,643,318	24,773,425	46,337,387	34,229,402
10041	American Rescue Plan 3 Project Fund	1,875,763	4,131,885	109,078,159	96,463,823
10042	FR- CARES Act Relief Funds -P4 (PRF)	3,515,786	0	0	0
10043	ARP Local Assistance and Tribal Consistency Fund	0	9,466	10,000	0
		342,218,314	**95,114,943**	**207,939,562**	**173,230,868**
	DEBT SERVICE FUNDS				
20003	2008 Non-AdVal Ref Rev (Whse/Shrf Fac Prj) Bnds Sk Fund	1,327,431	1,327,395	1,665,885	1,667,288
20005	2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund	2,283,914	2,295,444	4,061,547	4,083,917
20006	2016 5th Ct TDT Ref Rev Bonds Sinking Fund	2,078,069	2,076,444	3,652,569	3,832,188
20007	2002 Parks & Rec General Obligation Bonds Sinking Fund	1,398,948	1,407,177	3,036,053	6,527,104
20010	2015 Court Facilities Ref Revenue Note Sinking Fund	2,027,808	2,027,197	3,843,904	3,865,323
20011	2016 Capital Improve Program Ref Rev Bonds Sinking Fund	2,746,100	2,746,350	2,973,999	913,857
20016	Comm Paper Notes Sink Fund-Stadium Cap Imp Projects	0	0	22,809,058	10,866,150
20017	Comm Paper Notes Sink Fund-Arena Capital Imp Projects	1,028,118	7,033,637	7,229,537	12,823,949
20023	2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund	9,841,575	9,830,075	18,774,888	17,291,147
20024	2012 Capital Improvement Program Rev Bds Sinking Fund	6,660,793	6,662,672	7,783,614	7,786,266
20025	2015 Arena Non-AdValorem Ref Rev Note Sinking Fund	1,150,995	1,150,682	2,377,133	2,463,308
20026	2015 Communications Svcs Tax Rev Bds Sinking Fund	4,030,900	4,052,600	6,882,600	6,880,925
20029	2015 Comm Invest Tax Ref Rev Bonds Sinking Fund	20,302,875	20,350,625	38,202,563	39,147,875
20030	2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund	5,589,554	5,548,541	11,431,569	13,077,839
20032	CP (Taxable) Series 2017 Sinking Fund	3,479,053	0	0	8,890
20033	2018 Community Investment Tax Sinking Fund	6,809,425	6,769,075	12,365,413	13,692,709
20034	Half Cent Transportation Plan Sinking Fund	8,641,825	23,251,131	17,005,609	30,694,292
20035	2020 CIP Half Cent Sinking Fund	(5,000)	58	1,988,854	1,770,239
20036	2019 CIP Sinking Fund	4,999,688	4,999,688	6,285,529	6,049,088
20037	Transportation MP Bonds DS	9,404,338	9,403,588	10,207,114	10,420,490
20038	CP Notes Fund 30022 Sk Fund	7,505,147	2,887,524	3,889,528	3,947,701
20050	ELAPP Series 2023 Bonds Sinking Fund	0	59,384,527	5,373,898	6,607,965
20051	ELAPP 2023 CP Notes Sinking Fund	0	19,912,309	0	928
20101	Commercial Paper Notes-M2Gen (Moffitt) Cap Proj Fund	939,720	1,336,391	1,603,000	1,613,000
		102,241,276	**194,453,128**	**193,443,864**	**206,032,438**

Budget Summary by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
	CAPITAL PROJECTS FUNDS				
30002	Countywide Construction Fund	8,990,278	15,255,670	94,214,889	147,691,708
30003	Unincorp Area Construction Fund	6,008,578	7,493,697	52,557,084	122,066,662
30010	Court Facil Imprvmt Non-Bd Proj Fund	0	119,047	0	0
30013	CST Ser 2015 Project Fund (PSOC)	2,184,580	2,239,708	0	0
30015	NextGeneration911 Capital Proj Fund	180,162	0	0	0
30024	BP Oil Spill Proceeds Project Fund	1,849,369	722,651	9,390,638	9,104,811
30025	Non Ad Val Bonds (2019) Project Fund	34,412,165	9,010,334	10,135,865	0
30100	Environmental Lands Acq & Protect Fund	2,161,428	25,620,103	56,528,973	55,829,147
30101	Commercial Paper & Credit Capacity Fund	7,118,639	33,655,021	33,618,787	28,398,271
		62,905,199	**94,116,230**	**256,446,236**	**363,090,599**
	ENTERPRISE (PUBLIC UTILITIES) FUNDS				
40001	Public Works Solid Waste Resource Recovery	421,470,151	425,126,067	727,200,439	763,445,493
40099	Public Utilities Water/Wastewater	724,426,547	720,342,572	1,648,787,822	1,952,686,411
		1,145,896,698	**1,145,468,639**	**2,375,988,261**	**2,716,131,904**
	INTERNAL SERVICE FUNDS				
50001	Fleet Management Fund	34,368,557	37,567,929	128,899,067	144,398,120
50002	Self-Insurance Fund	137,540,367	157,572,997	444,817,485	508,814,274
		171,908,923	**195,140,925**	**573,716,552**	**653,212,394**
	AGENCY FUNDS				
61000	Noncommitment Debt Service Funds	7,385,570	7,383,720	13,632,939	13,139,311
		7,385,570	**7,383,720**	**13,632,939**	**13,139,311**
		$ 4,463,109,029	**$ 4,505,036,934**	**$ 9,033,494,906**	**$ 10,153,981,172**

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 25 Recommended
00003: County Wide General Funds				
Personnel Services	$ 139,227,579	$ 151,137,364	$ 190,286,801	$ 197,559,506
Operating Expenditures/Expenses	79,447,112	86,162,190	141,245,199	148,151,389
Capital Outlay	2,462,394	385,482	5,110,818	3,518,151
Grants & Aids	48,407,976	70,188,132	121,103,963	109,103,223
Reserves & Refunds	6,298	0	279,521,388	311,416,732
Transfers	100,171,380	120,998,456	147,329,554	253,583,488
Other Non Operating	415,921,911	453,853,896	524,617,930	553,142,275
	785,644,649	882,725,521	1,409,215,653	1,576,474,764
00050: Unincorporated Area General Funds				
Personnel Services	192,563,660	212,614,314	241,213,232	272,529,428
Operating Expenditures/Expenses	86,132,210	95,115,119	104,349,957	108,469,245
Capital Outlay	222,223	37,514	2,457,857	2,100,992
Debt Service	0	0	0	94,633
Grants & Aids	1,211,276	1,384,728	1,937,001	1,808,215
Reserves & Refunds	3,102	7,327	135,148,284	144,553,318
Transfers	43,876,162	46,079,343	59,587,696	100,195,393
Other Non Operating	169,229,976	186,674,342	194,258,308	203,920,153
	493,238,608	541,912,686	738,952,335	833,671,377
GENERAL FUNDS TOTAL	**1,278,883,257**	**1,424,638,207**	**2,148,167,988**	**2,410,146,141**
10002: County Wide Special Revenue Funds				
Personnel Services	12,246,415	13,329,524	15,332,996	16,258,386
Operating Expenditures/Expenses	31,981,821	37,637,836	78,798,032	87,338,795
Capital Outlay	2,449,633	1,981,618	6,732,648	6,359,688
Grants & Aids	153,616,792	278,503,703	348,907,614	437,901,407
Reserves & Refunds	5,387	84,246	542,741,122	488,240,692
Transfers	120,354,885	119,763,823	225,321,627	247,677,881
Other Non Operating	3,014,885	3,449,320	3,022,973	6,442,785
	323,669,819	454,750,069	1,220,857,012	1,290,219,634
10003: Unincorporated Area Special Revenue Funds				
Personnel Services	16,387,875	16,850,439	18,576,631	19,070,980
Operating Expenditures/Expenses	19,940,881	18,228,561	50,356,091	57,944,041
Capital Outlay	23,510,925	19,474,233	86,171,502	81,734,030
Debt Service	0	0	150,000	171,339
Reserves & Refunds	3,910	13,142	34,603,010	54,223,429
Transfers	27,694,023	28,313,312	35,565,057	33,264,216
Other Non Operating	611,038	661,082	710,133	768,718
	88,148,652	83,540,770	226,132,424	247,176,753
10004:Transportation Trust Fund				
Personnel Services	36,202,572	37,111,478	43,541,386	45,940,560
Operating Expenditures/Expenses	40,786,554	45,077,217	48,487,736	47,848,732
Capital Outlay	72,136,984	51,454,777	264,889,346	294,487,121
Grants & Aids	2,627,413	2,014,076	20,589,944	18,030,927
Reserves & Refunds	0	408,583	84,046,726	181,011,950
Transfers	45,577,370	57,628,490	61,775,363	63,067,168
Other Non Operating	197,241	210,789	279,627	293,233
	197,528,135	193,905,410	523,610,128	650,679,691

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 25 Recommended
10005: Library Tax District Special Revenue Fund				
Personnel Services	23,737,252	24,604,377	31,734,889	32,667,880
Operating Expenditures/Expenses	20,079,919	23,465,431	29,959,839	30,296,338
Capital Outlay	6,490,852	6,488,270	47,005,219	54,714,419
Grants & Aids	383,443	364,698	376,165	753,317
Reserves & Refunds	0	0	51,545,299	74,916,148
Transfers	19,697,281	12,720,186	10,320,301	13,967,735
Other Non Operating	1,677,837	1,888,620	2,198,149	2,339,409
	72,066,584	69,531,583	173,139,861	209,655,246
10006:CIT Special Revenue Fund				
Operating Expenditures/Expenses	10,000	10,000	10,000	10,000
Capital Outlay	9,263,669	8,591,750	130,560,842	177,078,972
Debt Service	773,876	813,496	650,000	650,000
Grants & Aids	0	0	870	0
Reserves & Refunds	0	0	34,411,357	53,036,914
Transfers	0	24,884,325	0	419,715
Other Non Operating	0	0	9,000,000	2,619,851
	10,047,545	34,299,571	174,633,069	233,815,452
10008: Grants (Not Transportation-Related)				
Personnel Services	35,717,660	38,985,714	67,169,172	59,955,262
Operating Expenditures/Expenses	38,595,795	55,968,846	111,028,796	133,802,872
Capital Outlay	6,606,567	2,809,994	19,029,500	20,538,380
Grants & Aids	37,634,115	33,563,104	84,599,496	84,821,099
Reserves & Refunds	0	0	301,260	336,164
Transfers	3,517,247	361,146	28,000,000	2,000,000
Other Non Operating	4,479,279	3,029,542	9,222,795	7,712,006
	126,550,661	134,718,345	319,351,019	309,165,783
10009: Sales Tax Revenue Fund				
Personnel Services	145,855	246,445	488,676	387,263
Operating Expenditures/Expenses	116,172	260,068	278,880	330,598
Grants & Aids	115,281,333	124,356,511	133,741,988	145,050,454
Reserves & Refunds	0	0	167,697,892	152,080,526
Transfers	213,149,433	241,379,614	269,575,252	320,213,387
Other Non Operating	437,518	497,817	512,526	528,773
	329,130,311	366,740,455	572,295,214	618,591,001
10010: Discretely Presented Component Units				
Personnel Services	5,325,415	5,829,160	6,392,012	6,901,745
Operating Expenditures/Expenses	490,532	611,448	689,153	711,874
Capital Outlay	0	0	12,000	13,000
Reserves & Refunds	82,120	0	0	0
	5,898,067	6,440,607	7,093,165	7,626,619
10011: Local Housing Assistance Program Fund				
Personnel Services	341,249	460,610	4,047,666	4,282,664
Operating Expenditures/Expenses	5,093	20,408	101,393	62,475
Grants & Aids	2,858,923	4,313,313	42,898,553	47,722,199
	3,205,265	4,794,331	47,047,612	52,067,338

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 25 Recommended
10012: Transportation Surtax Trust Fund				
Reserves & Refunds	195,424,752	0	0	0
	195,424,752	0	0	0
10030: COVID Relief				
Personnel Services	4,813,459	1,350	5,000,000	5,000,000
Operating Expenditures/Expenses	8,021,498	2,123,717	1,127,632	757,747
Capital Outlay	11,519,081	28,905,310	152,806,843	127,110,027
Grants & Aids	66,667,649	44,561,766	39,803,233	23,813,469
Reserves & Refunds	0	0	9,201,854	16,549,625
Transfers	251,196,627	19,522,800	0	0
	342,218,314	95,114,943	207,939,562	173,230,868
TOTAL SPECIAL REVENUE FUNDS	**1,693,888,106**	**1,443,836,084**	**3,472,099,066**	**3,792,228,385**
20103: General Obligation Bonds Sinking Funds				
Operating Expenditures/Expenses	600	514,312	34,000	34,000
Debt Service	6,729,356	6,732,606	7,229,569	9,142,606
Reserves & Refunds	0	0	12,220,912	16,658,657
Transfers	0	58,804,476	0	0
Other Non Operating	258,546	288,851	357,039	377,645
	6,988,503	66,340,245	19,841,520	26,212,908
20104: Revenue Bonds Sinking Funds				
Operating Expenditures/Expenses	600	1,200	116,800	88,000
Debt Service	79,126,332	93,763,885	77,584,582	83,459,495
Reserves & Refunds	0	0	47,159,948	43,912,547
Transfers	0	0	5,000,000	15,000,000
	79,126,932	93,765,085	129,861,330	142,460,042
20105: Commercial Paper Sinking Funds				
Operating Expenditures/Expenses	369	6,511	0	0
Debt Service	9,246,669	30,492,449	20,069,150	24,893,929
Reserves & Refunds	0	0	15,900,827	2,668,948
Transfers	3,700,000	670,959	1,550,000	3,467,980
	12,947,038	31,169,919	37,519,977	31,030,857
20106: Direct Borrowing and Placement Note Sinking Funds				
Operating Expenditures/Expenses	0	0	85,000	85,000
Debt Service	3,178,803	3,177,879	3,175,590	3,179,835
Reserves & Refunds	0	0	2,960,447	3,063,796
	3,178,803	3,177,879	6,221,037	6,328,631
DEBT SERVICE FUNDS TOTAL	**102,241,276**	**194,453,128**	**193,443,864**	**206,032,438**
30002: Countywide Construction Fund				
Operating Expenditures/Expenses	5,598,238	2,278,824	17,108,245	22,692,277
Capital Outlay	2,510,524	10,432,281	46,030,758	79,128,195
Grants & Aids	881,516	2,294,565	10,972,282	5,532,145
Reserves & Refunds	0	0	12,103,604	14,958,942
Transfers	0	250,000	0	0
Other Non Operating	0	0	8,000,000	25,380,149
	8,990,278	15,255,670	94,214,889	147,691,708

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 25 Recommended
30003: Unincorporated Area Construction Fund				
Operating Expenditures/Expenses	42,118	866,453	4,702,782	4,562,289
Capital Outlay	3,605,829	1,605,456	31,036,570	96,269,413
Grants & Aids	(4,833)	550,000	550,000	1,631,424
Reserves & Refunds	0	0	11,267,856	14,957,072
Transfers	2,365,463	4,471,788	4,999,876	4,646,464
	6,008,578	7,493,697	52,557,084	122,066,662
30010: Court Facil Imprvmt Non-Bd Project Fund				
Transfers	0	119,047	0	0
	0	119,047	0	0
30013: CST Bonds (2015) Project Fund (PSOC)				
Capital Outlay	2,184,580	2,239,708	0	0
	2,184,580	2,239,708	0	0
30015: NextGeneration 911 Capital Project Fund				
Operating Expenditures/Expenses	180,162	0	0	0
	180,162	0	0	0
30024: BP Oil Spill Proceeds Project Fund				
Capital Outlay	1,849,369	722,651	7,590,638	7,383,178
Grants & Aids	0	0	1,800,000	1,721,633
	1,849,369	722,651	9,390,638	9,104,811
30025: Non Ad Val Bonds (2019) Project Fund				
Operating Expenditures/Expenses	0	6,385	0	0
Capital Outlay	32,377,435	7,431,897	8,171,874	0
Grants & Aids	2,034,730	1,503,269	1,000,000	0
Reserves & Refunds	0	0	963,991	0
Transfers	0	68,783	0	0
	34,412,165	9,010,334	10,135,865	0
30100: Environmental Lands Acquistion & Protection Fund				
Operating Expenditures/Expenses	878,254	550,910	4,000,000	19,203,093
Capital Outlay	867,171	25,069,193	50,972,951	33,716,694
Reserves & Refunds	0	0	1,556,022	2,909,360
Transfers	416,003	0	0	0
	2,161,428	25,620,103	56,528,973	55,829,147
30101: Commercial Paper & Credit Capacity Fund				
Capital Outlay	3,782,000	20,723,846	1,791,482	1,688,851
Debt Service	0	0	935	0
Grants & Aids	3,336,639	12,759,651	31,000,000	26,600,000
Reserves & Refunds	0	0	826,370	109,420
Transfers	0	171,524	0	0
	7,118,639	33,655,021	33,618,787	28,398,271
CAPITAL PROJECTS FUNDS TOTAL	**62,905,199**	**94,116,230**	**256,446,236**	**363,090,599**

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 25 Recommended
40001: Public Works Solid Waste Resource Recovery				
Personnel Services	13,126,216	14,029,364	18,785,414	18,446,011
Operating Expenditures/Expenses	124,078,016	150,352,819	178,694,565	182,811,836
Capital Outlay	3,069,464	8,243,552	169,922,601	148,512,292
Debt Service	10,368,399	11,186,807	34,307,250	34,462,250
Reserves & Refunds	1,532	7,366	130,955,704	112,467,891
Transfers	270,826,525	241,306,160	194,534,905	266,745,213
Other Non Operating	0	0	0	0
	421,470,151	425,126,067	727,200,439	763,445,493
40099: Public Utilities Water/Wastewater				
Personnel Services	68,353,948	71,309,681	93,428,667	97,890,661
Operating Expenditures/Expenses	145,682,713	163,635,738	194,300,688	206,166,668
Capital Outlay	83,458,265	92,679,041	513,821,530	714,051,234
Debt Service	22,499,025	22,339,242	26,084,707	34,578,707
Reserves & Refunds	0	0	396,976,752	324,718,289
Transfers	404,283,072	370,259,689	424,175,478	575,280,852
Other Non Operating	149,524	119,180	0	0
	724,426,547	720,342,572	1,648,787,822	1,952,686,411
ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,145,896,698**	**1,145,468,639**	**2,375,988,261**	**2,716,131,904**
50001: Fleet Management Fund				
Personnel Services	5,611,728	5,948,330	6,580,974	7,013,722
Operating Expenditures/Expenses	19,112,310	20,263,911	21,680,139	23,405,117
Capital Outlay	9,644,519	11,355,688	51,638,022	50,920,000
Reserves & Refunds	0	0	48,999,932	63,059,281
	34,368,557	37,567,929	128,899,067	144,398,120
50002: Self-Insurance Fund				
Personnel Services	2,859,568	3,017,452	4,368,121	4,421,720
Operating Expenditures/Expenses	132,130,799	132,404,633	162,281,285	162,360,771
Capital Outlay	0	0	11,500	0
Reserves & Refunds	0	912	275,606,579	339,481,783
Transfers	2,550,000	22,150,000	2,550,000	2,550,000
Other Non Operating	0	0	0	0
	137,540,367	157,572,997	444,817,485	508,814,274
TOTAL INTERNAL SERVICE FUNDS	**171,908,923**	**195,140,925**	**573,716,552**	**653,212,394**
61000: Noncommitment Debt Service Funds				
Operating Expenditures/Expenses	2,340	600	750,000	1,331,500
Debt Service	7,282,043	7,282,550	7,283,300	7,282,300
Reserves & Refunds	0	0	5,024,639	3,900,511
Other Non Operating	101,187	100,570	575,000	625,000
	7,385,570	7,383,720	13,632,939	13,139,311
TOTAL AGENCY FUNDS	7,385,570	7,383,720	13,632,939	13,139,311
GRAND TOTAL	**$ 4,463,109,029**	**$ 4,505,036,934**	**$ 9,033,494,906**	**$ 10,153,981,172**

Countywide General Fund

This general fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues, provide services for the benefit of all residents of Hillsborough County. Effective FY 91, all restricted revenues and expenditures were moved into the Unincorporated Area Special Purpose Fund. Effective FY 12, Communications Services Tax revenues were also moved into the Unincorporated Area Special Purpose Fund to allow segregation of the CST revenues that will be committed to pay debt service on new Public Safety Operations Complex bonds. This separation provides a better picture of the use of unrestricted and restricted County funds.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Current Ad Valorem Taxes	$ 662,200,470	$ 772,931,390	$ 901,125,107	$ 946,554,290
Delinquent Ad Valorem Taxes	11,879,255	267,905	2,500,000	2,500,000
Local Business Taxes	1,397,416	1,808,382	1,550,000	1,550,000
Permits, Fees & Special Assessments	635,541	628,780	574,983	574,983
Intergovernmental Revenue	1,651,232	4,191,873	1,358,300	1,276,500
Charges for Services	75,756,846	75,986,952	78,907,937	89,557,774
Fines and Forfeits	18,239	16,400	1,023	1,110
Miscellaneous Revenues	(5,987,004)	37,221,320	28,625,555	25,189,129
Gross Revenue	747,551,995	893,053,001	1,014,642,905	1,067,203,786
Less 5% required By Law	0	0	(51,339,566)	(54,058,714)
Interfund Transfers	20,354,986	25,364,357	28,275,829	51,902,422
Intrafund transfers	18,000,000	14,000,000	6,000,000	14,000,000
Residual Equity	33,494,868	38,267,760	12,003,400	11,970,502
Other	140,586	155,689	145,000	145,000
Fund Balance	359,827,221	393,725,007	399,488,085	485,311,768
	431,817,660	471,512,812	394,572,748	509,270,978
Total	$ 1,179,369,656	$ 1,364,565,813	$ 1,409,215,653	$ 1,576,474,764

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Board of County Commissioners				
Board of County Commissioners	$ 3,017,900	$ 3,161,197	$ 3,737,821	$ 3,847,292
County Internal Audit	736,056	723,195	960,797	1,004,682
	3,753,956	3,884,392	4,698,618	4,851,974
County Administrator				
Arts Council Division	427,412	583,475	1,007,711	993,389
Affordable Housing Services	8,278,000	6,571,332	32,665,852	35,718,971
Aging Services	9,149,072	8,541,074	12,612,062	12,591,374
Capital Programs	1,730,258	1,753,269	2,099,531	2,163,250
Children's Services	4,196,944	4,062,318	5,320,871	5,231,037
Code Enforcement	4,232,038	4,601,901	5,467,018	6,114,453
Communications & Digital Media	5,767,346	6,253,176	7,785,440	7,611,092
Community & Infrastructure Planning	117,088	116,389	895,000	925,000
Conservation & Environmental Lands Management	14,644,491	16,101,066	19,839,068	19,974,525
Consumer and Veterans Services	1,919,533	1,955,948	2,223,031	2,317,720
County Administrator	3,085,554	3,381,531	3,660,608	3,753,772
Customer Service & Support	811,529	1,303,703	3,545,008	3,526,821
Cyber Security Services Division	1,004,492	1,327,634	1,668,876	1,568,358
Development Services	0	(369)	111,449	114,069
Economic Development	4,795,802	4,616,283	7,528,294	7,450,901
Engineering and Operations	6,121,173	5,927,358	9,867,369	8,915,142
Enterprise Program Management Office	1,549,196	1,709,099	2,247,216	2,404,200
Enterprise Solutions and Quality Assurance	7,843,917	7,226,040	10,715,476	11,075,511

Countywide General Fund

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Environmental Services Division	$ 0	$ 0	$ 363,764	$ 357,412
Extension Service	1,662,298	1,928,471	2,937,405	2,756,249
Facilities Management	34,816,167	38,411,812	46,244,934	48,322,770
Fire Rescue	2,010,552	2,435,253	8,051,194	8,942,686
Government Relations & Strategic Services	2,427,440	1,963,730	3,181,484	2,969,850
Head Start - Early Head Start	0	(87)	0	0
Health Care Services	269,251	337,415	197,571	419,383
Homeless & Community Services	5,446,633	5,834,909	7,795,182	9,775,226
Human Resources	5,081,515	5,946,525	8,306,137	8,347,884
Information Technology	23,899,761	26,181,877	32,307,469	34,013,448
Management & Budget	3,127,966	3,301,492	4,092,112	4,079,933
Medical Examiner	6,753,161	7,838,376	8,879,810	9,315,729
Minority & Small Business Enterprises	8,717	833,663	1,818,413	1,334,767
Office of Community Impact	0	605,916	1,401,166	1,381,519
Parks & Recreation	1,139,543	1,850,503	3,900,403	3,572,034
Performance Data & Analytics	4,710,394	4,896,214	6,738,291	6,820,655
Pet Resources	8,698,542	9,029,267	11,135,248	10,898,313
Procurement Services	3,437,323	3,664,048	4,890,378	5,122,530
Social Services	5,410,482	7,199,448	7,777,951	8,391,209
Sunshine Line	5,117,407	5,753,612	7,727,796	7,712,980
Water Resources	0	0	0	0
	189,690,996	204,043,671	297,006,588	306,984,162
County Attorney				
County Attorney	8,826,826	9,970,358	10,797,156	11,319,935
Elected Officials				
Sheriff	337,968,810	369,518,483	416,557,335	455,054,724
Clerk of the Circuit Court	23,987,604	24,454,389	26,346,508	28,101,320
Public Defender	3,784	68,069	165,202	164,679
State Attorney - Part I	281,353	334,928	391,560	391,560
State Attorney - Part II (Victim Assistance)	2,372,972	2,581,533	3,228,653	3,221,726
Property Appraiser	11,012,501	11,713,897	12,959,375	13,633,358
Supervisor of Elections	13,957,159	15,023,357	18,131,295	15,897,835
Tax Collector	28,392,704	32,530,201	49,986,313	39,790,847
	417,976,888	456,224,856	527,766,241	556,256,049
Judicial	3,103,607	3,114,676	3,717,626	4,017,991
Boards, Commissions & Agencies				
Charter Review Board	0	0	0	8,000
Value Adjustment Board	603,132	613,569	637,104	664,191
Environmental Protection Commission	11,250,831	11,954,998	14,353,069	14,536,936
Soil and Water Conservation Board	164,439	297,369	378,950	450,539
Guardian Ad-litem Program	456,616	341,216	729,094	694,031
	12,475,018	13,207,153	16,098,217	16,353,697
Non-Departmental Organizations				
Capital Improvement Programs	0	(150)	0	0
Governmental Agencies	22,241,449	40,420,167	62,090,366	52,500,452
Major Maintenance & Repair	0	(4,801)	0	0
Non-Departmental Allotments	15,174,627	15,753,338	44,498,009	47,348,928
NonProfit Organizations	12,223,605	15,113,404	15,691,890	11,841,356
	49,639,681	71,281,959	122,280,265	111,690,736
Non-Expenditure Accounts				
Reserves and Refunds	6,298	0	279,521,388	311,416,732
Transfers	100,171,380	120,998,456	147,329,554	253,583,488
	100,177,677	120,998,456	426,850,942	565,000,220
Total	$ 785,644,649	$ 882,725,521	$ 1,409,215,653	$ 1,576,474,764

Unincorporated Area General Funds

This general fund accounts for ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, and emergency services. Effective FY 91, all restricted revenues and expenditures were moved into the Unincorporated Area Special Purpose Fund. This separation provides a better picture of the use of unrestricted and restricted County funds for unincorporated area services.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Current Ad Valorem Taxes	$ 304,750,270	$ 352,640,575	$ 409,935,029	$ 448,792,350
Delinquent Ad Valorem Taxes	5,166,115	74,148	1,500,000	1,500,000
Permits, Fees & Special Assessments	10,600	707,435	85,100	0
Intergovernmental Revenue	49,967,379	53,169,829	43,620,153	46,040,939
Charges for Services	41,849,869	43,433,948	38,721,742	44,256,937
Fines and Forfeits	5,646,786	5,510,656	6,126,373	6,321,960
Miscellaneous Revenues	(2,255,320)	14,912,076	3,750,709	6,736,511
Gross Revenue	405,135,699	470,448,667	503,739,106	553,648,697
Less 5% required By Law	0	0	(25,218,889)	(27,682,434)
Interfund Transfers	85,891,789	103,596,962	105,887,784	105,876,602
Intrafund transfers	1,000,000	1,000,000	3,339,366	1,000,000
Residual Equity	9,660,607	3,570,722	638,667	0
Fund Balance	138,482,980	146,932,466	150,566,301	200,828,512
	235,035,376	255,100,150	235,213,229	280,022,680
Total	$ 640,171,075	$ 725,548,817	$ 738,952,335	$ 833,671,377

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Affordable Housing Services	$ 818,726	$ 1,141,053	$ 1,318,402	$ 1,279,440
Capital Programs	1,386,076	1,406,476	1,720,823	1,412,125
Code Enforcement	8,147,457	8,218,992	9,853,487	9,837,904
Communications & Digital Media	(13,327)	(10,904)	0	0
Conservation & Environmental Lands Management	1,842,668	2,019,584	1,146,911	1,627,613
Consumer and Veterans Services	434,569	455,147	512,225	762,296
Customer Service & Support	1,936,082	2,235,338	0	12,159
Development Services	10,072,768	10,650,598	13,267,171	13,924,196
Economic Development	737,078	1,286,547	1,028,314	1,030,177
Engineering and Operations	14,119,879	16,486,679	17,322,182	18,146,520
Enterprise Program Management Office	0	0	181,047	172,604
Environmental Services Division	502	0	0	0
Facilities Management	376,833	470,441	632,495	681,814
Fire Rescue	198,642,015	220,901,954	243,938,141	276,014,244
Parks & Recreation	34,813,345	38,287,310	41,483,362	44,271,746
Performance Data & Analytics	3,826,224	3,794,630	4,536,075	4,651,274
Social Services	587,875	(187,500)	0	0
Water Resources	528	188	137,862	137,862
	277,729,298	307,156,533	337,078,497	373,961,974
Elected Officials				
Sheriff	161,039,465	177,485,365	183,499,145	192,258,892
Property Appraiser	1,980,999	2,123,495	2,349,275	2,474,177
Tax Collector	6,209,512	7,065,482	8,409,888	9,187,084
	169,229,976	186,674,342	194,258,308	203,920,153

Unincorporated Area General Funds

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Non-Departmental Allotments	$ 2,400,071	$ 1,995,142	$ 11,301,647	$ 10,187,636
NonProfit Organizations	0	0	1,577,903	852,903
	2,400,071	1,995,142	12,879,550	11,040,539
Non-Expenditure Accounts				
Reserves and Refunds	3,102	7,327	135,148,284	144,553,318
Transfers	43,876,162	46,079,343	59,587,696	100,195,393
	43,879,264	46,086,670	194,735,980	244,748,711
Total	$ 493,238,608	$ 541,912,686	$ 738,952,335	$ 833,671,377

Countywide Special Revenue Funds

This special revenue fund accounts for all financial transactions associated with restricted revenues which provide services to all residents of Hillsborough County. This special use fund is subdivided into numerous and varied sub funds which have been established to manage and account for revenues and fees which are restricted as to the purposes for which they may be used. Most of these revenues/fees are authorized by State law or by local government ordinance. For example, numerous court fees have been established by local ordinances to fund various court-related programs regarding services and facility improvements. State laws authorize fines to fund various criminal justice functions and education/training programs, and a half-cent sales tax to fund an indigent health care program. Other local fees, fines, and charges are used to fund wholly or in part such programs as the as the 9-1-1 emergency telephone system and the Animal Services spay/neuter program. In some cases, these restricted funds are supplemented by unrestricted revenues from the General Fund in order to provide for enhanced programs.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Local Option Taxes	$ 183,733,605	$ 191,477,215	$ 181,969,406	$ 191,490,344
Local Business Taxes	30,470	35,680	33,000	33,000
Permits, Fees & Special Assessments	58,840,586	156,005,243	183,536,136	151,574,974
Intergovernmental Revenue	16,606,449	16,693,477	16,131,374	16,731,374
Charges for Services	9,913,355	10,025,565	11,254,017	9,509,807
Fines and Forfeits	889,587	851,901	544,150	486,991
Miscellaneous Revenues	2,696,547	43,668,053	30,304,900	30,278,276
Gross Revenue	272,710,599	418,757,134	423,772,983	400,104,766
Less 5% required By Law	0	0	(13,438,227)	(13,270,574)
Interfund Transfers	33,234,788	42,163,038	45,745,663	54,978,695
Intrafund transfers	109,631,315	109,973,238	219,347,661	222,829,383
Residual Equity	1,041,893	1,396,451	91,548	400,000
Fund Balance	343,505,886	436,454,663	545,337,384	625,177,364
	487,413,883	589,987,390	797,084,029	890,114,868
Total	$ 760,124,482	$ 1,008,744,524	$ 1,220,857,012	$ 1,290,219,634

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Children's Services	$ 1,314	$ 0	$ 2,375	$ 3,325
Code Enforcement	37,650	37,606	62,704	63,351
Conservation & Environmental Lands Management	177,154	166,149	260,024	282,498
Consumer and Veterans Services	400	0	0	0
Cyber Security Services Division	749,942	132,029	1,008,180	932,694
Development Services	58,062	96,044	0	0
Enterprise Program Management Office	751,118	605,680	1,712,268	834,285
Enterprise Solutions and Quality Assurance	537,484	216,065	1,448,817	1,448,817
Environmental Services Division	82,324	173,711	0	0
Fire Rescue	238,034	313,059	226,014	225,360
Head Start - Early Head Start	0	(567)	0	0
Health Care Services	110,907,185	208,578,782	363,986,929	390,666,016
Information Technology	9,252,431	11,794,046	11,541,592	11,206,466
Library Services	167,576	185,530	229,184	217,015
Management & Budget	2,931,129	3,256,207	4,295,354	4,286,952
Performance Data & Analytics	5,144,520	5,234,724	7,462,867	7,202,624
Pet Resources	246,535	272,910	467,500	467,500
Social Services	1,283,333	0	0	0
Water Resources	0	0	1,000,000	0
	132,566,193	231,061,975	393,703,808	417,836,903

Countywide Special Revenue Funds

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Elected Officials				
Sheriff	$ 2,814,885	$ 3,249,320	$ 2,610,730	$ 5,989,306
Clerk of the Circuit Court	0	0	332,243	373,479
Public Defender	882,366	1,842,166	2,484,045	2,484,407
State Attorney - Part I	2,094,894	2,194,902	3,296,087	3,290,691
	5,792,145	7,286,388	8,723,105	12,137,883
Judicial	7,093,212	7,478,955	8,698,060	8,865,118
Boards, Commissions & Agencies				
Environmental Protection Commission	1,702,059	1,982,499	1,714,548	2,009,524
	1,702,059	1,982,499	1,714,548	2,009,524
Non-Departmental Organizations				
Capital Improvement Programs	351,757	1,265,000	6,300,857	6,033,185
Governmental Agencies	48,798,731	77,455,957	5,601,533	70,597,724
Major Maintenance & Repair	2,986,082	4,247,892	24,105,070	32,873,442
Non-Departmental Allotments	4,019,367	4,123,336	3,650,000	3,650,000
NonProfit Organizations	0	0	297,282	297,282
	56,155,938	87,092,184	39,954,742	113,451,633
Non-Expenditure Accounts				
Reserves and Refunds	5,387	84,246	542,741,122	488,240,692
Transfers	120,354,885	119,763,823	225,321,627	247,677,881
	120,360,273	119,848,069	768,062,749	735,918,573
Total	$ 323,669,819	$ 454,750,069	$ 1,220,857,012	$ 1,290,219,634

Unincorporated Area Special Revenue Funds

This special revenue fund accounts for all restricted revenue sources that provide services for the benefit of the residents of unincorporated Hillsborough County. Services provided from this fund include building permitting and inspection and construction associated with impact fees. Included within the revenue sources are an annual Stormwater Assessment on developed properties and a distribution from the State of the Phosphate Severance Tax.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other General taxes	$ 18,842,437	$ 19,502,095	$ 19,368,072	$ 21,100,219
Local Business Taxes	17,470	50,075	19,439	50,701
Permits, Fees & Special Assessments	57,682,412	60,248,095	69,615,138	72,148,045
Intergovernmental Revenue	0	25,028	0	0
Charges for Services	3,578,334	3,482,728	5,088,698	4,668,073
Fines and Forfeits	112,908	78,494	57,794	67,183
Miscellaneous Revenues	(1,427,589)	3,979,219	1,643,616	3,472,280
Gross Revenue	78,805,972	87,365,736	95,792,757	101,506,501
Less 5% required By Law	0	0	(4,789,639)	(5,075,325)
Interfund Transfers	6,783,032	9,170,234	11,328,900	14,045,451
Intrafund transfers	8,783,624	8,185,227	15,576,023	12,793,443
Residual Equity	239,482	262,035	0	0
Other	0	0	2,728,672	0
Fund Balance	78,743,975	85,207,433	105,495,711	123,906,683
	94,550,113	102,824,929	130,339,667	145,670,252
Total	$ 173,356,085	$ 190,190,665	$ 226,132,424	$ 247,176,753

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Capital Programs	$ 176,484	$ 460,213	$ 727,166	$ 349,162
Conservation & Environmental Lands Management	9,989	0	375,000	375,000
Customer Service & Support	7,500	2,700	100,000	0
Development Services	23,913,132	19,859,184	25,938,920	29,191,903
Engineering and Operations	6,417,259	7,061,224	10,906,982	11,434,708
Enterprise Program Management Office	320,407	253,484	153,294	133,636
Environmental Services Division	924,444	906,000	1,510,976	1,384,447
Extension Service	70,892	71,928	114,319	208,475
Information Technology	0	0	600	600
Water Resources	10,000	2,500	204,457	204,457
	31,850,107	28,617,233	40,031,714	43,282,388
Elected Officials				
Tax Collector	611,038	661,082	710,133	768,718
	611,038	661,082	710,133	768,718
Non-Departmental Organizations				
Capital Improvement Programs	24,565,821	18,947,528	103,927,993	103,344,957
Debt Service Accounts	0	0	260,000	171,339
Major Maintenance & Repair	3,423,753	6,988,472	11,034,517	12,121,706
	27,989,574	25,936,000	115,222,510	115,638,002
Non-Expenditure Accounts				
Reserves and Refunds	3,910	13,142	34,603,010	54,223,429
Transfers	27,694,023	28,313,312	35,565,057	33,264,216
	27,697,933	28,326,454	70,168,067	87,487,645
Total	$ 88,148,652	$ 83,540,770	$ 226,132,424	$ 247,176,753

Transportation Trust Fund

This special revenue fund accounts for motor fuel taxes, impact fees and other revenues designated to finance construction and maintenance of roads, bridges, sidewalks, and drainage. Included in this fund are the proceeds of the road impact assessment fees, six-cent local option gas tax, the County share of the Local Transportation Gas Tax Trust Fund (9th cent), constitutional gas tax, and the residual of the County (7th Cent) gas tax after covering the debt service requirement of the Road Improvement Refunding Bonds 1998 Sinking Fund.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Local Option Taxes	$ 35,886,542	$ 36,891,711	$ 36,108,470	$ 36,874,315
Permits, Fees & Special Assessments	55,747,641	65,694,798	60,612,628	58,061,095
Intergovernmental Revenue	51,702,725	19,579,454	28,771,693	50,009,590
Charges for Services	1,514,650	1,619,019	1,584,766	1,979,438
Fines and Forfeits	0	1,980	0	0
Miscellaneous Revenues	(3,883,410)	11,494,716	4,950,018	10,281,000
Gross Revenue	140,968,149	135,281,678	132,027,575	157,205,438
Less 5% required By Law	0	0	(5,998,175)	(6,182,876)
Interfund Transfers	35,139,701	42,223,473	67,006,349	124,107,702
Intrafund transfers	45,127,004	51,193,636	53,204,503	51,939,489
Residual Equity	77,385	93,978	0	0
Fund Balance	248,158,026	271,942,129	277,369,876	323,609,938
	328,502,116	365,453,216	391,582,553	493,474,253
Total	$ 469,470,265	$ 500,734,894	$ 523,610,128	$ 650,679,691

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Capital Programs	$ 6,448,065	$ 6,849,493	$ 8,199,329	$ 4,529,013
Community & Infrastructure Planning	1,733,374	1,997,595	3,517,912	3,387,341
Customer Service & Support	449,687	0	0	0
Development Services	1,917,986	2,023,118	2,491,311	2,519,892
Engineering and Operations	63,366,876	68,727,548	74,514,873	80,061,652
Enterprise Program Management Office	456,117	431,381	551,394	541,553
Facilities Management	1,486,819	1,207,284	1,429,259	1,482,729
Information Technology	77,997	3,152	76,000	0
Performance Data & Analytics	1,156,579	1,012,848	1,591,044	1,486,112
	77,093,500	82,252,420	92,371,122	94,008,292
Elected Officials				
Tax Collector	197,241	210,789	279,627	293,233
	197,241	210,789	279,627	293,233
Non-Departmental Organizations				
Capital Improvement Programs	72,402,130	51,390,732	268,013,465	295,163,383
Governmental Agencies	2,257,550	2,014,076	2,119,825	2,131,665
Non-Departmental Allotments	343	321	15,004,000	15,004,000
	74,660,024	53,405,128	285,137,290	312,299,048
Non-Expenditure Accounts				
Reserves and Refunds	0	408,583	84,046,726	181,011,950
Transfers	45,577,370	57,628,490	61,775,363	63,067,168
	45,577,370	58,037,073	145,822,089	244,079,118
Total	$ 197,528,135	$ 193,905,410	$ 523,610,128	$ 650,679,691

Library Tax District Special Revenue Fund

This special revenue fund accounts for ad valorem taxes and other revenues designated to operate the County Library System located in the unincorporated areas of the county and the City of Tampa.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Current Ad Valorem Taxes	$ 62,041,626	$ 72,217,438	$ 84,007,083	$ 89,662,980
Delinquent Ad Valorem Taxes	1,113,250	34,963	200,000	200,000
Intergovernmental Revenue	600,621	729,133	916,805	1,881,375
Charges for Services	102,745	148,504	305,150	305,150
Fines and Forfeits	64,857	94,598	32,000	32,000
Miscellaneous Revenues	(866,880)	3,673,660	741,801	2,704,119
Gross Revenue	63,056,220	76,898,296	86,202,839	94,785,624
Less 5% required By Law	0	0	(4,264,302)	(4,645,212)
Intrafund transfers	19,697,281	12,680,286	10,320,301	13,967,735
Residual Equity	505,999	589,075	0	0
Fund Balance	50,901,142	62,094,058	80,881,023	105,547,099
	71,104,422	75,363,419	86,937,022	114,869,622
Total	$ 134,160,642	$ 152,261,716	$ 173,139,861	$ 209,655,246

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Library Services	$ 45,538,056	$ 48,985,333	$ 61,151,847	$ 62,530,932
	45,538,056	48,985,333	61,151,847	62,530,932
Elected Officials				
Property Appraiser	403,740	432,572	478,566	506,708
Tax Collector	1,274,097	1,456,048	1,719,583	1,832,701
	1,677,837	1,888,620	2,198,149	2,339,409
Non-Departmental Organizations				
Capital Improvement Programs	4,844,395	5,644,945	46,062,680	53,814,095
Major Maintenance & Repair	309,014	292,499	1,861,585	2,086,927
	5,153,409	5,937,444	47,924,265	55,901,022
Non-Expenditure Accounts				
Reserves and Refunds	0	0	51,545,299	74,916,148
Transfers	19,697,281	12,720,186	10,320,301	13,967,735
	19,697,281	12,720,186	61,865,600	88,883,883
Total	$ 72,066,584	$ 69,531,583	$ 173,139,861	$ 209,655,246

Community Investment Tax Revenue Fund

This fund is to account for the County share of a discretionary half-cent sales surtax approved by the voters to finance general government, public safety, and educational facilities in Hillsborough County, and capital expenditures for the cities of Tampa, Plant City, and Temple Terrace. This fund was created as a result of the closeout of the Sales Surtax Fixed Capital Outlay Fund in FY 97.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Miscellaneous Revenues	$ (1,092,928)	$ 3,584,396	$ 1,521,604	$ 3,146,000
Gross Revenue	(1,092,928)	3,584,396	1,521,604	3,146,000
Less 5% required By Law	0	0	(76,081)	(157,300)
Interfund Transfers	35,246,373	40,184,877	57,304,209	58,426,939
Intrafund transfers	0	19,548,003	0	419,715
Fund Balance	52,473,483	76,579,382	115,883,337	171,980,098
	87,719,855	136,312,262	173,111,465	230,669,452
Total	$ 86,626,927	$ 139,896,658	$ 174,633,069	$ 233,815,452

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 9,263,669	$ 8,591,750	$ 139,561,712	$ 179,698,823
Debt Service Accounts	783,876	823,496	660,000	660,000
	10,047,545	9,415,246	140,221,712	180,358,823
Non-Expenditure Accounts				
Reserves and Refunds	0	0	34,411,357	53,036,914
Transfers	0	24,884,325	0	419,715
	0	24,884,325	34,411,357	53,456,629
Total	$ 10,047,545	$ 34,299,571	$ 174,633,069	$ 233,815,452

Grants (Not Transportation-Related)

This special revenue fund accounts for federal, state, local governmental or other grants for programs including aging services, children's services, social services, public health, public assistance, housing, and capital projects.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Intergovernmental Revenue	$ 109,585,169	$ 108,821,170	$ 208,171,120	$ 207,430,850
Charges for Services	180,331	180,856	182,000	182,000
Fines and Forfeits	30	175	0	0
Miscellaneous Revenues	6,608,752	3,369,672	2,230,120	4,198,337
Gross Revenue	116,374,281	112,371,873	210,583,240	211,811,187
Less 5% required By Law	0	0	(75,163)	(115,607)
Interfund Transfers	18,363,019	34,511,129	23,377,388	29,866,424
Intrafund transfers	243,722	360,309	4,000,000	2,000,000
Other	4,479,279	3,029,542	9,222,795	7,712,006
Fund Balance	28,798,971	41,708,059	72,242,759	57,891,773
	51,884,990	79,609,039	108,767,779	97,354,596
Total	$ 168,259,271	$ 191,980,912	$ 319,351,019	$ 309,165,783

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Arts Council Division	$ 176,762	$ 246,772	$ 253,491	$ 269,332
Affordable Housing Services	13,943,811	12,915,457	58,091,560	55,042,766
Aging Services	9,312,699	11,825,127	19,239,777	18,669,792
Children's Services	2,900,263	2,591,689	5,468,259	4,954,288
Conservation & Environmental Lands Management	0	28,287	190,929	190,929
Economic Development	326,376	370,180	589,451	618,554
Engineering and Operations	42,088	57,282	0	0
Extension Service	175,844	181,404	194,412	194,412
Facilities Management	365,043	2,266	0	0
Fire Rescue	3,073,136	6,788,389	9,123,165	6,255,550
Head Start - Early Head Start	43,341,640	40,581,178	64,986,256	58,009,314
Health Care Services	12,279,974	12,646,989	25,966,792	25,841,792
Human Resources	3,885	1,720	204,257	209,713
Management & Budget	3,170,168	2,194,521	3,333,707	1,615,715
Performance Data & Analytics	318,862	0	0	369,160
Social Services	16,202,732	12,058,291	12,147,095	14,482,428
Sunshine Line	2,406,767	2,993,607	4,743,221	4,906,529
	108,040,050	105,483,159	204,532,372	191,630,274
Judicial	525,032	446,508	1,850,914	2,087,758
Boards, Commissions & Agencies				
Environmental Protection Commission	4,002,552	4,294,701	7,219,761	7,632,214
Metropolitan Planning Organization	2,614,562	2,562,605	10,876,743	10,162,138
	6,617,115	6,857,307	18,096,504	17,794,352
Non-Departmental Organizations				
Capital Improvement Programs	6,114,001	1,672,176	18,083,967	23,538,933
Non-Departmental Allotments	1,737,217	19,898,050	48,486,002	71,778,302

Grants (Not Transportation-Related)

	7,851,218	21,570,227	66,569,969	95,317,235

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Expenditure Accounts				
Reserves and Refunds	$ 0	$ 0	$ 301,260	$ 336,164
Transfers	3,517,247	361,146	28,000,000	2,000,000
	3,517,247	361,146	28,301,260	2,336,164
Total	$ 126,550,661	$ 134,718,345	$ 319,351,019	$ 309,165,783

Sales Tax Revenue Fund

This special revenue fund accounts for the collection of the Tourist Development Tax, the Local Government Half-Cent Sales Tax, and the Local Government Half-Cent Infrastructure Surtax. The Tourist Development Tax is a 5% local option tax levied on all transient lodging for the broad purpose of stimulating tourism. The Local Government Half-Cent Sales Tax is an allocation by the State to the County and its three municipalities on the basis of population. This tax may be used for most governmental fund purposes, with a disproportionate share to the County to be used for countywide purposes. The Local Government Half-Cent Infrastructure Surtax (Community Investment Tax) was approved by voters to finance general government, public safety, and educational facilities in Hillsborough County and capital expenditures for the cities of Tampa, Plant City, and Temple Terrace.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Local Option Taxes	$ 242,076,613	$ 257,855,346	$ 247,506,314	$ 258,993,362
Intergovernmental Revenue	153,094,110	161,142,675	155,247,458	156,757,878
Miscellaneous Revenues	(1,619,255)	6,453,748	2,211,072	5,360,000
Gross Revenue	393,551,468	425,451,769	404,964,844	421,111,240
Less 5% required By Law	0	0	(15,795,638)	(16,396,136)
Interfund Transfers	0	0	0	1,779,129
Fund Balance	114,001,616	178,422,772	183,126,008	212,096,768
	114,001,616	178,422,772	167,330,370	197,479,761
Total	$ 507,553,084	$ 603,874,541	$ 572,295,214	$ 618,591,001

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Economic Development	$ 1,314,129	$ 2,982,111	$ 10,870,040	$ 9,934,514
	1,314,129	2,982,111	10,870,040	9,934,514
Elected Officials				
Tax Collector	437,518	497,817	512,526	528,773
	437,518	497,817	512,526	528,773
Non-Departmental Organizations				
Governmental Agencies	93,952,934	94,947,833	91,902,077	96,465,837
Non-Departmental Allotments	0	0	754,000	1,044,000
NonProfit Organizations	20,276,297	26,933,080	30,983,427	38,323,964
	114,229,231	121,880,913	123,639,504	135,833,801
Non-Expenditure Accounts				
Reserves and Refunds	0	0	167,697,892	152,080,526
Transfers	213,149,433	241,379,614	269,575,252	320,213,387
	213,149,433	241,379,614	437,273,144	472,293,913
Total	$ 329,130,311	$ 366,740,455	$ 572,295,214	$ 618,591,001

Discretely Presented Component Units

This fund was established to account for the revenues and expenditures of the Planning Commission. These component units meet the criteria for blended presentation in accordance with GASB Statement Number 14 and are budgeted in a manner similar to that of the primary government itself.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Charges for Services	$ 1,174,093	$ 1,193,005	$ 780,075	$ 890,075
Fines and Forfeits	50	0	0	0
Miscellaneous Revenues	(4,785,006)	40,586	50,082	67,000
Gross Revenue	(3,610,863)	1,233,591	830,157	957,075
Less 5% required By Law	0	0	(41,508)	(47,854)
Interfund Transfers	4,621,663	5,215,974	6,296,472	6,717,398
Fund Balance	4,895,232	7,965	8,044	0
	9,516,895	5,223,940	6,263,008	6,669,544
Total	$ 5,906,032	$ 6,457,530	$ 7,093,165	$ 7,626,619

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Boards, Commissions & Agencies				
Hillsborough County Planning Commission	$ 5,810,947	$ 6,440,607	$ 7,067,760	$ 7,597,169
Metropolitan Planning Organization	5,000	0	25,405	29,450
	5,815,947	6,440,607	7,093,165	7,626,619
Non-Expenditure Accounts				
Reserves and Refunds	82,120	0	0	0
	82,120	0	0	0
Total	$ 5,898,067	$ 6,440,607	$ 7,093,165	$ 7,626,619

Local Housing Assistance Program Fund

This special revenue fund accounts for revenues and expenditures of the State Housing Initiatives Partnership (SHIP) program. The SHIP program's primary focus is to implement the State of Florida's William E. Sadowski Affordable Housing Act which creates a dedicated statewide funding source for affordable housing.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Intergovernmental Revenue	$ 11,427,448	$ 9,031,202	$ 44,093,304	$ 43,217,774
Miscellaneous Revenues	7,554,503	1,067,618	2,954,308	8,849,564
Gross Revenue	18,981,951	10,098,820	47,047,612	52,067,338
Interfund Transfers	510	0	0	0
Fund Balance	5,262,624	21,039,821	0	0
	5,263,134	21,039,821	0	0
Total	$ 24,245,085	$ 31,138,640	$ 47,047,612	$ 52,067,338

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Affordable Housing Services	$ 3,205,265	$ 4,794,331	$ 47,047,612	$ 52,067,338
	3,205,265	4,794,331	47,047,612	52,067,338
Non-Expenditure Accounts				
Total	$ 3,205,265	$ 4,794,331	$ 47,047,612	$ 52,067,338

COVID Relief Funds

The COVID Relief Funds account for the proceeds of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Coronavirus Response and Consolidated Appropriations Act, as well as the American Rescue Plan Act. These funds were an economic stimulus in response to the economic fallout of the COVID-19 Pandemic.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Intergovernmental Revenue	$ 99,878,586	$ 76,495,146	$ 0	$ 0
Miscellaneous Revenues	592,436	8,492,501	4,528,955	2,771,234
Gross Revenue	100,471,022	84,987,647	4,528,955	2,771,234
Less 5% required By Law	0	0	(226,448)	(138,563)
Intrafund transfers	251,196,627	19,522,800	0	0
Fund Balance	68,380	9,517,715	203,637,055	170,598,197
	251,265,007	29,040,515	203,410,607	170,459,634
Total	$ 351,736,029	$ 114,028,162	$ 207,939,562	$ 173,230,868

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Fire Rescue	$ 3,515,786	$0	$0	$0
Social Services	0	9,466	10,000	0
	3,515,786	9,466	10,000	0
Non-Departmental Organizations				
Capital Improvement Programs	11,519,081	28,905,310	152,806,843	127,110,027
Non-Departmental Allotments	75,986,820	46,677,367	45,920,865	29,571,216
	87,505,901	75,582,677	198,727,708	156,681,243
Non-Expenditure Accounts				
Reserves and Refunds	0	0	9,201,854	16,549,625
Transfers	251,196,627	19,522,800	0	0
	251,196,627	19,522,800	9,201,854	16,549,625
Total	$ 342,218,314	$ 95,114,943	$ 207,939,562	$ 173,230,868

General Obligation Bonds Sinking Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's outstanding general obligation debt which includes the Series 2002 General Obligation Refunding Bonds (Unincorporated Area Parks and Recreations Program), the Series 2019A and B General Obligation Bonds (Environmental Lands Acquisition and Protection Program), and the Series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program). The Series 2002 Bonds refunded two earlier bond issues (the Series 1993 and Series 1996 General Obligation Bonds) for interest rate savings and will reach final maturity on July 1, 2025. The Series 2019A Bonds refunded the Series 2009B General Obligation Bonds for interest rate savings and will reach final maturity on July 1, 2039. The Series 2019B Bonds were issued in order to provide funding for the purchase of additional environmentally sensitive lands through the Jan K. Platt Environmental Lands Acquisition and Protection Program and will reach final maturity on July 1, 2049. The Series 2023 Bonds were also issued in order to provide funding for the purchase of additional environmentally sensitive lands through the Jan K. Platt Environmental Lands Acquisition and Protection Program; the 2023 Bonds will reach final maturity on July 1, 2053.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Current Ad Valorem Taxes	$ 8,810,672	$ 10,263,657	$ 11,953,704	$ 12,783,800
Delinquent Ad Valorem Taxes	156,503	3,330	45,800	47,800
Miscellaneous Revenues	(38,748)	114,849	102,664	279,000
Gross Revenue	8,928,427	10,381,836	12,102,168	13,110,600
Less 5% required By Law	0	0	(605,108)	(655,530)
Residual Equity	79,854	91,809	0	0
Other	0	59,327,616	0	0
Fund Balance	4,500,290	6,520,068	8,344,460	13,757,838
	4,580,143	65,939,493	7,739,352	13,102,308
Total	$ 13,508,571	$ 76,321,329	$ 19,841,520	$ 26,212,908

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Elected Officials				
Property Appraiser	$ 57,203	$ 61,511	$ 68,051	$ 72,056
Tax Collector	201,343	227,340	288,988	305,589
	258,546	288,851	357,039	377,645
Non-Departmental Organizations				
Debt Service Accounts	6,729,956	7,246,918	7,263,569	9,176,606
	6,729,956	7,246,918	7,263,569	9,176,606
Non-Expenditure Accounts				
Reserves and Refunds	0	0	12,220,912	16,658,657
Transfers	0	58,804,476	0	0
	0	58,804,476	12,220,912	16,658,657
Total	$ 6,988,503	$ 66,340,245	$ 19,841,520	$ 26,212,908

Revenue Bonds Sinking Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's outstanding governmental revenue debt. More than ten debt issues comprise this fund group and include both original debt issuances as well as refunding debt issuances. All proceeds were originally obtained and used to fund a variety of capital improvement projects undertaken by the County. The debt issues in this group include the: Series 2012A and B Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2015 Communications Services Tax Revenue Bonds (final maturity will occur October 1, 2045), Series 2015 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2016 Capital Improvement Program Refunding Revenue Bonds (final maturity occured on August 1, 2024), Series 2016 Fifth Cent Tourist Development Tax Refunding Revenue Bonds (final maturity occurs on October 1, 2046), Series 2017A and B Fourth Cent Tourist Development Tax Refunding and Improvement Bonds (final maturity of the A Bonds occurs on October 1, 2035 and final maturity of the B Bonds occurs on October 1, 2046), Series 2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note (final maturity occurs on July 1, 2028), Series 2017 Capital Improvement Program Revenue Note (final maturity occurs on August 1, 2026), Series 2018 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2026), Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2049), and the Series 2021 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2051). In addition to the bond issues described above, one commercial paper fund is included in this governmental revenue debt group and is on a budgeted repayment plan.

Revenues by Source	**FY22 Actual**	**FY23 Actual**	**FY24 Adopted**	**FY25 Recommended**
Delinquent Ad Valorem Taxes	$ 2	$ 0	$ 0	$ 0
Miscellaneous Revenues	187,666	1,815,721	1,068,424	1,750,844
Gross Revenue	187,668	1,815,721	1,068,424	1,750,844
Less 5% required By Law	0	0	(53,422)	(87,542)
Interfund Transfers	77,553,849	93,398,475	84,527,635	73,612,992
Other	0	0	5,000,000	15,000,000
Fund Balance	42,254,639	40,869,224	39,318,693	52,183,748
	119,808,488	134,267,700	128,792,906	140,709,198
Total	$ 119,996,156	$ 136,083,420	$ 129,861,330	$ 142,460,042

Appropriations by Organization	**FY22 Actual**	**FY23 Actual**	**FY24 Adopted**	**FY25 Recommended**
Non-Departmental Organizations				
Debt Service Accounts	$ 79,126,932	$ 93,765,085	$ 77,701,382	$ 83,547,495
	79,126,932	93,765,085	77,701,382	83,547,495
Non-Expenditure Accounts				
Reserves and Refunds	0	0	47,159,948	43,912,547
Transfers	0	0	5,000,000	15,000,000
	0	0	52,159,948	58,912,547
Total	$ 79,126,932	$ 93,765,085	$ 129,861,330	$ 142,460,042

Commercial Paper Sinking Funds

This debt service fund group accounts for principal, interest and other debt servicing costs on the County's outstanding commercial paper notes being repaid with special revenues. Commercial paper notes serve as part of the County's overall project financing strategy, and are typically issued as a form of short-term, interim financing or to fund certain projects for long-term financing is not appropriate. There is no pre-determined debt repayment schedule associated with the commercial paper program as a whole although each note is on a budgeted repayment plan.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Miscellaneous Revenues	$ (297,582)	$ 668,642	$ 395,650	$ 738,000
Gross Revenue	(297,582)	668,642	395,650	738,000
Less 5% required By Law	0	0	(19,783)	(36,900)
Interfund Transfers	10,548,077	25,927,166	17,821,996	20,230,424
Other	2,200,000	0	2,750,000	1,688,851
Fund Balance	20,169,870	19,673,328	16,572,114	8,410,482
	32,917,947	45,600,494	37,124,327	30,292,857
Total	$ 32,620,366	$ 46,269,136	$ 37,519,977	$ 31,030,857

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Debt Service Accounts	$ 9,247,038	$ 30,498,960	$ 20,069,150	$ 24,893,929
	9,247,038	30,498,960	20,069,150	24,893,929
Non-Expenditure Accounts				
Reserves and Refunds	0	0	15,900,827	2,668,948
Transfers	3,700,000	670,959	1,550,000	3,467,980
	3,700,000	670,959	17,450,827	6,136,928
Total	$ 12,947,038	$ 31,169,919	$ 37,519,977	$ 31,030,857

Direct Borrowing and Placement Note Sinking Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's direct placement notes, including the Series 2015 Arena Refunding Revenue Note and the Series 2015 Court Facilities Refunding Revenue Note. Both Notes were issued to fully refund earlier bond issues (the Series 2005 Tampa Bay Arena Refunding Revenue Bonds and the Series 2005 Court Facilities Refunding Revenue Bonds, respectively) for interest rate savings. The final maturity date of the Series 2015 Arena Refunding Revenue Note is October 1, 2026 and the final maturity date of the Series 2015 Court Facilities Refunding Revenue Note is November 1, 2026.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Charges for Services	$ 544,766	$ 553,847	$ 210,526	$ 210,526
Miscellaneous Revenues	(30,707)	69,937	74,292	121,000
Gross Revenue	514,059	623,784	284,818	331,526
Less 5% required By Law	0	0	(14,241)	(16,576)
Interfund Transfers	2,466,693	2,718,785	4,220,740	2,475,000
Fund Balance	3,070,750	2,872,698	1,729,720	3,538,681
	5,537,443	5,591,483	5,936,219	5,997,105
Total	$ 6,051,501	$ 6,215,267	$ 6,221,037	$ 6,328,631

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Debt Service Accounts	$ 3,178,803	$ 3,177,879	$ 3,260,590	$ 3,264,835
	3,178,803	3,177,879	3,260,590	3,264,835
Non-Expenditure Accounts				
Reserves and Refunds	0	0	2,960,447	3,063,796
	0	0	2,960,447	3,063,796
Total	$ 3,178,803	$ 3,177,879	$ 6,221,037	$ 6,328,631

Countywide Construction Fund

This capital project fund accounts for ad valorem taxes and other revenue sources designated for the design, construction, and/or acquisition of capital assets throughout Hillsborough County that are included in the Capital Improvement Program (CIP).

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Interfund Transfers	$ 16,500,000	$ 30,789,605	$ 25,981,000	$ 75,012,143
Intrafund transfers	0	119,047	0	0
Fund Balance	40,444,436	47,954,158	68,233,889	72,679,565
Total	$ 56,944,436	$ 78,862,810	$ 94,214,889	$ 147,691,708

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 8,990,278	$ 15,005,670	$ 82,111,285	$ 132,732,766
	8,990,278	15,005,670	82,111,285	132,732,766
Non-Expenditure Accounts				
Reserves and Refunds	0	0	12,103,604	14,958,942
Transfers	0	250,000	0	0
	0	250,000	12,103,604	14,958,942
Total	$ 8,990,278	$ 15,255,670	$ 94,214,889	$ 147,691,708

Unincorporated Area Construction Fund

This capital project fund accounts for ad valorem taxes and other revenue sources designated for the design, construction, and/or acquisition of capital assets throughout the unincorporated areas of Hillsborough County that are included in the Capital Improvement Program (CIP).

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Miscellaneous Revenues	$ 0	$ 6,001,111	$ 0	$ 0
Gross Revenue	0	6,001,111	0	0
Interfund Transfers	16,817,469	12,657,441	13,877,876	84,342,519
Fund Balance	12,089,087	22,897,979	38,679,208	37,724,143
	28,906,556	35,555,420	52,557,084	122,066,662
Total	$ 28,906,556	$ 41,556,531	$ 52,557,084	$ 122,066,662

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 3,643,115	$ 3,021,909	$ 36,289,352	$ 102,463,126
	3,643,115	3,021,909	36,289,352	102,463,126
Non-Expenditure Accounts				
Reserves and Refunds	0	0	11,267,856	14,957,072
Transfers	2,365,463	4,471,788	4,999,876	4,646,464
	2,365,463	4,471,788	16,267,732	19,603,536
Total	$ 6,008,578	$ 7,493,697	$ 52,557,084	$ 122,066,662

BP Oil Spill Proceeds Project Fund

This capital project fund accounts for BP settlement funds allocated by the Board of County Commissioners to various Capital Improvement Program (CIP) projects. The projects focus on stormwater improvements, economic development initiatives, transportation safety improvements, trail development and various parks and recreation initiatives.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Fund Balance	$ 11,908,661	$ 10,059,293	$ 9,390,638	$ 9,104,811
Total	$ 11,908,661	$ 10,059,293	$ 9,390,638	$ 9,104,811

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 1,849,369	$ 722,651	$ 9,390,638	$ 9,104,811
	1,849,369	722,651	9,390,638	9,104,811
Non-Expenditure Accounts				
Total	$ 1,849,369	$ 722,651	$ 9,390,638	$ 9,104,811

Non Ad Valorem Bonds (2019) Project Fund

This capital project fund accounts for bond proceeds that were used to finance, refinance and/or reimburse costs associated with capital improvement projects that fell within the approved project list for the Bonds including, but not limited to: the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including land acquisition and the retrofitting and hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Miscellaneous Revenues	$ (653,525)	$ 576,609	$ 1,414,500	$ 0
Gross Revenue	(653,525)	576,609	1,414,500	0
Less 5% required By Law	0	0	(70,725)	0
Fund Balance	49,781,658	14,715,968	8,792,090	0
	49,781,658	14,715,968	8,721,365	0
Total	$ 49,128,133	$ 15,292,577	$ 10,135,865	$ 0

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 34,412,165	$ 8,941,551	$ 9,171,874	$ 0
	34,412,165	8,941,551	9,171,874	0
Non-Expenditure Accounts				
Reserves and Refunds	0	0	963,991	0
Transfers	0	68,783	0	0
	0	68,783	963,991	0
Total	$ 34,412,165	$ 9,010,334	$ 10,135,865	$ 0

Environmental Lands Acquisition & Protect Funds

This capital projects fund accounts for the funds designated for the purpose of acquiring, preserving, and protecting endangered and environmentally sensitive lands, beaches and beach access, parks, and recreational lands.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Miscellaneous Revenues	$ (23,742)	$ 797,342	$ 536,403	$ 1,293,101
Gross Revenue	(23,742)	797,342	536,403	1,293,101
Less 5% required By Law	0	0	(26,820)	(64,655)
Interfund Transfers	0	39,070,658	0	0
Fund Balance	42,083,397	39,898,228	56,019,390	54,600,701
	42,083,397	78,968,886	55,992,570	54,536,046
Total	$ 42,059,656	$ 79,766,228	$ 56,528,973	$ 55,829,147

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 1,745,425	$ 25,620,103	$ 54,972,951	$ 52,919,787
	1,745,425	25,620,103	54,972,951	52,919,787
Non-Expenditure Accounts				
Reserves and Refunds	0	0	1,556,022	2,909,360
Transfers	416,003	0	0	0
	416,003	0	1,556,022	2,909,360
Total	$ 2,161,428	$ 25,620,103	$ 56,528,973	$ 55,829,147

Commercial Paper & Credit Capacity Fund

This capital projects fund accounts for capital improvement costs associated with Raymond James Stadium, Amalie Arena, and various other capital programs that utilize the County's commercial paper facility as a form of short-term interim financing. The commercial paper program provides a low-cost interim financing alternative and allows for the encumbering capital contracts prior to the issuance of long-term fixed debt.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Miscellaneous Revenues	$ (12,698)	$ 39,286	$ 9,348	$ 15,000
Gross Revenue	(12,698)	39,286	9,348	15,000
Less 5% required By Law	0	0	(467)	(750)
Interfund Transfers	3,700,000	739,743	1,550,000	1,688,851
Other	4,100,000	31,800,000	31,000,000	26,500,000
Fund Balance	411,597	1,080,260	1,059,906	195,170
	8,211,597	33,620,002	33,609,439	28,383,271
Total	$ 8,198,899	$ 33,659,288	$ 33,618,787	$ 28,398,271

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 3,782,000	$ 20,723,846	$ 1,791,482	$ 1,688,851
Debt Service Accounts	0	0	935	0
Governmental Agencies	3,336,639	12,759,651	31,000,000	26,600,000
	7,118,639	33,483,497	32,792,417	28,288,851
Non-Expenditure Accounts				
Reserves and Refunds	0	0	826,370	109,420
Transfers	0	171,524	0	0
	0	171,524	826,370	109,420
Total	$ 7,118,639	$ 33,655,021	$ 33,618,787	$ 28,398,271

Public Works Solid Waste Resource Recovery Funds

This enterprise fund accounts for the operations of the Solid Waste Management Department on a countywide basis. Refuse generated in the unincorporated areas of the County is collected by franchised and non-franchised collectors serving residential and commercial customers and by private companies serving their own customers. Refuse collection and disposal fees are reviewed annually and are set at levels sufficient to recover operating and debt service expenses.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Permits, Fees & Special Assessments	$ 225,000	$ 300,000	$ 225,000	$ 225,000
Charges for Services	160,354,747	205,072,334	201,252,476	208,383,247
Fines and Forfeits	303	245	0	0
Miscellaneous Revenues	(4,114,626)	11,746,932	2,203,967	6,651,489
Gross Revenue	156,465,424	217,119,511	203,681,443	215,259,736
Less 5% required By Law	0	0	(10,184,072)	(10,762,987)
Intrafund transfers	270,826,525	241,306,160	194,534,905	266,745,213
Other	10,963,324	(235,811)	101,145,000	96,500,000
Fund Balance	187,939,967	204,725,088	238,023,163	195,703,531
	469,729,816	445,795,438	523,518,996	548,185,757
Total	$ 626,195,240	$ 662,914,949	$ 727,200,439	$ 763,445,493

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Enterprise Program Management Office	$ 273,531	$ 264,803	$ 320,700	$ 346,921
Environmental Services Division	131,469	3,078	0	0
Facilities Management	515	0	0	0
Management & Budget	(360)	0	0	0
Performance Data & Analytics	19,931	16,385	23,785	24,374
Procurement Services	31,256	237	0	0
Solid Waste	133,049,014	164,895,697	199,403,779	199,863,121
Water Resources	4,267,369	4,343,622	5,602,150	2,273,589
	137,772,724	169,523,822	205,350,414	202,508,005
Non-Departmental Organizations				
Capital Improvement Programs	2,483,372	3,101,311	160,832,166	145,687,134
Debt Service Accounts	10,385,999	11,187,407	35,527,250	36,037,250
	12,869,371	14,288,719	196,359,416	181,724,384
Non-Expenditure Accounts				
Reserves and Refunds	1,532	7,366	130,955,704	112,467,891
Transfers	270,826,525	241,306,160	194,534,905	266,745,213
	270,828,057	241,313,526	325,490,609	379,213,104
Total	$ 421,470,151	$ 425,126,067	$ 727,200,439	$ 763,445,493

Public Utilities Water/Wastewater Funds

This enterprise fund accounts for the operations of the water and wastewater system in the unincorporated areas of the County. Water and wastewater fees are determined annually by rate studies and are set at levels to recover the expenses of operations, including debt service, in a manner similar to private business enterprises. Activities necessary to provide water and wastewater service are accounted for in this fund, including customer service, engineering, operations and maintenance.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Permits, Fees & Special Assessments	$ 19,442,614	$ 18,104,332	$ 23,785,062	$ 15,208,669
Intergovernmental Revenue	0	1,282,763	19,823,335	44,363,202
Charges for Services	338,388,933	386,474,996	376,272,246	423,457,398
Fines and Forfeits	88,781	115,687	62,440	62,440
Miscellaneous Revenues	(4,989,337)	33,019,285	10,902,437	29,878,160
Gross Revenue	352,930,991	438,997,062	430,845,520	512,969,869
Less 5% required By Law	0	0	(20,551,109)	(23,430,334)
Interfund Transfers	0	0	0	420,000
Intrafund transfers	404,283,072	370,259,689	424,175,478	575,280,852
Other	(16,919,900)	1,772,547	32,000,000	152,525,198
Fund Balance	1,619,093,688	1,634,961,304	782,317,933	734,920,826
	2,006,456,861	2,006,993,541	1,217,942,302	1,439,716,542
Total	**$ 2,359,387,852**	**$ 2,445,990,603**	**$ 1,648,787,822**	**$ 1,952,686,411**

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Communications & Digital Media	$ 122,705	$ 132,214	$ 149,361	$ 154,257
Development Services	470,337	530,739	681,146	654,897
Engineering and Operations	(700)	0	0	0
Enterprise Program Management Office	617,653	634,749	767,414	826,957
Enterprise Solutions and Quality Assurance	0	0	92,374	0
Environmental Services Division	4,754,448	5,536,661	10,707,671	10,875,838
Facilities Management	96,267	107,456	124,611	126,567
Management & Budget	0	(14)	0	0
Performance Data & Analytics	79,298	84,064	95,141	97,502
Procurement Services	224,096	2,078	0	0
Solid Waste	1,751	(87)	0	0
Water Resources	211,965,720	231,843,166	299,840,129	302,212,440
	218,331,576	238,871,025	312,457,847	314,948,458
Elected Officials				
Tax Collector	149,524	119,180	0	0
	149,524	119,180	0	0
Non-Departmental Organizations				
Capital Improvement Programs	79,115,466	88,800,078	488,809,483	702,690,105
Debt Service Accounts	22,546,909	22,292,600	26,368,262	35,048,707
	101,662,375	111,092,678	515,177,745	737,738,812
Non-Expenditure Accounts				
Reserves and Refunds	0	0	396,976,752	324,718,289
Transfers	404,283,072	370,259,689	424,175,478	575,280,852
	404,283,072	370,259,689	821,152,230	899,999,141
Total	**$ 724,426,547**	**$ 720,342,572**	**$ 1,648,787,822**	**$ 1,952,686,411**

Fleet Management Funds

This internal service fund accounts for the revenues and expenses of the repair and maintenance of the County's motor vehicle fleet, equipment repairs, and fuel purchases. Through FY 95 this program was accounted for in the General Revenue (Special Use) Fund and subsidized by the General Revenue (Countywide) Fund. Since FY 96 the services are fully supported by charges for services and sales of fuel to the operating departments.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Charges for Services	$ 42,383,824	$ 46,873,623	$ 48,000,000	$ 50,500,000
Miscellaneous Revenues	(132,675)	3,188,944	1,605,478	2,999,000
Gross Revenue	42,251,149	50,062,567	49,605,478	53,499,000
Less 5% required By Law	0	0	(2,480,274)	(149,950)
Interfund Transfers	48,403	93,610	35,031	70,971
Other	(1,248,689)	1,112,585	0	0
Fund Balance	86,297,314	92,979,620	81,738,832	90,978,099
	85,097,028	94,185,815	79,293,589	90,899,120
Total	$ 127,348,177	$ 144,248,383	$ 128,899,067	$ 144,398,120

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Fleet Management	$ 34,368,557	$ 37,567,929	$ 79,899,135	$ 81,338,839
	34,368,557	37,567,929	79,899,135	81,338,839
Non-Expenditure Accounts				
Reserves and Refunds	0	0	48,999,932	63,059,281
	0	0	48,999,932	63,059,281
Total	$ 34,368,557	$ 37,567,929	$ 128,899,067	$ 144,398,120

Self Insurance Fund

This internal service fund accounts for the revenues and expenses of the County's risk management and employee group health insurance programs. Risk management includes workers' compensation, automotive and general liability, and catastrophic disaster recovery programs. Employee group health insurance is a self-insurance program funded by employee payroll deductions and employer contributions. Prior to FY 94, this fund only included the workers' compensation program. In FY 94, Employee Group Life, Health and Accidental Death & Disability were added to the self-insurance program along with general liability operations and the County "Catastrophic Disaster Recovery" fund. Assessments to the participants of the program, recovered costs from third parties, and interest earnings are used to reimburse the fund for costs and claim payments.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Intergovernmental Revenue	$ 212,646	$ 62,129	$ 175,000	$ 140,369
Charges for Services	131,370,519	133,652,690	145,173,366	154,332,251
Miscellaneous Revenues	2,200,525	17,365,197	13,765,940	16,387,474
Gross Revenue	133,783,690	151,080,016	159,114,306	170,860,094
Less 5% required By Law	0	0	(2,511,035)	(1,303,373)
Interfund Transfers	10,765,950	11,000,000	44,000,000	33,000,000
Intrafund transfers	2,550,000	2,950,000	2,550,000	2,550,000
Other	(38,999)	(361,862)	0	0
Fund Balance	216,725,959	226,246,234	241,664,214	303,707,553
	230,002,910	239,834,372	285,703,179	337,954,180
Total	$ 363,786,600	$ 390,914,388	$ 444,817,485	$ 508,814,274

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
County Administrator				
Human Resources	$ 1,518,740	$ 1,510,329	$ 2,001,859	$ 1,955,883
Risk Management & Safety Division	1,775,944	1,642,882	2,099,976	2,266,222
	3,294,684	3,153,211	4,101,835	4,222,105
Non-Departmental Organizations				
Non-Departmental Allotments	131,695,683	132,268,874	162,559,071	162,560,386
	131,695,683	132,268,874	162,559,071	162,560,386
Non-Expenditure Accounts				
Reserves and Refunds	0	912	275,606,579	339,481,783
Transfers	2,550,000	22,150,000	2,550,000	2,550,000
	2,550,000	22,150,912	278,156,579	342,031,783
Total	$ 137,540,367	$ 157,572,997	$ 444,817,485	$ 508,814,274

Noncommitment Debt Service Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's Series 2021 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds. This bond issuance was undertaken in order to provide funding for certain capital improvements to the Public Utilities Water/Wastewater System.

Revenues by Source	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Permits, Fees & Special Assessments	$ 8,448,099	$ 8,390,525	$ 8,719,073	$ 8,370,000
Miscellaneous Revenues	366	4,177	0	129,000
Gross Revenue	$ 8,448,466	$ 8,394,701	$ 8,719,073	$ 8,499,000
Less 5% required By Law	0	0	(435,954)	(424,950)
Other	998,675	1,228,225	0	0
Fund Balance	(6,275,794)	(4,214,223)	5,349,820	5,065,261
	(5,277,119)	(2,985,998)	4,913,866	4,640,311
Total	$ 3,171,347	$ 5,408,704	$ 13,632,939	$ 13,139,311

Appropriations by Organization	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Elected Officials				
Tax Collector	101,187	100,570	575,000	625,000
	101,187	100,570	575,000	625,000
Non-Departmental Organizations				
Debt Service Accounts	7,284,383	7,283,150	8,033,300	8,613,800
	7,284,383	7,283,150	8,033,300	8,613,800
Non-Expenditure Accounts				
Reserves and Refunds	0	0	5,024,639	3,900,511
	0	0	5,024,639	3,900,511
Total	$ 7,385,570	$ 7,383,720	$ 13,632,939	$ 13,139,311

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
00002	**GENERAL FUNDS**				
00003	**Countywide General Fund**				
00004	CW General Operating Fund-01001001	$771,953,340	$869,757,818	$1,352,970,635	$1,516,778,918
00005	Economic Devel Activity Fund-01001006	3,114,224	4,038,647	21,912,691	22,903,027
00006	CW Gaming Compact Grf-01001005	2,299,085	2,664,146	2,020,171	1,442,900
00007	Hillsborough County Local Affordable Housing Fund Ord 19-19	8,278,000	6,264,910	32,312,156	35,349,919
		785,644,649	**882,725,521**	**1,409,215,653**	**1,576,474,764**
00050	**Unincorporated Area General Fund**				
00051	UA Gen Op Fund-01003001	492,602,267	541,162,041	731,257,596	823,847,127
00052	UA Econ Devel Activity Fund-01003006	636,341	750,645	7,694,739	9,824,250
		493,238,608	**541,912,686**	**738,952,335**	**833,671,377**
	GENERAL FUNDS TOTAL	**1,278,883,257**	**1,424,638,207**	**2,148,167,988**	**2,410,146,141**
10000	**SPECIAL REVENUE FUNDS**				
10002	**Countywide Special Revenue Funds**				
10100	Public Art Prog Fd Ord 89-32-10002602	6,200	2,250	406,094	364,234
10101	Major Maint & Repair Proj Fd-R3M-10002606	3,401,360	5,197,742	36,120,132	48,761,120
10103	School Site Impact Fee Fd (11/06-)10002637	46,412,246	73,733,493	136,244,374	66,064,137
10104	School Impact Fee Interest Fd (11/06-) Ord 06-16 Art8 SecL	0	0	4,601,563	0
10105	Crim Just Ed/Trg Fd-Fs318.18(11)D/938.15-10002702	1,042,145	1,150,780	3,468,393	3,565,045
10106	Crim Just Training Trust Fd R95-077-10002703	0	0	1,795,613	1,822,090
10107	County Boat Registr Fee Fd Ord08-32-10002705	562,220	556,027	1,396,353	1,326,037
10108	Sheriff'S Child Protect/Trng Facility Fd-10002708	0	0	564,996	564,996
10109	US Marshals/DOJ Asset Forfeiture Fd-10002709	301,130	301,130	3,898,977	5,193,960
10110	Drug Abuse Alternate Source Fd R91-0223-10002713	0	0	282,691	302,112
10111	800Mhz Intrgv Radio Comm Sys Fd Fs318.21-10002714	546,957	812,518	1,151,949	504,949
10112	Fla Contraband Forfeit Fd Fs 932.703/704-10002715	254,830	554,830	5,175,385	5,074,600
10113	Drug Abuse Tr Fd Fs 938.21/Ord 97-16-10002718	30,742	11,447	440,297	390,716
10114	Federal Treasury Asset Forfeiture Fd-10002719	0	0	305,533	329,409
10115	Children'S Advocacy Ctr Fd Ao 99-081-10002736	0	0	21,777	22,353
10116	Drug CT Prog Admin Fd Fs 796.07(6) 10002738	0	0	12,567	19,209
10117	State Court Innov Ord 04-33;Fs 939.185-10002742	1,592,374	1,742,083	2,478,186	2,464,362
10118	Legal Aid Fd Ord 04-33; Fs 939.185-10002743	1,283,333	916,999	1,100,000	1,100,000
10119	Teen Ct/Juv Divrs Fd Ord 04-33; Fs 939.185-10002744	1,639,393	1,625,509	1,961,596	2,120,897
10120	Court-Related Tech Fd Fs 28.24(12)E)1-10002745	7,873,485	9,209,011	11,094,790	11,195,397
10121	Traf Surcharge Tr Fd Fs 318.18/Ord 04-26-10002746	1,970,476	2,048,589	8,108,274	8,350,041
10122	Crime Prev/Safe Neighborhds Fs 775.083(2)10002747	847,662	850,238	1,326,009	854,389
10123	Child Supprt Incent Fd-Ss Act Title Iv-D-10002749	0	0	332,243	373,479
10124	Florida Dept Of Juvenile Justice Fd-10002750	3,178,737	5,013,777	5,134,533	5,650,000
10125	Vict Asst; Crime Prev & Yth Advoc R09-132-10002751	373,916	301,547	1,582,967	1,281,749
10126	Emerg Mgt Facil Plns Rev Fd Fac 9G-20.004-10002904	0	0	53,789	56,639
10127	Lcl Air Poll Ctrl Tag Fee Tr Fd Fs 320.03-10002905	1,168,510	1,315,464	1,596,147	1,615,725
10128	Medicaid Certified Match Prog-10002906	0	0	90,525	97,600
10129	Indigent Health Care Svcs Fd Fs 212.055-10002907	114,694,353	127,210,139	222,293,965	226,153,803
10131	Pollution Recovery Fd Lf 84-446-10002909	122,494	222,919	892,984	914,950
10133	State Rev Sharing Fd; Entitlement I & Ii-10002911	7,190,060	5,668,785	9,071,321	15,543,124
10134	911 Emer Tel Sys-Combined FS365.173 -10002917	5,382,554	5,547,783	16,715,015	21,721,624
10135	FL Boating Improv Prog Project Fd-Fs 328.72(15)-10002925	86,920	312,900	1,074,440	1,405,249
10137	Child Svcs Contrib Fd-10002968 BA A-40;7/13/11	1,314	0	2,375	3,325
10138	Animal Cont Spay/Neuter Inc Pymt Prog- BA B-1;9/5/01	246,535	272,730	735,263	763,931
10139	Animal Svcs Contributions Fd B-1; 9/5/01-10002972	0	180	264,316	297,844
10140	Its Project Fund-10002992	11,003,806	12,420,026	29,327,895	35,364,647
10141	CTY Lcl Alcohol/Drg Tr Fd 938.13 & 89-29 10002712	0	0	686,750	802,446
10144	Safe and Sound Hillsborough	285,580	284,962	297,282	297,282
10145	Misdemeanor Probationary Services FS 163.01(4)&(5)	1,964,390	2,372,324	3,300,000	3,300,000
10147	Vehicle for Hire Services Ord. 17-22	38,050	37,606	322,029	304,936
10148	Capital Project Priv/Dev Contributions (Non Transport)	0	0	318,864	574,835
10149	FL Boating Improv Prog Op Fd-Fs 328.72(15)	38,935	34,122	88,199	89,349
10150	Phosphate Severance Tax Fd Fs 211.31	701,441	863,870	0	0
10151	CW State Opioid Settlement R21-078	0	0	19,057,403	37,068,431
10152	CW Local Participation Fund R 22-15	0	84,278,870	125,450,000	130,269,675
10900	County Law Library Bd Fd-Ord 14-27; Fs 939.18510006002	167,576	185,530	228,950	216,065
10901	County Law Library Sales/Svcs Ord 14-27; Sec 810006903	0	0	234	950
15001	Indigent & Trauma Health Care Center Fund10009001	109,260,095	109,693,890	559,983,974	645,661,923
		323,669,819	**454,750,069**	**1,220,857,012**	**1,290,219,634**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10003	**Unincorporated Area Special Revenue Funds**				
10200	Public Art Prog Fd Ord 89-32-10004602	94,122	56,868	485,870	540,803
10201	Major Maint & Repair Proj Fd-R3M-10004610	4,922,430	8,076,104	20,429,700	27,266,409
10202	Parks Impact Fee (Nw Zone) Fd-10004620	455,433	812,674	1,753,675	2,122,042
10203	Parks Impact Fee (Ne Zone) Fd-10004621	227,891	926,420	4,583,680	5,334,970
10204	Parks Impact Fee (Cnt Zone) Fd-10004622	1,980,442	1,038,433	5,822,762	7,177,227
10205	Parks Impact Fee (S Zone) Fd-10004623	1,258,901	3,636,821	18,283,688	27,510,098
10206	Fire Svc Impact Fee (Nw Zone) Fd-10004630	3,215	3,126	1,769,987	2,343,741
10207	Fire Svc Impact Fee (Ne Zone) Fd-10004631	2,482	4,048	890,393	1,302,520
10208	Fire Svc Impact Fee (Cnt Zone) Fd-10004632	219,066	4,982	1,674,716	2,315,117
10209	Fire Svc Impact Fee (S Zone) Fd-10004633	104,976	267,362	6,828,283	8,855,812
10210	Impact Fees Administration-10004641	1,533,916	1,950,161	2,161,048	3,063,636
10211	Communication Services Tax-10004645	17,380,399	18,328,085	22,616,218	27,952,408
10212	Enviro Restoration Operating Fd (Ldc Sec 4.01.15)	3,027,232	1,367,313	8,959,209	5,844,416
10213	Local Habitat Mitigation Bank Fd (R96-294)10004893	0	0	1,432,308	1,266,751
10214	Bldg Svc Div Fd; Ord 05-12/Fs553.80(7)10004900	22,693,475	18,157,771	25,088,073	27,343,147
10215	Land Excav Ops/Inspect Sec 8.01.03 Ldc-10004908	10,059	15,807	318,666	420,470
10216	Water Conserv Tr Fd Ord 03-7 Amended-10004913	81,342	74,428	398,729	382,650
10218	Stormwater Mgmt Proj Fd Ord 89-27-10004924	26,425,749	19,408,419	75,783,311	69,264,135
10219	Stormwater Mgmt Oper Fd Ord 89-27-10004925	6,673,936	8,427,437	12,894,124	13,167,317
10223	Enviro Restoration Projects Fund	1,053,588	984,511	11,229,312	13,518,000
10224	Dana Shores Civic Assn Spec Assmt Rev Bds Series 2019	0	0	2,728,672	185,084
		88,148,652	**83,540,770**	**226,132,424**	**247,176,753**
10004	**Transportation Trust Fund**				
10300	Transportation Trust Fund Operating-10013001	66,002,371	72,032,481	85,289,968	97,908,050
10301	Transp Trust Fd Projects- 6 Cent Fuel Tx-10013002	26,045,081	28,277,471	33,215,589	32,913,804
10302	Street Lighting Non-Ad Val Assessment Fd-10013005	11,288,713	10,449,049	16,426,373	19,377,504
10305	Dev/Privately Funded Transportation Proj-10013300	3,240,265	598,706	1,914,636	649,460
10306	Local Voted/9Th Cent Fuel Tx Proj Fd-10013940	3,300,378	2,005,490	12,049,468	10,808,512
10307	Road Impact Fee Zone 01 Fund-10013970	79,705	190,866	472,861	468,860
10308	Road Impact Fee Zone 02 Fund-10013971	35,128	13,797	672,807	587,552
10309	Road Impact Fee Zone 03 Fund-10013972	0	0	152,484	164,804
10310	Road Impact Fee Zone 04 Fund-10013973	499,972	220,327	1,855,782	1,743,699
10311	Road Impact Fee Zone 05 Fund-10013974	0	0	461,669	495,212
10312	Road Impact Fee Zone 06 Fund-10013975	0	274,395	357,839	115,318
10313	Road Impact Fee Zone 07 Fund-10013976	214,711	46,434	2,630,576	2,260,441
10314	Road Impact Fee Zone 08 Fund-10013977	1,233,643	258,450	6,403,759	7,221,546
10315	Road Impact Fee Zone 09 Fund-10013978	198,010	64,504	7,558,985	8,895,271
10316	Road Impact Fee Zone 10 Fund-10013979	181,771	23,187	530,556	577,564
10317	Constitutional Fuel Tax Fund-10013989	14,384,441	12,964,052	15,168,123	14,015,828
10318	County 7Th Cent Fuel Tax Fund- 10013990	4,816,813	5,924,352	7,144,945	6,261,313
10319	Local Voted/9Th CT Fuel Tx Rev Fd Ord 00-0110013991	6,619,307	7,394,595	7,127,618	7,299,393
10320	CW Ad Valorem Tax Transp Fd-10013995	1,741,905	3,136,089	23,854,660	61,413,753
10321	Uninc Ad Valorem Tax Transp Fd-10013992	10,829,465	4,374,710	23,371,489	44,931,605
10322	US 301 Road Widening Tier I - Cp0020	0	422,522	6,965,030	4,557,445
10323	US 301 Road Widening Tier II - Cp0026	0	0	935,546	978,642
10324	Madison Ave/Us41/66Th St Improvements - Cp0030	0	0	78,628	0
10325	Lake Hutto Dri-Boyette/Bell Shoals Int - Cp0031	289,525	0	0	0
10327	Sligh/Orient - CP0023	43,277	0	18,237	0
10328	LAP Falkenburg Rd @Leroy Av Improv	85,006	0	0	0
10330	BBD Blvd & Richard Silver Way	264,346	682,344	712,284	0
10331	Dev Prop Share Zn 1	0	14,063	6,324	26,261
10334	Dev Prop Share Zn 4	200,000	0	76,431	76,431
10336	Dev Prop Share Zn 6	0	34,000	34,000	0
10337	Dev Prop Share Zn 7	59,856	794	0	223,618
10338	Dev Prop Share Zn 8	0	0	1,680,955	1,680,955
10339	Dev Prop Share Zn 9	0	0	136,000	136,000
10340	Dev Prop Share Zn 10	0	0	86,145	86,145
10351	Mobility Fee Benefit District 1	2,500,481	609,654	31,976,162	39,752,128
10352	Mobility Fee Benefit District 2	1,737,062	4,364,260	36,694,600	44,857,180
10353	Mobility Fee Benefit District 3	194,472	55,146	8,776,129	12,672,723
10354	Mobility Fee Benefit District 4	2,967,704	2,052,414	45,199,237	66,308,680
10355	Mobility Fee Benefit District 5	25,093	245,841	43,318,090	55,996,881
10361	Transportation MP Bds Project Fund	5,593,929	37,197,663	74,465,652	47,307,400
10364	HART Heavy Maint Facility Contribution Fund	0	0	15,000,000	25,000,000
12404	Kenly Elementary	17,755	0	0	0
12882	Int Imp-Valrico@ Sydney Trf Signal CP0002	0	0	141,064	141,064
12883	Int Imp-Mt Carmel@ Front St Trf Signal CP0003	8,733	0	15,375	0
12884	Int Imp-US 41@11th Trf Signal CP0004	0	0	132,224	132,224
12885	Int Imp-Sunlake @ Dale Mabry Hwy Trf Sig CP0005	0	0	583,169	583,169
12887	Int Imp-Gibsonton@ I-75 Trf Sig/Int Imp CP0007	202,768	0	0	0
12888	Int Imp-Van Dyke@ Simmons Rd Sig/Int Imp CP0019	0	0	380,195	380,195
12889	Big Bend Rd/S Shore Commons PD&E(NRI) CP0028	0	0	16,220	16,220

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10004	**Transportation Trust Fund (continued)**				
12890	Blmngdale & Provd Int Imp CP0032	0	0	4,110	0
12895	Lithia/Pinecrest CP0300	578	0	0	0
12896	Madison Ave Improv CP0301	0	0	119,511	64,452
12901	W Waters Av & UTBT Improv-CP0432	0	0	143,118	143,118
12903	George Rd/Hillsborough Av Improv-CP0303	0	0	70,596	70,596
12917	Van Dyke Road Safety Project - C61035	0	0	0	0
12940	PW South County Trail PD&E 19th Ave NE	43,855	18,210	298,089	0
12942	PW Apollo Beach Extension	5,329,838	0	0	0
12944	PW South Coast County Greenway Trail	2,252,179	(63,526)	0	0
12945	PW RRFB LF Agreement	0	0	334,000	334,000
12946	PW USDOT BUILD Grant	25,000,000	0	0	0
12947	PW Gibsonton Dr/Fern Dr Improvement	0	510	6,100,492	1,636,032
12948	PW Safe Route to Schools-Limona Elementry	0	22,558	1,952,328	29,208,643
12949	PW HC CAV Transportation Project	0	0	500,000	200,000
		197,528,135	**193,905,410**	**523,610,128**	**650,679,691**
10005	**Library Tax District Special Rev Fd**				
10400	Library Tax District Operating Fd-10014001	66,302,944	62,750,439	123,918,901	150,777,081
10401	Library Tax District Proj Fd-10014002	4,844,395	5,347,594	46,429,897	54,896,401
10402	Library Major Maint & Repair (R3M) Fd-10014003	309,014	589,850	1,861,585	2,086,927
10405	Library Tax District Public Art Fd-10014602	0	0	12,673	13,462
10421	LS10421-20 State Aid To Lib	10,510	0	0	0
10425	LS10425-22 State Aid To Library	564,271	467,101	0	0
10426	LS10425-23 State Aid To Library	0	376,599	0	0
10427	LS10427-21 DLIS FL ARPA	35,450	0	0	0
10428	LS10428-24 State Aid To Library	0	0	916,805	916,805
10429	LS10429-25 State Aid to Library	0	0	0	964,570
		72,066,584	**69,531,583**	**173,139,861**	**209,655,246**
10006	**CIT Special Revenue Fund**				
10501	CIT Proj Fd (Phase II 03-08)10030003	1,418,599	143,180	498,990	419,715
10502	CIT Proj Fd (Ph III Feb 08 - Sept 16)10030005	5,397,763	2,488,154	24,244,995	27,420,443
10503	CIT Proj Fd (Transportation Task Force)10030006	2,447,307	27,522,309	14,204,412	15,177,192
10506	Commercial Paper Notes Fd Ii -10030044	783,876	823,496	2,434,320	1,918,655
10507	CIT Project Fund (Phase IV)	0	3,322,432	133,250,352	188,879,447
		10,047,545	**34,299,571**	**174,633,069**	**233,815,452**
10008	**Grants (Not Transportation-Related)**				
10702	Disaster Events Fd (IRMA)	2,554,114	904,551	1,045,137	146,032
10707	Brownflds PG2002/ED3220/ED3221	0	0	301,260	336,164
10708	Nfl - Youth Education Tow PR2002	0	0	177,327	177,327
10709	Nfl - Youth Education Tow PR2902	0	0	533,155	533,155
10710	Future Disaster Event Fund	128,586	0	0	0
10711	Future Disaster Events	0	0	6,171,000	8,554,020
10727	HUD Neighborhood Stabiliz AH2920	0	0	0	89,933
10774	AH10774-16 HOME Investment Ptp	0	0	116,997	0
10775	AH10775-17 HOME Investment Ptp	0	0	191,851	15,802
10786	SP10786-19 Hillsbor Commun Recidivisms Reduc Initiative	110,741	54,797	0	0
10791	EL10791-19 Cockroach Bay Inv Plant Rmvl	0	28,287	190,929	190,929
10792	HR10792-19 Hands on Interns	3,885	1,720	204,257	209,713
10793	Future Disaster Events_Fund	1,492,596	33,889	39,073,794	18,377,607
10794	FEMA Hurricane Eta - Disaster Events Fd	468,378	27	117,870	67,799
10795	FEMA Hurricane Elsa - Disaster Events Fd	3,246	140	209,015	224,699
10796	Future Disaster Events	237,247	18,438,456	7,019,578	7,139,264
10797	Future Disaster Events	0	25,974	6,164,865	2,257,223
10798	Future Disaster Events	0	495,014	6,399,743	5,556,291
10799	Future Disaster Events	0	0	6,171,000	6,554,020
10830	Future Disaster Events	0	0	4,114,000	6,445,347
10833	Future Disaster Events	0	0	0	6,152,000
10834	Future Disaster Events	0	0	0	6,152,000
10835	Future Disaster Events	0	0	0	6,152,000
11223	SS11223-16 Community Action Prog (Chase)	982	0	0	0
12178	Dom Violence Respite Svcs FY14 to18; FA3436	209,866	179,203	0	0
12284	Envirofocus Technologies EP3039	10,331	11,275	12,000	12,000
12339	EP12339 N Tampa Bay Wetland Re-eval - EP3337	1,497	0	0	0
12365	AH12365-18 HOME Investment Ptp	0	0	463,949	400,751
12366	AH12366-18 HUD CDBG	0	58,724	0	0
12369	AH12369-19 HOME Investment Ptp	0	0	2,135,508	2,136,232
12370	AH12370-19 HUD CDBG	187,841	434,919	244,307	112,169
12371	AH12371-19 Emergency Solution Grant	8,905	0	0	0
12393	SC12393-17 FDACS Contract for AG-BMP	24,989	0	0	0
12394	SP12394-19 Domestic Violence Innovation Project	363,303	56,667	0	0
12397	SP12397-19 State JAG	329,342	0	0	0
12398	SP12398-19 Federal Justice Assistance	(0)	0	0	0

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10008	**Grants (Not Transportation-Related) (continued)**				
12399	WMP- Hillsborough County Peak/Volume project	133,534	5,249	6,520	0
12400	WMP Duck Pond Update Project	5,257	0	0	0
12401	TPA Bypass Canal Trail Proj - CIP - Proj Dev &Envir - LAP	220,826	103,395	17,799	0
12406	Pemberton/Baker Canal Watershed Mgmt	0	0	20,041	20,041
12407	Hillsborough River/Tampa Bypass Canal WMP	57,061	41,668	58,915	0
12408	PW12408-19 HC SCADA Long-Term Planning	9,008	900	146,073	119,972
12459	Flood Prot Providence Rd Imp N436-3/CP3306	58,474	0	0	0
12466	Alafia Watershed Master Pln N588	17,395	0	0	0
12467	Palm River Water & Sewer Expansion Project	0	0	0	0
12492	SS12492-18 Community Svcs Block Grant (CSBG)	(3,416)	(1,266)	0	0
12494	SS12494-18 Low-Income Home Energy Assist Prg (LIHEAP)	1,358,049	0	0	0
12599	JB12599-18 Florida Network For Children's Advocacy (DCF)	385	0	0	0
12605	SP12605-19 SAMHSA Enhanced Jail Diversion	20,549	0	87,995	0
12606	SP12606-19 COPS STOP School Violence Prevention Program	11	0	0	0
12717	N. Falkenburg Road Drainage Imp	777,011	24,274	160,715	198,715
12756	MP12756-17 Healthiest Cities & Counties Challenge	10,000	10,000	14,136	14,136
12809	MP12809-20 Long Range Transp Plan	(6,514)	0	0	0
12816	PW12816-18 WMP- Delany Creek (N887)	0	346,126	0	0
12818	PW818-18 WMP-E Lake Watershed Mgt Plan Update (N903)	2,427	0	183	184
12819	PW12819-18 WMP- Silver/Twin Lake (N872)	6	0	0	0
12824	PW12824-18 WMP- Floodplain Redelineation (N894)	115,046	27,122	8,140	0
12928	EP12928-19 EPC/COT ? MS4 NPDES Permit Mon. Svcs	98,722	94,758	97,500	95,000
13012	AH13012-20 HOME Investment Ptp	1,718,647	32,356	1,328,083	930,253
13013	AH13013-20 HUD CDBG	411,332	284,396	168,740	20,153
13014	AH13014-20 Emergency Shelter Grant	3,921	0	0	0
13016	CS13016-20 Florida Network Prog	0	837	0	0
13019	CX13019-20 FL-Friendly Landscaping Prog	3,214	0	0	0
13022	EP13022-20 Pollutant Stge Sys Compli	123,300	0	0	0
13028	FR13028-20 DHS Emergency Responder Trg	66,312	0	0	0
13034	HS13034-20 Head Start Prog HHS	(82,547)	0	0	0
13036	HS13036-20 Early Head Start Prog HHS	(2,669)	0	0	0
13040	JB13040-20 VOCA (Victim of Crime Act)	375	0	0	0
13045	SP13045-20 Federal Justice Assistance	0	0	0	0
13046	SP13046-20 State JAG	319,972	0	0	0
13051	56th St and Hanna Ave Drainage	93,016	43,758	439,540	594,337
13052	Gibson Ave Drain Impr	319,687	0	12	0
13056	CS13056-20 Quality Early Education System	10,343	0	0	0
13057	PW13057 Town N County/Hillsborough Ave Reginal Drainage Imp	272,939	62,506	46,953	0
13058	EP13058-20 EPC/HC - NPDES Permit Mon.s Svcs.	75,000	75,000	75,000	75,000
13061	SP13061-20 SAMHSA Enhanced Jail Diversion	11,967	0	107,561	0
13067	SP13067-20 CJMHSA Reinvestment Grant	1,096,706	583,560	0	0
13068	SS13068-20 CSBG - CARES ACT	881,561	31,439	0	0
13069	SS13069-20 LIHEAP - CARES ACT	12,187	0	0	0
13070	EL13070-20 LGSP Hydrologic Impr Freshwater Wetland Restoration	14,974	3,782	23,512	23,512
13074	SP13074-20 DOJ COVID-19 ER Suppl Fd	34,803	0	0	0
13077	AH13077-20 CDBG-CV	1,132,757	508,431	1,153,492	364,526
13078	AH13078-20 ESG-CV	526,651	246,256	505,017	0
13079	AH13078-20 ESG-CVII	2,771,138	2,165,569	3,551,227	0
13080	FR13080-20 Assistance to Firefighters Grant COVID	45,207	(45,207)	0	0
13084	FR13084-20 Fire Prevention & Safety	162,339	8,544	0	0
13085	FR13085-20 Hillsborough HM4A	113,472	0	0	0
13086	FR13086-20 Hillsborough HM4B	65,000	0	0	0
13087	FR13087-20 MARC4	4,952	0	0	0
13088	AH13088-20 CDBG-CV 3	854,207	1,681,896	4,996,883	2,533,559
13101	AG13101-21 Congregate Meals Title III-C1	559,023	0	0	0
13102	AG13102-21 Home Deliv Meals Title III-C2	670,937	0	0	0
13103	AG13103-21 Sr Adult Day Care III-B	362,198	0	0	0
13104	AG13104-21 Homemkr Local Svc Prog	90,787	0	0	0
13105	AG13105-21 Alzheimer Disease Initiat	1,031,237	0	0	0
13107	AG13107-21 Community Care For The El	2,559,522	0	0	0
13108	AG13108-21 Home Care For The Elderly	81,532	0	0	0
13109	AG13109-21 NSIP Nutrition Incentive Svc Prog	1,210	0	0	0
13110	AG13110-21 Caregiver Svcs Title IIIE	12,707	0	0	0
13112	AH13112-21 HOME Investment Ptp	649,141	509,231	2,199,907	1,433,279
13113	AH13113-21 HUD CDBG	1,324,067	1,865,501	2,953,243	781,134
13114	AH13114-21 Emergency Shelter Grant	173,185	12,012	154,054	154,054
13115	CS13115-21 Emerg Shelter Care Reside	4,464	0	0	0
13116	CS13116-21 Florida Network Prog	878,011	(0)	0	0
13117	CS13117-21 Natl Sch Brkfst/Lunch Prog Educ	20,672	0	0	0
13118	CS13118-21 CCL School Readiness	793,101	0	0	0

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10008	**Grants (Not Transportation-Related) (continued)**				
13119	CX13119-21 FL-Friendly Landscaping Prog	0	0	0	0
13120	EP13120-21 Air Pollution Control TitV	228,876	0	0	0
13121	EP13121-21 Petro Site Cleanup Fdep G	803,832	114,196	0	0
13122	EP13122-21 Pollutant Stge Sys Compli	395,971	88,064	0	0
13123	EP13123-21 National Air Toxics Trend	103,967	0	0	0
13124	EP13124-21 Federal Bio Watch Program	270,820	0	0	0
13125	EP13125-21 County Clean Air Program	120,422	0	0	0
13126	EP13126-21 Air Monitoring Sec 103;	46,602	0	0	0
13127	EP13127-21 Baywide Benthic Monitorin	8,296	0	0	0
13128	FR13128-21 DHS Emergency Responder Trg	19,000	(2,778)	0	0
13129	FR13129-21 HazMat Planning	10,978	0	0	0
13130	FR13130-21 Emer Mgt State/Lcl Prog	435,224	0	0	0
13131	FR13131-21 Emer Mgt Prep/Assist	80,677	0	0	0
13133	HC13133-21 Ryan White Part A-HIV/AIDS Prog Svcs	4,557,838	0	0	0
13134	HS13134-21 Head Start Prog HHS	2,046,454	(135)	0	0
13136	HS13136-21 Early Head Start Prog HHS	194,671	0	0	0
13137	JB13137-21 Eckerd Supervised Visitation	29,950	(170)	0	0
13138	JB13138-21 FNCAC (DCF License Plate Vol Contribution	1,724	0	0	0
13139	JB13139-21 Fla Net for Child Advocacy Center (FNCAC)	87,871	0	0	0
13141	ED13141-21 Florida SBDC at USFSmall Business Development Center	71,115	0	0	0
13142	JB13142-21 SAMHSA-Family Depend Treat Court Exp	24,686	0	0	0
13144	SL13144-21 Sunshine Line Program	1,915,516	(0)	0	0
13146	SP13146-21 State JAG	278,244	9,000	0	0
13147	SS13147-21 Emergency Home Assist Prog (EHEAP)	198,577	244,550	180,991	0
13148	SS13148-21 Low-Income Home Energy Assist Prg (LIHEAP)	6,876,273	6,514,621	525,500	0
13149	SS13149-21 Community Svcs Block Grant (CSBG)	1,881,872	1,692,211	583,000	0
13151	MP13151-21 Fed Hwy Adm Sec 112 Plng	1,150,844	(14,725)	0	0
13152	MP13152-21 Comm for Transp Disadvantaged Plng	52,043	0	0	0
13153	MP13153-21 Fed Transit Admin Sec 5303 Plng	144,729	0	0	0
13154	MP13154-21 Long Range Transp Plan	280,501	0	0	0
13157	CS13157-21 Child Daycare Licensing	247,241	0	0	0
13161	SP13161-21 SAMHSA Enhanced Jail Diversion	280,449	118,128	68,000	0
13162	2-21 BJA Marchman Act Drug Court Enhancement	151,932	67,782	770,571	469,960
13163	PW13163-21 HC SCADA System	0	0	1,800,000	1,800,000
13164	HC13164-21 Ending the HIV Epidemic RW Parts A and B	1,283,472	0	0	0
13166	PW13166-21 FEMA Flood Mitig 56th and Hanna	88,397	175,483	5,766	0
13168	FR13168-21 E911 Revenue Funds	318,862	0	0	0
13169	SS13169-21 LIHEAP - CARES ACT	4,532,867	(9,358)	0	0
13170	PW13170-21 CW Floodway Update and Re-Delineation	714,096	144,151	181,401	26,858
13171	FR13171-21 EMPG ARPA CARES ACT	27,852	0	0	0
13172	HS13172-21 CRRSA ARP	874,391	1,382,045	3,856,656	1,019,196
13174	AH13174-21 Home ARP	1,499	1,750	10,374,532	9,831,955
13175	EL 13175 -21 RESTORE Act Bahia Beach Coastal	3,290,720	0	1,709,280	1,343,250
13181	HS13181-21 Head Start & Early Head Start CRRSA & ARP	861,979	0	0	0
13183	SS13183-21 EHEAP ARP Act Funds	183,945	20,012	0	0
13185	FR13185-21 Hillsborough HM4A	6,767	0	0	0
13187	FR13187-21 MARC4	131,000	0	0	0
13189	ED13189-21 Division of Cultural Affairs Grant	113,557	0	0	0
13191	SS13191-21 Low Income Household Water Assistance Program	0	320,385	277,583	0
13192	SS13192-21 LIWAP ARP funds	280,817	1,017,734	0	0
13201	AG13201-22 Congregate Meals Title III-C1	638,853	474,825	0	0
13202	AG13202-22 Home Deliv Meals Title III-C2	899,577	1,211,246	0	0
13203	AG13203-22 Sr Adult Day Care III-B	1,893	160,623	0	0
13204	AG13204-22 Homemkr Local Svc Prog	24,947	84,405	0	0
13205	AG13205-22 Alzheimer Disease Initiat	154,693	1,444,702	0	0
13207	AG13207-22 Community Care For The El	471,067	3,091,890	0	0
13208	AG13208-22 Home Care For The Elderly	16,529	93,867	0	0
13209	AG13209-22 NSIP Nutrition Incentive Svc Prog	349,898	38,859	0	0
13210	AG13210-22 Caregiver Svcs Title IIIE	77,430	160,459	0	0
13211	AH13211-22 HUD CDBG	0	64,370	1,049,870	1,035,015
13212	AH13212-22 HOME Investment Ptp	782,595	(127,587)	2,791,678	5,628,557
13213	AH13213-22 HUD CDBG	3,060,717	2,552,208	4,850,607	2,767,804
13214	AH13214-22 Emergency Shelter Grant	346,113	271,197	457,034	3,959
13215	CS13215-22 Emerg Shelter Care Reside	0	215,040	0	0
13216	CS13216-22 Florida Network Prog	373,660	920,549	0	0
13217	CS13217-22 Natl Sch Brkfst/Lunch Prog Educ	1,283	27,832	0	0
13218	CS13218-22 CCL School Readiness	284,798	524,138	0	0
13219	CX13219-22 FL-Friendly Landscaping Prog	175,844	1,578	0	0
13220	EP13220-22 Air Pollution Control TitV	88,955	221,528	0	0
13221	EP13221-22 Petro Site Cleanup Fdep G	313,540	839,175	0	0
13222	EP13222-22 Pollutant Stge Sys Compli	115,734	439,749	0	0
13223	EP13223-22 National Air Toxics Trend	41,296	106,578	0	0

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10008	**Grants (Not Transportation-Related) (continued)**				
13224	EP13224-22 Federal Bio Watch Program	186,826	331,351	0	0
13225	EP13225-22 County Clean Air Program	1,135,146	125,513	0	0
13226	EP13226-22 Air Monitoring Sec 103;	44,784	50,216	0	0
13227	EP13227-22 Baywide Benthic Monitorin	33,856	6,144	0	0
13229	FR13229-22 HazMat Planning	0	7,682	0	0
13230	FR13230-22 Emer Mgt State/Lcl Prog	0	557,166	0	0
13231	FR13231-22 Emer Mgt Prep/Assist	25,129	80,677	0	0
13232	FR13232-22 Emer Medical Svcs Cnty Grt	72,231	(0)	0	0
13233	HC13233-22 Ryan White Part A-HIV/AIDS Prog Svcs	5,574,819	4,835,681	0	0
13234	HS13234-22 Head Start Prog HHS	32,003,142	43,347	0	0
13235	HS13235-22 Child Care Food Prog	725,314	82,502	0	0
13236	HS13236-22 Early Head Start Prog HHS	7,085,947	(295,676)	0	0
13237	JB13237-22 Eckerd Supervised Visitation	0	(738)	657	0
13238	JB13238-22 FNCAC (DCF License Plate Vol Contribution	1,140	3,462	0	0
13239	JB13239-22 Florida Network for Children's Advocacy Center	14,133	165,517	5,000	0
13240	JB13240-22 VOCA (Victim of Crime Act)	87,194	7,885	0	0
13241	ED13241-22 Florida SBDC at USFSmall Business Development Center	255,261	50,687	0	0
13242	JB13242-21 SAMHSA - Fam Dep Treatment Exp Yr 5 of 5	126,403	126,297	420,000	0
13243	PW13243-22 76th St W Bypass Feasibility Study	42,088	57,282	0	0
13244	SL13244-22 Sunshine Line Program	491,251	2,257,817	0	0
13245	SP13245-22 Federal Justice Assistance	130,590	15,964	0	0
13246	SP13246-22 State JAG	0	254,650	272,150	0
13251	MP13251-22 Fed Hwy Adm Sec 112 Plng	405,543	1,153,142	406,376	0
13252	MP13252-22 Comm for Transp Disadvantaged Plng	350	48,439	0	0
13253	MP13253-22 Fed Transit Admin Sec 5303 Plng	571,598	0	0	0
13254	MP13254-22 Long Range Transp Plan	5,469	343,690	399,000	0
13255	EP13255-22 PM2.5 ARP	0	0	80,000	65,148
13257	CS13257-22 Child Daycare Licensing	87,166	256,869	0	0
13258	PW13258-22 Countywide Watershed Model Migration Grant	0	275,826	1,672,426	1,510,874
13259	JB13259-22 Children's Network of Hillsborough	0	24,162	20,000	0
13261	SP13261-22 SAMHSA Enhanced Jail Diversion	0	313,112	381,561	0
13263	FR13263-22 AFG Auto Chest Comp	0	0	672,000	0
13264	HC13264-22 Ending the HIV Epidemic RW Parts A and B	863,844	1,417,438	0	0
13265	FR13265-23 2022 Port Security Grant Program	0	0	417,488	417,488
13266	FR13266-22 AFG Gear Extractors	0	105,000	0	0
13267	SP13267-22 CJMHSA Reinvestment Grant	193,501	656,245	1,608,819	873,562
13268	FR13268-22 FF Cancer Decon Equip	0	13,871	0	0
13269	FR13269-22 Hillsborough County TF3	0	62,203	0	0
13270	FR13270-22 Urban Search & Rescue	0	904,001	0	0
13271	FR13271-22 EMPG ARPA CARES ACT	7,208	97,792	0	0
13272	FR13272-22 SAFER Grant	1,799,788	3,670,951	4,408,388	1,933,192
13273	AG13273-22 American Rescue Plan RP3B	194,221	0	349,027	0
13274	AG13274-22 American Rescue Plan RP3C1	388,494	0	688,132	0
13275	AG13275-22 American Rescue Plan RP3E	45,570	29,271	22,928	0
13276	AG13276-22 American Rescue Plan RP3C2	582,740	494,106	127,650	0
13277	13277-22 FL Dept of Ecomonic Opprortunity Grant	0	0	1,650,000	1,037,488
13282	AG13282-22 CARES ACT Senior Adult Day Care (CA3B)	17,784	0	0	0
13283	AG13283-22 CARES ACT - Senior Meals (CA3C)	72,758	0	0	0
13284	AG13284-22 CARES ACT Respite Service (CA3E)	7,093	0	0	0
13287	FR13287-22 MARC4	0	68,000	0	0
13288	ET13288-22 911 State Grant Program	0	0	0	369,160
13289	ED13289-22 Division of Cultural Affairs Grant	63,205	181,003	0	0
13290	ED13290-22 Arts Council Specialty License Plate	0	25,231	0	0
13293	RE13293-22 African American Cultural Center FL State Grant	0	0	0	500,000
13301	AG13301-23 Congregate Meals Title III-C1	0	810,815	415,612	0
13302	AG13302-23 Home Deliv Meals Title III-C2	0	1,659,585	1,183,080	0
13303	AG13303-23 Sr Adult Day Care III-B	0	481,620	726,970	0
13304	AG13304-23 Homemkr Local Svc Prog	0	23,000	96,525	0
13305	AG13305-23 Alzheimer Disease Initiat	0	392,296	1,806,400	0
13307	AG13307-23 Community Care For The El	0	628,668	3,324,233	0
13308	AG13308-23 Home Care For The Elderly	0	18,573	92,729	0
13309	AG13309-23 NSIP Nutrition Incentive Svc Prog	0	288,421	129,083	0
13310	AG13310-23 Caregiver Svcs Title IIIE	0	237,896	106,045	0
13312	AH13312-23 HOME Investment Ptp	0	234,322	2,874,857	3,037,680
13313	AH13313-23 HUD CDBG	0	1,834,284	7,130,552	5,124,839
13314	AH13314-23 Emergency Shelter Grant	0	349,992	623,717	200,226
13315	CS13315-23 Emerg Shelter Care Reside	0	66,320	1,122,000	0
13316	CS13316-23 Florida Network Prog	0	361,263	1,487,535	0
13317	CS13317-23 Natl Sch Brkfst/Lunch Prog Educ	0	5,363	82,000	0
13319	CX13319-23 FL-Friendly Landscaping Prog	0	179,827	0	0
13320	EP13320-23 Air Pollution Control TitV	0	87,148	265,500	0
13321	EP13321-23 Petro Site Cleanup Fdep G	0	353,006	1,124,533	0

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10008	**Grants (Not Transportation-Related) (continued)**				
13322	EP13322-23 Pollutant Stge Sys Compli	0	153,832	442,000	0
13323	EP13323-23 National Air Toxics Trend	0	51,257	117,000	0
13324	EP13324-23 Federal Bio Watch Program	0	165,803	355,700	0
13325	EP13325-23 County Clean Air Program	0	1,259,261	0	0
13326	EP13326-23 Air Monitoring Sec 103;	0	44,317	56,000	0
13327	EP13327-23 Baywide Benthic Monitorin	0	36,839	20,000	0
13329	FR13329-23 HazMat Planning	0	0	384	0
13330	FR13330-23 Emer Mgt State/Lcl Progam	0	0	557,166	0
13331	FR13331-23 Emer Mgt Prep/Assist	0	26,451	105,806	0
13332	FR13332-23 Emer Medical Svcs Cnty Grt	0	53,840	20,138	0
13333	HC13333-23 Ryan White Part A-HIV/AIDS Prog Svcs	0	5,165,369	10,214,591	0
13334	HS13334-23 Head Start Prog HHS	0	31,869,033	9,415,306	0
13335	HS13335-23 Child Care Food Prog	0	1,311,844	350,000	0
13336	HS13336-23 Early Head Start Prog HHS	0	6,359,199	2,468,397	0
13338	JB13338-23 FNCAC (DCF License Plate Vol Contribution	0	1,161	8,384	600
13339	JB13329-23 Florida Network for Children's Advocacy Center	0	16,028	247,478	0
13340	JB13340-23 VOCA (Victim of Crime Act)	0	30,784	22,962	0
13341	ED13341-23 Florida SBDC at USFSmall Busines	0	319,492	123,055	0
13344	SL13344-23 Sunshine Line Program	0	735,791	2,124,104	0
13345	SP13345-23 Federal Justice Assistance	0	132,398	16,729	0
13346	SP13346-23 State JAG	0	0	319,892	239,919
13348	SS13348-23 Low-Income Home Energy Assist Prg (LIHE	0	1,465,360	6,116,875	0
13349	SS13349-23 Community Svcs Block Grant (CSBG)	0	660,119	2,329,000	0
13350	PW13350-23 Watershed BMP Alternative	0	0	1,500,000	1,400,000
13351	MP13351-23 Fed Hwy Adm Sec 112 Plng	0	517,568	2,707,886	0
13352	MP13352-23 Comm for Transp Disadvantaged Plng	0	510	55,736	0
13353	MP13353-23 Fed Transit Admin Sec 5303 Plng	0	411,898	577,200	0
13354	MP13354-23 Long Range Transp Plan	0	92,083	800,000	0
13355	MP13355-23 Enhanced Air Quality Monitoring	0	0	400,000	389,000
13356	PW13356-23 Digital Flood Ins. Rate Map	0	0	750,000	750,000
13358	RE13358-23 African American Cultural Center FL State Grant	0	184,851	1,250,000	475,092
13359	JB13359-23 Children's Network of Hillsborough	0	4,338	0	0
13362	PW13362-23 Shimberg Park Flood Mitigation Grant	0	0	250,000	155,616
13363	PW13363-23 Crosstown Bypass Feasibility Study Grant	0	0	100,000	57,746
13364	HC13364-23 Ending the HIV Epidemic RW Parts A and B	0	1,228,502	2,500,000	0
13372	FR13372-23 SAFER Grant	0	1,180,196	2,859,598	3,000,000
13375	EL13375-23 Rocky Brushy Creek Grant	0	0	826,339	826,339
13378	CS13378-23 Dom Violence Respite Svcs	0	35,112	388,041	0
13389	ED13389-23 Division of Cultural Affairs Grant	0	24,952	104,993	0
13390	ED13390-23 Arts Council Specialty License Plate	0	15,586	0	0
13391	SS13391-23 Low Income Household Water Assistance P	0	28,000	1,651,500	0
13392	EP13392-23 EPA Section 103 Clean Air Act - IRA	0	0	0	63,065
13393	RE13393-23 African American Cultural Center FL State Grant	0	0	0	5,000,000
13401	AG13401-24 Congregate Meals Title III-C1	0	0	1,206,882	611,400
13402	AG13402-24 Home Deliv Meals Title III-C2	0	0	2,090,907	1,098,527
13403	AG13403-24 Sr Adult Day Care III-B	0	0	585,233	462,940
13404	AG13404-24 Homemkr Local Svc Prog	0	0	109,352	107,712
13405	AG13405-24 Alzheimer Disease Initiat	0	0	1,830,492	2,014,196
13407	AG13407-24 Community Care For The El	0	0	3,604,694	3,601,181
13408	AG13408-24 Home Care For The Elderly	0	0	105,290	137,511
13409	AG13409-24 NSIP Nutrition Incentive Svc Prog	0	0	388,876	157,424
13410	AG13410-24 Caregiver Svcs Title IIIE	0	0	249,637	119,443
13412	AH13412-24 HOME Investment Ptp	0	0	3,344,920	3,290,220
13413	AH13413-24 HUD CDBG	0	0	7,347,855	7,029,191
13414	AH13414-24 Emergency Shelter Grant	0	0	632,550	522,241
13415	CS13415-24 Emerg Shelter Care Reside	0	0	467,200	425,500
13416	CS13416-24 Florida Network Program	0	0	1,373,834	1,430,753
13417	CS13417-24 Natl Sch Brkfst/Lunch Prog Educ	0	0	82,000	82,000
13419	CX13419-24 FL-Friendly Landscaping Prog	0	0	194,412	0
13420	EP13420-24 Air Pollution Control TitV	0	0	315,000	262,500
13421	EP13421-24 Petro Site Cleanup Fdep G	0	0	1,710,725	1,427,237
13422	EP13422-24 Pollutant Stge Sys Compli	0	0	554,544	462,468
13423	EP13423-24 National Air Toxics Trend	0	0	154,500	129,270
13424	EP13424-24 Federal Bio Watch Program	0	0	504,000	388,734

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10008	**Grants (Not Transportation-Related) (continued)**				
13425	EP13425-24 County Clean Air Program	0	0	1,195,759	0
13426	EP13426-24 Air Monitoring Sec 103;	0	0	100,000	58,334
13427	EP13427-24 Baywide Benthic Monitorin	0	0	40,000	20,000
13429	FR13429-24 HazMat Planning	0	0	0	11,606
13430	FR13430-24 Emer Mgt State/Lcl Prog	0	0	0	504,882
13431	FR13431-24 Emer Mgt Prep/Assist	0	0	0	79,355
13432	FR13432-24 Emer Medical Svcs Cnty Grt	0	0	82,197	92,577
13433	HC13433-24 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	10,752,201	10,214,591
13434	HS13434-24 Head Start Prog HHS	0	0	40,112,048	5,450,000
13435	HS13435-24 Child Care Food Prog	0	0	1,433,263	300,000
13436	HS13436-24 Early Head Start Prog HHS	0	0	8,550,586	455,000
13438	JB13438-24 FNCAC (DCF License Plate Vol Contributi	0	0	8,384	9,516
13439	JB13439-24 Florida Network for Children's Advocacy	0	0	247,478	274,083
13441	ED13441-24 Florida SBDC at USFSmall Business Devel	0	0	466,396	152,158
13343	SS13443-24 Emergency Home Assist Prog (EHEAP)	0	0	241,323	246,727
13444	SL13444-24 Sunshine Line Program	0	0	2,619,117	2,131,389
13445	SP13445-24 Federal Justice Assistance	0	0	168,612	13,730
13446	SP13446-24 State JAG	0	0	302,388	319,892
13447	SS13447-23 Emergency Home Assist Prog (EHEAP)	0	74,485	241,323	0
13448	SS13448-24 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	0	5,293,992
13449	SS13449-24 Community Svcs Block Grant (CSBG)	0	0	0	1,700,495
13450	JB13450-24 BJA FY 23 Veterans Treatment Court Grant	0	0	0	950,000
13451	MP13451-24 Fed Hwy Adm Sec 112 Plng	0	0	4,507,886	4,507,886
13452	MP13452-24 Comm for Transp Disadvantaged Plng	0	0	58,523	58,523
13454	MP13454-24 Long Range Transp Plan	0	0	950,000	950,000
13459	JB13459-24 Children's Network of Hillsborough	0	0	50,000	50,000
13464	HC13464-24 Ending the HIV Epidemic RW Parts A and	0	0	2,500,000	2,375,000
13469	FR13469-24 Hillsborough County TF3	0	0	0	216,450
13471	FR13471-24 HC EOC Improvements	0	0	0	2,434,216
13478	CS13478-24 Dom Violence Respite Svcs	0	0	465,649	388,040
13489	ED13489-24 Division of Cultural Affairs Grant	0	0	127,498	95,624
13490	ED13490-24 Arts Council Specialty License Plate	0	0	21,000	16,210
13501	AG13501-25 Congregate Meals Title III-C1	0	0	0	1,260,535
13502	AG13502-25 Home Deliv Meals Title III-C2	0	0	0	2,171,157
13503	AG13503-25 Sr Adult Day Care III-B	0	0	0	494,048
13504	AG13504-25 Homemkr Local Svc Prog	0	0	0	109,352
13505	AG13505-25 Alzheimer Disease Initiat	0	0	0	1,995,818
13507	AG13507-25 Community Care For The El	0	0	0	3,564,623
13508	AG13508-25 Home Care For The Elderly	0	0	0	128,483
13509	AG13509-25 NSIP Nutrition Incentive Svc Prog	0	0	0	393,560
13510	AG13510-25 Caregiver Svcs Title IIIE	0	0	0	241,882
13512	AH13512-25 HOME Investment Ptp	0	0	0	3,155,281
13513	AH13513-25 HUD CDBG	0	0	0	7,348,245
13514	AH13514-25 Emergency Shelter Grant	0	0	0	630,723
13520	EP13520-25 Air Pollution Control TitV	0	0	0	315,000
13521	EP13521-25 Petro Site Cleanup Fdep G	0	0	0	1,810,725
13522	EP13522-25 Pollutant Stge Sys Compli	0	0	0	554,544
13523	EP13523-25 National Air Toxics Trend	0	0	0	153,430
13524	EP13524-25 Federal Bio Watch Program	0	0	0	504,000
13525	EP13525-25 County Clean Air Program	0	0	0	1,090,759
13526	EP13526-25 Air Monitoring Sec 103;	0	0	0	105,000
13527	EP13527-25 Baywide Benthic Monitoring	0	0	0	40,000
13551	MP13551-25 Fed Hwy Adm Sec 112 Plng	0	0	0	3,234,070
13515	CS13515-25 Emerg Shelter Care Reside	0	0	0	491,787
13516	CS13516-25 Florida Network Prog	0	0	0	1,588,559
13517	CS13517-25 Natl Sch Brkfst/Lunch Prog Educ	0	0	0	82,000
13519	CX13519-25 FL-Friendly Landscaping Prog	0	0	0	194,412

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10008	**Grants (Not Transportation-Related) (continued)**				
13533	HC13533-25 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	0	10,752,201
13534	HS13534-25 Head Start Prog HHS	0	0	0	41,476,185
13535	HS13535-25 Child Care Food Prog	0	0	0	1,433,263
13536	HS13536-25 Early Head Start Prog HHS	0	0	0	8,894,866
13538	JB13538-25 FNCAC (DCF License Plate Vol Contributi	0	0	0	9,516
13539	JB13529-25 Florida Network for Children's Advocacy	0	0	0	274,083
13541	ED13541-25 Florida SBDC at USFSmall Business Development Center	0	0	0	466,396
13543	SS13543-25 Emergency Home Assist Prog (EHEAP)	0	0	0	246,727
13544	SL13544-25 Sunshine Line Program	0	0	0	2,775,140
13545	SP13545-25 Federal Justice Assistance	0	0	0	168,612
13548	SS13548-25 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	0	5,293,992
13549	SS13549-25 Community Svcs Block Grant (CSBG)	0	0	0	1,700,495
13552	MP13552-25 Comm for Transp Disadvantaged Plng	0	0	0	58,523
13554	MP13554-25 Long Range Transp Plan	0	0	0	950,000
13559	JB13559-25 Children's Network of Hillsborough	0	0	50,000	50,000
13564	HC13564-25 Ending the HIV Epidemic RW	0	0	0	2,500,000
13578	CS13578-25 Dom Violence Respite Svcs	0	0	0	465,649
13589	ED13589-25 Division of Cultural Affairs Grant	0	0	0	127,498
13590	ED13590-25 Arts Council Specialty License Plate	0	0	0	30,000
		126,550,661	**134,718,345**	**319,351,019**	**309,165,783**
10009	**Sales Tax Revenue Fund**				
10800	Half-Cent Sales Tax Rev Fd10010010	128,881,367	146,452,407	227,586,871	266,092,159
10801	Local Govt Infrastructure Surtax Fd10010090	167,723,382	175,207,323	200,764,865	198,828,652
10802	Prof Sports Franchise Facil Sales Tax Fd10010020	2,000,004	2,000,004	2,199,522	2,222,504
10803	3% Tourist Development Tx Fd; Fs 125.010410010030	19,128,786	26,040,421	60,195,489	66,640,788
10804	1% Addl (4Th Ct) Tourist Tax Fd Ord 03-0310010040	3,135,341	3,523,239	33,665,586	31,184,756
10805	1% Addl (5Th Ct) Tourist Tax Fd Ord 03-0310010050	3,158,112	6,960,414	22,368,679	25,055,068
10811	1% Addl (6Th Ct) Tourist Tax Fd Ord 03-031	5,103,319	6,556,648	25,514,202	28,567,074
		329,130,311	**366,740,455**	**572,295,214**	**618,591,001**
10010	**Discretely Presented Component Units**				
10902	City-Cnty Planning Com Fd-Ch 97/351 LOF10006006	5,796,736	6,422,867	7,037,543	7,562,969
10903	MPO Transp Imp Surtax	82,120	0	0	0
10904	MPO Events	5,000	0	25,405	29,450
10905	Planing Commission Events	14,211	17,741	30,217	34,200
		5,898,067	**6,440,607**	**7,093,165**	**7,626,619**
10011	**Local Housing Assistance Program Fund**				
10787	SHIP AH10787-20 YR 28	118,045	1,166,602	0	0
10788	SHIP AH10788-21 YR 29	1,087,032	3,494,746	10,530,852	14,165,880
10789	SHIP AH10789-22 YR 30	240	132,983	10,626,053	12,010,751
12368	SHIP AH12368-18 YR 26	60,098	0	0	0
12372	SHIP AH12372-19 YR 27	1,939,850	0	0	0
12990	SHIP AH12990-23 YR 31	0	0	12,945,352	12,945,352
12991	SHIP AH12991-24 YR 32	0	0	12,945,355	12,945,355
		3,205,265	**4,794,331**	**47,047,612**	**52,067,338**
10012	**Transporation Surtax Trust Fund**				
10508	TIS Maintenance & Vulnerability Reduction Proj Fd	39,084,950	0	0	0
10509	TIS Congestion Reduction Proj Fd	50,810,435	0	0	0
10510	TIS Safety Impr Proj Fd	52,764,683	0	0	0
10511	TIS Transp Network Impr Proj Fd	23,450,970	0	0	0
10512	TIS Remaining Proj Fd FS 212.055(1)	29,313,713	0	0	0
		195,424,752	**0**	**0**	**0**
	SPECIAL REVENUE FUNDS TOTAL	**1,351,669,792**	**1,348,721,141**	**3,264,159,504**	**3,618,997,517**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
10030	**COVID Relief Fund**				
10031	Cares Act	2,347,059	(21,895)	0	0
10032	Cares Act interest	68,829	0	0	0
10034	Emergency Rental Assistance I 12/27/2020	14,835,294	3,513,383	0	0
10036	American Rescue Plan 3 Act	206,359,807	39,202,730	42,037,112	27,816,528
10037	American Rescue Plan 3 Act Interest	0	0	6,593,151	12,966,427
10038	Emergency Rental Assistance II May 2021	34,190,272	13,149,361	3,042,750	1,560,330
10039	American Rescue Plan 3 Act Revenue Recovery	69,382,185	10,356,588	841,003	194,358
10040	American Rescue Plan 3 Act Revenue Recovery Project Fund	9,643,318	24,773,425	46,337,387	34,229,402
10041	American Rescue Plan 3 Act Project Fund	1,875,763	4,131,885	109,078,159	96,463,823
10042	Rescue ACT Relief Fund - P4 (PRF)	3,515,786	0	0	0
10043	ARP Local Assistance and Tribal Consistency Fund	0	9,466	10,000	0
		342,218,314	**95,114,943**	**207,939,562**	**173,230,868**
20000	**DEBT SERVICE FUNDS**				
20104	**Revenue Bonds Sinking Funds**				
20003	Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	1,327,431	1,327,395	1,665,885	1,667,288
20005	4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,283,914	2,295,444	4,061,547	4,083,917
20006	5th Cent TDT 06A/16 Ref Rev Bds	2,078,069	2,076,444	3,652,569	3,832,188
20011	CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	2,746,100	2,746,350	2,973,999	913,857
20023	CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	9,841,575	9,830,075	18,774,888	17,291,147
20024	CIP Rev Bds 12/17 Note Sk Fd-20054001	6,660,793	6,662,672	7,783,614	7,786,266
20026	CST Series 2015 Bonds Sk Fd	4,030,900	4,052,600	6,882,600	6,880,925
20029	CIT Series 2015 Refunding Revenue Bonds	20,302,875	20,350,625	38,202,563	39,147,875
20033	CIT Series 2018 Sk Fd	6,809,425	6,769,075	12,365,413	13,692,709
20034	Half Cent Transportation Plan Sinking Funfd	8,641,825	23,251,131	17,005,609	30,694,292
20036	CIP Series 2019 Sinking Fund	4,999,688	4,999,688	6,285,529	6,049,088
20037	Transportation MP Bonds DS	9,404,338	9,403,588	10,207,114	10,420,490
		79,126,932	**93,765,085**	**129,861,330**	**142,460,042**
20103	**General Obligation Bonds Sinking Funds**				
20007	P&R GO Ref Bnds 2002 Sk Fd-20024000	1,398,948	1,407,177	3,036,053	6,527,104
20030	ELAPP Series 2019 Bonds Sk Fd	5,589,554	5,548,541	11,431,569	13,077,839
20050	ELAPP Series 2023 Bonds Sk Fd	0	59,384,527	5,373,898	6,607,965
		6,988,503	**66,340,245**	**19,841,520**	**26,212,908**
20105	**Commercial Paper Sinking Funds**				
20014	M2Gen Proj Rev/Sinking Fd-DS0155 Note 37 DS0155	673,005	970,729	1,173,000	1,173,000
20015	M2Gen Proj Rev/Sinking Fd-DS0169 Note 39 DS0169	266,715	365,663	430,000	440,000
20016	CP Note Sk Fd-Stadium Impr Notes-20044004	0	0	22,809,058	10,866,150
20017	CP Note Sk Fd-Arena Impr-20044005	1,028,118	7,033,637	7,229,537	12,823,949
20032	CP (Taxable) Series 2017 Sk Fd	3,479,053	0	0	8,890
20035	CIP Half Cent Series 2020 Sinking Fund	(5,000)	58	1,988,854	1,770,239
20038	CP Notes Fd 30022 Sinking Fund	7,505,147	2,887,524	3,889,528	3,947,701
20051	ELAPP 2023 CP Notes Sinking Fund	0	19,912,309	0	928
		12,947,038	**31,169,919**	**37,519,977**	**31,030,857**
20106	**Direct Borrowing and Placement Note Sinking Funds**				
20010	CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	2,027,808	2,027,197	3,843,904	3,865,323
20025	ARENA Non-Ad Ref Rev Bds 05/15 Note Sk Fd	1,150,995	1,150,682	2,377,133	2,463,308
		3,178,803	**3,177,879**	**6,221,037**	**6,328,631**
	DEBT SERVICE FUNDS TOTAL	**102,241,276**	**194,453,128**	**193,443,864**	**206,032,438**
30000	**CAPITAL PROJECTS FUNDS**				
30002	Countywide Construction Fd-30002604	8,990,278	15,255,670	94,214,889	147,691,708
30003	Unincorp Area Construction Fd-30004608	6,008,578	7,493,697	52,557,084	122,066,662
30010	Court Facil Imprvmt Non-Bd Proj Fd-30034002	0	119,047	0	0
30013	CST Bonds (2015) Project Fund (PSOC)	2,184,580	2,239,708	0	0
30015	NextGeneration911 Capital Proj Fund	180,162	0	0	0
30024	BP Oil Spill Proceeds Prj Fd	1,849,369	722,651	9,390,638	9,104,811
30025	Non Ad Val Bonds (2019) Project Fund	34,412,165	9,010,334	10,135,865	0
		53,625,132	**34,841,107**	**166,298,476**	**278,863,181**
30100	**Environmental Lands Acq & Protect Fund**				
30005	ELAPP Projects (Non-Bond) Fund-30029002	1,213,755	673,716	15,543,441	16,863,765
30019	ELAPP Bonds (2019) Project Fund	947,672	24,923,886	0	0
30040	ELAPP Bonds (2023) Project Fund	0	22,500	40,985,532	38,965,382
		2,161,428	**25,620,103**	**56,528,973**	**55,829,147**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
30101	**Commercial Paper & Credit Capacity Fund**				
30011	Commercial Paper Note Issuance Fd I-30044001	3,336,639	12,759,651	21,825,435	16,695,695
30014	Stadium Improvements Project Fund-30080002	0	0	10,000,935	10,013,725
30021	Taxable CP Notes Govt Facilities	0	0	935	0
30022	CIP CP Notes Project Fund	3,782,000	1,097,870	1,791,482	1,688,851
30041	ELAPP 2023 CP Notes Project Fund	0	19,797,500	0	0
		7,118,639	**33,655,021**	**33,618,787**	**28,398,271**
	CAPITAL PROJECTS FUNDS TOTAL	**62,905,199**	**74,318,731**	**256,446,236**	**363,090,599**
40000	**ENTERPRISE (PUBLIC UTILITIES) FUNDS**				
40001	**Public Works Solid Waste Resource Recovery**				
40003	SW & RR System Operating/Maintenance Fd	135,464,404	168,316,813	228,414,594	217,873,287
40004	SW & RR System Revenue Fund-40032003	194,116,151	228,812,961	196,300,840	230,832,551
40007	SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06	2,640,302	1,331,068	10,356,310	9,497,375
40009	SW/RR Sys (Fin Assur/GASB) LF Closure Fd-40032019	0	0	55,454,317	61,314,212
40010	SW/RR Sys Closed L/F Maintenance Fund-40032024	1,111,652	1,261,626	11,507,176	10,086,908
40011	SW/RR System Debt Service Fund-40032027	10,385,999	11,187,407	39,392,408	36,587,250
40012	SW/RR System General Purpose Fund-40032029	4,199,992	0	788,975	788,975
40013	Taylor Road Landfill Superfund Site Fund-40032041	3,741	11,158	71,870	397,365
40014	Landfill Closure Fd-Phase II (Cell 7) GASB-40032043	0	0	2,270,923	6,821,480
40016	SW/RR System Rate Stabilization Fd-40032049	72,510,382	12,434,790	34,002,087	28,024,909
40017	Internal Capital Improvement Fund-40032058	257,506	1,703,447	32,861,208	44,823,979
40024	Solid Waste Series 2016A (AMT) Debit Service Reserve	0	0	0	4,016,184
40026	Solid Waste Series 2016B (Non-AMT) Debt Service Reserve	0	0	0	1,137,942
40027	Solid Waste Series 2020 Bond Project Fd	780,023	66,797	14,634,731	14,743,076
40028	Solid Waste 2023 Bond Project Fd	0	0	101,145,000	96,500,000
		421,470,151	**425,126,067**	**727,200,439**	**763,445,493**
40099	**Public Utilities Water/Wastewater**				
40100	Utility Sys Operating & Maintenance Acct-40040001	218,177,877	238,725,671	339,433,826	340,129,268
40101	Utility Sys Rev Bds Debt Service Acct-40040002	58,889,228	22,339,842	29,828,426	39,426,891
40102	Utility Sys General Revenue Acct-40040003	340,012,751	306,307,313	587,027,961	619,475,550
40103	Util Sys Impact Fees Gen Oper Acct-40040005	15,860,699	26,175,834	67,653,756	71,510,163
40104	Utility Sys Renewal & Replacement Acct A-40040007	13,651,433	11,959,666	81,970,448	88,841,026
40105	Utility Sys Gen Rev Cap Exp Acct-40040010	16,220,892	15,096,151	191,760,561	339,180,069
40107	Wastewater Proj Impact Fees North 40040012	0	0	0	0
40115	Revenue Account Rate Stabilization Fund-40040046	0	13,047,094	79,164,126	76,000,000
40116	Reclaimed Water Impvmt Unit Assessmnt Fd-40040050	671,722	511,300	426,201	358,181
40117	Reclaimed Water Impvmt Unit Project Fd-40040051	0	12,951,251	1,338,716	830,000
40118	Impact Fees Assessmnt Unit Fd Ord96-07-40040052	11,069,469	11,412,251	10,982,129	12,987,579
40119	Infrastructure Assessment Unit Fd 99-08-40040054	0	0	154,507	171,741
40128	Tax-Exempt 2010C Bab Subsidy-40040074	4	0	0	0
40156	NW Consolid Proj Bond Fd	6,523,823	0	1,307,742	1,310,596
40159	Summerfield Sports Complex RWTM	57,722	0	0	0
40160	Palm River Water & Sewer Expansion Project (NEW)	434,028	0	0	0
40163	Series 21 Utility Rev Bds Proj Fd	38,759,244	47,730,584	84,960,456	51,966,072
40164	BP Oil Spill Proceeds (Water) Project Fund	831,760	397,478	1,425,289	1,013,477
40165	Series 21 Spec Assess IFAU Bond Project Fd	3,070,329	13,318,345	63,264,273	27,976,525
40167	Series 06 CAU SA Bond Sk Fd	90,920	71,938	31,926,912	34,823,565
40168	Series 00 RW SA Bond Sk Fd	(5,221)	0	680,555	0
40169	Series 00 IFAU SA Bond Sk Fd	0	0	4,831,201	0
40171	Series 2022 Utility Subordinate Lien Revenue Non-Revolving LOC	109,865	(263)	32,000,000	0
40174	2024 Water/Wastewater Financing	0	0	0	152,525,198
40180	Water Projects Impact Fees South	0	0	0	12,854,700
40181	Wastewater Project Impact Fees South	0	0	18,630,000	36,730,000
40182	Franchise	0	0	197,402	212,608
40184	DEP Gibsonton Septic to Sewer Grant	0	298,116	19,823,335	18,910,394
40185	DEP Gibsonton Septic to Sewer Ph2 Grant	0	0	0	13,000,000
40186	DEP Palm River Utility Expansion Grant	0	0	0	4,850,000
40188	SWFWMD NHARP Coop Phase 2 Grant	0	0	0	1,500,000
40189	FLDEP Ruskin and Wimauma LPSS Septic to Sewer Grant	0	0	0	6,102,808
		724,426,547	**720,342,572**	**1,648,787,822**	**1,952,686,411**
	ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,145,896,698**	**1,145,468,639**	**2,375,988,261**	**2,690,679,096**
50000	**INTERNAL SERVICE FUNDS**				
50001	**Fleet Management Fund**				
50003	Operating Fund-50066001	24,743,800	26,212,659	32,737,236	35,063,259
50004	Lease Back Program Fund-50066003	9,624,757	11,355,270	96,161,831	109,334,861
		34,368,557	**37,567,929**	**128,899,067**	**144,398,120**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
50002	**Self-Insurance Fund**				
50100	Insurance Program Admin Fd-50067000	2,266,381	2,284,583	4,155,263	3,971,347
50101	Workers Compensation Insur Fd-50067001	7,601,124	8,441,390	35,319,451	36,203,573
50102	General Liability Insurance Fd-50067002	15,503,919	15,911,178	31,160,864	42,010,331
50103	Catastrophic Disaster Recov Fd-50067003	0	19,200,000	94,376,744	121,853,515
50104	Employee Group Health Insur Fd-50067004	112,168,747	111,734,705	174,590,821	190,890,550
50105	OPEB/Retiree Health Insur Fd-50067005	195	1,141	28,405,288	32,336,014
50106	TX Coll OPEB/Retiree Health Ins Fd-50067006	0	0	431,388	457,781
50107	Sheriff OPEB/Retiree Health Ins Fd-50067007	0	0	30,036,660	31,852,025
50108	Sheriff Grp Hlth & Sht Term Dis State Req'd Rsv Fd	0	0	35,700,247	37,934,790
50109	Sheriff Workers' Comp Reserve Fd	0	0	3,098,015	3,295,406
50110	Sheriff Legal Liabilities Reserve Fd	0	0	7,542,744	8,008,942
		137,540,367	**157,572,997**	**444,817,485**	**508,814,274**
	INTERNAL SERVICE FUNDS TOTAL	**171,908,923**	**195,140,925**	**573,716,552**	**653,212,394**
60000	**General Agency Funds**				
60034	Sales Tax/Tourist Tax Collections	**0**	**0**	**0**	**0**
40170	Series 21 Wastewater IFAU SA Fd	7,385,570	7,383,720	13,632,939	13,139,311
	Total General Agency Funds	**7,385,570**	**7,383,720**	**13,632,939**	**13,139,311**
	GRAND TOTAL	**$4,463,109,029**	**$4,505,036,934**	**$9,033,494,906**	**$10,153,981,172**

Department Summaries

DEPARTMENT SUMMARIES
The Departmental Summaries that follow in this section include department descriptions; department accomplishments; performance measures; summary budgets; and funded position comparisons for each individual department and various other organizations funded by the Board of County Commissioners.

MATRIX OF COUNTY SERVICES
Hillsborough County is a general-purpose government which performs many tasks and a wide range of services for the health, safety, and welfare of its citizens. The current list reflects organizational changes as well as refinements by the departments that are the direct result of the 'mapping' of specific performance measures to each service or program. The matrix is intended to be used as additional reference material for reviewing the budget. Some services contracted by Hillsborough County as well as services provided by other taxing authorities are not included (e.g., Hillsborough County's three cities, the School Board, the Children's Board, the Hillsborough Area Regional Transit Authority, the Port Authority, independent special districts, and the Southwest Florida Water Management District). There may be some embedded programs within the list that could be identified separately.

For questions regarding the statutory authority of specific County services, please contact the County Attorney's Office at 272-5670 or the Management and Budget Department at 272-5890.

Matrix of Services

ADMINISTRATIVE OFFICE OF THE COURTS
Court Communications & Technology Services
Court Facilities Court Programs
- Children's Justice Center
- Community Mediation
- Domestic Violence
- Drug Court
- Elder Justice Center
- Juvenile Diversion/Teen Court

AFFORDABLE HOUSING SERVICES
First Time Homebuyer Down-Payment Assistance
Funding for Homeless Services/Facilities
Funding for Public Services/Facilities
Multi-Family New Construction/Rehabilitation Funding
Single Family Homeowner Rehabilitation Assistance

ARTS COUNCIL DIVISION
Arts Advocacy
Awareness of Cultural Sector
Community Engagement
Culture Sector Development
Economic Analysis for Cultural Sector
Strategic Planning
Workforce Development

AGING SERVICES
Active Senior Centers
Adult Day Care Services
Care Management
Customer Care Line/Information & Referral
In-Home Care Services
Personal Care Assistance
- Emergency Alert Response
- Caregiver Respite, etc.

Nutrition Services
- Home Delivered Meals
- Congregate Dining
- Summer Food Program for Children

Transportation
Volunteer Support

BOARD OF COUNTY COMMISSIONERS
Set Policy & Directives/Implementation of Comp Plan
Internal Auditor

CAPITAL PROGRAMS
Architecture Services
Construction Services
Design and Permitting Services
Right of Way Inspections

CHILDREN'S SERVICES
Children's Services Division
- Career, Vocational & Education Services
- Children In Need of Services & Families In Need of Foster Care- residential services

Mental Health & Substance Abuse Services
- Respite & Domestic Violence Services

CHILDREN'S SERVICES (continued)
- Services (residential & non-residential services)
- Staff Secure Shelter & Case Staffing Services

CIRCUIT & COUNTY COURTS
Assign guardian ad litem to represent minors
Conduct arraignments, hearings, & trials
Coordinate court appearances, conferences, & depositions
Divert cases from the Judiciary

CLERK OF CIRCUIT COURT
Court Recorder
County Comptroller
Internal Auditing
Recordkeeping for BOCC
Recordkeeping for Circuit & County Courts

CODE ENFORCEMENT
Administration of Regulatory Ordinances
- Locksmith Ordinance
- Pain Management Clinic Ordinance
- PIP Insurance Fraud Ordinance
- Synthetic Drug Ordinance

Compliance Inspections—Businesses Regulated by Ordinance Liaison to Law Enforcement & Regulatory Agencies
Inspectional Services Division
- 911 Administrative Enforcement
- Animal Abuse & Neglect Investigation
- Burglar Alarm Ordinance Administration
- Enforcement of Ordinance/Investigation of State Law Violation
- Gas Pumping Assistance Ordinance (County-wide)
- Hand Sanitizer Ordinance
- Land Development Code
  - Agricultural Stand Enforcement
  - Sign Enforcement
  - Vendor Requirements
  - Zoning Regulations
- Property Maintenance
- Sexually Orientated Business Ordinance
- Shopping Cart Ordinance
- Solid Waste Ordinance

COMMUNICATIONS & DIGITAL MEDIA
Closed Captioning
Graphic Design & Photography
Market Research
Media Relations
Promotional Services
Public Meetings
Public Relations/Marketing Strategy Public/Special Events
Social Media
Sponsorship
Television
Video Production
Website Administration

Matrix of Services

COMMUNITY & INFRASTRUCTURE
Infrastructure assessment
Development feasibility
Conduct Vision Zero Analysis
Trails strategic implementations
Corridor preservation
Access Management best practices
Transportation 10 year needs plan

CONSERVATION & ENVIRONMENTAL LANDS MANAGEMENT
Ecotourism Development
Environmental Lands Management (ELAPP)
- Environmental Grant/Contract Compliance
- Exotic Plant Control
- Feral Animal Control
- Habitat Restoration
- Prescribed Burning
- Public Access & Recreation
- Site Security

Parks Planning & Design
Regional Parks Management
- Environmental Programming
- Public Access & Recreation

Trails Planning & Management

CONSUMER & VETERAN SERVICES
Advocate in Accessing Federal/State/Local Veterans Benefits
Citizen Boards Support
- Administration of Code Liens
- Administration of Ordinance Violation Hearings
  - Code Board Hearings
  - Code Special Magistrate Hearings
  - Red Light Hearings
  - Water Restriction Violation Hearings

Consumer Complaint Investigation
Contact for All Veterans' Activities
False Alarm Violation Hearings
Fraud/Victimization
Liaison to Outside Agencies Concerning Veterans Issues
Outreach & Education
Single Point of Contact for Military Members and Families

COUNTY ADMINISTRATOR
Administrative Support
County Intergovernmental Representation
County Legislative Representation
Develop Federal Legislative Program
Develop State Legislative Program
ERP Project Implementation Management

COUNTY ATTORNEY
Legal Counsel & Representation

COUNTY INTERNAL AUDITOR
Conduct performance, operational, compliance, management & other Internal Audits

CUSTOMER SERVICE & SUPPORT
Customer Service Center
- Receives, monitors & coordinates incoming citizen requests
- Provides statistical analysis of citizen request types, categories & geographic locations

Citizen Engagement
- Public meetings/hearings/projects/programs
- Notices of road/lane closures to media traffic agencies, fire rescue agencies

Neighborhood Relations
- Government Leadership University
- Neighborhood conference
- Neighborhood Mini Grant program
- Liaison with neighborhoods

CYBER SECURITY SERVICES
Cyber Security Services

DEVELOPMENT SERVICES
Building, Permitting & Inspections
Center for Development Services—Customer Service
Contractor Licensing
Land Development Code Administration
Land Excavation & Phosphate Mining
Natural Resources Permitting
Site Development Review
Subdivision Review
Zoning

ECONOMIC DEVELOPMENT
Competitive Sites
Corporate Business Development
Economic Development Innovation Initiative
Entrepreneur Collaborative Center/Entrepreneur Services
Redevelopment
Tourist Development
Workforce Development

ENGINEERING AND OPERATIONS
Bridge Inspection & Maintenance
Engineering & Construction
Mosquito Control
Right of Way Management
Roadway Maintenance
Stormwater Maintenance
Traffic Engineering & Operations

ENTERPRISE PROGRAM MANAGEMENT OFFICE
Enterprise Project and Program Management
Technology Service Delivery and Support

Matrix of Services

ENTERPRISE SOLUTIONS & QUALITY ASSURANCE
System Support for Financial/Administrative Functions

ENVIRONMENTAL PROTECTION COMMISSION
Air Management
Environmental Resources Management
Waste Management
Water/Wastewater Management
Wetlands Management

ENVIRONMENTAL SERVICE DIVISION
Environmental Laboratory
Innovation & Resiliency
Sustainable Water Resources

EXTENSION SERVICE
4-H & Youth Programs
Agriculture Industry Development
Agricultural Production & Forestry Programs
Family & Consumer Sciences—Nutrition, Family Life, & Family Financial Education
Horticulture—Residential & Commercial

FACILITIES SERVICES & REAL ESTATE
Custodial Operations
Emergency Management/Response
Environmental Land Acquisition (ELAPP)
Facility Portfolio/Space Management & Planning
Facilities Services & Real Estate
Land Care & Maintenance
Lease Administration
Major Repair & Preservation of Facilities
OCA Records Center Management
Operations & Maintenance
Parking Administration
Pest Control Services
Real Estate Acquisition & Technical Services Support
Real Estate Appraisal & Valuation Services
Recycling Programs
Sale of Surplus Real Estate
Strategic Facility & Master Planning
Surplus Warehouse Operations

FIRE RESCUE
Arson Investigation
Emergency Management
Fire Inspection
Fire Prevention
Fire Suppression
Fire Training (County employees & volunteers)
Fire/Medical Emergency Dispatch Services
Paramedic Services (Advanced Life Support)

FLEET MANAGEMENT
Equipment Acquisition
Equipment Repair & Maintenance Services
Fuel Services
Motor Pool Services
Parts Management

GOVERNMENT RELATIONS & STRATEGIC SERVICES
Agenda Management
Charter Review Board Staffing
Citizens Advisory Committee Staffing
Council of Governments Staffing
Equal Opportunity Compliance
Hillsborough County Hospital Authority Staffing
HIPAA Compliance Services
Intergovernmental Relations
Legislative Affairs
Local, State, & Federal Legislative Program Development
Operations Management
Special Projects

GUARDIAN AD LITEM
Advocacy for Children in Foster Care

HEAD START
Early Childhood Development & Education
Family Support Services
Health & Mental Health Support & Services
Nutrition Services & Education

HEALTH CARE SERVICES
Health Care Claims Recovery & Coordination of Benefits Program
Hillsborough County Health Care Plan (HCHCP)
Hillsborough County Health Care Responsibility Act (HCRA)
Ryan White Program

HILLSBOROUGH TRANSPORTATION PLANNING ORGANIZATION
Conduct Req. Transportation Plans, Programs & Studies
Develop, Monitor & Evaluate Transportation Systems
Long-Range Transportation Planning
Technical Assistance to Local Governments

HOMELESS SERVICES
Homeless Resources Coordination & Referral
Homelessness Services—Rapid Rehousing

HUMAN RESOURCES
Benefits Administration
Classification & Compensation
- Employee Health & Wellness Programs
- Employee/Labor Relations
- Human Rights Ordinance Administration
- Investigation Administration
- Worker's Compensation Administration

Employee Benefits—Fiscal Control
Learning & Organizational Development
Recruiting & Hiring

INFORMATION TECHNOLOGY DEPARTMENT
Enterprise Infrastructure Services
Enterprise Information Management Services

Matrix of Services

INFORMATION TECHNOLOGY DEPARTMENT (continued)
Enterprise Architecture & Technology Modernization
Technology Engagement & Client Support Services

LIBRARY SERVICES
Circulating Print & Digital Collections
Community, Education & Entrepreneurial Support
Information & Reference Services
Law Library
Local & Family History Preservation
Programs & Classes

MANAGEMENT & BUDGET
Management & Budget Division
- Budget Systems & Revenue Analysis
- Capital Budget Services
- Debt Management
- Financial Reviews
- Merchant Banking
- Multi-Year Financial Planning/Economic Analysis
- Operating Budget Services
- Truth-in-Millage (TRIM) Compliance

Criminal Justice Community Liaison
Grants Management

MEDICAL EXAMINER
Cause of Death Determination
Disposition of Unclaimed Bodies

MINORITY & SMALL BUSINESS ENTERPRISES DIVISION
Disadvantaged Minority/Women-Owned & Small Business Inclusion

OFFICE OF COMMUNITY IMPACT
ADA Compliance Services
Commission on the Status of Women Staffing
Community Affairs (Liaisons)
Diversity Advisory Council Staffing

PARKS & RECREATION
Active Adult & Social Programs (50 & up)
After-School Recreation Programs
Community Service & Volunteer Services
Competitive Athletics & Sports Tourism
Emergency Management Support
Esports Programs
Fitness & Wellness Programs (All Ages)
Nature Based Programs (All Ages)
Neighborhood Parks, Recreation & Athletic Maintenance
Organized Youth and Adult Athletic Programs
Parks Capital Project Delivery
Parks Community Events
Parks Planning & Design
Parks Safety and Security Services
Parks Urban Forestry Program
Performing Arts (All Ages)

PARKS & RECREATION (continued)
Recreation & Athletic Programs for Persons with Disabilities
Summer Camp Programs
Teen Programming

PERFORMANCE DATA & ANALYTICS
911 Agency
Enterprise Data & Analytics
Geospatial Services

PET RESOURCES
Adoption/Rescue/Foster for Pets
Animal Shelter
Pet Friendly Emergency Shelter Mgmt./Disaster Planning
Pet Ownership Information/Expert Resource
Pet Registration/Licensing
Proactive Programs for Retention/Sterilization of Pets
Rabies Control/Bite Case Mgmt.
State ESF-17 Emergency Response

PLANNING COMMISSION
Community/Neighborhood Planning
Countywide Comprehensive Planning
Countywide Long-range Transportation Planning
Hillsborough River Planning
Local Planning Agency (LPA) Administration

PROCUREMENT SERVICES
Administration of Purchase Orders
Centralized Procurement—Formal
Centralized Procurement—Informal
Management of Automated Purchasing Activities
Purchasing Card Program
Vendor Development

PROPERTY APPRAISER
Exemptions Administration
Real & Tangible Property Assessment
TRIM Notice Administration

PUBLIC DEFENDER
Legal Representation to Indigent Clients

RISK MANAGEMENT & SAFETY DIVISION
Risk Management & Safety

SHERIFF
Office of the Chief Deputy
- Financial Services Division
- Human Resources Division
- Legal Office
- Legislative Affairs and Grants

Department of Administrative Services
- Facility Management Division
- General Services Division
- Information Services Division

Matrix of Services

SHERIFF (continued)
- Occupational Health Clinic
- Public Affairs Office

Department of Detention Services
- Jail Division I
- Jail Division II
- Jail Division III
- Court Operations Division

Department of Investigative Services
- Child Protection Investigations Division
- Criminal Investigations Division
- Professional Standards Section
- Special Investigations Division

Department of Operational Support
- Community Outreach Division
- Homeland Security Division
- Training Division

Department of Patrol Services
- District I
- District II
- District III
- District IV
- District V
- Communications and Records

SOCIAL SERVICES
Adult Education & Training
Family Empowerment/Self-Sufficiency
Free Tax Preparation
Homelessness Prevention/Rental Assistance
Utilities/Energy Assistance
Youth Development

SOIL & WATER CONSERVATION DISTRICT
Conservation & Environmental Education
Soil & Water Technical & Permitting Assistance

SOLID WASTE DIVISION
Environmental Services
Landfill Operations & Maintenance
Solid Waste Collection & Disposal

STATE ATTORNEY
Domestic Crime Assistance
Initiate Criminal Legal Actions on Behalf of the State
Notification of Hearings Service to Victims
On-site Emergency Service to Violent Crime Victims
Sexual Battery Medical Screening
Victim Assistance
Worthless Check Diversion Program

SUNSHINE LINE
Transportation Disadvantaged Services
- Door-to-Door Transportation
- Bus Passes

SUPERVISOR OF ELECTIONS
Administer Elections
Candidate Services
Voter Registration & Education

TAX COLLECTOR
Bill & Collect Property Taxes & Assessments
Collect Tourist Development Tax
License Issuance (Occupational, Hunting & Fishing Licenses)
Motor Vehicle Registration/Title

WATER RESOURCES
Accounting Support Services
Business Services
Communications & Public Involvement
Customer Service – Employee Services
Drinking Water Treatment & Distribution
Engineering
Evaluation of Water Supply Projects
Exercising of County Arbitration Rights
Field Maintenance Services
Management Services
Monitoring Well-Field Reductions
Planning & Operations
Reclaimed Water Disposal
Reclaimed Water Delivery
Wastewater Collection and Treatment

Board of County Commissioners

There are seven members of the Board of County Commissioners. Voters elect four commissioners to serve single-member districts and three for countywide representation. The Board approves the County's operating and capital budgets, and the County's Capital Improvement Program. County Commissioners develop the policy for the management of Hillsborough County and provide direction to the County Administrator for the improvement of the county and the welfare of its residents. The Board serves as the Environmental Protection Commission, and individual commissioners serve on various other boards, authorities, and commissions.



Harry Cohen
District 1



Ken Hagan
District 2, Chair



Gwen Myers
District 3, Vice Chair



Christine Miller
District 4



Donna Cameron Cepeda
District 5, Countywide
Chaplain



Pat Kemp
District 6, Countywide



Joshua Wostal
District 7, Countywide

FY 23 and FY 24 Accomplishments:

- The Board effectively allocated American Rescue Plan Act funds from the federal government to help residents, businesses, and other organizations impacted by the pandemic.
- The Board provided funding to significant public safety capital projects in the Adopted FY 24 Budget. Among these projects are a new Progress Village South Fire Station, a sheriff training center to also be used for emergency management functions, and renovations to the Public Safety Operations Complex to support Emergency Management operations.

FY 24 and FY 25 Core Goals:

- The Board will adopt a balanced budget that is linked to its strategic objectives, incorporates strategic uses of funding, and ensures transparent and stable government operations.
- The Board will continue a history of making budget decisions consistent with sound financial management practices, resulting in the maintenance of the County's AAA general credit rating from all three credit rating agencies.
- The Board will continue to respond to resident requests to maximize two-way dialogue between the public and their government.

FY 24 and FY 25 Key Projects:

- The county's population is growing rapidly, with a projection of more than 500,000 new residents within the next 20 years. To properly plan for this growth, the Board has been working with County administration in the development of creative funding solutions for Fire Rescue, Parks, and Stormwater.

Board of County Commissioners

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 2,979,518	$ 3,097,899	$ 3,616,723	$ 3,717,732
Operating Expenditures/Expenses	38,382	63,298	121,098	129,560
Total	**$ 3,017,900**	**$ 3,161,197**	**$ 3,737,821**	**$ 3,847,292**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,017,900	$ 3,161,197	$ 3,737,821	$ 3,847,292
Total	**$ 3,017,900**	**$ 3,161,197**	**$ 3,737,821**	**$ 3,847,292**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	21	21	21	21
Funded FTE Positions	21.00	21.00	21.00	21.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

County Internal Auditor's Office

The County Internal Auditor's Office (Office) performs independent and objective reviews and evaluations of all departments, offices, boards, activities, functions, and agencies under the control of the Board of County Commissioners. These reviews may include performance, operational, compliance, management, and other audits conducted in accordance with applicable professional auditing standards, such as those provided by the U.S. Government Accountability Office and the Institute of Internal Auditors. As a business partner, the County Internal Auditor's Office provides an advisory role, in addition to its routine audit and assurance responsibilities.

FY 23 and FY 24 Accomplishments:

- The Office reviewed and evaluated activities to improve County operations. It assisted the Board of County Commissioners with achieving economical, efficient, and effective administration of its areas of responsibilities to residents.
- The Office informed the County Administrator of emerging risks and situations that would have had a material and negative impact on County operations or programs, and it served in an advisory capacity in the development of controls.
- The Office assisted management by identifying process improvement opportunities that resulted in higher control maturity levels for County operations and decreased risk factors.

FY 24 and FY 25 Core Goals:

- Provide assurance, advice, and value for the money. Serve in an advisory capacity in the development of controls.
- Align products and services to the Board of County Commissioners' strategic goals and objectives.
- Identify and review emerging risks before they become problematic. Keep the County Administrator informed of emerging risks and situations that may have a material negative impact to County operations and programs.

FY 24 and FY 25 Key Projects:

- Perform independent assurance and advisory services, cone of silence investigations, and annual risk assessment and planning. Monitor management corrective action plans. Procure and manage contracted assurance and advisory services on behalf of management.
- Provide: reasonable assurance of economy and efficiency of resources deployed; consistency between operations and programs with their established objectives; reliability and integrity of financial and operational information; overall compliance between policies, plans, and procedures with written guiding principles, grants, and contracts; and adequacy of controls.

Innovation:

During this past year, the Office enhanced and protected organizational value by providing proactive, risk-based, and objective assurance, advice, and insight. For example:

- **Residential Street Lighting (RSL) Program** – Identified opportunities and provided advice to enhance the Program's management activities, improve fiscal management, reduce costs, optimize resources, and ensure compliance with Ordinance 17-17 and Florida Statutes.
- **Pet Resources Center** - As a business partner, supported enhancements to the continuous secondary identification control for the health and welfare of pets in Hillsborough County. The Office performs data analytics on a quarterly basis.
- **South County One Water Campus Advanced Wastewater Treatment Facility project** – Performed a cone-of-silence investigation and a conflict-of-interest review. The Office's recommendations assured the integrity of the procurement process and facilitated the continuation of this critical project.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Completed audit services - measured by the number of final communications issued.	17	14	16	19

County Internal Audit

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 694,587	$ 704,691	$ 878,476	$ 923,179
Operating Expenditures/Expenses	41,469	18,505	82,321	81,503
Total	**$ 736,056**	**$ 723,195**	**$ 960,797**	**$ 1,004,682**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 736,056	$ 723,195	$ 960,797	$ 1,004,682
Total	**$ 736,056**	**$ 723,195**	**$ 960,797**	**$ 1,004,682**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	5	5	5	5
Funded FTE Positions	5.00	5.00	5.00	5.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of decrease in insurance assessments.

County Attorney's Office

(813) 272-5670

The County Attorney's Office provides legal counsel and representation to the Board of County Commissioners (BOCC), the County Administrator, and County departments on all matters pertaining to the business of Hillsborough County. Duties include participation in all litigation and providing legal counsel and advice on issues affecting overall County administration, including innovative legal solutions. In addition, the County Attorney's Office provides legal representation to certain constitutional officers and various Hillsborough County agencies at the direction of the Board of County Commissioners.



The Thirteen Judicial Circuit Court of Florida.

FY 23 and FY 24 Accomplishments:

- Defended all lawsuits filed against Hillsborough County and other clients and handled over 925 litigation matters and 156 subpoenas/summons in fiscal year 2023. As of the date of this budget submittal, the Office is handling over 981 litigation matters and 84 subpoenas/summons in fiscal year 2024.
- Provided preventative legal advice to all clients, which reduced liability risks.
- Maintained Florida Bar Board Certification for 37% of the attorneys in the office, and maintained paralegal certification of Florida Bar registration for 29% of the paralegals.
- Coordinated 6,417 public records requests in calendar year 2023.
- Managed the registration of 154 lobbyists in calendar year 2023.

FY 24 and FY 25 Core Goals:

- Continue to enhance in-house training programs to provide quality training and cost-effective continuing legal education (CLE), which will further improve staff members' abilities to perform their jobs with increased professionalism while fostering the development of exceptional lawyers and support staff.
- Continue to promote Board Certification by allocating funds to support staff attorneys who are seeking certification by paying for the training and certification process while recognizing that it is a capstone accomplishment of a legal career requiring a peer review process, extensive practical experience, and passing a test to demonstrate knowledge in a specialized area of law.

FY 24 and FY 25 Key Projects:

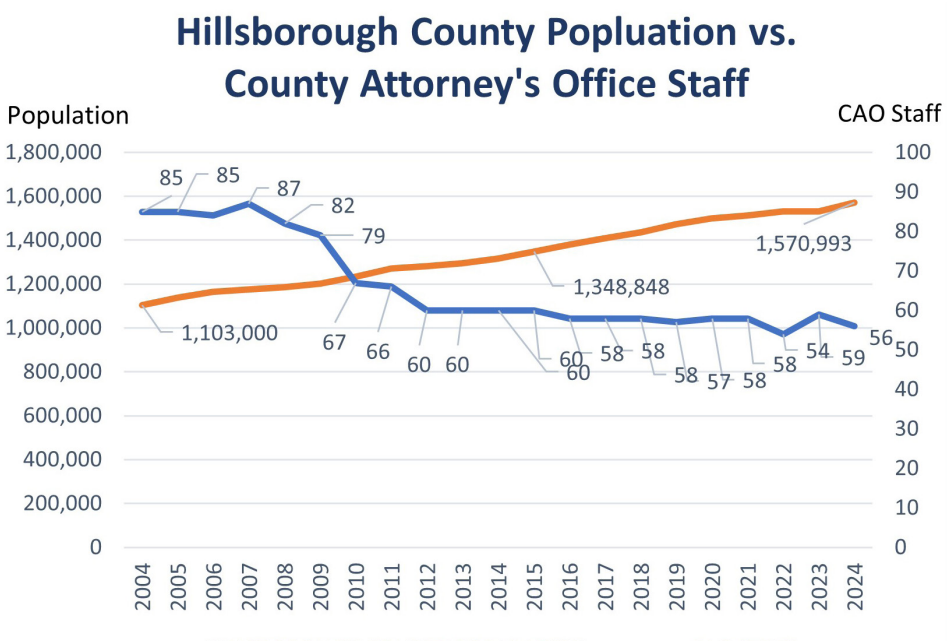
- Continue to emphasize customer service for clients (BOCC, County departments, and agencies) and the public in order to create an atmosphere of cooperation with clients and to assure consistency with the BOCC and County Administrator's objectives.
- Continue to enhance professionalism and excellence in legal services to the client as quality legal services are the foundation of a successful law office.
- Maintain standards of practice for both attorney and non-attorney personnel to reinforce the responsibility of all staff to conduct themselves professionally and within the expectations associated with their job titles.
- Increase efficiency of legal services by providing exceptional services as cost-effectively as possible without jeopardizing quality.

Innovation:

The County Attorney's Office efficiently uses office resources in a manner that delivers the highest quality legal services on a vast array of issues without requested budget increases or amendments. We analyze Office operations to determine if innovative thinking can achieve efficiencies. We have shifted and consolidated duties in order to create considerable savings, and we primarily utilize existing in-house resources to provide exceptional legal services. Despite a constant increase in the volume and complexity of the workload, our total Office staff of 56 is 59% below the 94 funded positions prior to the recession. By taking on the additional duties of representing CareerSource, the Charter Review Board, and the Planning Commission at no additional cost, we have achieved savings for the County.



The County Attorney's Office meets to review the agenda and prepare for the Board of County Commissioners Regular Meeting.



Although the population in Hillsborough County has grown, the Hillsborough County Attorney's Office has managed to decrease staff numbers after former employees have retired by utilizing technology and encouraging current staff to work in a more efficient manner.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Enhanced in-house/webinar training for CLE.	Yes	Yes	Yes	Yes
Promote Board Certification.	Yes	Yes	Yes	Yes
Improve technology capabilities.	Yes	Yes	Yes	Yes

County Attorney

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 8,656,001	$ 9,784,613	$ 10,508,545	$ 11,047,401
Operating Expenditures/Expenses	170,825	185,745	288,611	272,534
Total	**$ 8,826,826**	**$ 9,970,358**	**$ 10,797,156**	**$ 11,319,935**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 8,826,826	$ 9,970,358	$ 10,797,156	$ 11,319,935
Total	**$ 8,826,826**	**$ 9,970,358**	**$ 10,797,156**	**$ 11,319,935**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	62	62	61	61
Funded FTE Positions	62.00	62.00	61.00	61.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Affordable Housing Services

(813) 612-5397 | HCFL.gov/AffordableHousing

Affordable Housing Services enhances the quality of life for Hillsborough County residents by helping low- and moderate-income families retain or find safe, quality affordable housing and improving lives in low- to moderate-income areas using federal and state funding. Each year, the department effectively manages HOPE Funds, Housing and Urban Development funds, State grants, Community Development Block Grants, HOME Investment Partnerships Program (HOME) funds, Emergency Shelter Grants (ESG), and State Housing Initiative Partnership (SHIP) funds. The department actively fosters housing development through public/private partnerships and by creating incentives and programs that support overall goals to preserve existing affordable housing, provide rehabilitation assistance for lower-income households, and fund the development of single-family and multifamily affordable housing units.



Sunrise Community were provided facility upgrades in the form of a new training kitchen, new flooring, updated ADA-compliant restrooms, and upgraded training classrooms meeting USDA Safe Lunch guidelines to serve aging clients with moderate to severe disabilities.



Friendship Village Apartments is a newly renovated 13-unit property in the University Area for individuals at 80% AMI or below.

FY 23 and FY 24 Accomplishments:

- Affordable Housing helped increase accessibility and sustainability of housing for more than 677 people by providing down-payment assistance, new construction, and rehabilitation of homes for low- to moderate-income clients.
- The department improved the quality of living and community development for 6,443 low- to moderate-income households through renovation and other improvements to several public services and public facilities/infrastructure projects. This includes facilities for people with disabilities, homeless individuals, neighborhood facilities, parks, and recreational facilities.
- Affordable Housing accessed and preserved housing units for 83 households through multifamily development support, rapid rehousing, shelter, and rental/mortgage assistance.

FY 24 and FY 25 Core Goals:

- Affordable Housing will increase and sustain decent, affordable housing opportunities for low-income families.
- The department will create long-term housing opportunities.
- Affordable Housing will preserve decent housing opportunities with improved accessibility and sustainability.

FY 24 and FY 25 Key Projects:

- Hillsborough County provided Bel Mar Partners, LLLP, $2.5 million to partially fund the construction of a 100-unit development for



This newly renovated 36-unit property in the University Area is for individuals emerging from or experiencing homelessness.

individuals ranging from 30% to 80% of the Area Median Income. The project partnership includes the City of Tampa and the Tampa Housing Authority as well.

- Hillsborough County provided Florida Home Partnership $800,000 to assist with previously secured funding from the USDA Housing Program to help purchase vacant land and install the necessary infrastructure to produce buildable 20 lots from households at 80% AMI or less.
- Hillsborough County provided Housing Education Alliance (HEA) $1 million to assist with previously secured funding to acquire and rehabilitate foreclosed homes within the county with the intent to sell to households at or below 80% AMI. HEA will continue to use sale proceeds to invest in further affordable housing projects.

Innovation:

In partnership with Tampa Housing Authority, Affordable Housing Services provided $1,272,960 in Community Development Block Grant funding for improvements to Palm Terrace Assisted Living Facility, located at 5121 E. Serena Dr., Tampa, FL 33607. The project includes converting an existing irreparable pool and spa into a recreational area for physical activities, such as yoga, stretching, and social distancing gatherings. Other repairs include painting the exterior of the building, resurfacing the parking lot, replacing all windows, HVAC, etc.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
To increase and sustain decent, affordable housing and community development opportunities for low-income families and neighborhoods	6,944	6,443 (individuals)	7,000	7,000
To create long-term housing opportunities	94	484 (households)	500	500
To preserve decent housing opportunities with improved accessibility	127	193 (households)	225	225

Affordable Housing Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 3,062,571	$ 3,905,062	$ 13,986,580	$ 10,522,831
Operating Expenditures/Expenses	644,621	669,387	2,092,929	2,174,122
Capital Outlay	2,076,000	0	0	0
Grants & Aids	20,462,609	20,847,725	123,043,917	131,411,562
Total	**$ 26,245,801**	**$ 25,422,173**	**$ 139,123,426**	**$ 144,108,515**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ 306,422	$ 353,696	$ 369,052
Hillsborough County Local Affordable HousingFund	8,278,000	6,264,910	32,312,156	35,349,919
Unincorporated Area General Operating Fund	818,726	1,141,053	1,318,402	1,279,440
Grants (Not Transportation-Related)	13,943,811	12,915,457	58,091,560	55,042,766
Local Housing Assistance Program Fund	3,205,265	4,794,331	47,047,612	52,067,338
Total	**$ 26,245,801**	**$ 25,422,173**	**$ 139,123,426**	**$ 144,108,515**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	35	43	43	41
Funded FTE Positions	35.00	43.00	43.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, two positions were eliminated due to remaining vacant for longer than one year.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Aging Services

(813) 272-5250 | HCFL.gov/Aging

Aging Services promotes independence and prosperity for older adults by coordinating essential health and wellness services. These services include intake and screening assessments, individualized information and referral, case management, home-delivered meals, adult day services, congregate dining, personal care, homemaking, caregiver respite, nutrition counseling, consumables, emergency alert response buttons with lock box option, transportation, pest control services, and the customer care line. Active senior programming offers field trips, exercise classes, seminars, and group activities with an evidence-based focus aimed at preventing the need for long-term care services. Services are provided directly by the department, as well as through contracted vendors, volunteers, and community partners.

FY 23 and FY 24 Accomplishments:

- The department partnered with the Florida Museum of Photographic Arts (FMOPA) to teach seniors throughout Hillsborough County basic photography techniques and place professional cameras in the hands of seniors, giving them a tool for creative expression. FMOPA hosted a photography exhibition, which was open to the public and displayed the seniors' photographs.



Numerous residents enjoyed attending the Photographic Art Exhibit.

- During 10/2022-9/2023, the department served nearly 1 million nutritious meals to Hillsborough County seniors registered in the congregate and home-delivered meal programs. Our meal program provides an opportunity for social engagement for active seniors, while also ensuring access to healthy meals for homebound seniors.
- The Lutz, Progress Village, and Ruskin Senior Centers joined the ranks of the department's nationally accredited senior centers. All seven of the department's senior centers are now officially accredited by the National Association of Senior Centers.

FY 24 and FY 25 Core Goals:

- Staff will maintain existing center accreditations and seek case manager certifications to further enhance the alignment of the department's programs with nationally recognized standards that strengthen the department's overall operations. These recognitions affirm the department's commitment to quality by providing a more client-centric, coordinated model of care.
- Provide additional support to caregivers through enhanced program offerings, which will include quarterly weekend respite care to allow caregivers time off on a weekend to relax, run errands, and practice self-care. Caregiver support services are essential to ensuring the well-being of the caregiver and their corresponding ability to continue in their crucial role.
- Submit the survey application for Commission on Accreditation of Rehabilitation Facilities (CARF) for the Senior Adult Day Care Service Centers. The accreditation process improves and strengthens overall center operations, helps manage risks, and affirms the program's commitment to quality.

FY 24 and FY 25 Key Projects:

- Aging Services will identify a vendor to pilot a GPS tracking wanderer device program. It will be made available to mobile, memory-impaired seniors and their caregiver(s) with limited resources. This program will provide caregivers peace of mind to easily locate loved ones while reducing the amount of community resources needed for reunification.
- Aging Services will begin Phase 2 of our community engagement project to conduct local surveys regarding the department's facility-

based services. This project is a partnership with Communications & Digital Media, with a focus on outreach and optimal programming for seniors who would benefit from attending a senior center or adult day care.

- Aging Services will modernize and refresh the branding for our nutrition program to increase awareness and distinguish the service from similar small-scale programs. The department will continue to work with Communications & Digital Media to build upon the Silver Platter branding and logo and pursue opportunities for outreach of this social dining and home-delivered meals service.

Innovation:

The OnBase Transportation Request Solution for Sunshine Line and Aging Services project was completed in July 2023. This automation project improved communication, the security of confidential client information, and the efficiency to coordinate transportation for Aging Services' clients.



The Lunar Chinese New Year Celebration attracted individuals in brightly colored clothing for the enjoyment of all.



The Hispanic Heritage Celebration is a popular event that highlights our cultural and brings people together.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Maintained or improved independence in performing activities of daily living as a result of services provided, creating greater ability to remain at home and avoid long-term care placement.	74.55%	97.7%	75%	75%
Seniors reporting they feel healthier as a result of the meal program, which provides 1/3 of the Dietary Reference Intake as established by the Food and Nutrition Board of the Institute of Medicine.	95.5%	97%	90%	90%
Maintained or improved ability of caregivers to continue to provide care after receiving caregiver support services.	94%	94%	95%	95%
Seniors attending Hillsborough County Senior Centers who report taking better care of their health after enrolling in our healthy lifestyle/wellness programs..	N/A-centers were closed due to COVID-19	98%	90%	90%
Residents receiving services through Hillsborough County Aging Services (adult day health care, care management, in-home care, nutrition, senior center, or information and referral services).	18,088	15,209	19,000	19,000

Aging Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 8,204,446	$ 8,514,251	$ 11,901,406	$ 11,470,989
Operating Expenditures/Expenses	10,166,652	11,851,950	19,950,433	19,790,177
Other Non Operating	90,674	0	0	0
Total	**$ 18,461,772**	**$ 20,366,201**	**$ 31,851,839**	**$ 31,261,166**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 9,149,072	$ 8,541,074	$ 12,612,062	$ 12,591,374
Grants (Not Transportation-Related)	9,312,699	11,825,127	19,239,777	18,669,792
Total	**$ 18,461,772**	**$ 20,366,201**	**$ 31,851,839**	**$ 31,261,166**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	145	144	144	137
Funded FTE Positions	136.56	138.18	138.18	131.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, six positions were eliminated due to remaining vacant for longer than one year.
- Position transfer between Aging Services and Homeless Services results in one fewer position.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.
- One-time funding is included to replace customer chairs in Adult Day Care and Active Senior Centers.

Arts Council

(813) 571-6991 | HillsboroughArts.org

The Arts Council Division supports, promotes, and advances arts and culture in Hillsborough County. As the designated local arts agency by the State of Florida, the Council provides a unified voice for all cultural organizations and activities in the Tampa and Hillsborough County region. The division promotes the good news about the cultural vitality of the community to a national audience while providing grants, coordinated marketing efforts, research, and advocacy to help the entire Hillsborough County cultural community thrive.



Local Arts Council-supported artist Claire May attended the Council's "Business Side of Art" series, which supports local artists by giving them business skills to improve sales, marketing, bookkeeping, and much more.

FY 23 and FY 24 Accomplishments:

- For FY 24, grant funding was awarded to 62 local organizations and 11 working artists. These grants support community prosperity by providing professional development opportunities to local small business arts entrepreneurs. Additionally, this funding helps maintain important community programming through a variety of nonprofits.
- The Arts Council completed the Arts & Economic Prosperity 6 Study, which evaluates the local creative economy and determines revenue derived through jobs, taxes, tourism, and more. The Arts Council also hosted a public event to present the Hillsborough County results of the study to the community.
- The Arts Council created meaningful collaborations with a variety of other organizations including Visit Tampa Bay, Tampa Arts Alliance, Ybor City Ad Hoc Arts Group, Historic Preservation Roundtable, Creative Pinellas, and more. The Arts Council also continued a long tradition of participating directly with organizations and events the council helps fund to maintain relationships with grantees.

FY 24 and FY 25 Core Goals:

- The Arts Council will continue to implement initiatives to ensure that every resident in Hillsborough County has access to arts and culture by broadening awareness of existing and emerging opportunities, eliminating participation barriers, reaching underserved populations, and providing opportunities for residents to engage in local culture.
- The Arts Council will start cultural asset mapping to identify cultural spaces throughout the county and begin the process of leading a needs assessment to more effectively identify unmet community needs in the local cultural sector. These initiatives will position the community to identify a long-range planning process for the future of the county's cultural assets.
- The Arts Council will continue to reach out within the community to form connections with a variety of stakeholders to support the effort of long-range planning and participate actively in creating the plan. Such stakeholders would include members of community organizations, arts organizations, artists, and businesses.

FY 24 and FY 25 Key Projects:

- Develop a cultural assets map that identifies arts organizations, arts businesses, artists, public art, and more.
- Further evaluate the local creative economy by continuing to aggregate data, including data about the for-profit creative businesses in the community, to help understand needs and develop goals for long-range planning.
- Coordinate with other members of the arts, business, and nonprofit communities, alongside residents and artists, and begin creating a long-range plan for the arts in Hillsborough County.

Innovation:

The Arts Council, in collaboration with the Communications & Digital Media department, has helped produce the Art813 show, which celebrates local art in the Hillsborough County area. Each month, Art813 aims to showcase

festivals, exhibits, performances, and activities in the area to inform residents about all the ways they can participate in the arts. The show also highlights artists from the local community who are establishing small businesses and selling their work.



The Arts Council supports festivals and events throughout Hillsborough County via the Special Event Partnership Grant program, including Gasparilla Festival of the Arts.



Local artist Marc Brechwald began making art during the pandemic and now has a full-time art business based in Ybor City. He received an artist grant in FY 24 and recently exhibited for the first time at Gasparilla Festival of the Arts.



Rudram Dance teaches traditional Indian dance supported by the Cultural Development Grant program. This program provides broad support to many cultural institutions in the area.



Recycled Tunes is a program by Gasparilla Music Festival that operates year-found and offers musical instruments to school children throughout the county.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of individuals served	362,080	884,388	890,000	900,000
Number of activities and events conducted	725	781	785	790
Number of full-time jobs supported	126	547	550	550

Arts Council Division

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 282,055	$ 281,910	$ 604,182	$ 580,431
Operating Expenditures/Expenses	9,376	53,084	242,020	267,290
Grants & Aids	312,743	495,254	415,000	415,000
Total	**$ 604,174**	**$ 830,247**	**$ 1,261,202**	**$ 1,262,721**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 427,412	$ 583,475	$ 1,007,711	$ 993,389
Grants (Not Transportation-Related)	176,762	246,772	253,491	269,332
Total	**$ 604,174**	**$ 830,247**	**$ 1,261,202**	**$ 1,262,721**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	3	3	4	4
Funded FTE Positions	3.00	3.00	4.00	4.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Capital Programs

(813) 635-5400 | HCFL.gov/PublicWorks

Capital Programs oversees the project development, design, and construction of the County's Capital Improvement Program for transportation, stormwater, and government facilities, such as libraries and fire stations. The department is also responsible for the inspection of transportation and stormwater developer construction in the right of way, including subdivision infrastructure and public-contributed assets.

FY 23 and FY 24 Accomplishments:

- Capital Programs was responsible for the successful delivery of the Transportation, Stormwater, and Architecture Services Capital Programs, including $148 million in expenditures in FY 23 on projects that provided for improved transportation facilities, government facilities (library and parks), sidewalks, bike lanes, and stormwater drainage systems.
- Capital Programs completed transportation improvement projects, such as widening Bell Shoals Road between Bloomingdale Avenue and Boyette Road from a two-lane, undivided rural road to a four-lane, divided urban facility.
- The department completed over 41 architectural capital improvements totaling $75 million in value, including the New Tampa Performing Arts Center and Northwest Area Head Start. Capital Programs consolidated and hardened maintenance facilities at Sheldon Road and the new Traffic Maintenance Center.

FY 24 and FY 25 Core Goals:

- Ensure on-time and within budget delivery of projects to address the needs of the community.
- Improve infrastructure safety assets that would help achieve the County's Vision Zero goals.
- Provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.

FY 24 and FY 25 Key Projects:

- Commence and complete transportation improvement projects, such as Gibsonton at Fern Hill intersection improvements, Collins Elementary School circulation improvements and Anderson-Lynn Road at Gunn Hwy. intersection improvements.
- Commence and complete construction of the Progress Village regional stormwater improvement, 70th Street South Bridge replacement over Delaney Creek, and Hounds Hollow forcemain and Pompano Drive drainage improvements.
- Complete design and permitting of three new American Rescue Plan (ARP)-funded fire station replacements at Armdale, Gunn Highway and Palm River. Complete design of the new Brandon Library and the proposed new African-American Arts & Cultural Center.



New Thonotosassa Library

Innovation:

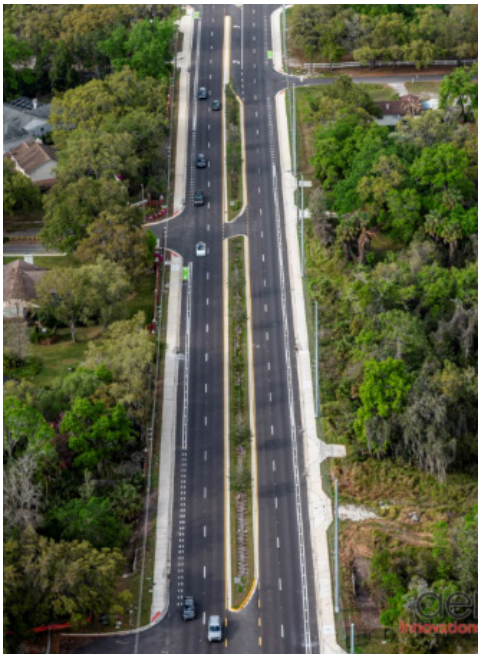
The department will implement a capital program delivery management solution (CPDS) that will improve integration of project information, streamline workflows, and enhance reporting. The CPDS will improve risk mitigation, transparency, and accountability.



New Church Park Head Start Project



70th Street South Bridge Replacement Over Delaney Creek Project



Bell Shoals Road Widening Projec

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Repair sidewalks (linear feet) to increase pedestrian safety	37,561	48,206	80,000	30,000
Culverts (linear feet) to repair and/or replace	12,615	8,090	12,000	12,000
Roadways resurfaced (lane miles)	121	173	100	100

Capital Programs

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 7,955,836	$ 7,976,144	$ 9,575,693	$ 7,219,013
Operating Expenditures/Expenses	1,699,168	2,500,900	3,171,156	1,146,537
Capital Outlay	85,880	(7,593)	0	88,000
Total	**$ 9,740,883**	**$ 10,469,451**	**$ 12,746,849**	**$ 8,453,550**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 1,730,258	$ 1,753,269	$ 2,099,531	$ 2,163,250
Unincorporated Area General Operating Fund	1,386,076	1,406,476	1,720,823	1,412,125
Unincorporated Area Special Revenue Funds	176,484	460,213	727,166	349,162
Transportation Trust Fund	6,448,065	6,849,493	8,199,329	4,529,013
Total	**$ 9,740,883**	**$ 10,469,451**	**$ 12,746,849**	**$ 8,453,550**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	72	72	71	56
Funded FTE Positions	72.00	72.00	71.00	56.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- If FY25, two positions are established to provide additional inspection and oversight.
- Position transfers between Capital Programs and Engineering & Operations result in 17 fewer positions.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a reorganization during which the Design Services Section was transferred to Engineering & Operations.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of vehicles necessary for new positions.

Children's Services

(813) 264-3807 | HCFL.gov/Children

Children's Services administers high-quality, evidence-based treatment services designed to empower and protect children, teens, and families throughout Hillsborough County. The department offers therapeutic residential and outpatient counseling, as well as emergency shelter services. The department's primary goals include reducing juvenile crime and recidivism, supporting families in need, and promoting healthy family relationships.

FY 23 and FY 24 Accomplishments:

- As part of the implementation of the Family First Prevention Services Act (FFPSA), the department has enhanced prevention services for Hillsborough County youth and families. This also includes the department's aftercare program.
- Through collaboration with key community stakeholders, the department reduced the amount of youth entering out-of-home care and introduced early intervention to help identify and support families and youth at risk.
- The department hosted its first-ever sleep-out event to address homelessness in the community. The program included remarks from local leaders, interactive learning opportunities, and an overall mission of spreading awareness of the number of unhoused youth and the ways in which the community at large can work to help combat homelessness.

FY 24 and FY 25 Core Goals:

- Continue to have open dialogue with the community-based care provider, as well as other nonprofit agencies that are providing foster care services in the community. These services will benefit the community by intervening, stabilizing, and preventing families from being separated, resulting in the positive reintegration of youth back into families and communities.
- Increase revenue and/or identify reduction in costs to maintain a sustainable and financially viable business model. Financial viability increases community confidence in the program's ability to identify and maximize business efficiencies.
- Continue to encourage employee engagement with the Oracle Learning Management System Training Software. This process will strengthen program practices and improve service delivery.

FY 24 and FY 25 Key Projects:

- Continue Duffels of Dignity program to provide foster care children, youth in the department's care, and those escaping domestic violence with a new or gently used suitcase or duffel bag. Build partnerships with groups and organizations and distribute items for those in need.
- Engage in the Council on Accreditation (COA) reaccreditation process, which is an in-depth, strengths-based review and accreditation of the entire department. Accreditation satisfies requirements of the Family First Prevention Services Act (FFPSA) and provides a framework to manage resources, deliver quality services to clients, and strive for continuous improvement.
- Provide analytic data that demonstrates year-end efforts to improve safety measures and reduction in injuries, incidents, and accidents to Children's Services employees, clients, and visitors.

Innovation:

Children's Services will continue to add security for client information. This is being accomplished through the department's Note Active platform, which will give Children's Services the ability to do screenings and intakes on the platform, as well as store client files across residential and non-residential programs.



Commissioner Donna Cameron Cepeda and her aides take a tour of the campus.



Children's Services' Duffels of Dignity delivered more than 160 duffels and backpacks stuffed with personal care and comfort items to the Children's Home Network.



Children's Services delivered over 180 backpacks filled with school supplies to Mort Elementary School.



Children's Services staff and friends volunteer as part of United Way Week of Caring.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of filled bed days vs. contracted days for the CINS/ FINS program.	2,491	2,856	2,856	2,856
Number of community counseling served versus contracted.	377	379	379	379
Number of intensive case management units served versus contracted.	5,259	5,250	5,250	5,250
Number of trained Safe Place sites.	191	191	191	191

Children's Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 6,021,217	$ 5,592,288	$ 8,863,284	$ 8,310,397
Operating Expenditures/Expenses	565,853	726,866	1,928,221	1,878,253
Grants & Aids	511,452	334,853	0	0
Total	**$ 7,098,522**	**$ 6,654,007**	**$ 10,791,505**	**$ 10,188,650**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 4,196,944	$ 4,062,318	$ 5,320,871	$ 5,231,037
Countywide Special Revenue Funds	1,314	0	2,375	3,325
Grants (Not Transportation-Related)	2,900,263	2,591,689	5,468,259	4,954,288
Total	**$ 7,098,522**	**$ 6,654,007**	**$ 10,791,505**	**$ 10,188,650**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	121	116	68	66
Funded FTE Positions	102.88	99.13	65.50	63.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Head Start and Children's Services result in one additional position.
- During FY24, three positions are eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- Continuation Budget.

Code Enforcement

(813) 274-6600 | HCFL.gov/Code

Code Enforcement consists of three sections: Code Enforcement Division, Animal Control Division, and the Regulatory Compliance Section. The department works to provide stellar customer service while protecting the health, safety, comfort, and well-being of communities, and creating a conducive atmosphere for private investment and a growing local economy.

FY 23 and FY 24 Accomplishments:

- Code Enforcement provided comprehensive support, sheltering assistance, and field damage assessment to Emergency Operations Center operations before, during, and after Hurricane Idalia.
- Code Enforcement worked with the towing industry and County Attorney's Office to complete adjustments to maximum towing rates.
- Code Enforcement again increased the number of Fight the Blight clean-ups and supported Community Clean-Up opportunities, including promotion of an online litter heat map partnership with Keep Tampa Bay Beautiful.

FY 24 and FY 25 Core Goals:

- Support and preserve public safety, health, and welfare through the enforcement of the County's Land Development, Property Maintenance, Animal Protection, and Business Regulations.
- Protect property values and foster community responsibility and pride.
- Assist first responders.

FY 24 and FY 25 Key Projects:

- Code Enforcement will work with other departments and agencies to identify strategies to mitigate offsite impacts related to large-scale special events.
- Code Enforcement will deploy a new mobile Animal Control command post for processing large- scale hoarding and cruelty cases as well as community-wide vaccinations.
- Code Enforcement will embark on a merchant awareness campaign of a moratorium in advance of establishing distance separations between retail vaping product sales and schools.

Innovation:

In May 2023, one week before the end of the school year, Code Enforcement partnered with the cities of Tampa, Temple Terrace, and Plant City for the first Safe Pools Day Tampa Bay event. Code officers inspected hundreds of condominium, apartment, subdivision, and other common-area swimming pools to verify safe and secure barriers, self-closing gates, drain



The Rapid Response Team removed illegally dumped commercial tires from a creek near Eureka Springs.



Operation Code Vet and Habitat for Humanity teamed up to construct an accessibility ramp for a Plant City hardship case.

covers, and sanitary conditions. Drowning prevention education was provided by the Children's Board of Hillsborough County, and the event generated extensive public awareness and media attention.



Animal Control officers provide department educational materials at the first-ever USF Bulls Family Fest.



Copperfield residents dispose of debris during a neighborhood Fight the Blight.



A Code Enforcement officer assists Progress Village residents in sprucing up an alleyway.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of code cases referred to hearing	1,745	1,727	2,000	2,000
Average time for a code officer to respond to an initial complaint	1.35 days	.85 days	1 day	1 day
Average response time to reinspections in a timely manner	2.56 days	2 days	2 days	2 days
Number of illegal snipe signs collected	46,291	32,186	35,000	35,000
Number of animal cruelty investigations	3,150	4,170	4,250	4,500

Code Enforcement

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 8,358,566	$ 8,909,165	$ 10,250,849	$ 10,762,405
Operating Expenditures/Expenses	3,908,699	3,898,876	4,994,049	5,031,903
Capital Outlay	149,880	50,458	138,311	221,400
Total	**$ 12,417,146**	**$ 12,858,499**	**$ 15,383,209**	**$ 16,015,708**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 4,232,038	$ 4,601,901	$ 5,467,018	$ 6,114,453
Unincorporated Area General Operating Fund	8,147,457	8,218,992	9,853,487	9,837,904
Countywide Special Revenue Funds	37,650	37,606	62,704	63,351
Total	**$ 12,417,146**	**$ 12,858,499**	**$ 15,383,209**	**$ 16,015,708**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	112	113	115	117
Funded FTE Positions	112.00	113.00	115.00	117.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily due to the carryforward of one-time funding approved in FY24 for various vehicles.

Communications & Digital Media

(813) 272-5314 | HCFL.gov/Media

Communications & Digital Media (CDM) provides residents, businesses, and community partners with timely, accurate information related to County government programs, services, and emergency matters. Its expertise fosters two-way communication that is meaningful, clear, and concise. It engages the community using both traditional and digital channels, emerging media, printed material, the County's website, social media, and the award-winning television station, HTV. The department's work supports the County's vision and all its aspects by raising awareness of the programs and services available to residents and helping them access tools to improve their quality of life, grow businesses, and learn about County government.

FY 23 and FY 24 Accomplishments:

- CDM unveiled Hillsborough County's new public-facing website and URL, HCFL.Gov. The new site provides visitors with a powerful search capability, allowing quick access to information through an all-new, clean, and mobile-first intuitive layout. The new site features best-in-industry solutions that enhance and personalize the customer experience, allowing information-seekers to find what they are looking for more quickly and efficiently. With a streamlined navigation, improved accessibility features, all-new platforms and hosting infrastructure, and a vastly improved search function, the website has been rebuilt to be better from the ground up to make it easier for residents to access County programs and services.
- As part of the new website's launch, CDM sought to optimize the user experience through a data-driven approach. The department gathered both qualitative and quantitative insights from County residents to provide a better understanding of how website visitors navigated the former website and to highlight areas for improvement. Over 300 comments were gathered and analyzed. Heatmaps illustrating users' interactions and navigation patterns added further insights. The data gathered was incorporated into the new website development and design elements to systematically improve the overall experience while eliminating bottlenecks and other common user challenges.
- CDM launched the Hillsborough Happenings e-newsletter, keeping subscribers informed about countywide and neighborhood-specific events, programs, non-urgent alerts and notices, and related news.



Sunshine Health staff and members of the Children's Services and Communications & Digital Media teams pose with Sunshine Health's Duffels of Dignity donations. CDM led the campaign to support Duffels of Dignity, a program that provides personal care items to children in the foster care system.

FY 24 and FY 25 Core Goals:

- Establish quality partnerships with key stakeholders through intentional collaborations.
- Strengthen Hillsborough County's reputation and brand through open two-way communication across various platforms that create public trust and confidence.
- Invest time and energy in research to foster results-driven, strategic communications efforts.

FY 24 and FY 25 Key Projects:

- CDM is introducing engaging new digital content across all platforms, including a social

media day-in-the-life series, new podcast, local artist features, highlights about everyday County employee heroes, and much more.

- Hillsborough County will conduct the 2024 Citizen Survey. The survey provides residents the opportunity to provide anonymous feedback on key topics focused on quality-of-life in Hillsborough County. Two methodologies will be utilized to collect feedback from residents: Third-party survey professionals will collect telephonic survey data, and CDM will conduct an online survey. Data gathered will serve as baseline for determining how residents feel about Hillsborough County services and resources.
- CDM is upgrading and modernizing equipment in the two Hillsborough Television (HTV) control rooms. The department is procuring video production switchers (the main piece of technical equipment used to conduct live televised programming), new audio mixers, and upgrades to cabling. Replacing the existing equipment, which has been in near daily use since its installation in 2016, will ensure that Hillsborough County public meeting broadcasts will be reliable and the equipment under warranty. County residents and employees rely on HTV to provide easy access to government meetings and valuable information during emergency situations. This system is essential to HTV's operation and to meet the department's mission of providing quality, accurate information, and reliable broadcasts to all Hillsborough County residents.

Innovation:

CDM is implementing a unified intranet solution that will improve quality and efficiency. With the new intranet, County employees will have access to all their tools, technologies, and digital touchpoints no matter where their work happens. This modern intranet will pull everything into one centralized platform for all documents, data, and applications. Having the ability to post news, exchange information, and publish organizational social updates in an interactive and shared space will make collaboration and engagement easy for everyone – whether in-office, field-based, or working remotely.



Communications & Digital Media coordinates sandbag media day to spread the word about how to fill and use sandbags in advance of hurricane season.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Provide information about Hillsborough County services and programs, measured by the amount of new, original programming created by HTV, other than coverage of meetings. Original programming includes special events coverage, community outreach, and public service productions.	108	130	130	150
Web page views	18,938,991 (COVID and Hurricane Ian Spike)	16,500,000	16,700,000	16,900,000
Social Media Engagement numbers Expand outreach, increase conversation, and connect with influencers through the most widely used social media platforms to complement traditional media outlets. This is measured by social media engagement.	Facebook: 489,459 X: 206,699 LinkedIn: 20,458 Instagram: 11,218	Facebook: 474,059 X: 100,038 LinkedIn: 34,432 Instagram: 24,033	Facebook: 476,000 X: 104,000 LinkedIn: 43,000 Instagram: 30,000	Facebook: 479,000 X: 107,000 LinkedIn: 52,000 Instagram: 36,000

Projected social media engagement numbers are based off the previous growth year-over-year and what can be reasonably expected with an increase in followers. X, formerly known as Twitter, purged followers in 2023, which led to a decrease in numbers compared to FY22.

Communications & Digital Media

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 4,833,535	$ 5,269,583	$ 6,208,036	$ 6,282,356
Operating Expenditures/Expenses	987,126	1,104,903	1,651,765	1,482,993
Capital Outlay	56,063	0	75,000	0
Total	**$ 5,876,724**	**$ 6,374,485**	**$ 7,934,801**	**$ 7,765,349**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 5,767,346	$ 6,253,176	$ 7,785,440	$ 7,611,092
Unincorporated Area General Operating Fund	(13,327)	(10,904)	0	0
Public Utilities Water/Wastewater Funds	122,705	132,214	149,361	154,257
Total	**$ 5,876,724**	**$ 6,374,485**	**$ 7,934,801**	**$ 7,765,349**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	49	49	51	51
Funded FTE Positions	48.50	48.50	51.00	51.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of equipment and technology being purchased.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

Community & Infrastructure Planning

(813) 635-5400

Community & Infrastructure Planning combines key principles of land use planning and infrastructure planning to meet the needs of Hillsborough County's existing and growing communities. The department is comprised of two divisions: Strategic Infrastructure Planning, and Community Planning. Both divisions work in tandem to achieve a shared goal of ensuring high-quality infrastructure investments. Operationally, the Strategic Infrastructure Planning division foresees potential growth, identifies infrastructure opportunities, and optimizes land use to support anticipated growth. Community Planning seeks to optimize infrastructure by identifying redevelopment opportunities countywide for long-term community prosperity.



Commissioner Myers addresses the public at an outreach event.

FY 23 and FY 24 Accomplishments:

- Community & Infrastructure Planning, working with the BOCC's Greenways Committee, has updated the 1995 Greenways and Trails Master Plan. This includes more than 850 miles of greenways and 80 miles of recreational waterways at buildout of the master plan.
- The Targeted Redevelopment Program was created by the BOCC in 2015 to assist property owners, business owners, developers, and real estate brokers to bring underutilized land back into productive use. To further the goals of this program, an infrastructure assessment was completed, ranking proposed improvements to enable the County to pursue grants and other funding opportunities.
- Community & Infrastructure Planning completed the Wimauma Downtown Revitalization Action Plan, which lays the groundwork for the revitalization of downtown Wimauma by implementing the adopted Community Plan. A progress report of the activities outlined in the Action Plan was prepared to share with the community to demonstrate the County's commitment to the Community Plan.

FY 24 and FY 25 Core Goals:

- Community & Infrastructure Planning has developed infrastructure investment strategies for targeted redevelopment areas, such as coordinated transportation, water, and wastewater projects that further the economic development goals of Hillsborough County. As part of the steps, we will work with departments and other agencies to identify opportunities for funding toward this goal.
- The department will reinforce community values through context-sensitive roadway planning and design, proactive land use regulatory strategies, and targeted incentives.
- Community & Infrastructure Planning will build and maintain productive collaborations with the Transportation Planning Organization, the Planning Commission, HART, the Florida Department of Transportation, and all other agencies whose responsibilities link land use, infrastructure, and community building.

FY 24 and FY 25 Key Projects:

- Community & Infrastructure Planning will focus on conducting alignment studies for South Coast Greenways Trail staging for potential SUN Trail State funding for design and construction.

- The department will focus on plans to implement the walkable communities Community Plan in western part of Hillsborough County.
- Community & Infrastructure Planning will focus on the Strategic Infrastructure Plan. This plan will develop a strategic investment plan for unfunded projects and align Community Outcomes that help to direct growth, build communities, and improve the safety and operation of the entire County.

Innovation:

Community Plans have been traditionally looked at as long-range vision documents with goals, objectives, strategies, and in some cases, Land Development Dode changes. The department created the Targeted Redevelopment Area Infrastructure Plan. This is the first time the County has created a plan that holistically identifies infrastructure that can be the catalytic infrastructure project that triggers economic development. This plan could be a template used by other redevelopment areas in Hillsborough County.



Staff receives recognition during the Planning Commission Awards.



Attendees listen closely during the Palm River 78th Street Public Outreach event.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Percentage of projects recommended in the Preliminary Land Use and Transportation, and Network Analysis studies resulting in implementation though Capital Improvement Program.	70%	75%	75%	75%
Percentage of projects with ongoing stakeholder involvement in implementation. All projects with recommendations beyond roadway investments maintain continued stakeholder involvement throughout the implementation.	100%	100%	100%	100%
Percentage of support to other infrastructure and land use agencies through technical assistance.	100%	100%	100%	100%

Community & Infrastructure Planning

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 1,091,710	$ 1,222,214	$ 1,747,904	$ 1,619,427
Operating Expenditures/Expenses	758,752	891,770	2,665,008	2,662,914
Capital Outlay	0	0	0	30,000
Total	**$ 1,850,462**	**$ 2,113,984**	**$ 4,412,912**	**$ 4,312,341**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 117,088	$ 116,389	$ 895,000	$ 925,000
Transportation Trust Fund	1,733,374	1,997,595	3,517,912	3,387,341
Total	**$ 1,850,462**	**$ 2,113,984**	**$ 4,412,912**	**$ 4,312,341**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	12	12	12	11
Funded FTE Positions	12.00	12.00	12.00	11.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of the purchase of new equipment.

Conservation & Environmental Lands Management

(813) 635-3547 | HCFL.gov/Conservation

Conservation parks and nature preserves are an essential component of every community. There are proven correlations between the presence of parks and preserves and enhanced environmental, economic, health, and social conditions. The Hillsborough County Conservation & Environmental Lands Management (CELM) department provides outdoor recreational opportunities for residents and visitors. It oversees the management of the County's Conservation Parks System and all lands acquired through the Jan. K. Platt Environmental Lands Acquisition and Protection Program, as well as all County boat ramps, Marine Safety Program, Bakas Equestrian Center, Veterans Memorial Park, Upper Tampa Bay Trail, and South Coast Greenway. In total, the department manages over 84,000 acres of conservation park and preserve lands, serving 3.2 million visitors annually.

FY 23 and FY 24 Accomplishments:

- CELM collected $2,356,045 in conservation parks revenue during FY 23. This resulted in a 31% cost recovery for conservation park operations, thereby allowing all parks to remain open seven days a week.
- The department expanded trailheads at eleven ELAPP preserves, adding ADA access, new entry signage, and increased parking to over 165 miles of hiking trails. These renovations moved the department toward its goal of providing access for people of all abilities and was completed in advance of the popular Hillsborough County Hiking Spree, which attracted more than 5,000 participants.



Hiking Spree participants enjoy a morning hike at the Alderman's Ford Conservation Park.

- CELM completed two new, large-scale ADA-accessible playgrounds at Lithia Springs and Lettuce Lake Conservation Parks. These state-of-the-art playgrounds provide a modern design with creative amenities to encourage outdoor play and socialization for children of all ages and abilities.

FY 24 and FY 25 Core Goals:

- Provide an average cost recovery of approximately 25% to offset annual conservation park operational costs, thereby allowing all parks to remain open seven days a week.
- Achieve a 90% customer satisfaction rating within the CELM department's system of conservation parks and preserves to better serve the public and meet County customer service objectives.
- Reduce vegetation and overall fuel loads over 9,142 acres of CELM-managed preserve lands by using prescribed fire and mechanical treatment methods. These techniques reduce the overall wildfire threat on preserved lands by approximately 25% per year, while enhancing a variety of native upland and wetland habitats.

FY 24 and FY 25 Key Projects:

- Complete construction of boardwalk renovations and replacement at Lettuce Lake and John B. Sergeant Conservation Parks. Construction cost is estimated at $5.3 million and

provided in the current Parks' CIP budget. Once completed, these boardwalks will provide full ADA access for park patrons, while using sustainable materials to reduce future maintenance costs.

- Complete the construction of 24 new, full-service RV campground sites at E.G. Simmons Park in Ruskin. Construction cost is estimated at $1.5 million and provided in the current Parks' CIP budget. This project will provide much-needed relief for existing park campground sites and allow for additional capacity during peak camping season (November through March).
- Expend remaining ELAPP bond proceeds to acquire approximately 2,000 to 3,000 acres of new preserve lands, including conservation easements, within approved ELAPP site boundaries. The County is in active negotiations with several property owners to achieve this objective by the end of 2025.

Innovation:

In partnership with the University of Central Florida, the CELM department completed a Countywide wildlife habitat connectivity study that: 1) identifies key locations for probable wildlife-vehicle conflicts on roadways that intersect viable habitat connections between existing and proposed County conservation lands, and 2) identifies opportunities for mitigation, including recommendations for wildlife crossings utilizing the most current Florida Department of Transportation design criteria and guidelines. Design guidelines are based upon documented wildlife species that utilize nearby conservation lands and may range in size from small culverts for amphibians and reptiles to large underpasses for mammals, such as the Florida panther.



CELM maintenance staff adds ADA parking and access improvements to one of many ELAPP preserves.



Lettuce Lake Park includes a newly completed state-of-the-art, ADA-accessible playground.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Provide a cost recovery of approximately 25% to offset annual conservation park operational costs, allowing all parks to remain open seven days a week.	45.6%	31.0%	31.9%	32.6%
On an annual basis, reduce vegetation and overall fuel loads on 9,142 acres of ELAPP lands using prescribed fire and mechanical treatment methods. This will result in a 25% wildfire reduction threat.	17%	10% (limited by drought conditions)	25%	25%
Continue implementation of an online survey system to determine levels of customer satisfaction within the conservation parks and trails system and achieve a 90% satisfaction rating.	97%	94%	90%	90%
Through the use of CELM department staff, nonprofit groups, and volunteers, provide a minimum of 80 environmental programs serving at least 1,000 participants on an annual basis.	157 programs 3,631 participants	96 programs 10,008 participants	130 programs 3,800 participants	130 programs 3,800 participants

Conservation & Environmental Lands Management

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 12,122,297	$ 12,754,396	$ 15,200,736	$ 15,248,673
Operating Expenditures/Expenses	4,294,131	5,171,056	5,541,775	6,434,862
Capital Outlay	11,088	49,417	714,546	386,315
Grants & Aids	246,786	340,217	354,875	380,715
Total	**$ 16,674,302**	**$ 18,315,086**	**$ 21,811,932**	**$ 22,450,565**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 14,644,491	$ 16,101,066	$ 19,839,068	$ 19,974,525
Unincorporated Area General Operating Fund	1,842,668	2,019,584	1,146,911	1,627,613
Countywide Special Revenue Funds	177,154	166,149	260,024	282,498
Unincorporated Area Special Revenue Funds	9,989	0	375,000	375,000
Grants (Not Transportation-Related)	0	28,287	190,929	190,929
Total	**$ 16,674,302**	**$ 18,315,086**	**$ 21,811,932**	**$ 22,450,565**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	199	200	202	204
Funded FTE Positions	187.30	189.19	190.73	192.73

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase indirect administrative costs and commercial insurance premiums.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

GRANTS AND AIDS
- Changes in grants and aids expenditures are primarily the result of increased appropriations to the Sheriff's Office.

Consumer & Veterans Services

(813) 635-8316 | HCFL.gov/Veterans | HCFL.gov/Consumer

Consumer & Veterans Services aims to ensure the fair and proper treatment of community military veterans and consumers through various educational, mediation, and administrative activities. Three distinct teams deliver community outreach programs to maximize awareness of services and benefits available to Hillsborough County veterans and all residents as consumers. The Veteran Services team provides military veterans, their dependents, and survivors with assistance in accessing federal, state, and local benefits. Veterans Services coordinates all activities at Veterans Memorial Park and acts as the single point of contact for other governmental jurisdictions and private agencies concerning veterans' benefits. The Consumer Protection team investigates complaints from residents regarding deceptive trade practices, theft, fraud, or lost wages. Mediation may be offered to provide resolution and superior customer service. Consumer Protection also oversees lien settlements and Citizen Board Support, ensuring residents' due process by preparing and sending legal notices of hearings for code violations. Consumer & Veterans Services demonstrates superior agility by offering in-person and virtual assistance for a wide range of community needs. Veterans Memorial Park continues to grow in popularity as a regional destination for reflection, patriotic events, and community gatherings.



The amphitheater at Veterans Memorial Park now includes sunshades and stadium-style seating to enhance visitors' experience during the park's many patriotic events.

FY 23 and FY 24 Accomplishments:

- 30,030 clients received free expert assistance from Veteran Services, with an economic impact of $985 million annually. Hillsborough County remains the No. 1 veteran-populated county in Florida, with 96,437 Veterans.
- 5,505 clients received free expert assistance from Consumer Protection Services, which conciliated or mediated 227 formal cases, returning a total of $836,415 in economic recovery to consumers. Additionally, the Citizen Board Support team assisted the Code Enforcement Board with 2,082 cases and oversaw several programs, resulting in $2.4 million in revenue during FY 23.
- In observance of National Consumer Protection Week, the department's eighth annual "Shred Fest" helped residents safely thwart identity theft through education and recycling or shredding more than 20,700 pounds of paper and 2,386 pounds of electronics holding sensitive information. The convenient drive-through event also raised awareness of Veterans Memorial Park.

FY 24 and FY 25 Core Goals:

- As the County's military community grows, so does the demand for VA-related services. Continued commitment to increasing awareness of the PACT Act (Promise to Address Comprehensive Toxic Act of 2022) and connecting eligible veterans to earned benefits is a priority. PACT introduced 23

new presumptive conditions related to burn pits and other toxic substances.

- Readiness to assist Hillsborough County Veterans under newly expanded 2024 guidelines: the Veterans Administration announced that all Veterans meeting basic service and discharge requirements who were exposed to toxins, including Camp Lejeune water and other hazards during military service (at home or abroad), are now eligible for VA Health Care.
- As a low-cost alternative to the court system and key law enforcement partners, Consumer Protection's core mission is to resolve disputes, recover losses, advocate for consumer protection laws, and ensure the safety and welfare of residents. Dozens of media interviews and in-person outreach events increased awareness of and community connection to important services.

FY 24 and FY 25 Key Projects:

- Completed improvements, including shade panels and stadium seating, to enhance visitors' experience at the outdoor amphitheater on the grounds of Veterans Memorial Park & Rear Admiral Collins, Jr. Veterans Museum.
- Expansion of the Veteran Resource Center through a $1.65 grant from Gov. Ron DeSantis and the Florida Department of Economic Opportunity for a new Educational & Cultural Center on the grounds of Veterans Memorial Park. With additional bi-partisan funding of $750,000 from Rep. Kathy Castor and Sen. Laurel Lee, project completion is slated for November 2024.
- Installation of a fiberglass B-26 Marauder at the popular WWII Memorial at Veterans Memorial Park. With rich local historical roots to MacDill Air Force Base, the authentic model aircraft was celebrated by the 6th Air Mobility Wing Commander during a packed Veterans Day Tribute.

Innovation:

In partnership with the Facilities Department, a state-of-the-art security system has been installed to monitor and protect all assets on the grounds of Veterans Memorial Park & Rear Admiral LeRoy Collins, Jr. Veterans Museum, including the Veterans Resource Center.



The iconic Doughboy infantryman greets visitors to the WWI monument at Veterans Memorial Park & LeRoy Collins, Jr. Veterans Museum, which is free and open to the public daily.



Veterans Freedom Trail at Veterans Memorial Park features a series of outdoor fitness stations donated by the Armed Forces Families Foundation.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Department residents served/cost per unit	95,695/$4.28	100,843/$1.59	103,364/$1.52	105,948/$1.49
Department customer satisfaction	93%	91%	92%	94%
Consumer & Veterans Services outreach and education events	82	111	115	120

Consumer and Veterans Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 2,094,195	$ 2,050,832	$ 2,292,100	$ 2,555,076
Operating Expenditures/Expenses	260,307	360,233	319,538	524,940
Capital Outlay	0	30	123,618	0
Total	**$ 2,354,502**	**$ 2,411,096**	**$ 2,735,256**	**$ 3,080,016**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 1,919,533	$ 1,955,948	$ 2,223,031	$ 2,317,720
Unincorporated Area General Operating Fund	434,569	455,147	512,225	762,296
Countywide Special Revenue Funds	400	0	0	0
Total	**$ 2,354,502**	**$ 2,411,096**	**$ 2,735,256**	**$ 3,080,016**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	28	24	23	26
Funded FTE Positions	27.28	24.00	23.00	26.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, three positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in indirect adminstrative cost.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

County Administrator

The County Administrator and her immediate staff are the senior executive leadership for all Hillsborough County government operations and programs under the authority of the Hillsborough County Board of County Commissioners. The County Administrator implements and manages all the Board's policies to provide sound administration of County programs and finances, as evidenced by comparisons with other local governments, and provides opportunities for the public to interact with the Board.



Hillsborough County Administrator Bonnie M. Wise during a BOCC meeting.

FY 23 and FY 24 Accomplishments:

- The County continued to maintain its AAA credit rating from all three rating agencies. Hillsborough County is one of only three counties in the State of Florida to hold this distinction.
- The County allocated federal American Rescue Plan Act (ARPA) funding for infrastructure improvements, including roadway pavement, sidewalk improvements, fire station replacements, and water/ wastewater improvements. The County also allocated ARPA funds to affordable housing, food service delivery, and nonprofit support.

FY 24 and FY 25 Core Goals:

- The County Administrator will submit a balanced recommended FY25 budget incorporating transparency and fiscal sustainability within the current economic climate of high inflation and challenging labor markets. Budget decisions will be consistent with sound financial management practices, and the maintenance of the County's AAA credit rating.

FY 24 and FY 25 Key Projects:

- The County Administrator will continue to work with the Board to develop strategies to enhance fiscal sustainability.
- The County Administrator will continue to work with the Board to effectively implement American Rescue Plan Act projects.

County Administrator

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 3,027,722	$ 3,310,566	$ 3,524,801	$ 3,639,492
Operating Expenditures/Expenses	57,832	70,966	135,807	114,280
Total	**$ 3,085,554**	**$ 3,381,531**	**$ 3,660,608**	**$ 3,753,772**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,085,554	$ 3,381,531	$ 3,660,608	$ 3,753,772
Total	**$ 3,085,554**	**$ 3,381,531**	**$ 3,660,608**	**$ 3,753,772**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	14	14	13	13
Funded FTE Positions	14.00	14.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of insurance assessments.

Customer Service & Support

Customer Service Center (813) 272-5900 | HCFL.gov/AtYourService
Neighborhhod Relations (813) 272-5860 | HCFL.gov/Neighborhoods
Customer Service & Support Administration (813) 307-1700

Customer Service & Support (CSS) provides public customer service and connects the community with County government and services. CSS monitors customer service and provides strategy to affect positive change, resulting in quality customer experiences. The department manages Hillsborough County's customer service contact center, which handles general calls for government information and basic services provided by Public Works, Pet Resources, and Code Enforcement. The department also partners on efforts for public engagement activities for departments under the County Administrator by strategizing outreach to neighborhoods regarding programs, projects, and policies that may affect them. Additionally, Neighborhood Relations administers grants and initiatives, such as the Neighborhood Mini-Grant and the Hillsborough County Backstage Pass programs, to foster neighborhood improvements and strengthen Hillsborough's unique communities.

FY 23 and FY 24 Accomplishments:

- In partnership with the Information Technology department, the new CRM platform for the "At Your Service" portal was launched.
- The 2023 Neighborhood Mini-Grant Program employed additional outreach efforts this year to increase participation. This effort resulted in six new neighborhood listings and 14 first-time applicants, of which five were selected as 2023 mini-grant recipients.
- For the first time, the Customer Engagement Support (CES) team partnered with Code Enforcement and Solid Waste to participate in the 2023 Sign Off Day. This effort led to the recycling of more than 2,000 signs by the CES team that would have otherwise been a part of regular waste stream.

FY 24 and FY 25 Core Goals:

- Efforts will continue for the transformation of both internal and external customers' experiences with newly available technology to facilitate engagement via their channels of choice and reduce the perception of departmental silos. This will help staff provide quality customer service and harness data to drive business decisions based on customer needs and priorities.
- In conjunction with a robust acquisition campaign to add new neighborhood organizations to the County's Neighborhood Roster, Neighborhood Relations will focus on encouraging neighborhoods to be engaged in initiatives year-round with recently revamped programs like "Neighborhoods in Your Neighborhood" and the Neighborhood Expo. This effort includes an annual audit of the neighborhood roster to help ensure organizations stay active and involved.
- The Customer Engagement Support team will partner with Performance & Data Analytics to optimize the sign-posting assignment platform. This initiative will make it easier to plan sign-posting projects, improve operational efficiency and accuracy, and will support cost-effectiveness in decision-making.

FY 24 and FY 25 Key Projects:

- Customer Service & Support, in coordination with departments, will continue to work on the development of a unified phone menu with messaging relevant to callers' needs. This improves the customer experience by more efficiently routing calls and providing upfront information for current topics, thus reducing call burden and alleviating impacts on business operations.
- Implement an outreach campaign to support the acquisition of new neighborhood organizations for the County's Neighborhood Roster. Inclusion on the roster allows for participation in programs and initiatives specifically available to those

organizations including the Neighborhood Mini-Grant Program and the Hillsborough County Neighborhood of the Year Award.

- Partner with Performance & Data Analytics to refresh the Neighborhood Listing ArcGIS platform for operational efficiency. This update will include a process for an annual audit to ensure the integrity of the listing for new neighborhood organizations and the maintenance of existing organizations.

Innovation:

The Customer Service division partnered with the Information Technology department to support the September 2024 launch of the County's "At Your Service" new portal and related training. This initiative involved in-depth sharing of process knowledge, strategic transfer of content, and careful testing to ultimately create a better experience for both customers and staff.



Heather Downs Neighborhood Association works together on their community landscaping, a project funded by a Neighborhood Mini-Grant, to enhance their median.



Customer Engagement Support team participates in the Sign Off Day.



Summerfield Master Association used Neighborhood Mini-Grant funding to add five benches along the community pathways so residents can enjoy the scenic surroundings.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Customer Service Center interactions (inbound phone calls, emails, and web requests)	118,960	107,323	105,000	115,000
HOAs and civic associations engaged via the Neighborhood Directory	726	737	811	892
Installation and retrieval of informational signs to foster community awareness about public engagement opportunities, public hearings, events, BOCC townhall meetings, and BOCC office hours	5,904	6,483	6,750	6,750

Customer Service & Support

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 2,542,834	$ 2,737,621	$ 3,019,404	$ 2,979,045
Operating Expenditures/Expenses	661,963	804,120	625,604	519,935
Capital Outlay	0	0	0	40,000
Total	**$ 3,204,797**	**$ 3,541,741**	**$ 3,645,008**	**$ 3,538,980**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 811,529	$ 1,303,703	$ 3,545,008	$ 3,526,821
Unincorporated Area General Operating Fund	1,936,082	2,235,338	0	12,159
Unincorporated Area Special Revenue Funds	7,500	2,700	100,000	0
Transportation Trust Fund	449,687	0	0	0
Total	**$ 3,204,797**	**$ 3,541,741**	**$ 3,645,008**	**$ 3,538,980**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	30	30	28	28
Funded FTE Positions	30.00	30.00	28.00	28.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of transferring the Environmental Restoration funding for the tree grant program from Customer Service & Support to Extension Services.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of a vehicle necessary for increase in volume and BOCC Townhall meetings.

Cyber Security Services

(813) 272-5464

Cyber Security Services (CSS) safeguards critical services and information from cyberattacks. These attacks can disrupt essential services and incur significant costs. By proactively identifying and mitigating potential threats, CSS establishes and upholds the County's cybersecurity strategy. To empower employees as the frontline defense, CSS shares cybersecurity knowledge and best practices through a monthly newsletter.

FY 23 and FY 24 Accomplishments:

- Fiscal Responsibility: CSS was awarded a $200,000 state grant to enhance cybersecurity, reducing the burden on County taxpayers and ensuring responsible use of these funds.
- Proactive Flexibility: The department developed a customized cyber defense plan, the Hillsborough County Digital Defense Sequence (HDDS), that builds on the best practices in the industry. This approach ensures that the response efforts are aligned with state-level, federal, and international standards, maximizing the department's effectiveness in addressing cybersecurity threats.

FY 24 and FY 25 Core Goals:

- Catalog the County's technology vendors and identify risk reduction, consolidation, and standardization opportunities. This will save the County money and improve the County's security posture.
- Act as a business partner and internal consultancy. CSS aims to collaborate with departments to conceive of, design, and implement solutions that ensure security for the good of departments and, by extension, County residents.

FY 24 and FY 25 Key Projects:

- As the Payment Card Industry Data Security Standard (PCI DSS) prepares to transition to Version 4, Hillsborough County is at the forefront of compliance efforts ensuring that the County's systems and processes align with the latest compliance standards.

Innovation:

(CSS) has enhanced the incident response system threat matrix to quantify the risk associated with mission-critical systems, functions, and residents affected.



The Cyber Security Team holds numerous certifications and are members of several affiliations.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Malicious events analyzed	Not Measured	3.3 million	3.3 million	3.6 million
Phishing messages blocked	Not Measured	335,000	370,000	415,000
Percentage of employees who completed cybersecurity training	96%	96%	100%	100%

Cyber Security Services Division

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 765,862	$ 966,192	$ 1,155,515	$ 1,056,526
Operating Expenditures/Expenses	721,412	493,472	1,521,541	1,444,526
Capital Outlay	267,160	0	0	0
Total	**$ 1,754,434**	**$ 1,459,663**	**$ 2,677,056**	**$ 2,501,052**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 1,004,492	$ 1,327,634	$ 1,668,876	$ 1,568,358
Countywide Special Revenue Funds	749,942	132,029	1,008,180	932,694
Total	**$ 1,754,434**	**$ 1,459,663**	**$ 2,677,056**	**$ 2,501,052**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	6	8	7	7
Funded FTE Positions	6.00	8.00	7.00	7.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

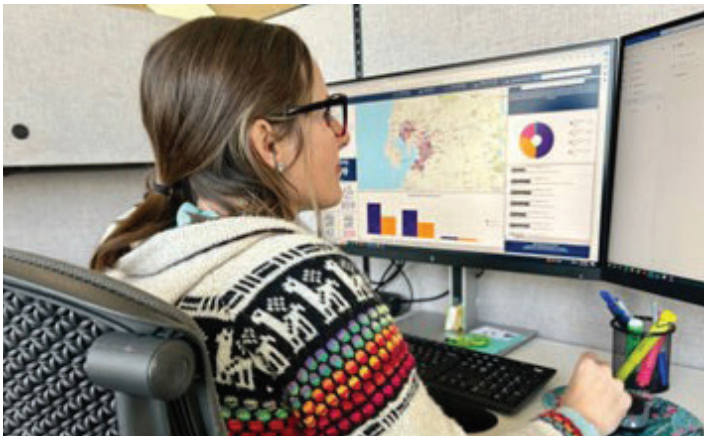
PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated.
- In FY25, one position established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of projects to secure the County's information systems and environments reaching completion.

Development Services

(813) 272-5600 | HCFL.gov/Development

Development Services administers the Hillsborough County Land Development Code and provides planning, zoning, development review, permitting, and building inspection services for unincorporated areas of Hillsborough County. In doing so, the department helps to ensure not only the prosperity of the county, but also the safety of those who reside within its borders. The department reviews and processes rezoning requests and applications for other development orders, performs review and permitting of site development plans and proposed subdivisions of land to include the preservation of natural resources, and administers and enforces the Florida Building Code. The department issues of building permits, inspects of permitted work, and administers of the impact fee program.



Recent advances in Development Services' online technology have increased the accessibility of its services and provide greater transparency and access to information for the public.



County staff conducts a plumbing inspection during the building of a new residential community.

FY 23 and FY 24 Accomplishments:

- The Natural Resources unit created enhanced permitting guidance materials, resulting in reduced application errors, better understanding of requirements by the clients, and more efficient staff reviews. All Code cases for this period are either nowin compliance or engaged in the appropriate process.
- The Site Engineering team facilitated a parallel review system with Public Works that seamlessly integrates with the Development Services process, ensuring smoother coordination and faster progress in infrastructure approvals.
- Development Services staff, in cooperation with the Hillsborough County Agricultural Economic Development Council, prepared an amendment to the Land Development Code that modified the standards for Farm Worker Housing (FWH). These changes will streamline the review process for FWH, which will help support the agricultural industry in the community.

FY 24 and FY 25 Core Goals:

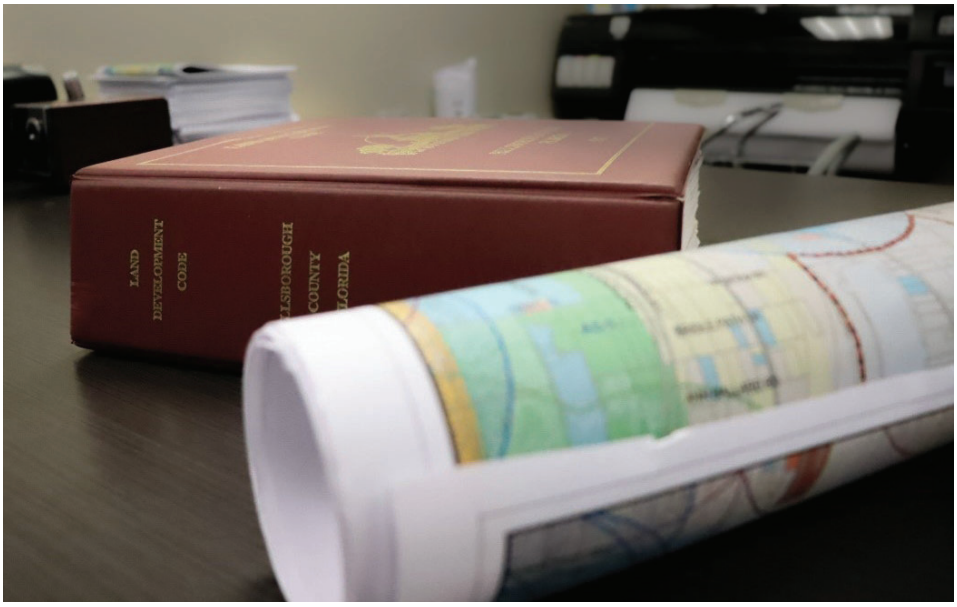
- Development Services plans to enhance and expand HillsGovHub to incorporate remaining site and subdivision processes, as well as zoning and community development processes. This will lead to a more consistency between all processes in the department,

allowing for added staff efficiencies found through the use of a single touchpoint.

- The department will evaluate Land Development and Zoning Fees to align with service delivery costs. It will continue to analyze all departmental fees to ensure continued level of service delivery expected by clients.
- Development Services will seek opportunities to increase accessibility and transparency for processes, data, records, and information for residents through continued web innovations.

FY 24 and FY 25 Key Projects:

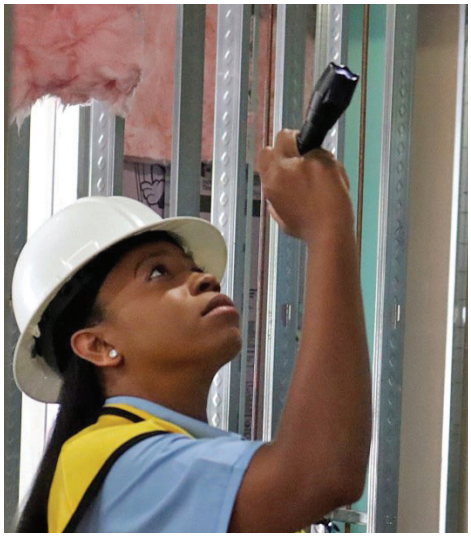
- Expand HillsGovHub to include the Site and Subdivision and Zoning processes. This will promote a consistent client experience across the department's divisions and will improve staff efficiency.
- Enhance infrastructure required for virtual inspections and will promote client usage of this service. Virtual inspections increase client flexibility and allow for more efficient use of staff resources by allowing remote inspections without time constraints.
- Assess ways to improve protection of environmental resources and imperiled species to enable preservation of at-risk resources, and to strengthen staff and community ability to protect the County's sensitive ecosystem. For example, planned enhancements in the use of GIS and LIDAR will increase accuracy and compliance in tree removal Code cases.



Development Services administers the established Land Development Code (LDC) for unincorporated Hillsborough County.

Innovation:

Development Services implemented Design Exception and Variance workshops into the site, in addition to subdivision review and the approval process, thereby addressing potential design challenges early on, fostering innovation, and ultimately expediting the approval timeline.



County staff conducts a structural inspection on a new build.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Building Services: Permits issued	65,665	62,785	59,127	61,860
Customer Service Call Center: Percentage of calls answered and not routed to voicemail or otherwise abandoned by the caller	93.8%	89.7%	80%	90%

Development Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 23,382,369	$ 24,198,011	$ 27,176,392	$ 28,127,763
Operating Expenditures/Expenses	13,039,651	8,961,303	15,282,605	18,234,694
Capital Outlay	10,265	0	31,000	42,500
Total	**36,432,285**	**33,159,315**	**42,489,997**	**46,404,957**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ (369)	$ 111,449	$ 114,069
Unincorporated Area General Operating Fund	10,072,768	10,650,598	13,267,171	13,924,196
Countywide Special Revenue Funds	58,062	96,044	0	0
Unincorporated Area Special Revenue Funds	23,913,132	19,859,184	25,938,920	29,191,903
Transportation Trust Fund	1,917,986	2,023,118	2,491,311	2,519,892
Public Utilities Water/Wastewater Funds	470,337	530,739	681,146	654,897
Total	**$ 36,432,285**	**$ 33,159,315**	**$ 42,489,997**	**$ 46,404,957**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	255	255	254	258
Funded FTE Positions	255.00	255.00	254.00	258.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, four positions are established to meet mandated State Statues and Local Ordinances deadlines.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of funding for the purchase of a Natural Resource Inspection vehicle necessary for a new position.

Economic Development

(813) 272-7232 | HCFL.gov/EconDev | HCFL.gov/ECC | HCFL.gov/EDi2

The Economic Development department takes a proactive, inclusive, and sustainable approach to supporting the 10 drivers of prosperity: competitive sites and redevelopment; technology and innovation; the entrepreneurial and small business ecosystem; infrastructure; economic gateways; quality places; targeted industries; conventions, tourism, and sports; workforce and knowledge infrastructure; and competitive positioning. While the department engages directly in support of several of the drivers, many of the driver goals are achieved through interdepartmental teams, contractual relationships, and partnerships.

FY 23 and FY 24 Accomplishments:

- The Florida Small Business Development (FSBDC) Network awarded the FSBDC at Hillsborough County the Florida Alan Cowart Pioneer of the Year award for the successful execution of their Self-Employment Workshop Program. This program was launched to provide in-depth business training to aspiring business owners who are either unemployed or underemployed.
- Economic Development, with its partner organizations, has provided 12,899 residents and students with hands-on training and knowledge ranging from manufacturing and engineering technologies to video production and vocational training, among others. These programs will provide residents with meaningful educational and practical opportunities for a brighter career.
- The department's Entrepreneurial Services, Entrepreneur Collaborative Center (ECC), and EDI2 teams had a tremendous impact on small businesses with nearly 851 events, hosting over 31,409 attendees for workshops, one-on-one consulting, and other programs through the collaborative efforts of more than 110 community partnerships.

FY 24 and FY 25 Core Goals:

- Economic Development will work with its partners to bring meaningful workforce training programs and paid work experience to struggling residents, preparing and connecting them to in-demand job opportunities, providing upward mobility.
- Economic Development will advance, identify, and secure targeted industry development projects in collaboration with partners such as the Tampa Bay Economic Development Council to grow higher-wage job opportunities in targeted industries, increase capital investment, and diversify the tax base.
- The department will build a stronger, sustainable, and more equitable community through historic preservation, redevelopment, and cultural initiatives that leverage private-sector investment, attract and retain targeted industry jobs and businesses in the community, and improve the aesthetics of the built environment.

FY 24 and FY 25 Key Projects:

- Economic Development will work to leverage the Economic Development Administration Infrastructure Grants, State of Florida's Florida Job Growth Grant Fund, and other infrastructure grants to meet the infrastructure needs of our community. Through the use of these grants, the department will seek to promote job growth and the addition of future businesses in Hillsborough County.
- Economic Development's Corporate Business Development section will seek to develop a program with the retained income from EPA's Brownfield Cleanup Revolving Loan Fund Grant to facilitate the cleanup of Hillsborough County's brownfield sites. This will lead to future development, such as affordable housing or business creation in qualified targeted industries.
- The department will continue its momentum through engaging the private sector in meaningful redevelopment and competitive sites projects that result in

targeted industry job growth. Through the use of an award-winning redevelopment tool kit, the department will leverage private investment in some of the most underutilized areas of the county to promote reuse.

Innovation:

The Entrepreneur Collaborative Center has been proactively working with Economic Impact Catalyst, a homegrown software company born from the ECC in 2018 and considered the “Salesforce of Economic Development.” The new software, expected to launch in 2024, aims to offer user-friendly tools for constituents to access business resources via the ECC, document their success stories, and enable partners to efficiently book programming and track attendance.



A new 40,000-square-foot industrial space was constructed on what was a former auto repair garage through the Hillsborough County Redevelopment Incentives for Pilot Project Areas program. The total capital investment for the North Airport Redevelopment Area project totaled more than $8.9 million.



The FSBDC at Hillsborough County hosted an Inaugural SBA Small Business Week Business Plan competition. Over 20 hopeful entrepreneurs applied by submitting a business plan, and 10 were selected to present their plan to a panel of judges.



Hillsborough County partners with the Workforce Development Partners Corporation’s Future Career Academy through its workforce initiatives to prepare and connect high school students to great jobs and training opportunities. This past year, FCA expanded from only a few schools to every high school in the County.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of jobs facilitated	6,888	6,114	6,500	7,000
Number of points of small business/entrepreneur assistance in consulting and programs	38,149	31,409	33,000	36,000
Tourist development revenue	$57,843,695	$65,973,163	$66,278,254	$68,266,601

Economic Development

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 3,063,870	$ 2,532,518	$ 3,778,584	$ 3,597,861
Operating Expenditures/Expenses	1,670,002	2,913,816	2,991,220	3,075,821
Grants & Aids	2,439,514	3,808,786	13,246,295	12,360,464
Total	**$ 7,173,386**	**$ 9,255,120**	**$ 20,016,099**	**$ 19,034,146**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,687,216	$ 3,294,382	$ 5,561,645	$ 5,484,252
Economic Development Activity Fund	1,108,585	1,321,901	1,966,649	1,966,649
Unincorporated Area General Operating Fund	100,737	535,902	2,290	4,153
Unincorporated Area Economic Development Activity Fund	636,341	750,645	1,026,024	1,026,024
Grants (Not Transportation-Related)	326,376	370,180	589,451	618,554
Sales Tax Revenue Fund	1,314,129	2,982,111	10,870,040	9,934,514
Total	**$ 7,173,386**	**$ 9,255,120**	**$ 20,016,099**	**$ 19,034,146**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	28	27	28	27
Funded FTE Positions	28.00	27.00	28.00	27.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase indirect administrative costs and fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of fluctuations in current revenue projections and carryforward of the Cultural and Attraction Based Capital and Infrastructure expenditures.

Engineering & Operations

(813) 635-5400 | HCFL.gov/PublicWorks

The Engineering & Operations department operates, maintains, manages, and engineers County roadway systems and rights of way to provide: 1) functional roads, sidewalks, and trails for safe travel, 2) stormwater systems to convey runoff and reduce flooding, and 3) mosquito management to protect public health. The department is responsible for maintaining more than 3,450 centerline miles of roadway, or 7,400 traffic-lane miles; 279 bridges; 1,400 miles of pipes; 1,224 miles of ditches; 41,545 drainage structures; 40 pump stations; 17 watersheds (1,244 square miles, 897 square miles in unincorporated Hillsborough County); more than 590 acres of wetland mitigation; 143 miles of channels; 578 traffic signals; more than 149,000 traffic signs; and over 5,200 mosquito production sites. The department operates from its main office in downtown Tampa and seven satellite facilities to provide timely response for transportation and stormwater maintenance.

FY 23 and FY 24 Accomplishments:

- Engineering & Operations improved transportation safety and reliability for roadway travelers by completing over 1,000 traffic safety investigations and 292 safety reviews, ordering over eight miles of major road safety lighting, and studying over 177 miles of school walking routes and seven pedestrian corridor projects. Placed 10 new traffic signals into service and completed 4,971 signal repairs.
- The department improved flood protection and awareness by completing over 1,465 investigations and work orders for 197 culvert projects, 42 structure/pipe repairs, 83,260 feet of ditches, and 37,902 feet of pipes. Developed 21 new flood protection capital projects and connected 20 stormwater pump stations with secure Supervisory Control and Data Acquisition (SCADA) infrastructure network.
- Engineering & Operations controlled mosquito-borne diseases by conducting multiple mosquito ground and aerial spray missions, covering a total of 337,000 acres of land. The department additionally distributed 24,000 mosquito fish to citizens at 10 mosquito fish distribution and outreach events.



Walter Hunter Road Emergency Pipe replacement project – Before and After

FY 24 and FY 25 Core Goals:

- Develop transportation and stormwater infrastructure projects for advancement to design and construction, thereby supporting the annual capital improvement program, improving safety and mobility, reducing vulnerability, and preserving transportation and stormwater infrastructure assets.
- Mosquito Management Services aims to continually expand the department's operations and productivity in the field and office, and through public education to better serve Hillsborough County citizens. The unit aims to increase efficiency, safety, and morale through communication and teamwork.
- Identify cost-effective solutions to extend the service life of the County's infrastructure assets. Document the condition of existing inventories and

utilize work management plans to sustain existing transportation and stormwater right-of-way infrastructure assets.

FY 24 and FY 25 Key Projects:

- Continue to work toward reducing severe and fatal crashes through safety enhancements, including school speed zone upgrades, low-cost safety retrofits, power outage emergency beacons, technological upgrades (ex. smart traffic network), smart work zone initiative, connected vehicles, priority and preemption, and developing CIP projects for primary walking routes to schools.
- Remote flood-monitoring system and web viewer to capture real-time flood stages in flood-sensitive areas across the county, use of innovative methods to forecast flood stages based on local weather forecasts, and support effective community education and outreach initiatives.
- Roll-out the upgraded Computerized Maintenance Management Software, including training, SOPs, and reports to provide advanced spatial and data analytics tools for more efficient, data-driven labor, equipment, and material work planning.

Innovation:

The Waters Avenue Resurfacing Project is a pilot project that will include the use of a new asphalt mixture that contains fiber mesh, an additive that enhances the performance and durability of asphalt mixtures. Waters Avenue Resurfacing is an ideal pilot project that will allow for a comparative evaluation over time.



Mosquito Fish Event: Eastern Mosquito Fish, Gambusia holbrooki, are raised and distributed during peak mosquito season.



An after-hours request to replace two 30-inch pipes, restoring access to homes and limiting the damage caused by the pipe failure and subsequent washout.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Conduct stormwater maintenance (linear feet), including ditch maintenance, pipe repair, and replacement	575,000	745,000	650,000	650,000
Localized roadway pavement repairs (lane miles)	14	8	13	13
Mosquito Control aerial larvicide missions (acres treated)	85,162	120,000	200,000	250,000
Mosquito public awareness and outreach events	23	25	20	25

Engineering and Operations

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 34,901,415	$ 36,342,487	$ 42,049,335	$ 47,630,362
Operating Expenditures/Expenses	55,097,631	61,723,897	68,860,714	70,212,660
Capital Outlay	67,531	193,706	1,701,357	715,000
Total	**$ 90,066,577**	**$ 98,260,090**	**$ 112,611,406**	**$ 118,558,022**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 6,121,173	$ 5,927,358	$ 9,867,369	$ 8,915,142
Unincorporated Area General Operating Fund	14,119,879	16,486,679	17,322,182	18,146,520
Unincorporated Area Special Revenue Funds	6,417,259	7,061,224	10,906,982	11,434,708
Transportation Trust Fund	63,366,876	68,727,548	74,514,873	80,061,652
Grants (Not Transportation-Related)	42,088	57,282	0	0
Public Utilities Water/Wastewater Funds	(700)	0	0	0
Total	**$ 90,066,577**	**$ 98,260,090**	**$ 112,611,406**	**$ 118,558,022**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	449	449	458	495
Funded FTE Positions	446.38	446.38	455.38	493.95

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 18 positions are established to address an increased need in transportation, stormwater, and mosquito management.
- In FY25, three positions are reclassified from part-time to full-time to address an increased need in mosquito management.
- Position transfers between Capital Programs, Engineering & Operations, and Water Resources result in 19 additional positions.

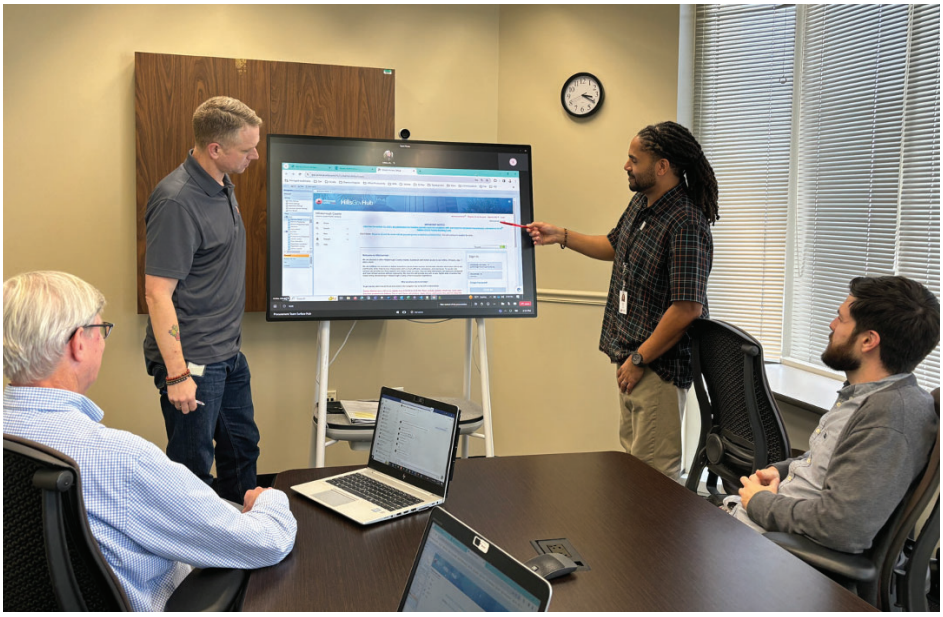
OPERATING EXPENDITURES:
- The increase in operating expenditures in primarily the result of a reorganization during which the Design Services Section was transferred from Capital Programs.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of the receipt of new equipment.

Enterprise Program Management Office

(813) 274-6531

The Enterprise Program Management Office (EPMO) partners with County departments and external stakeholders to plan, manage, and deliver customer-centric solutions that transform government services through innovative consultative and project management services. Our Technology Service Delivery Teams work with departments to establish technology roadmaps, implement solutions, and support business applications. The EPMO evaluates and prioritizes project requests, manages resources, and executes enterprise projects and programs via project management best practices to ensure alignment with County strategic goals and successful delivery.



The HillsGovHub team holds a session to review revisions to the portal.

FY 23 and FY 24 Accomplishments:

- Implemented an enterprise payment platform that provides residents and customers with secure e-payment collections and processing services and expands the acceptance of credit cards and electronic checks countywide. Transitioned Solid Waste's on-premises Interactive Voice Response and Interactive Web Response solution to a vendor-hosted Water Resources cloud environment.
- Redesigned Accela records and implemented a new building fee schedule for Development Services. Also launched the Code Enforcement project to migrate historical data from legacy software and deploy a new mobile-friendly field processing application.
- Implemented a cloud-based pavement and bridge management system to integrate, maintain inventory, and develop condition assessment methodologies based on industry best practices for the Engineering & Operations department.

FY 24 and FY 25 Core Goals:

- Enhance Project and Program Portfolio Management (PPM) capabilities by developing and publishing demand and project management processes, guidelines, and policies. Implement a PPM solution to effectively track, manage, and communicate enterprise projects and program status, metrics, and portfolio investments.
- Innovate process-driven technology solutions to improve, digitize, and/or

transform government services to modernize the customer experience, provide self-service options, and reduce wait times in accordance with technology standards and cybersecurity requirements.

FY 24 and FY 25 Key Projects:

- Implement virtual building inspection capabilities in HillsGovHub, which will offer customers the flexibility and convenience of virtual video inspections versus in-person inspections. This interactive tool will increase the number of inspections per day and reduce costs while improving customer satisfaction.
- Launch a Mosquito Management data management solution that allows for reporting performance measures and data analytics for adult larval surveillance, sentinel chicken, and mosquito fish programs. Knowing where certain disease-carrying species are in their larval form will allow for targeted treatment to prevent flight and transmitting diseases to humans.
- Partner with Engineering & Operations and Water Resources to implement a secure cloud-based asset management solution to replace the current on-premises legacy software. The new solution will improve warehouse inventory management, work order management, data analytics and reporting, asset condition, and risk data assessment.

HillsGovHub, a digital plans review and permitting solution, provides customers the ability to submit and process permit applications online.

Innovation:

The department implemented an enterprise payment platform that provides secure 24/7 online credit card and electronic check self-services to make department payments. This resulted in an improved customer experience, streamlined processes, and reduced manual efforts for processing mail-in and in-person payments. The solution enables improved government services while meeting all banking, state, and federal regulations, including Payment Card Industry (PCI) standards, creating value for the residents of Hillsborough County by enabling convenient and secure online payments.



EPMO partnered with Facilities Management to install secure library payment kiosks.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Projects/programs with significant scope changes.	10%	8%	<8% of active projects	<6% of active projects
Projects/programs delivered on time.	82%	90%	>87% of active projects	>90% of active projects

Enterprise Program Management Office

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 3,145,085	$ 3,234,624	$ 4,124,296	$ 4,334,815
Operating Expenditures/Expenses	822,936	664,573	1,809,037	925,341
Total	**$ 3,968,022**	**$ 3,899,197**	**$ 5,933,333**	**$ 5,260,156**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 1,549,196	$ 1,709,099	$ 2,247,216	$ 2,404,200
Unincorporated Area General Operating Fund	0	0	181,047	172,604
Countywide Special Revenue Funds	751,118	605,680	1,712,268	834,285
Unincorporated Area Special Revenue Funds	320,407	253,484	153,294	133,636
Transportation Trust Fund	456,117	431,381	551,394	541,553
Public Works Solid Waste ResourceRecovery Funds	273,531	264,803	320,700	346,921
Public Utilities Water/Wastewater Funds	617,653	634,749	767,414	826,957
Total	**$ 3,968,022**	**$ 3,899,197**	**$ 5,933,333**	**$ 5,260,156**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	30	29	29	29
Funded FTE Positions	30.00	29.00	29.00	29.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of projects to secure the County's information systems and environments reaching completion.

Enterprise Solutions and Quality Assurance

(813) 272-6671

Enterprise Solutions & Quality Assurance (ESQA) supports the County's Enterprise Resource Planning (ERP), Human Capital Management (HCM) systems, and related data/software integrations. The ERP/HCM systems support transactions, processes, reporting, and informational dashboards required to support core business activities, including financial, procurement, and human resources. ESQA customers include internal business process owners and BOCC department and agency leadership and employees. ESQA works in collaboration with Clerk of the Circuit Court staff who share use of the ERP/HCM systems. ESQA serves as an internal adviser providing guidance, training, and reporting/dashboard services for financial and administrative functions. ESQA serves as a centralized fiscal support provider for smaller departments.

FY 23 and FY 24 Accomplishments:

- ESQA led a two-year, multi-agency collaborative effort to modernize the ERP and HCM systems. Oracle Cloud went live in two phases beginning in October 2023. Oracle Cloud is highly secure; it is FedRAMP certified. The modernized system resulted in reduced software costs and avoided an additional costly re-implementation.
- The department developed a comprehensive Contract Management training program for all contract management staff and department leadership. Management tools were developed that include a series of reporting dashboards for real-time monitoring of contract funds and expiration dates and extensive invoice monitoring dashboard to identify bottlenecks or other issues impacting payments.
- Implemented automation replacing manual input of invoice data, which reduced intake time by 80% and increased payment process visibility. The automated process provided the real-time visibility required for timely payment processing and quick identification of issues. The results: FY 23 invoice cycle times were reduced from 58.2 days in Q4 of 2022 to 24.5 in Q4 of 2023.



ESQA Management team discussing Oracle Cloud implementation and stabilization status.

FY 24 and FY 25 Core Goals:

- ESQA is working to improve processes and implement functionality to provide real-time process information for leadership. These efforts, after an ERP upgrade, focus on stabilization and will ensure system reliability, efficiency, and transparency to enhance end-user productivity for County staff in the delivery of core services to citizens.
- ESQA will enhance all existing Oracle training offerings, in addition to developing new training to support end users in the new Cloud environment. New

functionalities available in Oracle Cloud will allow the deployment of on-demand training to support business processes, utilize Oracle Guided Learning, and deliver more robust and timely reporting.

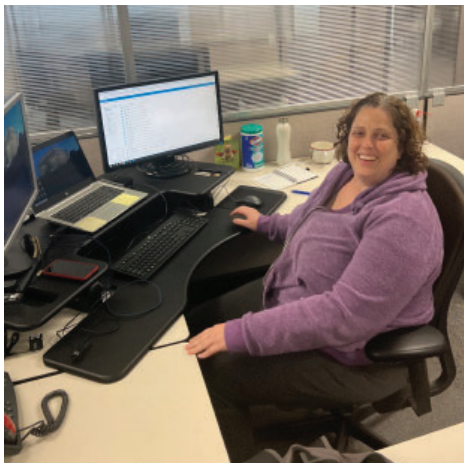
- BOCC and Clerk teams are working together to reduce vendor payment times and increase accuracy with employee payroll. The teams will increase use of automation and reporting, improve communication, and provide timely access to information. Payroll reviews include union contract and benefit changes, merit increases, miscellaneous time/pay rate changes, and absence accrual.

FY 24 and FY 25 Key Projects:

- Complete a thorough review of risks related to system configurations and processes. Reconfigure ORM module to manage new risks and implement new configurations and training to mitigate risks in ERP and HCM.
- Partnering with Human Resources, ESQA will lead a project to implement a Performance Management functionality by configuring HCM Cloud and providing testing and training. Integrated with HR modules already implemented, the roll-out will replace a custom-built and internally maintained application, increasing efficiency, and taking advantage of HCM Cloud integrations.
- ESQA will reconfigure a benefits package in Cloud HCM, resulting from a Benefits solicitation scheduled for submission by Human Resources. This project will include reconfigurations to employee self-service, benefit provider interfaces, technical customizations, and reporting. Additionally, a new Benefits Open Enrollment will need to be configured and implemented.

Innovation:

In partnership with the Information Technology department and other agencies, with the launch of Oracle Cloud ERP, Single Sign-On was implemented with the County's active directory and multi-factor authentication, providing secure, web-based and mobile-capable access. The new quarterly update schedule keeps the system abreast with latest patches for security vulnerabilities and newer functionalities. The County implemented Intelligent Document Recognition (IDR) in November 2022 through the Oracle Cloud, ERP Modernization project. This functionality eliminates manual entry of invoice information, improving accuracy and efficiency in the processing of supplier (AP) invoices - enabling the reduction of payment processing times; and provides real-time visibility to leadership and suppliers throughout the process.



Gillian Kilbride developing reports through Oracle Business Intelligence for use throughout the County.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Incident Resolution Rate (Issue resolved within 3 business days)	100%	85%	90%	95%
Support cost per license (excludes software licensing cost)	$724	$786	$786	$804

Enterprise Solutions and Quality Assurance

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 4,874,999	$ 5,039,807	$ 6,109,998	$ 6,384,039
Operating Expenditures/Expenses	3,506,402	2,402,297	6,146,669	6,140,289
Total	**$ 8,381,401**	**$ 7,442,104**	**$ 12,256,667**	**$ 12,524,328**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 7,843,917	$ 7,226,040	$ 10,715,476	$ 11,075,511
Countywide Special Revenue Funds	537,484	216,065	1,448,817	1,448,817
Public Utilities Water/Wastewater Funds	0	0	92,374	0
Total	**$ 8,381,401**	**$ 7,442,104**	**$ 12,256,667**	**$ 12,524,328**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	36	37	41	41
Funded FTE Positions	36.00	37.00	41.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of decrease in insurance assessments.

Environmental Services

(813) 209-3073

The Environmental Services division supports multiple departments in meeting their regulatory compliance mandates. These are often required by state- or federally issued permits or set by Board policy. Some of the many regulatory activities supported by the division include potable water and wastewater treatment, the disposal of solid waste, and surface water quality monitoring and compliance. The division's certified environmental laboratory provides state-of-the-art testing for the County's water and wastewater systems and supports compliance and monitoring testing for other solid waste, stormwater, and regulatory permit oversight programs. Additionally, the division oversees compliance with the County's National Pollutant Discharge Elimination System (NPDES) stormwater permit and provides environmental community outreach and customer programs for water conservation, stormwater protection, and the prevention of wastewater system blockages from fats, oils, grease, wipes, and other items that shouldn't be flushed. As part of a long-term initiative to ensure the stability of critical County services, the division manages innovation and resiliency objectives for County operations and the Local Mitigation Strategy, a unified multi-jurisdictional mitigation planning process for Hillsborough County, which provides coordination and partnership among governmental units, commercial enterprises (industry partners), and resident groups.

FY 23 and FY 24 Accomplishments:

- Regulatory Services Section submitted and obtained permit renewals for three of Hillsborough County's Advanced Wastewater Treatment Facilities. These permit applications require data collection and analysis, multiple technical reports, and extensive paperwork to complete.
- The Environmental Laboratory continues to test and analyze more samples of water, wastewater, reclaimed water, and stormwater than prior years. The environmental laboratory has also increased the number and type of analysis it is approved for by the National Environmental Laboratory Accreditation Program.
- The Environmental Service Division has maintained the County's Local Mitigation Strategy required by the Stafford Act and administered by the State of Florida Department of Emergency Management. This process allowed the County and three cities to qualify for over $8 million in grant funding through the Federal Emergency Management Agency's Mitigation Grant Programs last year.

FY 24 and FY 25 Core Goals:

- The primary goal of the Environmental Services Division is to assist the County's Water department, Solid Waste department, and Stormwater Program meet their regulatory requirements.
- The Environmental Laboratory will continue to maintain its National Environmental Laboratory Accreditation Program requirements, while providing outstanding customer service to the County's Water and Solid Waste departments.
- The County's five-year review of its Local Mitigation Strategy is due for submittal this year. The division's goal is to complete data collection, engage all stakeholders, especially the residents of Hillsborough County, and file a complete submittal package to the State of Florida. Finally, the division's goal for this submittal would be approval without any comments.

FY 24 and FY 25 Key Projects:

- This year permitted drinking water programs in the United States are required to submit an Initial Service Line Inventory. It is a goal of the EVSD to submit this initial inventory with little to no unknown service lines to the State Department of Environmental Protection.

- Develop and implement a communications strategy for the new Lead and Copper Rule Revisions required by the U.S. Environmental Protection Agency. This communications plan is critical to the success of the rule implementation.
- Continue to increase the Environmental Laboratory's approved analyses. By performing more testing of samples in-house, the County saves money, but more importantly controls the quality and timing of these results.

Innovation:

The Hazard Mitigation Team was able to distribute Local Mitigation Strategy Working Group reports and the County's Floodplain Management Plan to all County libraries. The team then persuaded the Florida Department of Emergency Management to accept this as our publicly available references. This action supported the County's effort to maintain a Community Rating Score of 5. A Community Rating Score of 5 allows all residents of Hillsborough County to receive a 25% discount on flood insurance premiums. This is equal to an annual savings of approximately $5.9 million in discounted flood insurance premiums for residents in unincorporated Hillsborough County.



The Environmental Laboratory contains a Wet Chemistry Section as part of its comprehensive testing program.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of Analytical Tests Performed Monthly by Environmental Laboratory Section	6,819 per month	7,238 per month	6,000 per month	6,500 per month
Number of Regulatory Actions Completed	368 per month	377 per month	300 per month	300 per month
Federal- and State-required monitoring of the County's stormwater management systems.	61 per month	61 per month	100 per month	50 per month

Environmental Services Division

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 4,068,107	$ 4,518,877	$ 6,771,313	$ 6,547,207
Operating Expenditures/Expenses	1,758,064	2,071,243	4,786,052	4,785,490
Capital Outlay	67,017	29,331	1,025,046	1,285,000
Total	**$ 5,893,188**	**$ 6,619,450**	**$ 12,582,411**	**$ 12,617,697**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ 0	$ 363,764	$ 357,412
Unincorporated Area General Operating Fund	502	0	0	0
Countywide Special Revenue Funds	82,324	173,711	0	0
Unincorporated Area Special Revenue Funds	924,444	906,000	1,510,976	1,384,447
Public Works Solid Waste ResourceRecovery Funds	131,469	3,078	0	0
Public Utilities Water/Wastewater Funds	4,754,448	5,536,661	10,707,671	10,875,838
Total	**$ 5,893,188**	**$ 6,619,450**	**$ 12,582,411**	**$ 12,617,697**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	56	56	61	68
Funded FTE Positions	56.00	56.00	61.00	68.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, five positions are established to address an increase in department responsibility.
- Position transfers between Water Resources and Environmental Services Division result in three additional positions.
- During FY24, one position was eliminated due to remaining vacant for longer than one year.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit elections.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay includes funding for new and replacement equipment, as well as the replacement of the Laboratory Information Management System.

Extension Service

(813) 744-5519 | HCFL.gov/Extension
Hillsborough County Extension Service (UF/IFAS Site): Hillsborough.ifas.ufl.edu
University of Florida Institute of Food and Agricultural Sciences: ifas.ufl.edu
UF/IFAS Extension: SolutionsForYourLife.ufl.edu

Hillsborough County Extension Service is a partnership of Hillsborough County government and the University of Florida Institute of Food and Agricultural Sciences. The objectives of Extension Service are to strengthen communities, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life. The Extension Service accomplishes these objectives with practical, research-based education in agriculture and natural resources, urban and commercial horticulture, family and consumer sciences, and 4-H youth development. These resources are available to all Hillsborough County residents.

FY 23 and FY 24 Accomplishments:

- In 2023, the Hillsborough County Extension Service provided 85,287 educational contacts engaging county residents to improve their lives and communities through research-based educational programming from the University of Florida for individuals, families, businesses, and organizations.
- The application of practices or recommendations learned, and professional certifications earned through Extension Service provided an estimated economic value of $18,068,913 to participants in 2023.
- Water conservation educational programs such as Florida Friendly Landscaping, Water Wise, and Rain Barrel Water Harvesting resulted in an estimated annual water savings of 118,927,179 gallons.

FY 24 and FY 25 Core Goals:

- To measure the effectiveness of Extension Service educational programs, the organization will determine the percentage of program participants who indicate an increase in knowledge or improved quality of life as a result of Extension programs.
- Extension Service education programs will provide economic value to customers based on their application of practices or recommendations learned from those programs.
- Extension shall leverage the use of trained volunteers to enhance the capacity to carry out the department's mission, which is to educate and improve the lives of Hillsborough County residents through Extension Service programs.



Extension improves the competitiveness of the production agriculture industry in Hillsborough County by providing research-based technical and educational resources.

FY 24 and FY 25 Key Projects:

- While many people recognize the 4-H and agricultural program components of Extension Service, the department has much more to offer residents. Staff will work closely with the County's Communications staff and the University of Florida Institute of Food and Agricultural Sciences to market available services.
- Extension Service will continue to collaborate with and provide services to other County departments. Examples include providing workshops through the County Wellness Program, Green Industry Best Management



Residential Horticulture program teaches participants how to create their own vegetable garden.

Practices training to County landscape maintenance crews, and horticulture programming for Hillsborough County Libraries.

- Staff will collaborate with other County departments to determine if Extension Service educational programs and University of Florida resources could provide benefits to other County departments and their customers.

Below: Extension teaches practices such as rainwater harvesting to help homeowners conserve water.



Innovation:

For every $1 of County General Fund investment, Hillsborough County Extension generated $10.55 in additional funding and economic benefits to program participants.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Percentage of participants who indicate a knowledge gain or improved quality of life as a result of Extension education programs.	91%	90%	90%	90%
Value gained from application of practices learned through Extension education or implementing Extension recommendations.	$11,828,623	$13,250,037	$8,700,000	$8,900,000
Value of Extension volunteer hours.	$485,392	$296,149	$575,000	$600,000
Increased earning capacity as a result of professional certifications earned through Extension programs.	$7,182,449	$4,818,876	$8,200,000	$8,400,000
Total educational contacts.	72,181	85,287	100,000	100,000

Extension Service

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 1,471,043	$ 1,611,932	$ 2,271,782	$ 2,051,911
Operating Expenditures/Expenses	437,990	569,873	934,354	1,026,725
Capital Outlay	0	0	40,000	80,500
Total	**$ 1,909,033**	**$ 2,181,804**	**$ 3,246,136**	**$ 3,159,136**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 1,662,298	$ 1,928,471	$ 2,937,405	$ 2,756,249
Unincorporated Area Special Revenue Funds	70,892	71,928	114,319	208,475
Grants (Not Transportation-Related)	175,844	181,404	194,412	194,412
Total	**$ 1,909,033**	**$ 2,181,804**	**$ 3,246,136**	**$ 3,159,136**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	24	25	25	25
Funded FTE Positions	24.00	25.00	25.00	25.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit election.

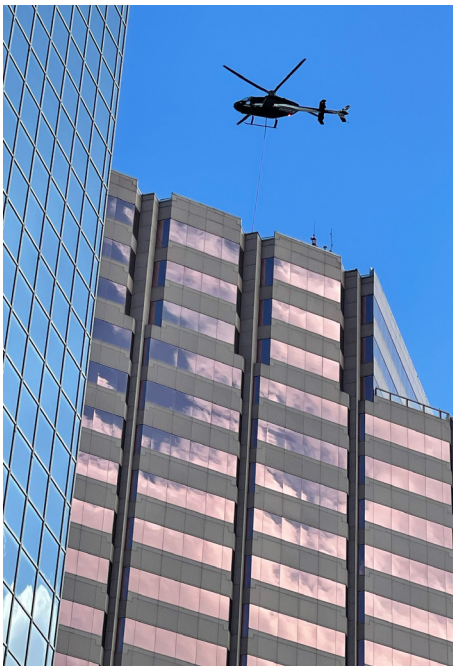
OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of transferring the Environmental Restoration funding for the tree grant program from Customer Service & Support to Extension Services.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of one-time funding for a vehicle, as well carryforward of one-time funding approved in FY24 for a vehicle due to the delay in procurement.

Facilities Management & Real Estate Services

(813) 272-5810 | HCFL.gov/REFS

The Facilities Management & Real Estate Services (FMRES) department provides a full range of services, including facility maintenance and major repairs, custodial, parking, land care, energy programs, security, real property acquisitions and sales, technical and transactional property services, property management and leasing, and surplus asset management for Hillsborough County-owned facilities and properties. FMRES supports the Board of County Commissioners' (BOCC) departments, agencies, Courts, Constitutional Officers, and 501c3 nonprofit partners. The department has been certified by the national American Public Works Association (APWA) since 2014.



A helicopter flies in materials as part of a reroofing project at County Center.

FY 23 and FY 24 Accomplishments:

- Repair, Renovation, Replacement, and Maintenance (R3M) completed kitchen renovations at 41 fire stations to meet current fire safety codes for 100% compliance.
- Real Estate acquired a 60,000 sq. ft. property strategically located next to the Hillsborough County Sheriff's Falkenburg Operations Complex, allowing for an expanded Sheriff's Office Training Academy.
- Operations & Maintenance continued the countywide security improvement projects, including integrating CCTV systems across departments like Fire Rescue, Parks, CELM, and Libraries to deter crime and aid law enforcement investigations. Also, 325 County lone workers have been provided with upgraded cellular panic alarms, monitored by Hillsborough County Sheriff's Office (HCSO), enabling two-way communication during emergencies.

FY 24 and FY 25 Core Goals:

- Ensure the County's facilities and related assets are properly maintained and operational for staff to allow for effective, efficient, and enhanced service delivery to the residents of Hillsborough County. Proper care of facilities extends their life, thus helping to keep costs down for taxpayers.
- Implement and facilitate options throughout the County that allow departments and partners in County facilities to efficiently utilize allocated space safely, securely, and sustainably.
- Provide real property and leasing services to the County departments, partners, and others as required on time and in an efficient manner.

FY 24 and FY 25 Key Projects:

- Complete the land exchange agreement with Tampa Bay Water for a 27.4-acre site on Columbus Drive directly opposite from the Public Safety Operations Center that will be used for a new Emergency Management warehouse, which will help improve the public safety response in all areas, including the rapid activation of over 56 shelters during a major storm emergency.
- Complete the acquisition of a 4.78-acre parcel adjacent to and as part of the Master Plan for Veterans Memorial. The acquisition will allow for additional support services to be offered to Veterans.

- The Parking Administration team is collaborating with the Information Technology department to develop a database that automates the retrieval of data on current parkers and new requests, enhancing parking customer service.

Innovation:

FMRES continues to focus on the safety and security of County-owned buildings and property. A countywide CCTV system was created to connect all CCTV systems into one user interface for optimum access and management, combining cloud-based and on-premises video into a single, secure environment. This enables security and operational managers to view sites to assess security concerns remotely. The project includes working with the HCSO to grant access to the County Center CCTV through their Fusus platform for emergencies. The team also conducted a successful pilot for the mobile CCTV trailers deployed to County sites experiencing security issues, as well as after hurricanes. Additionally, FMRES initiated specialized training for the County Center security team to identify suspicious individual indicators and prevent attacks.



Facilities Management & Real Estate Services was responsible for the replacement of the Riverview Recreation Playground.



Facilities Management & Real Estate Services was responsible for the replacement of the Ruskin Common Good Boat Ramp Boardwalk.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Keep costs to operate facilities (cleaning, maintenance, utilities, security) equal or less than annual International Facility Management Association (IFMA) industry standard of $10.65 per square foot.	$7.11 per square foot	$7.42 per square foot	Equal to or less than annual IFMA industry standard of $10.65/SF.	Equal to or less than annual IFMA industry standard of $10.65/SF.
Maintain a good Facility Condition Index (FCI). The goal is to stay below 0.05, which is good. Anything above 0.1 is poor.	0.04	0.04	0.05	0.05
Services satisfaction index: Obtain a goal of 3 out of 5, or meets customer expectations.	Obtained a 4.74 customer service satisfaction rating.	Obtained a 4.81 customer service satisfaction rating.	Obtain a goal of 3.75 out of 5, or meets customer expectations.	Obtain a goal of 3.75 out of 5, or meets customer expectations.

Facilities Management

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 14,939,556	$ 15,292,017	$ 18,672,156	$ 19,019,258
Operating Expenditures/Expenses	22,202,088	24,892,471	29,759,143	31,084,622
Capital Outlay	0	14,771	0	510,000
Total	**$ 37,141,644**	**$ 40,199,259**	**$ 48,431,299**	**$ 50,613,880**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 34,816,167	$ 38,411,812	$ 46,244,934	$ 48,322,770
Unincorporated Area General Operating Fund	376,833	470,441	632,495	681,814
Transportation Trust Fund	1,486,819	1,207,284	1,429,259	1,482,729
Grants (Not Transportation-Related)	365,043	2,266	0	0
Public Works Solid Waste ResourceRecovery Funds	515	0	0	0
Public Utilities Water/Wastewater Funds	96,267	107,456	124,611	126,567
Total	**$ 37,141,644**	**$ 40,199,259**	**$ 48,431,299**	**$ 50,613,880**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	208	203	201	206
Funded FTE Positions	208.00	203.00	201.00	206.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, six positions are established to address the upkeep and maintenance for five new buildings added to the county's portfolio.
- Position transfers between Performance Data & Analytics and Facilities and Real Estate result in one fewer position.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of contract increases for security guards, termite treatments, security alarms and maintenance for five new buildings.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of two new portable chillers for emergency operations, additional EV charging stations and three new fleet vehicles for new staff.

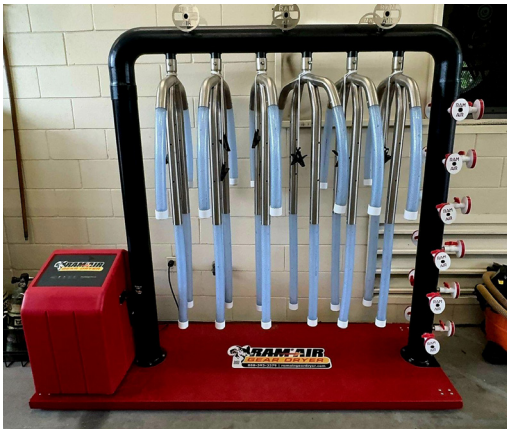
Hillsborough County Fire Rescue

(813) 272-6600 | HCFL.gov/FireRescue

Hillsborough County Fire Rescue (HCFR) preserves and protects life and property by providing quality, timely emergency services, and by enhancing public safety through public education, fire prevention, and emergency planning. It is the largest fire rescue department on the West Coast of Florida, and the fourth largest in the state. Personnel responded to more than 135,000 emergency calls last year from 46 fire rescue stations in the unincorporated areas of Hillsborough County. The response area of 909 square miles includes residential and commercial properties in dense urban, urban, suburban, and rural areas. Fire Rescue provides fire suppression, advanced life support, ambulance transport, vehicle extrication, hazardous materials response, technical rescue, fire and life safety inspections, construction plan review, public education, emergency dispatch services, and emergency management operations.



The new Fire Station 46 on Rhodine Road provides enhanced services to residents in the area.



Personal Protect Gear decontamination equipment ensures the long-term health and safety of first responders.

FY 23 and FY 24 Accomplishments:

- Implemented two different equipment projects to improve the safety, security, and operational efficiency of the department. The new narcotics distribution system improves the security and tracking of Fire Rescue's drug distribution system. New extraction equipment improves health and safety by removing carcinogens that can contaminate personal protective gear when fighting fire.
- The department completed construction of a new operational station. The Rhodine station became operational, providing enhanced response capabilities for the County. This includes accommodations to support a fire engine, a rescue ambulance, an air truck and a brush truck. This expands the capabilities of the department's fleet assets, which provides a more rapid and efficient response.
- Implemented roving peak-time rescue units to address high call areas by having more units available to receive calls. Peak call times are generally between 7 a.m. and 11 p.m. This solution supplements support for those high call times. This provides a more distributed workload for our busiest stations while reducing average response times.

FY 24 and FY 25 Core Goals:

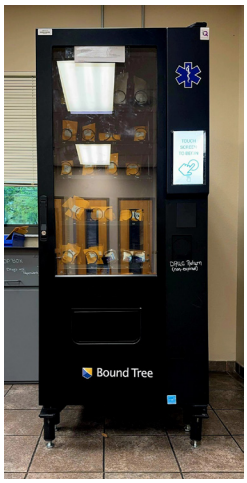
- Implement a new interdepartmental message distribution system to provide the capability for real-time and targeted communication across all of our 46 fire stations. The goal will be to promote a better work environment, coordination for community events, enhanced teamwork, and additional training opportunities.
- Emergency Management will continue to enhance operational effectiveness by improving the delivery of Emergency Management services to a more diverse, at-risk population. To address the growing public safety needs of County residents, consolidation and implementation of a logistics and inventory management solution is required.
- Continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees. Continue to leverage the State program, which allows for additional cost recovery for ambulance transports, and Federal and State grants to fund personnel, equipment, and programs.

FY 24 and FY 25 Key Projects:

- Partnering with Traffic Management to procure a traffic signal priority and preemption system. The system will proactively clear traffic at intersections, allowing Fire Rescue vehicles to respond quickly and efficiently in a safer manner. The technology will reduce response times to emergencies in Hillsborough County.
- Continuing to develop and implement a comprehensive warehouse solution that will support efficient and effective logistical support of Emergency Management activities and public safety operations in the event of a disaster. Adding additional capacity and functionality to the existing Public Safety Operations Center (PSOC) to respond to a disaster.
- Currently in progress are the construction of two new County-funded fire stations as well as the rebuild of three outdated stations, each over 50 years old, through the utilization of ARPA funds.

Innovation:

Fire Rescue implemented a new narcotics security and tracking system that provides remote inventory monitoring capabilities.



Narcotics distribution equipment provides additional security and tracking and remote inventory monitoring.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Percentage of Fire Rescue customers reporting a satisfied or above level of service experience.	98.8%	100%	100%	100%
Percentage of viable cardiac arrest victims resuscitated.	24%	22%	18%	18%
First unit on scene, urban, fire and/or medical, include “B” calls < 6 minutes and OMIT response times > 20 minutes.	17%	18.9%	90%	90%
First unit on scene, suburban, fire and/or medical, include “B” calls < 7 minutes and OMIT response times > 20 minutes.	23.9%	24.5%	90%	90%
First unit on scene, rural, fire and/or medical, include “B” calls < 10 minutes & OMIT response times > 20 minutes.	38.7%	40.1%	90%	90%

Fire Rescue

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 161,305,548	$ 178,112,879	$ 200,869,026	$ 226,824,813
Operating Expenditures/Expenses	45,289,412	51,134,149	58,185,579	62,570,253
Capital Outlay	613,297	803,815	1,768,094	1,635,044
Grants & Aids	39,727	36,988	45,208	50,917
Other Non Operating	231,538	350,823	470,607	356,813
Total	**$ 207,479,522**	**$ 230,438,654**	**$ 261,338,514**	**$ 291,437,840**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 2,010,552	$ 2,435,253	$ 8,051,194	$ 8,942,686
Unincorporated Area General Operating Fund	198,642,015	220,901,954	243,938,141	276,014,244
Countywide Special Revenue Funds	238,034	313,059	226,014	225,360
Grants (Not Transportation-Related)	3,073,136	6,788,389	9,123,165	6,255,550
COVID Relief Funds	3,515,786	0	0	0
Total	**$ 207,479,522**	**$ 230,438,654**	**$ 261,338,514**	**$ 291,437,840**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	1,232	1,259	1,287	1,295
Funded FTE Positions	1,230.43	1,257.43	1,283.85	1,291.85

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, three Lieutenant and five Fire Medic positions are established to staff a rescue unit that was approved in FY24.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily related to an increase in indirect administrative costs, higher contract cost for chemicals, uniforms & safety apparel, software support, and fleet expenditures.

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay includes carryforward funding previously approved in FY24 for various vehicles and equipment.

Fleet Management

(813) 744-5580 | HCFL.gov/Fleet

Fleet Management provides the core services of: 1) asset management, 2) fuels management, and 3) policy development for a County fleet of 3,570 vehicle and equipment assets valued in excess of $216 million supporting 30 BOCC departments, County constitutional offices, and various non-County and State of Florida agencies. The department provides certified professionals to maintain and manage assets in a condition that: 1) optimizes replacement cycles, 2) enhances efficient operations, and 3) creates a safe work environment. Fleet provides best value support to County customers by focusing on quality services, timely support, and minimizes total costs of ownership. The department's core values include customer service, teamwork, pride, mutual respect, integrity, and organizational excellence.



A Fleet technician repairs a mower attachment.

FY 23 and FY 24 Accomplishments:

- Awarded the #1 Public Fleet in North America for 2023. Annually, over 34,000 fleets are eligible to compete in the "100 Best Fleets" competition that is sponsored by the National Association of Fleet Administrators. The competition is judged based on 12 Criteria for Excellence, all of which encompass the qualities of a high-performing fleet.
- Earned the National Institute for Automotive Service Excellence (ASE) "Blue Seal" distinction for 2023 by ensuring at least 75% of assigned technicians were ASE certified. Additionally, the department ensured that each service area offered had an ASE certified technician and certified emergency vehicle technician assigned.
- Awarded the #1 Public Fleet Professional and #1 Public Fleet Technician in North America for 2023. Annually, any public fleet employee can compete in these national competitions that are sponsored by the National Association of Fleet Administrators. The competition is judged based on excellence and leadership in the fleet career field.

FY 24 and FY 25 Core Goals:

- Achieve a 92% or higher availability rate for Fire Recue apparatus, heavy truck/heavy equipment, and 95% for automotive/light trucks. This ensures County customers have sufficient resources to support their core duties. Fleet uses Lean Six Sigma principles to help achieve these rates by improving processes, reducing waste, and enhancing repair capacity.
- Achieve a 25% or higher return of sale for surplus sedans, light/medium trucks, vans, and SUVs by proper pre-auction preparation actions and maintaining a reliable fleet that drives aftermarket demand. This outcome helps the County maintain a financially strong replacement fund and demonstrates the desirability of County assets to aftermarket customers.
- Achieve an 80% or higher technician productivity rating as compared to an industry standard of 75%. Productivity measures the amount of time a technician is directly supporting vehicle repairs versus indirect functions such as training, holidays, and vacation. Higher productivity ratings increase the department's capacity to support customer requirements.

FY 24 and FY 25 Key Projects:

- Fleet will support the upgrade of its vehicle management information software system in order to improve database reliability, decrease processing time, and provide additional customer features. One feature of interest is on-line scheduling for vehicle repairs that will provide customers more flexibility to meet their internal workload schedules.

- Fleet will evaluate maintenance, repair, and customer support processes and procedures using Lean Six Sigma principles to improve overall effectiveness and efficiency. These actions can lead to a reduction in repair charges, reduction in asset down time, higher technician productivity rates, enhanced safety, and higher customer satisfaction.
- Fleet will continue to seek and support capital projects to enhance the capacity of assigned maintenance and repair facilities, refueling sites, and infrastructure. One such project includes installing a 12,000-gallon fuel tank at the department's fire repair work center to improve contingency response capacity to the countywide first responders and other customers.

Innovation:

Fleet focuses on exceeding customer's requirements for: 1) timely service, 2) affordable service, and 3) quality service in support of the department's core functions of asset management, fuels management, and policy development. Through work force empowerment, the department continued to make quality of life, infrastructure, and process improvements to increase efficiency of operations while supporting over 80,000 repair jobs, issuing over 58,000 parts, and providing over 2.4 million gallons of fuel. One example of Fleet's innovation was the ability to open the department's third satellite maintenance and repair facility, and fuel site in support of regional county customers. Each new location provides enhanced vehicle repair and fuel storage capacity.



BOCC praises Fleet for earning national honors in 2023: No. 1 Fleet, No. 1 Fleet Professional, and No. 1 Technician.



A Fleet technician inspects a Solid Waste tractor.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Fleet Fire Rescue apparatus, heavy truck, and heavy equipment availability rate (goal is 92% or higher). This outcome measures the amount of time an asset is available to the customer.	97%	97%	95%	95%
General-purpose sedan, light/medium truck, van, and sports utility vehicle return of sale on surplus assets (goal is 18% or higher). This outcome helps maintain a financially strong replacement fund.	25%	25%	25%	25%
Fleet Point of Sale Customer Positive Survey results (goal is 95% or higher). This outcome measures customer satisfaction and provides suggestions for improvement.	99%	99%	97%	95%
Fleet technician productivity rating (Goal is 78% or higher). Industry standard is 75%. This outcome measures revenue generating time for billable hours.	90%	83%	80%	80%
Average annual scheduled maintenance turn time for emergency response vehicle repairs (goal is less than five days). This outcome measures how quickly an asset can be returned to service.	6 days	5 days	5 days	5 days

Fleet Management

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 5,611,728	$ 5,948,330	$ 6,580,974	$ 7,013,722
Operating Expenditures/Expenses	19,112,310	20,263,911	21,680,139	23,405,117
Capital Outlay	9,644,519	11,355,688	51,638,022	50,920,000
Other Non Operating	0	0	0	0
Total	**$ 34,368,557**	**$ 37,567,929**	**$ 79,899,135**	**$ 81,338,839**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Fleet Management Funds	$ 34,368,557	$ 37,567,929	$ 79,899,135	$ 81,338,839
Total	**$ 34,368,557**	**$ 37,567,929**	**$ 79,899,135**	**$ 81,338,839**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	65	65	67	70
Funded FTE Positions	65.00	65.00	67.00	70.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY 25, three positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures consists of vehicle maintenance parts, fuel, insurance assessments, and vendor contracts.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

Government Relations & Strategic Services

(813) 276-2640

Government Relations & Strategic Services (GRSS) provides an array of important functions to the citizens of Hillsborough County, from advocating for state and federal resources that benefit the community to ensuring compliance with key civil rights protections, oversight of strategic operational functions and projects, and administration of citizen-led boards and councils.

FY 23 and FY 24 Accomplishments:

- Successfully advocated for needed resources at the state and federal government levels for community essentials, while protecting home rule authority and flexibility.
- Led the implementation of significant operational improvements to ensure greater quality service delivery to internal clients and the broader community.



FY 24 and FY 25 Core Goals:

- Further enhance government advocacy efforts to better provide for community needs and services.
- Improve strategic service offerings that strengthen collaboration with County service teams, resulting in improved outcomes.

FY 24 and FY 25 Key Projects:

- Continuous and comprehensive examination of GRSS services to ensure alignment with strategic goals and performance delivery in the most effective and efficient manner.
- Successful implementation of identified priority projects to meet community needs.

Innovation:

GRSS developed key solutions to enhance internal processes that resulted in greater efficiencies and cost savings, and improved access to services for Hillsborough County residents.

Government Relations & Strategic Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 2,279,240	$ 1,823,962	$ 2,771,280	$ 2,568,096
Operating Expenditures/Expenses	148,200	139,768	410,204	401,754
Total	**$ 2,427,440**	**$ 1,963,730**	**$ 3,181,484**	**$ 2,969,850**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 2,427,440	$ 1,963,730	$ 3,181,484	$ 2,969,850
Total	**$ 2,427,440**	**$ 1,963,730**	**$ 3,181,484**	**$ 2,969,850**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	21	16	19	18
Funded FTE Positions	21.00	16.00	19.00	18.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY 25, one position was eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- Continuation budget

Head Start/Early Head Start

(813) 272-5140 | HCFL.gov/HeadStart

Hillsborough County's Head Start/Early Head Start programs provide early childhood development services and education, and medical, dental, mental health, nutrition, and parental involvement/ engagement opportunities for families to contribute to the development of their children. The program also provides family support services for men, women, and expectant mothers. The program targets low-income families with children from birth through age 5, including those with special needs. Children are screened using various assessment tools to determine their overall level of development and make ongoing assessments to monitor each child's progress. Each child is provided with experiences that will maximize his or her development. Residual effects of the COVID-19 pandemic continue to impact the program as the program adjusts its strategies and approaches to meet enrollment mandates and respond to nationwide labor and contractor shortages.

FY 23 and FY 24 Accomplishments:

- Developed and maintained high-quality learning environment that serves as a model for Head Start programs nationally. The County completed construction of a state-of-the-art facility to add two new Head Start and two new Early Head Start classrooms that will serve 56 children. The department upgraded equipment and turfs on four playgrounds across the program.
- The County's Head Start Program was audited by the federal government in FY 23 and was reported to be 100% compliant in all areas of performance standards and regulations.

FY 24 and FY 25 Core Goals:

- Hillsborough County Head Start/ Early Head Start (Hillsborough One) will be recognized among the nation's leading early childhood education services providers, developing the social and emotional skills of the program's children and families to ensure their transition to the elementary school system, ready to learn, and attain self-reliance and community prosperity.
- Hillsborough One will develop and maintain high-quality learning environments and facilities that will serve as models for all Head Start programs nationally and will ensure that service sites are strategically located in geographic areas of the county that are easily accessible to the children and families who need them.
- Hillsborough One will implement core business strategies that will support industry-leading administrative, fiscal, and technology-driven systems that will track and ensure outcomes and accountability to all stakeholders.

FY 24 and FY 25 Key Projects:

- The program has embarked on a collaborative effort with the Office of Head Start on the initiative toward full enrollment after a reduction that resulted from the impacts of the pandemic.
  - o Implementing strategies to improve recruitment and retention of teaching staff.
  - o Revising the strategic location of Head Start centers to ensure alignment with population needs.
- The department is continuing with its project to construct a new $3.8 million, high-tech facility to serve 60 Head Start and 16 Early Head Start children and continue major upgrades to the playgrounds and green areas of the properties to improve the learning environment and the general appearance.



Interns work with children during play therapy sessions designed to improve their mental health.



Head Start/Early Head Start provides high-quality learning environments, including state-of-the-art classrooms.

Innovation:

The department continues to focus on mental health and disability as areas of increasing concern, even after the COVID-19 pandemic. In response, the program will contract with an external speech and language pathologist consultant to support the efforts of the Local Education Agency, which is designated to conduct speech and language evaluations. This will support the program by reducing the bottleneck in the assessment process, thus allowing the department to meet its disability mandate on a more timely basis and also improve the department's outcomes in the area of mental health services.



Head Start children enjoy playing during Cultural Day.



The new state-of-the-art Head Start Center at Church Park features a variety of features that enhance learning.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Maintained enrollment level at 3,474, or 100% of funded enrollment.	3,068	3,451	3,474	3,474
Number of parents receiving health education guidance and services.	1,701	1,729	1,700	1,700
Number of parents receiving job training resources.	340	991	930	930
Number of students receiving disability services or resources (mandated at 10% of enrollment).	212	299	144	348
Number of students/parents receiving mental health services or referrals.	86	124	251	350

Head Start - Early Head Start

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 15,315,229	$ 15,480,342	$ 22,378,582	$ 20,198,725
Operating Expenditures/Expenses	24,868,980	22,616,302	33,899,724	31,163,842
Capital Outlay	(91,716)	305,653	1,140,000	0
Grants & Aids	0	(567)	0	0
Other Non Operating	3,249,148	2,178,794	7,567,950	6,646,747
Total	**43,341,640**	**40,580,524**	**64,986,256**	**58,009,314**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ (87)	$ 0	$ 0
Countywide Special Revenue Funds	0	(567)	0	0
Grants (Not Transportation-Related)	43,341,640	40,581,178	64,986,256	58,009,314
Total	**$ 43,341,640**	**$ 40,580,524**	**$ 64,986,256**	**$ 58,009,314**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	264	271	271	273
Funded FTE Positions	262.95	269.95	269.95	272.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, three positions are established to address an increase in department responsibility.
- Position transfers between Head Start and Children Services Division result in one fewer position.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of general operating supplies and decreased cost of non-county in-kind expenses.

CAPITAL AND OTHER EXPENDITURES:
- Changes in capital expenditures are primarily the result of fluctuations in grant appropriations.

Health Care Services

(813) 272-5040 | HCFL.gov/HealthCare

Health Care Services (HCS) manages the Hillsborough County Health Care Plan (HCHCP), the Ryan White Program, the Health Care Responsibility Act, the Trauma Agency, and the Medicaid Match for Hillsborough County. Functions of the department include: a specialized customer call center, provider-relations responsibility for four contracted medical service organizations, 13 hospitals that also contract with approximately 2,500 specialists, and a host of other providers of primary, specialty, and other services to Hillsborough County Health Care Plan members and Ryan White Program clients. The department manages and provides oversight of vendors who perform reviews of services and pay health care claims for the plan. Health Care Services certifies eligibility for both the Hillsborough County Health Care Plan and the Ryan White Program, and conducts enrollments and re-enrollments for both.

FY 23 and FY 24 Accomplishments:

- Through collaboration with the health care community and other related service providers, Hillsborough County provided an estimated $110 million in direct funding to these local entities. The County's participation in Federal and State programs created an additional federal return of approximately $163 million for care not covered by the Affordable Care ACT or HCHCP.
- The department's costs per member per month (PMPM) continue to out-perform the Centers for Medicare & Medicaid Services' (CMS) reported projections for National Health Expenditures. CMS projections were $1,167 per person per month, while the department's per member per month was $404. This correlates to a 65% lower rate and the County should have similar results in FY 24.
- Health Care Services' use of a Patient Assistance Program (PAP) saved the Indigent Trust Fund $15.3 million that would otherwise have been needed to pay for pharmaceuticals for HCHCP clients. PAP continues to be an innovative and cost-effective program providing substantial cost savings for the department and Hillsborough County taxpayers.

FY 24 and FY 25 Core Goals:

- The department and its stakeholders will impact Opioid use and overdoses in Hillsborough County through the use of Opioid Settlement Funds and a Request for Application process that will provide needed expansion and provision of best practices. The Behavioral Health Task Force outlined priority services in the four domains of Education, Prevention, Treatment, and Recovery.
- Through the County's continued partnerships, the department will expand the utilization of Social Determinants of Health (SDoH) at primary care health clinics to ensure the holistic approach to health care and health systems is maintained. The use of SDoH provides effective and efficient tools to determine specified needs and aids for individuals to become self-sufficient and have better outcomes.
- Continue increasing membership and utilization of the Hillsborough County Health Care Plan through a robust education and outreach effort, in addition to informing the community of available resources, services provided, eligibility requirements, application process, and program benefits to overall well-being.

FY 24 and FY 25 Key Projects:

- The department, through the Behavioral Health Task Force, Health Care Advisory Board, and Board of County Commissioners, will implement major programming and funding decisions for Opioid abatement in the County. This funding will provide best practices in opioid education, prevention, treatment, and recovery to abate the Opioid epidemic, using approved services.
- 1800 Orient Road continues its development that will result in a community-based, 85-bed jail step-down treatment facility. This program is hoped to reduce health-associated readmission rates to various services, criminal justice costs, provide an economic impact through gained employment, and a reduction in overutilization of other community resources.
- Expand public/private partnerships for the utilization of Social Determinants of Health (SDoH) to ensure the County

maintains a holistic approach to health care and health systems. The use of SDoH provides effective and efficient tools that provide the needed aid for individuals to become self-sufficient and have better health outcomes.

Innovation:

In collaboration with all Hillsborough County Hospitals, HCS participated in the Hospital Directed Payment Program (DPP), which offers an opportunity to leverage federal dollars to increase Medicaid managed-care payments to hospitals providing care to Medicaid patients. The DPP is a supplemental program that bridges the difference between Medicaid reimbursement rates and the actual costs of providing the care. The program allows local governments to establish a non-ad valorem special assessment that is levied solely on property owned or leased by hospitals. Revenue generated through the special assessment is placed into a Local Provider Participation Fund and is matched with federal funds to provide the local hospitals with supplemental Medicaid reimbursement, allowing them to offset costs of providing services to the County's most vulnerable population.



Hillsborough County Health Care Services Department, in collaboration with the listed sponsors, spearheaded the County's second Opioid Summit.



The Substance Abuse Treatment Panel discusses important topics during the Opioid Summit.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Promote efficient and effective access to health care services as measured by the per member, per month (PMPM) costs for the Hillsborough County Health Care Plan members.	$374 PMPM	$394 PMPM	$500 PMPM	$500 PMPM
Emphasize customer service delivery systems to increase Hillsborough County Health Care Plan customer satisfaction gauged through standardized surveys and measurements.	67% average satisfaction score	91.8% average satisfaction score	75% average satisfaction score	80% average satisfaction score

Health Care Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 7,977,275	$ 8,540,196	$ 10,215,012	$ 10,723,914
Operating Expenditures/Expenses	8,468,608	8,669,604	19,765,741	22,581,360
Capital Outlay	12,734	0	2,000,000	2,000,000
Grants & Aids	106,997,793	204,353,386	358,170,539	381,621,917
Total	**$ 123,456,409**	**$ 221,563,186**	**$ 390,151,292**	**$ 416,927,191**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 269,251	$ 337,415	$ 197,571	$ 419,383
Countywide Special Revenue Funds	110,907,185	208,578,782	363,986,929	390,666,016
Grants (Not Transportation-Related)	12,279,974	12,646,989	25,966,792	25,841,792
Total	**$ 123,456,409**	**$ 221,563,186**	**$ 390,151,292**	**$ 416,927,191**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	90	91	91	95
Funded FTE Positions	90.00	91.00	91.00	95.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, four positions are established to address an increase in administrative, contractual, and customer service responsibilities within the department.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in contracts and an expansion of the health care plan to include oral health.

GRANTS AND AIDS:
- Changes in grants and aids expenditures is the result of increased appropriations related to the development of the State Opioid Settlement Fund.

Homeless & Community Services

(813) 274-6834 | HCFL.gov/HomelessServices

Homeless & Community Services coordinates county and community resources to implement best practices and models that reduce and end homelessness and manages special outreach initiatives to support community stabilization.



Tampa Hillsborough Expressway Authority (THEA) Holiday Bikes and Gifts Donation Drive gives to Homeless & Community Services for families in need.



Grow My Giving Mobile Farmer's Market provides fresh fruits and vegetables in Progress Village.

FY 23 and FY 24 Accomplishments:

- Managed contracts that provided emergency bridge housing, case management, and supportive services to 2,069 individuals.
- Managed the Cold Weather Shelter Program that provides shelter to individuals facing homelessness and those without adequate heat from the cold. The shelters, which are managed by community and faith-based partners, activated eight (8) nights and served 2,225 people.
- Established a Community Targeted Area (CTA) Response Team, which is a multi-sector collaborative team - including law enforcement - that strategically conducts outreach events in specific areas where there is a reported increase in homeless activity. The monthly events allow the team to focus on reducing the unsheltered population by accessing community resources.

FY 24 and FY 25 Core Goals:

- Reduce unsheltered population by 5% in FY 24 and another 5% in FY 25.
- Reduce the chronically homeless population by 5% in FY 24 and an additional 5% in FY 25.
- Maintain an 85% or higher occupancy rate for County-contracted emergency bridge housing.

FY 24 and FY 25 Key Projects:

- Collaborate with internal and external partners to streamline existing resources, which will support the system of service to coordinate efforts and make homelessness rare, brief, and non-recurring.
- Identify opportunities to support emergency bridge housing partners' efforts in increasing access to resources that will support the transition to successful outcomes, including permanent housing.
- Increase engagement with the community and partners to preserve and increase the affordable housing inventory to include set-asides for persons experiencing homelessness.

Innovation:

In response to the extreme heat conditions and recognizing the need to protect vulnerable populations - including unsheltered persons - from heat-related illnesses, the Homeless & Community Services department launched the Cooling Kit Program. This initiative provided aid to persons lacking shelter or adequate cooling resources. Last year, 800 cooling kits were distributed by various outreach teams, including law enforcement, which helped mitigate the impacts of the extreme heat. Furthermore, Communications & Digital Media utilized its resources to educate the public on protective measures during extreme heat - including the use of County parks and libraries facilities - to refill water bottles throughout the season. Integral to the success of this initiative were key organizations, such as the Emergency Management and Health Care Services departments, Tampa Hillsborough Homeless Initiative (THHI), the Florida Department of Health, and various community outreach agencies that engage with vulnerable populations. This innovative approach addressed immediate needs and set a precedent for collaboration on future heat mitigation and community support strategies.



Cooling kits are provided to outreach teams for vulnerable populations.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Percentage of decrease of overall homelessness.	4% increase* Shelters resumed normal operations post-COVID.	35% increase* Impacted by public health and economic crisis.	5% decrease	5% decrease
Number of clients assisted with temporary housing, case management, and supportive services leading to permanent supportive housing.	2,315	2,069	2,585	2,100
Number of beds/apartments the County has with community partners to provide emergency bridge housing.	486	600	496	600
Number of annual inspections of emergency bridge housing partnering agencies' facilities and apartments that provide temporary shelter to individuals and families.	114	118	115	115

Homeless & Community Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 1,185,204	$ 1,274,597	$ 1,470,655	$ 1,633,998
Operating Expenditures/Expenses	4,261,429	4,560,312	6,324,527	8,141,228
Total	**$ 5,446,633**	**$ 5,834,909**	**$ 7,795,182**	**$ 9,775,226**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 5,446,633	$ 5,834,909	$ 7,795,182	$ 9,775,226
Total	**$ 5,446,633**	**$ 5,834,909**	**$ 7,795,182**	**$ 9,775,226**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	10	10	10	11
Funded FTE Positions	10.00	10.00	10.00	11.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Aging Services and Homeless Services result in one additional position.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in contractual services.

Human Resources

(813) 272-5130

The Human Resources (HR) department is committed to the transformation of talent management. Fueled by a shared passion, HR utilizes holistic solutions that attract, develop, and inspire an unparalleled workforce. With unwavering dedication to the County's strategic mission, Human Resources shapes pathways to community prosperity through strategic partnerships and relentless innovation. From cutting-edge technology to redefining employee engagement, the department staff serves as architects of transformation.



County Staff attend a ribbon cutting of the Employee Medical Center.

FY 23 and FY 24 Accomplishments:

- The Well4Life Program earned Silver Recognition for promoting healthy workplaces. With on-site cancer screenings and emotional health workshops, HR fosters employee well-being, highlighting a dedication to both physical and mental health. These efforts cultivate a positive, supportive work environment, boosting morale, productivity, and demonstrating care for staff well-being.
- The Human Resources department reached a major milestone with Hillsborough County's first on-site Employee Medical Center, ensuring seamless access to healthcare. Offering consultations with on-site nurses and virtual doctor appointments enhances convenience, fosters early detection, and elevates employee health, cultivating a healthier workforce.
- Implementation of the labor market study that was finalized in 2023 to better align all job classification and paygrades with the competitive labor market. This implementation will also include the re-alignment and design of a new pay grade structure to create more flexibility for departments in their ability to effectively attract and retain top talent.

FY 24 and FY 25 Core Goals:

- Implement employee engagement strategies to increase employee retention. Talent shortages necessitate maintaining competitive compensation, employee engagement, and retention strategic planning. The outcome of this process will ensure that Hillsborough County can continue to deliver high quality, effective, and timely service delivery.
- As inflation continues to rise, health care costs are also increasing. As a self-funded health plan, maintaining and stabilizing health care costs is critical in providing quality and cost-effective benefits to employees.
- Utilize Artificial Intelligence (AI) in HR to streamline recruitment, enhance employee engagement, and optimize talent management processes. This initiative aims to improve efficiency, accuracy, and decision-making while fostering a data-driven approach to HR operations.

FY 24 and FY 25 Key Projects:

- Achieve transformative negotiations with the IAFF to accomplish a Collective Bargaining Agreement that will elevate IAFF members' well-

being and operational excellence, ensuring clarity and compliance while achieving the County's vision. The County's elite negotiation team, bolstered by HR, legal, and County leadership, crafts a strategy for fair and competitive terms.

- Continue the efforts of stabilizing the aggressive increases in health costs by soliciting competitive requests for proposals. The objective is to find a provider that will continue offering robust health care solutions to employees at lower costs, resulting from a better contract design.
- Create Employee Development and Career Pathway programming to provide tailored training, mentoring, and career pathing initiatives to propel employees toward success. By identifying skills gaps and aspirations, the department can create personalized development paths, fostering engagement and retention.

Innovation:

The collaboration between HR and Information Technology (IT) in leveraging new Cisco Finesse technology to enhance the County's call center for employee activations during emergencies marks a significant innovation in disaster response and employee communication strategies. By implementing state-of-the-art technology, the County has transitioned to a true call center model, eliminating previous challenges such as long hold times, call drops, and busy signals. This transformation ensures seamless communication and efficient deployment of staff, crucial for rapid response times during disasters and serving Hillsborough County residents effectively. The adoption of advanced Cisco technology represents a proactive approach to addressing communication challenges during emergencies, reflecting the County's commitment to employee safety and operational readiness. By streamlining the activation process and enhancing accessibility to live support, the County demonstrates its dedication to optimizing disaster response capabilities and minimizing disruptions to essential services.



Staff high five at a Human Resources Data Team Building event.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Average days to fill a position.	67	81	65	65
Percentage of first year (new hire) turnover.	31%	32%	33%	34%
Hiring/onboarding new employees from the community (non-temp, external hires).	807	885	922	986
Reduce workers compensation claims/costs through focus on safety, early risk mitigation, employee education, and procedure review.	319	300	350	350

Human Resources

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 5,533,272	$ 6,553,465	$ 8,223,003	$ 8,163,894
Operating Expenditures/Expenses	1,070,868	905,109	1,883,653	2,349,586
Capital Outlay	0	0	405,597	0
Total	**$ 6,604,140**	**$ 7,458,574**	**$ 10,512,253**	**$ 10,513,480**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 5,081,515	$ 5,946,525	$ 8,306,137	$ 8,347,884
Grants (Not Transportation-Related)	3,885	1,720	204,257	209,713
Self-Insurance Funds	1,518,740	1,510,329	2,001,859	1,955,883
Total	**$ 6,604,140**	**$ 7,458,574**	**$ 10,512,253**	**$ 10,513,480**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	109	112	112	110
Funded FTE Positions	73.80	76.80	77.32	75.95

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, two positions were eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of contractual non-payroll personnel and increased cost of computer software annual maintenance agreements.

CAPITAL AND OTHER EXPENDITURES:
- Changes in capital expenditures are primarily the result of fluctuations in grant appropriations.

Information Technology

(813) 274-4357

Information Technology (IT) embodies a diverse and inclusive culture that effectively delivers IT services that are both agile and reliable. As part of a portfolio of internal consultancy, IT works in partnership with County departments, Boards, and community agencies to achieve Hillsborough County's overall strategic goals, while continuously enhancing the customer IT experience. The department is comprised of the following core services:

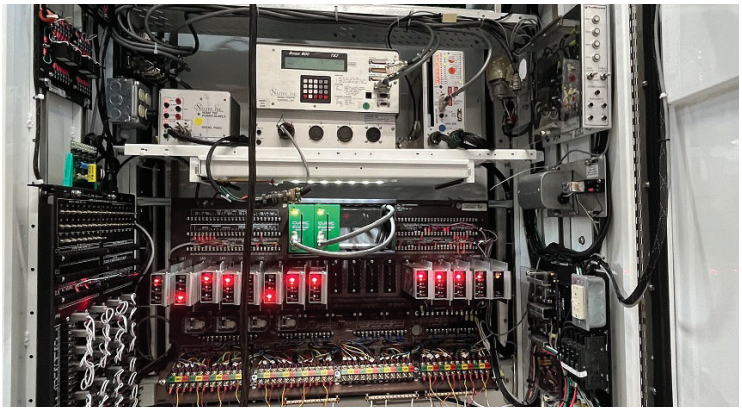
- Customer Endpoint Device Administration
- Hardware and Software Asset Management
- Enterprise Application Development
- Enterprise Content Management
- Network Administration
- Systems Administration
- Service Delivery Management
- Application Management

FY 23 and FY 24 Accomplishments:

- In partnership with Fleet, migrated Fleet's core business application to a fully hosted solution, providing simplified integrations with NAPA, improved application performance, and enhanced accountability.
- Implemented collaborative efforts with Public Works' Engineering & Operations to secure and enhance traffic infrastructure at traffic cabinet level to facilitate improved citizen mobility and emergency service response time. This is an effort of hardware replacement at more than 500 intersections around the County.
- Improved the Risk Management claims process by leveraging the department's existing enterprise document management and workflow platform to reduce claim process time from months to days, while simultaneously



Staff interacts with business application at Fleet HQ.



Obsolete network equipment replacement on the Traffic network helps to improve security, resiliency, and redundancy.



IT decommissioned more than 140 systems that reached End-of-Life due to mitigating security risks to the County's network.

enhancing the citizen experience when reporting claims. The design and implementation won the *National Public Risk Management Association (PRIMA) Award*.

FY 24 and FY 25 Core Goals:

- Partner with County departments to deliver process-driven technology solutions that are cost effective, improve service delivery, and enhance their IT experience across the enterprise (ex. All in One (AiO) endpoint platform at Library Services and Fire Rescue's Emergency Management War Room).
- Implement business efficiency for residents and customers through innovative and resilient solutions and platforms that empower customers (ex. debut of the new @ Your Service (AYS) Platform). The platform and associated custom development improve the intake experience and tracking across all customer-facing departments, enhancing accountability to all.
- Collaborate with departments to conceive, design, and implement solutions that materially impact service quality, speed, and efficiency for the good of the department and, by extension, County residents (ex. meeting room enhancements for a simplified experience for in-person and hybrid meetings, as well as the decommissioning of end-of-life systems).

FY 24 and FY 25 Key Projects:

- Migrate 6,000+ endpoints across the enterprise to Windows 11, ensuring user experience consistency and cyber security accountability.
- Expand document management workflow processes across multiple departments to include Affordable Housing, Aging Services, Sunshine Line, and Risk Management.
- Collaborate with Parking Management to design and develop an innovative solution to view all County garages and associated rates, as well as track County employee's eligibility for the parking stipend program.

Innovation:

Responding to the customers' requests and understanding the impact of disasters or unexpected events on business functions, robust Internet redundancy is a critical need for Hillsborough County. As more applications, services, County departments, Boards, community agencies, and residents rely on the move to the cloud, a secure and resilient business infrastructure is paramount. By introducing redundant Internet carriers and working with the County partners to introduce Border Gateway Protocol (BGP), IT will be able to ensure transparent Internet connectivity in the event of a disaster or unexpected event.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Overall customer satisfaction with a satisfactory or better rating based on responses to surveys from closed incidents	99.5%	99.6%	99.6%	99.6%
First-Touch Resolution Rate (% of incidents resolved the first time, with no repeat calls)	81%	82%	83%	84%
Number of service desk tickets closed within three days	81%	83%	85%	87%
Average time-to-answer service desk phone calls	56 seconds	53 seconds	50 seconds	48 seconds
Net Promoter Score (NPS) rating, regarding collaboration with the ITD, based on responses to the department's annual Customer Experience Survey	84	84	85	85

Information Technology

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 13,204,834	$ 14,528,034	$ 16,850,884	$ 17,587,406
Operating Expenditures/Expenses	18,239,899	21,698,607	25,227,627	25,598,548
Capital Outlay	1,785,456	1,752,433	1,847,150	2,034,560
Total	**$ 33,230,189**	**$ 37,979,074**	**$ 43,925,661**	**$ 45,220,514**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 23,899,761	$ 26,181,877	$ 32,307,469	$ 34,013,448
Countywide Special Revenue Funds	9,252,431	11,794,046	11,541,592	11,206,466
Unincorporated Area Special Revenue Funds	0	0	600	600
Transportation Trust Fund	77,997	3,152	76,000	0
Total	**$ 33,230,189**	**$ 37,979,074**	**$ 43,925,661**	**$ 45,220,514**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	118	116	114	115
Funded FTE Positions	118.00	116.00	114.00	115.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Information Technology, Enterprise Program Management Office, Cyber Security Office, and Performance, Data & Analytics result in one additional position.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of several projects to modernize technology for business continuation and upgrades to support existing systems.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of projects for infrastructure, network, software, and equipment replacement.

Library Services

(813) 273-3652 | hcplc.org

Hillsborough County Library Services provides customer-focused library materials, services, programs, and resources to meet the diverse educational, recreational, and cultural needs of Hillsborough County residents. The department offers traditional and digital books, collections, and story-time programs, as well as in-person and online instruction, free wireless internet, portable technologies, and access to federal, state, and local e-government services. Library Services has a direct impact on economic development and community prosperity through numerous outcomes, such as improved job skills, school readiness, and availability of educational and leisure materials.



Library staff assist families with new grant-funded laptops containing filtered data plans.

FY 23 and FY 24 Accomplishments:

- Distribution of 2,500 laptops equipped with filtered data plans to families with school-age children and limited internet access at home. This was made possible through a grant from the Emergency Connectivity Fund Program of the American Recovery Act.
- Renovation of the Charles J. Fendig and West Tampa Public Libraries with interior and exterior renovations to improve functionality and upgrade finishes and systems. Both projects included furniture, fixtures, and equipment.
- Implemented eight additional juvenile library cards through creative use of the Library's enterprise resource planning software, and developed policy to provide parents with tools to assist in guiding their children's reading.

FY 24 and FY 25 Core Goals:

- Provide convenient access to materials and online services. Buildings and digital spaces are intuitive and easy to use, featuring materials in a variety of formats, multiple ways of accessing information, and opportunities for learning, personal growth, and economic development.
- Implement classes, events, and library learning experiences that contribute to economic development, entrepreneurial support/career enhancement, and school readiness.
- Operate a network of free library facilities with open access, community focus, and welcoming environments. The Library's network of 27 locations and two mobile library service vehicles provide access to materials and staff expertise, meeting rooms, computers, wireless Internet, and collaborative workspace.

FY 24 and FY 25 Key Projects:

- Design and construction of two new libraries to replace existing two libraries due to their age, condition, and expanded service needs. The new Brandon Library will be a 25,000-square-foot facility, expandable to 35,000 square feet, and the new Thonotosassa Library will be 15,000 square feet, expandable to 25,000 square feet.

- Develop a display for the Burgert Brothers Photographic Collection, including a permanent display wall at the John F. Germany Library.
- Complete the temporary Wimauma Branch Library at the identified site and open it to the public.

Innovation:

Library users have relied on free Wi-Fi inside library buildings for years so they can engage with government resources, participate in online learning opportunities, enjoy downloadable or streaming media, do research, and more. Requests to access Wi-Fi during non-library hours started before COVID but were accelerated during COVID due to limited hours, social distancing, and closed buildings. To respond to this increasing demand, the library instituted Park & Surf at several locations. This program extended Wi-Fi to select parking spaces, allowing customers to use library resources from the safety and comfort of their vehicles beyond traditional library hours. Last year, the program was extended countywide, and spaces were marked with signs and Wi-Fi logos to make it easy for customers to identify the spots with the best signal.



Signs and Wi-Fi logos help identify parking spaces at the library with the best signal.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Percentage of customers who rate library staff as friendly and competent. Measures customer satisfaction with the professional service provided by library staff.	93%	93%	95%	95%
Percentage of customers who found what they were looking for in libraries and on the library website. Measures customer satisfaction with the user experience.	91%	92%	92%	92%
Percentage of customers who learned something new from attending a library in-person educational program. Measures the value of educational and cultural programs to customers.	97%	97%	95%	95%
Percentage of households within library service areas with at least one active card holder. Measures the adoption rate/ market penetration for Library Services.	66%	66%	60%	60%

Library Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 23,903,935	$ 24,789,013	$ 31,962,249	$ 32,882,439
Operating Expenditures/Expenses	19,159,335	21,879,978	26,071,244	25,663,077
Capital Outlay	2,258,919	2,137,173	2,971,373	3,449,114
Grants & Aids	383,443	364,698	376,165	753,317
Total	**$ 45,705,633**	**$ 49,170,863**	**$ 61,381,031**	**$ 62,747,947**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide Special Revenue Funds	$ 167,576	$ 185,530	$ 229,184	$ 217,015
Library Tax District Special Revenue Fund	45,538,056	48,985,333	61,151,847	62,530,932
Total	**$ 45,705,633**	**$ 49,170,863**	**$ 61,381,031**	**$ 62,747,947**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	368	391	391	407
Funded FTE Positions	368.00	391.00	391.00	407.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 16 positions are established to address an increase in capacity and after school services.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures in primarily the result of purchasing new library materials and equipment.
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Management & Budget

(813) 272-5890 | HCFL.gov/Budget

The Management & Budget department uses sound financial and business practices to budget available resources in accordance with the priorities of the Board of County Commissioners and statutory requirements. It manages the issuance of debt and provides financial analysis services.

FY 23 and FY 24 Accomplishments:

- Maintained a AAA general obligation bond rating, as determined by all three major rating agencies.
- Complied with Florida Statutes, Chapters 129 and 200, and Truth in Millage requirements.

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FY 24 and FY 25 Core Goals:

- Maintain compliance with Florida Statutes, Chapters 129 and 200, to assure continuing funding and prevent potential service interruptions.
- Earn the *Government Finance Officers Association's Distinguished Budget Presentation Award*.

FY 24 and FY 25 Key Projects:

- Continue development of financial/budgetary strategies to ensure fiscal sustainability of service delivery.
- Update key financial policies to ensure that they are consistent with the County's most current business model.

Innovation:

The department has evolved its five-year proforma analysis into a more dynamic tool that analyzes multiple possible economic and financial scenarios. The model evaluates the possible implementation of master plans, the possible impacts of economic volatility, anticipated normal economic growth, and fiscal sustainability. The model provides both the County Administrator and the Board more information to make budgetary decisions.



Management & Budget earned the Government Finance Officers Association's Distinguished Budget Presentation Award for the 36th consecutive year.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Truth in Millage	Approved	Approved	Approved	Approved
Budget Award	Received	N/A	Received	N/A

Management & Budget

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 3,369,920	$ 3,567,568	$ 4,218,749	$ 4,220,973
Operating Expenditures/Expenses	2,199,113	2,541,409	3,662,805	3,643,753
Grants & Aids	2,551,951	1,943,304	2,847,046	1,601,093
Other Non Operating	1,107,919	699,925	992,573	516,781
Total	**$ 9,228,903**	**$ 8,752,206**	**$ 11,721,173**	**$ 9,982,600**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,127,966	$ 3,301,492	$ 4,092,112	$ 4,079,933
Countywide Special Revenue Funds	2,931,129	3,256,207	4,295,354	4,286,952
Grants (Not Transportation-Related)	3,170,168	2,194,521	3,333,707	1,615,715
Public Works Solid Waste ResourceRecovery Funds	(360)	0	0	0
Public Utilities Water/Wastewater Funds	0	(14)	0	0
Total	**$ 9,228,903**	**$ 8,752,206**	**$ 11,721,173**	**$ 9,982,600**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	29	27	26	26
Funded FTE Positions	29.00	27.00	26.00	26.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.
- Changes in other non-operating expenditures are primarily the result of fluctuations in grant appropriations.

Medical Examiner

(813) 914-4500 | HCFL.gov/MedicalExaminer

The Medical Examiner investigates or reviews more than 11,000 of the approximately 14,000 deaths that occur annually in Hillsborough County. The department has two core responsibilities: a statutorily mandated mission to determine cause and manner of death in a specific set of circumstances defined in Section 406.11, Florida Statutes, and the disposal of unclaimed bodies. A body is deemed unclaimed if no family, friend, or organization comes forward to fund private disposition of remains.

FY 23 and FY 24 Accomplishments:

- The Medical Examiner continued the organization of the department's Cold Case Unit by adding an additional death investigator and going into contract with a Board-Certified forensic anthropologist from the University of South Florida. The department has continued to provide members of this unit with training opportunities to enhance their working knowledge.
- The department has positively identified and located next-of-kin on tthree unidentified cold cases, dropping the total number of cold cases from 52 to 49.
- The department is finalizing procurement of an updated case management software system and system support. It is currently waiting for the vendor to follow up with the County's IIO Security Team before moving forward.

FY 24 and FY 25 Core Goals:

- Obtain National Association of Medical Examiners (N.A.M.E) accreditation.
- Increase department staffing (in the investigation, morgue, pathology, and toxicology units) so that the department can be fully functional (investigating deaths, conducting examinations, and releasing decedents to funeral homes and crematories) 24 hours a day, seven days a week. This will allow the department to release decedents back to their loved ones more quickly.
- Continue to decrease the number of cases using the County Indigent Cremation Program each year.

FY 24 and FY 25 Key Projects:

- Develop and finalize plans on future expansion of the current Medical Examiner facility.
- Develop a working relationship with the International Committee of the Red Cross (ICRC) to tackle the problem of missing people and seek ways to help the families and communities affected. The department could possibly become the intake center for this region as it seeks to identify and notify the families of unidentified decedents.

Innovation:

The department reorganized the internal structure of the investigation section, and dedicated time to review and re-investigate cold cases. This led to the department to successfully obtain positive identification on two of its cold cases. The department hopes to obtain positive identification on many more as it continues to provide and support training opportunities for staff members in this unit.



The full body x-ray scanner is used to locate foreign objects and injuries associated with the death of an individual.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Death investigations	11,776	11,429	11,603	11,700
Cremation authorizations	8,637	8,373	8,505	8,600
Indigent cremations	747	647	697	710

Medical Examiner

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 5,001,600	$ 6,017,072	$ 6,473,464	$ 7,090,822
Operating Expenditures/Expenses	1,751,561	1,821,304	2,406,346	2,224,907
Capital Outlay	0	0	0	0
Total	**$ 6,753,161**	**$ 7,838,376**	**$ 8,879,810**	**$ 9,315,729**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 6,753,161	$ 7,838,376	$ 8,879,810	$ 9,315,729
Total	**$ 6,753,161**	**$ 7,838,376**	**$ 8,879,810**	**$ 9,315,729**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	48	48	48	49
Funded FTE Positions	45.48	45.48	45.48	46.48

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position is established to address an increase in caseload volume.
- In FY 25, the overtime budget is increased to address an increase in caseload volume.

OPERATING EXPENDITURES:
- An Associate Medical Examiner Fellow is included in contractual services.
- The decrease in operating expenditures is primarily the result of projects requiring one-time funding reaching completion.

Minority & Small Business Enterprises

(813) 829-2650 | HCFL.gov/MWSBE

Minority & Small Business Enterprises Division increases minority- and women-owned and small businesses' access to County procurement opportunities in construction, contractual services, professional consulting services, and commodities. These programs are economic drivers that strive to support a diverse base of suppliers and vendors, job creation, and business expansion and retention. The division achieves these goals through community outreach, providing capacity-building training for certified and registered business enterprises, and direct relationships with user-departments.

FY 23 and FY 24 Accomplishments:

- Held communitywide outreach events in support of the County's $671 million South County Wastewater Treatment Plant construction project. These events helped inform and encourage minority- and women-owned businesses to identify subcontracting opportunities for this significant South County infrastructure improvement project.
- Expanded educational and technical assistance to certified and registered businesses by revising our training offerings. We changed frequency of "Subcontracting & Bidding 101" classes from quarterly to monthly in response to customer demand, and included information on how to access and include historical bid data as a best practice for businesses to improve their bid proposals.
- Developed and implemented an enhanced outreach strategy to reach minority- and women-owned and small businesses located throughout the Tampa Bay community. This strategy utilized minority-focused media to inform Minority Business Enterprises (MBE) and Small Business Enterprises (SBE) businesses of our programs, outreach events, and upcoming County contracting opportunities.



Small Contractor Development Program training helps strengthen the growth of certified minority- and women- owned businesses enterprise and registered small business enterprise firms.

FY 24 and FY 25 Core Goals:

- Greater access to procurement opportunities and a more diverse base of suppliers andvendors by increasing the number of certified minority- and women-owned businesses enterprise and registered small business enterprise firms.
- More strategic planning and contracting opportunities for certified minority- and women-owned businesses enterprise and registered small business enterprise firms by partnering with other local governmental MBE and SBE programs to collaborate on marketing and outreach events.
- Enhanced training and technical assistance to new minority- and women-owned businesses enterprise and registered small business enterprise firms applying for certification by offering in-person application assistance training.

FY 24 and FY 25 Key Projects:

- Support the vision of ensuring diversity, equity, and inclusion in contracting opportunities by hosting our annual business reverse trade show, Open Doors Forum. This event will help minority- and women-owned and small businesses learn about and connect to opportunities in government and private sector contracting.

- Create training about our online directory of certified minority- and women-owned and small business that also will include information about the directory and how to access it. This training will be presented to all County departments to increase their awareness of how to search, find, and include minority- and women-owned and small businesses in their department's P-Card purchases.
- Host a supplier diversity showcase to connect minority- and women-owned and small businesses with County departments and Constitutional Offices that contract for goods and services provided by these businesses. This annual showcase will increase awareness of the capabilities of these businesses and seek to better connect them to County government contracting opportunities.

Innovation:

The Minority & Small Business Enterprises Division will identify community and industry groups for partnership opportunities to increase the number of firms registered with the MBE and/or SBE program, and grow the number of firms that participate in a County procurement opportunity. This will include advance notification of upcoming projects in minority and general circulation publications, subscription-based emails, and an e-newsletter to provide more time for information gathering and matchmaking.



Minority/women-owned businesses helped construct County Fire Station #29.

Performance Measures	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of MBE/SBE firms actively certified.	798	838	1,020	1,045
Use of MBE/SBE firms in County contracting as a percentage of total contract values.	16%	12%	20%	20%

Minority & Small Business Enterprises

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 8,717	$ 688,267	$ 784,060	$ 801,904
Operating Expenditures/Expenses	0	145,395	534,353	532,863
Grants & Aids	0	0	500,000	0
Total	**$ 8,717**	**$ 833,663**	**$ 1,818,413**	**$ 1,334,767**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 8,717	$ 833,513	$ 1,581,742	$ 1,098,096
Economic Development Activity Fund	0	150	236,671	236,671
Total	**$ 8,717**	**$ 833,663**	**$ 1,818,413**	**$ 1,334,767**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	6	6	6	6
Funded FTE Positions	6.00	6.00	6.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of the elimination of an enhanced outreach and marketing plan.

Office of Community Impact

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 0	$ 586,503	$ 894,679	$ 876,945
Operating Expenditures/Expenses	0	19,413	506,487	504,574
Total	**$ 0**	**$ 605,916**	**$ 1,401,166**	**$ 1,381,519**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ 605,916	$ 1,401,166	$ 1,381,519
Total	**$ 0**	**$ 605,916**	**$ 1,401,166**	**$ 1,381,519**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	0	6	6	6
Funded FTE Positions	0.00	6.00	6.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit elections.

OPERATING EXPENDITURES:
- Continuation budget.

Parks & Recreation

(813) 635-3500 | HCFL.gov/Parks

Hillsborough County Parks & Recreation provides competitive athletic and recreational opportunities for people of all ages and abilities, focusing on Hillsborough County's approximately 1.4 million residents. The department manages a wide range of facilities, including 53 recreation centers, seven gymnasiums, six fitness centers, five skate parks, nine off-leash dog parks, and 47 sports complexes. The sports complexes include 170 baseball and softball fields, 30 football fields, 53 soccer fields, and three lacrosse fields. In addition, there are 104 non-programmed neighborhood parks consisting of about 1,200 acres of open space, 44 miles of walking paths, and 118 playgrounds, courts, and picnic shelters. Adaptive programs for residents with disabilities, in addition to special events with community and civic organizations, round out Parks & Recreation's offerings.



Two young athletes face off in an organized street hockey match at Brandon Recreation Center.

FY 23 and FY 24 Accomplishments:

- In 2023, HCPR partnered with 50 youth sports organizations at 47 locations. The department and its partner organizations provided youth recreational league play to over 40,000 kids in 2023. Additionally, the department served another 12,130 kids through its staff-managed recreational basketball, ball hockey, flag football, and soccer programs.
- Hillsborough County Parks & Recreation was a 2023 finalist for the prestigious Gold Medal Award. The national award honors public park and recreation agencies across the United States that demonstrate excellence in long-range planning, resource management, and innovative approaches to delivering superb park and recreation services with fiscally sound business practices.
- Opened the SouthShore Sportsplex in South Hillsborough County. It boasts the largest contiguous artificial turf playing surface in the United States. The complex hosts nine youth and adult sports leagues, engaging over 2,700 participants. It has also hosted five regional and national tournaments.

FY 24 and FY 25 Core Goals:

- Hillsborough County Parks & Recreation understands the sport of pickleball is exploding. According to the USA Pickleball Association, 4.2M people play pickleball in the country. The department is committed to meeting the demand for new courts. Over the next two years, the department will build or refurbish 34 pickleball courts at six parks across the county.
- Hillsborough County is one of only 171 park systems accredited by the National Recreational and Park Association. Parks & Recreation will continue prioritizing the accreditation process, ensuring it is shared, encouraged, and integrated into daily operations.
- The department is committed to growing youth sports and providing equitable opportunities to all youth athletes. Parks & Recreation will identify locations and opportunities to expand recreational sports. It will also continue growing its Team HC Travel Baseball Program, which has generated over $380,800 in cost recovery since its inception in 2021.

FY 24 and FY 25 Key Projects:

- In recent years, the popularity of pickleball has exploded nationally and in Hillsborough County, where it's the fastest-growing sport Parks & Recreation centers. The department has secured $3M in American Rescue Plan funding to build 34 new courts, more than doubling the current inventory in Hillsborough County.
- Hillsborough County Parks & Recreation is partnering with Library Services to create a destination multipurpose site for the Thonotosassa community. The multipurpose site will be developed in phases and feature a new branch library, athletic fields, parking, walking trails, restrooms, and additional amenity upgrades.
- The Branchton Park project will revamp the 43-acre park into a Northeast Hillsborough destination. Phase One includes four pickleball courts, a playground, splash pad, trails, restrooms, and 70 parking spaces. Future phases will add dog parks, an event pavilion, and more trails, including boardwalks.



Youth athletes compete in a statewide soccer tournament at the SouthShore Sportsplex in Apollo Beach.



Young archers compete in the adaptive sports program at Miller Park and Life Center.

Innovation:

Acknowledging the rising popularity of hockey sports in Florida, Hillsborough County Parks & Recreation partnered with the Tampa Bay Lightning to build two sizeable outdoor hockey rinks. A more than $1.1 million investment in infrastructure allowed the department to successfully facilitate ball hockey leagues, engaging 6,750 participants and introducing an annual ball hockey tournament across 16 after-school locations. This partnership also provided a $12,000 investment in take-home equipment for all league participants, further fostering community engagement.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Increased participation of seniors, adults, and youth in recreational sports activities.	73,700	295,102	302,604	310,102
Customer service satisfaction rating for childcare programming.	93%	91%	91-92%	91-92%
Increased participation visits in recreational activities.*	3,042,817	4,034,362	3,223,900	3,320,617

*The construction of new destination parks, such as Carrollwood Village Park, increased site visits significantly.

Parks & Recreation

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 13,391,916	$ 14,967,713	$ 19,167,867	$ 19,542,360
Operating Expenditures/Expenses	22,367,269	25,121,318	25,484,163	27,748,420
Capital Outlay	193,703	48,782	731,735	473,000
Grants & Aids	0	0	0	80,000
Total	**$ 35,952,888**	**$ 40,137,813**	**$ 45,383,765**	**$ 47,843,780**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 1,139,543	$ 1,850,503	$ 3,900,403	$ 3,572,034
Unincorporated Area General Operating Fund	34,813,345	38,287,310	41,483,362	44,271,746
Total	**$ 35,952,888**	**$ 40,137,813**	**$ 45,383,765**	**$ 47,843,780**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	349	368	377	388
Funded FTE Positions	234.69	249.91	258.07	265.76

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 11 positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of contract increases, tree trimming/removal, maintenance supplies for splash pads, maintenance of synthetic turf, portable security surveillance trailers, increase in restroom cleaning services, pressure washing services, operating budgets for completion of Capital Improvement Projects, as well as the one-time cost to update existing technology and fitness center equipment for three community fitness centers.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of purchases requiring one-time funding reaching completion.
- The increase in grants and aids is funding for Positive Coach Alliance to provide training to staff.

Performance, Data, & Analytics

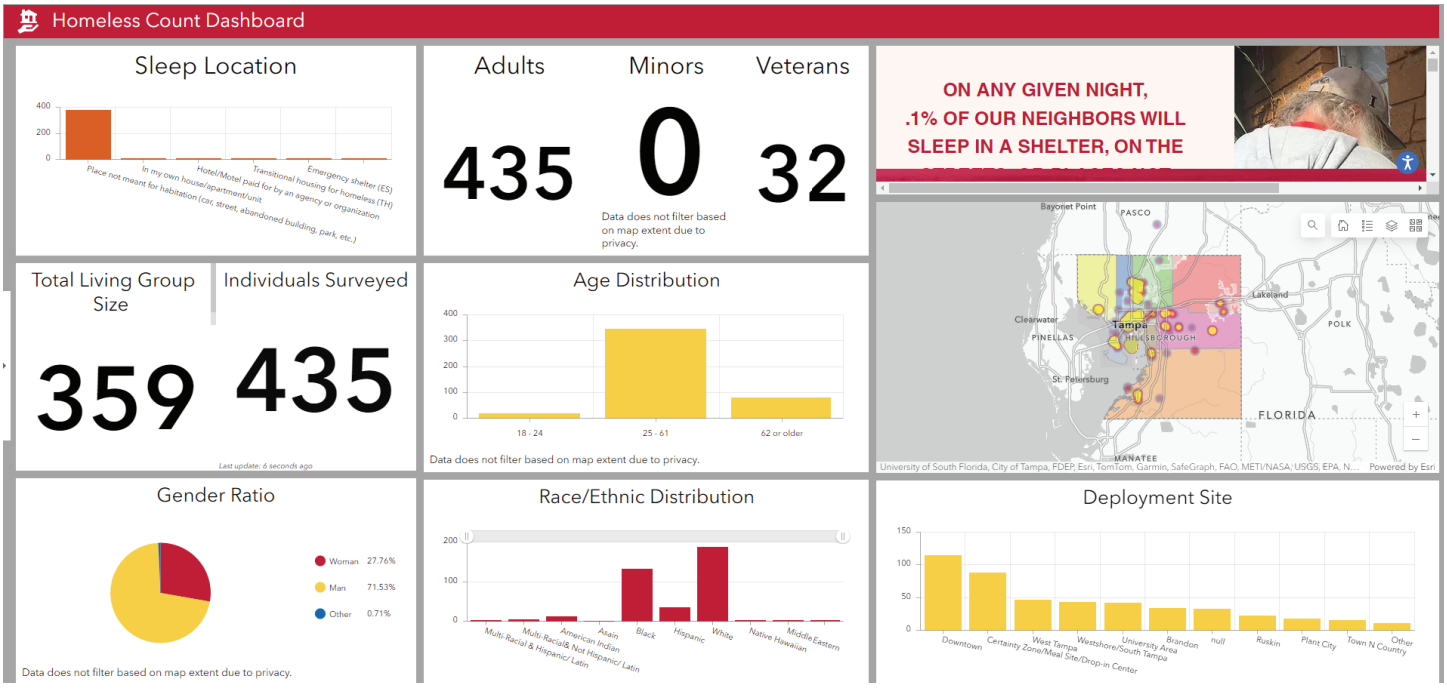
The Performance, Data, & Analytics department's vision is to facilitate a 360-degree view of the County's residents and internal processes. The department utilizes the Azure Business Intelligence Environment (ABIE) and Geospatial Analytics to govern, warehouse, and explore enterprise-level data. The resulting business insights are visualized using a variety of technologies, including Geospatial mapping, dynamic dashboards, and custom-built reports. In support of this vision, the department provides a variety of services, including maintenance of the County's enterprise Geographic Information Systems (GIS) platform, organization-wide database management, and coordination with Public Safety Answering Points (PSAPs) through the Department's 911 Administration Office. Infrastructure support includes assigning street names and addresses, an ongoing inventory and condition coding of the County's transportation, stormwater, and telecommunications assets, and survey and mapping services such as plat reviews and contract management.

FY 23 and FY 24 Accomplishments:

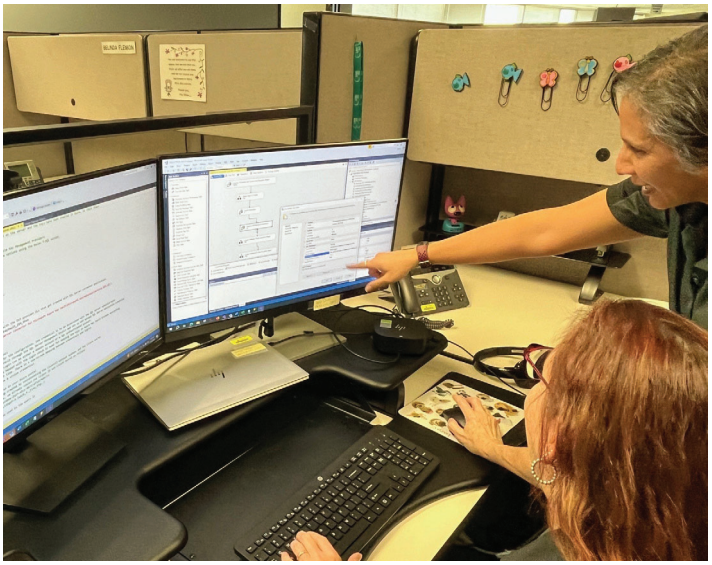
- Performed Personally Identifiable Information (PII) scans across the organization to ensure the digital safety of residents.
- Completed Phase One of the 911 Administrations NextGen Core Services project, which will increase phone answering time and allow for geographically diverse backup and disaster recovery.
- Partnered with the Supervisor of Elections to update their mapping software and analysis capabilities. This includes new reference maps for the public, which will identify correct polling locations and miscellaneous helpful information.

FY 24 and FY 25 Core Goals:

- Refine, socialize, and execute a Data Steward program with partner departments. The data steward will be responsible for the integrity of the host department's data, ensuring interoperability, and acting as a subject matter expert for analysis.
- Restart the Six Sigma Academy. This will help to ensure future generations of County employees are equipped with the knowledge of process improvement, the skill to map out beneficial changes, and the ability to affect those changes.



The real-time dashboard reflects PIT information.



Members of the Database Administration team work together.



A department GIS professional gives a lecture describing how to derive 3D imagery from a point cloud.

- Complete GIS Strategic Planning with partner departments. This will include demonstrations of return on investment, future project planning, and resource allocation within those departments.

FY 24 and FY 25 Key Projects:

- Transition the County's legacy GIS databases into a new environment, allowing the department to decommission older machines which are vulnerable to cyber-attack.
- Complete the Indoor Mapping Project for Hillsborough County Public Schools. This will give 911 call takers and dispatchers an interior look at Public Schools. When a first responder arrives on the scene, they will understand where physically the jeopardy exists within the school.
- Modernize multiple mission-critical applications, including the Development Services Intake Application, the public-facing Capital Projects Viewer, and the Hurricane Evacuation Assessment Tool.

Innovation:

The department's Geospatial Services Division partnered with the Tampa Hillsborough Homeless Initiative to renovate their Point-In-Time (PIT) count process. The PIT count is required by the U.S. Department of Housing and Urban Development, and counts "…all homeless individuals living outdoors, in shelters, and in transitional housing." Prior to this engagement, the PIT count was performed by volunteers using physical pieces of paper. This process was slow and difficult to analyze digitally. This year, the department made a secure cloud-based survey which allowed volunteers to instantly capture relevant information and automatically have that data accessible for further analysis.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Condition code 20% of the County's stormwater assets (~56,000) per year in compliance with the National Pollutant Discharge Elimination System permit.	250	285	350	400
Review plat submissions in support of the development community.	120	120	125	125
Create high-quality geospatial products using GIS. Projects include online maps and applications, data creation and maintenance, and spatial analysis in support of County departments.	420	430	450	450

Performance Data & Analytics

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 7,259,165	$ 7,719,934	$ 9,406,424	$ 9,549,152
Operating Expenditures/Expenses	6,067,172	5,389,461	8,911,489	8,883,639
Capital Outlay	0	0	54,000	0
Grants & Aids	1,929,470	1,929,470	2,075,290	2,218,910
Total	**$ 15,255,807**	**$ 15,038,865**	**$ 20,447,203**	**$ 20,651,701**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 4,710,394	$ 4,896,214	$ 6,738,291	$ 6,820,655
Unincorporated Area General Operating Fund	3,826,224	3,794,630	4,536,075	4,651,274
Countywide Special Revenue Funds	5,144,520	5,234,724	7,462,867	7,202,624
Transportation Trust Fund	1,156,579	1,012,848	1,591,044	1,486,112
Grants (Not Transportation-Related)	318,862	0	0	369,160
Public Works Solid Waste ResourceRecovery Funds	19,931	16,385	23,785	24,374
Public Utilities Water/Wastewater Funds	79,298	84,064	95,141	97,502
Total	**$ 15,255,807**	**$ 15,038,865**	**$ 20,447,203**	**$ 20,651,701**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	74	75	74	74
Funded FTE Positions	74.00	75.00	74.00	74.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Performance Data and Analytics, Information Technology, and Facilities Management and Real Estate Services result in net zero positions.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of decrease in insurance assessments.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

GRANTS AND AIDS:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Pet Resources

(813) 301-PETS (7387) | HCFL.gov/Pets

The Pet Resource Center (PRC) is the County's public animal shelter and community service organization that cares for homeless and unwanted pets. It also provides support for the animal control and law enforcement officers of the county. The department's mission is to make life better for the people and pets of the community through expert assistance and education. Pet Resources is one of the top public lifesaving shelters and has been identified as a leader in public sheltering.



Shelter Staff Shai Playing Fetch in the Garden

FY 23 and FY 24 Accomplishments:

- The PRC received national media recognition that it is one of only a few shelters across the country that had an increase in live outcomes during the past year, while shelters nationwide experienced an average reduction in live outcomes of 15% in 2023.
- PRC partnered with Wings of Rescue and the Team Godwin Foundation to establish a targeted spay/neuter program called "Operation Pit Stop," which resulted in over 500 free sterilization procedures for pets in need in Hillsborough County, thereby helping to reduce shelter intake of pit bull-type dogs in the future.
- PRC spearheaded the first Regional Mega Adoption Event where eight regional public animal shelters combined to adopt 280 dogs in one weekend at the Strawberry Festival Grounds in Plant City. The event was 100% funded by private donations. Plans are to make this an annual event.

FY 24 and FY 25 Core Goals:

- Continue to maintain a high level of live outcomes for homeless and unwanted pets in Hillsborough County while assuring both quality of life for the pet and public safety for the community. This helps make Hillsborough County a national leader in the commitment to the county's pets and residents.
- Use programs to help keep pets in their loving homes and out of the shelter through retention efforts and a robust foster caregiver program. Over 1000 pets have been kept out of the shelter by assisting pet owners.

The community has provided over 2000 pets foster homes, so they didn't have to spend extended time in the shelter.

- Work to reduce the length of stay for dogs, which has historically been between 10-12 days. But in 2023, that figure ballooned to 30 days due to larger intake than adoption and fewer people looking for larger-sized dogs.

FY 24 and FY 25 Key Projects:

- Develop long-term planning for community outreach and establish the initial budget in FY 26. Utilize pilot program statistics, along with the requests from the community for outreach programs, to determine the funding needed to serve the community and hopefully reduce shelter intake.
- Revise the County Ordinance for Animals to update/streamline and remove unnecessary and outdated items, and improve the use of language for ease of understanding by the public.
- Expand "Operation Pit Stop" to quarterly events and continue to partner with outside funding to keep the cost to taxpayers at a minimum. This will hopefully further reduce the unwanted births of larger pit bull-type dogs and thus reduce intake into the shelter.

Innovation:

PRC utilizes new software, a renewed focus on keeping pets out of the shelter, online training, and better protocols and tracking. The center increased the number of pets in foster care from 933 cats and dogs fostered to 2,438 fostered. This afforded more space in the shelter for homeless and unwanted pets and reduced the overall cost of care.



Tampa Bay Buccaneers receiver Chris Godwin helps prepare enrichment treats for the dogs.



Veterinarian works with a big dog in veterinary services.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Overall live outcome rate for cats and dogs, including strays housed outside the shelter but assisted on an outpatient basis by PRC	93.63%	93.74%	95%	95%
PRC staff focuses on the limited stay function of the shelter for homeless and unwanted pets, reducing the average length of stay in the shelter	Dogs: 12 days Cats: 7 days	Dogs: 30 days Cats: 3 days	Dogs: 10 days Cats: 4 days	Dogs: 8 days Cats: 4 days
Volunteer hours of service	14,030 hours	21,266 hours	26,480 hours	30,300 hours
Percentage of pets that have license tags in Hillsborough County	Dogs: 34.2% Cats: 7.6%	Dogs: 30.9% Cats: 7.5%	Dogs: 36% Cats: 8%	Dogs: 38 Cats: 9%

Pet Resources

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 5,792,997	$ 6,145,835	$ 7,906,174	$ 7,748,859
Operating Expenditures/Expenses	3,096,306	3,131,226	3,601,569	3,616,954
Capital Outlay	55,774	25,116	95,005	0
Total	**$ 8,945,077**	**$ 9,302,177**	**$ 11,602,748**	**$ 11,365,813**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 8,698,542	$ 9,029,267	$ 11,135,248	$ 10,898,313
Countywide Special Revenue Funds	246,535	272,910	467,500	467,500
Total	**$ 8,945,077**	**$ 9,302,177**	**$ 11,602,748**	**$ 11,365,813**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	95	95	96	97
Funded FTE Positions	95.00	95.00	96.00	96.73

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position was established to address an increase in department responsibility.
- Decrease one full-time position to part-time to improve overall services.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit election.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of contractual services.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

Procurement Services

(813) 272-5790 | HCFL.gov/Procurement | ProcurementServices@HCFL.gov

Procurement Services provides centralized procurement for the acquisition of goods and services in support of all County departments, government agencies, and other offices that choose to use its services. The department's mission is to serve as trusted advisers who passionately, predictably, and promptly source high-value solutions so communities prosper and lives improve. As stewards of public funds, Procurement Services serves with integrity, strives for excellence in every procurement endeavor, and is committed to the fair and equitable treatment of all vendors. Department staff are empowered to take the actions necessary to exceed customers' expectations, add value, and make a positive difference in every transaction within the confines of applicable law, policies, and procedures.

FY 23 and FY 24 Accomplishments:

- Implemented a cloud-based procurement solution (Bonfire), built with an emphasis on customer-focused public procurement that provides improvements for procurement services to increase competition, data tracking, reporting, easier electronic submission process for suppliers, and enhanced correspondence capabilities for suppliers at no cost to them.
- Facilitated the first phase of our enhanced Training and Engagement Initiative with customized emphasis on the following key outcomes: improved performance, increased efficiency, improved risk mitigation, enhanced supplier relationships, adaptability to change, and overall improvement in stakeholder satisfaction.
- Procurement launched a monthly, in-person, Hands on Doing Business with Hillsborough County Procurement Workshop. Vendors learned how to use Bonfire, be notified, and respond to procurement opportunities. This guided interaction demonstrates registration and features used for submitting offers to increase vendor participation with procurement opportunities.



Procurement Services facilitates the October 2023 Hands on Doing Business with Hillsborough County Procurement Services Workshop.

FY 24 and FY 25 Core Goals:

- Procure the goods and services that County departments and agencies need to deliver quality services to residents and visitors in Hillsborough County.
- Preserve and strengthen the department's reliable network of vendor businesses through active engagement, outreach, and support activities.
- Cultivate meaningful and strategic business partnerships to maximize value and support sustainable community prosperity.

FY 24 and FY 25 Key Projects:

- Establish an outreach program for the Construction Apprenticeship Program that will assist in leveraging a wide array of resources for vendors to facilitate their apprenticeship program(s). Also, include a hands-on training program to guide vendors through registering their program(s) so they may apply for funding/ reimbursement through state and federal initiatives.
- Implement robust performance metrics for data-driven decision-making and continuous improvement. A re-calibration of performance, metrics, and customized reporting to enable Procurement Services to measure activities, track

performance more effectively against set objectives, optimize processes, and drive efficiencies.

- Launch interactive data visualization report for dynamic exploration and analysis of solicitation processes. This report will promote more effective insights to the public and from our internal customers with respect to intake requests, projects, and contract monitoring with enhanced dashboard tools, interactive charts and graphs, and data exploration features.

Innovation:

Procurement Services' approach to learning and development is to cultivate a work culture and environment that drives organizational learning and growth by emphasizing professional development, engagement, and technical training. Our actionable strategy includes learning flexibility, such as just-in-time learning, customized learning journeys in collaboration with Human Resources' Learning and Organizational Development services, biannual in-service training, and administration of Oracle Cloud Learning Journey. Recent implementations, included in the first phase of our enhanced Training and Engagement Initiative, were related to (1) building trust through enhanced feedback and reporting measures for staff, (2) conflict management training for leadership, and (3) achieving commitment and accountability through assignment of customized on-demand and facilitated trainings, such as time-management, emotional intelligence, visionary convergence, and Empowered Learning sessions.

The importance of our initiative stems from our constantly evolving business environment; therefore, training and engagement equips procurement teams with tools to stay agile and adaptable. Our emphasis on training and engagement will continue as a notable accomplishment, as well as a strategic investment that yields tangible benefits in terms of performance, efficiency, risk management, and stakeholder satisfaction.



Procurement Services participates in the 2023 Hillsborough Area Regional Transit Authority Pathways to Business Expo on doing business with Hillsborough County.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of vendors registered in Bonfire/State of Florida using National Institute of Governmental Purchasing (NIGP) commodity codes, and the number of vendors registered in Bonfire/North America.	19,142 (Number of vendors registered in the Oracle EBS/Cloud iSupplier system as of the end of the fiscal year)	180,000 /650,00	180,000 /650,00	180,000 /650,00
Revenue generated for the County from Purchasing Card program.	$325,366	$322,788	$350,560	$325,000
Number of contract administration items processed.	762 (COVID-19 and New SaaS migration impacted)	1,553*	500	500
Total dollar amount and number of all awarded procurements – sourcing events.	$439,671,028 /255	$570,069,762 /292	$465,000,000 /350	$465,000,000 /350
Total dollar amount and number of all awarded non-sourced procurements.	$82,914,337 /358	$126,564,563 /196*	$30,000,000 /300	$30,000,000 /300

* (Per Enterprise Solutions and Quality Assurance, many of the data fields were missing from the Oracle Source due to the conversion from EBS; therefore, the count value is not comprehensive.)

Procurement Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 3,609,204	$ 3,577,682	$ 4,551,810	$ 4,787,158
Operating Expenditures/Expenses	83,470	88,681	338,568	335,372
Total	**$ 3,692,675**	**$ 3,666,363**	**$ 4,890,378**	**$ 5,122,530**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,437,323	$ 3,664,048	$ 4,890,378	$ 5,122,530
Public Works Solid Waste ResourceRecovery Funds	31,256	237	0	0
Public Utilities Water/Wastewater Funds	224,096	2,078	0	0
Total	**$ 3,692,675**	**$ 3,666,363**	**$ 4,890,378**	**$ 5,122,530**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	40	38	40	41
Funded FTE Positions	40.00	38.00	40.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position was established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- Continuation budget.

Risk Management & Safety Division

(813) 301-7052 | HCFL.gov/Risk

The Risk Management & Safety Division's mission is to create a safer work environment for employees and help protect Hillsborough County against financial losses through insurance and internal loss control. This is accomplished by creating and implementing new and improved safety practices and procedures. Risk Management & Safety evaluates and recommends appropriate improvements to current programs and practices, in addition to administering new programs on various types of training for employees, including general and automobile liability, claim administration, insurance requirements, safety protocols, and more.

FY 23 and FY 24 Accomplishments:

- Subrogation was pursued from those causing damages to County property, resulting in a reimbursement in the amount of $115,544.98 for the fiscal year.
- Risk Management & Safety became the recipient of the PRIMA Product Achievement Award, emphasizing the division's commitment to efficiency in the claims and insurance process.

FY 24 and FY 25 Core Goals:

- Transitioned defensive driver training to the OLM platform and facilitated meetings with various line of businesses and outside agencies to provide overview of new processes.

FY 24 and FY 25 Key Projects:

- Implementation of a new enhancement in OnBase that allows departments to view and save copies of the County claims, supervisor investigation reports, and all attachments. Departments will be trained on the process. This feature will greatly increase accessibility and timeliness of the documentation-gathering process for all involved.

Innovation:

The department collaborated with Information Technology to combine Outlook with OnBase for a smooth transition from email to the OnBase system. This helps to further Risk Management & Safety's commitment to optimal efficiency in the claims management and insurance renewal process. This enhancement, though powerful, consists of a simple button incorporated into Outlook for a user-friendly approach.



Division Director Brenda Cogdell accepts *PRIMA Outstanding Achievement Award*.



Staff hosts personal protective equipment training.



Staff celebrate National Safety Month.



Staff member demonstrates the Caterpillar simulator.



Staff facilitates OnBase training.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Defensive driver training completion.	1,151	1,072	950	1,200
Claim intake.	2,065	2,224	2,600	2,800
Insurance contract renewal.	1,312	1,611	1,800	1,900
Subrogation recovery.	$61,708.52	$115,544.98	$100,000	$100,000

Risk Management & Safety Division

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 883,881	$ 1,060,796	$ 1,359,932	$ 1,460,802
Operating Expenditures/Expenses	892,064	582,086	728,544	805,420
Capital Outlay	0	0	11,500	0
Total	**$ 1,775,944**	**$ 1,642,882**	**$ 2,099,976**	**$ 2,266,222**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Self-Insurance Funds	$ 1,775,944	$ 1,642,882	$ 2,099,976	$ 2,266,222
Total	**$ 1,775,944**	**$ 1,642,882**	**$ 2,099,976**	**$ 2,266,222**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	10	12	13	13
Funded FTE Positions	10.00	12.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in indirect administrative costs, general operating supplies, and minor equipment.

Social Services

(813) 272-6770 | HCFL.gov/SocialServices

The Social Services department serves some of the most vulnerable residents in the county who require stability or long-term, comprehensive case management services, including basic living needs, housing, education, and/or employment training. In addition, the department is the Emergency Services Function 6 lead for planning and coordination of Mass Care and related emergency human services during a disaster.



Hurricane Ian Activation for Mass Care and Evacuation Shelters

FY 23 and FY 24 Accomplishments:

- The department approved 2,861 applications for households facing eviction, in addition to 13,162 applications for households in danger of having their utility (electric and water) service interrupted.
- The department provided education assistance, including English to Speakers of Other Languages, GED preparation, GED testing, technical certification courses, and higher education scholarships, along with books and fees for 158 eligible residents.
- The department's Empowerment Program assisted 262 individuals and/or families progress towards their financial self-sufficiency goals.

FY 24 and FY 25 Core Goals:

- The department will offer expanded job training and tuition assistance to motivated individuals who are reliant on social services programs to promote financial self-sufficiency by obtaining gainful and stable employment.
- The department will streamline and simplify transactional eligibility processes in order to more effectively and efficiently address assistance in response to a crisis.
- All department staff will be cross-trained within the department, as well as begin training on all County human services, to offer a pilot program for super case managers able to assist residents in a holistic approach.

FY 24 and FY 25 Key Projects:

- The department's call center has expanded access and capacity with over 30 staff able to take calls during peak times, in addition to calls being supplemented by the Crisis Center during non-standard hours, weekends, during a disaster, etc.
- In partnership with the Sunshine Line department, Social Services implemented fresh food grocery store trips from the Lee Davis Community Resource Center where there is a lack of fresh food options nearby. Residents are able to take the roundtrip at no charge and also receive a fresh food box to supplement their purchases.
- Priority access has been expanded to residents enrolled in the Hillsborough County Healthcare Plan (identified as having a social determinant of health), residents on TECO's Medical Watch Program (reliant on electricity for medical equipment), or residents enrolled to shelter at a Special Needs Shelter during a disaster.

Innovation:

Social Services will have the ability to assist residents with language barriers in over 80 languages. The department will pilot using translation technology devices to solve communication problems for residents seeking county services and/or utilizing an evacuation shelter during a declared emergency.



Community Action Board Executive Members



Suncoast Career Academy Graduation - Education Empowerment Participants

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Assists with programs and services to help low-income individuals and families resolve any immediate housing crisis that would result in eviction.	12,780 application approvals	2,861 application approvals (serving fewer households based on rent rate increases)	772 applications projected to be approved (based on grant funding in state year)	Will depend on funding level.
Assists with programs and services to help low-income individuals, seniors, and families resolve any immediate utility account crisis that would result in service interruption or long-term disconnect.	25,295 application approvals	13,162 application approvals	5,844 applications projected to be approved (based on energy bill rate hike and grant funding in state fiscal year)	Will depend on funding level.
Offer job training, tuition assistance, and/or higher education scholarships to low-income, motivated individuals, which helps them obtain necessary skills to gain stable employment.	193 individuals	158 individuals	158 individuals projected to be served	Will depend on funding level.
Assists low-income individuals and families in achieving financial independence by identifying and addressing short and long-term goals. Case management, along with financial support, are provided.	231 households	262 households	275 households projected to be served	Will depend on funding level.
Provides access to free fresh food countywide in areas throughout the community that experience food insecurity.	2,009 households assisted with 105,811 lbs. of food	2,896 households assisted with 159,802 lbs. of food	2,000 households assisted with 105,000 lbs. of food	Will depend on funding level.

Social Services

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 6,436,801	$ 7,142,892	$ 8,989,446	$ 9,713,681
Operating Expenditures/Expenses	1,429,371	489,649	1,019,968	1,042,833
Grants & Aids	15,618,251	11,447,164	9,925,632	12,117,123
Total	**$ 23,484,422**	**$ 19,079,705**	**$ 19,935,046**	**$ 22,873,637**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 5,410,482	$ 7,199,448	$ 7,777,951	$ 8,391,209
Unincorporated Area General Operating Fund	587,875	(187,500)	0	0
Countywide Special Revenue Funds	1,283,333	0	0	0
Grants (Not Transportation-Related)	16,202,732	12,058,291	12,147,095	14,482,428
COVID Relief Funds	0	9,466	10,000	0
Total	**$ 23,484,422**	**$ 19,079,705**	**$ 19,935,046**	**$ 22,873,637**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	83	82	83	83
Funded FTE Positions	83.00	82.00	83.00	83.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Solid Waste Management

(813) 272-5680 | HCFL.gov/SolidWaste

Solid Waste Management provides solid waste collection, disposal, and recycling services to unincorporated Hillsborough County and the New Tampa area. This includes providing materials management for over 1 million tons of solid waste and recycling each year. The vision of the Solid Waste department is to establish a path to long-term, sustainable, and financially responsible integrated materials management in Hillsborough County that is based on: 1) stewardship to residents and stakeholders, 2) community prosperity, 3) protection of public health and safety, and 4) customer service.

FY 23 and FY 24 Accomplishments:

- Processed over 1 million tons of municipal, commercial, and residential waste, and converted over 511,000 tons of solid waste to energy in FY23 and over 205,000 tons as of February 2024, generating enough to power up to 23,000 households. In addition, more than 173,000 tons of metal, curbside recyclables, household hazardous waste, and yard waste were recycled by the department.
- Hillsborough County ranked 8th highest out of 67 counties in the state with an overall recycling rate of 58%.
- The department received awards for the County's composting operation and leading regional waste reduction and recycling outreach campaigns, as well as for its partnership with a not-for-profit agency that allows customers to donate unwanted items at community collection centers.

FY 24 and FY 25 Core Goals:

- Complete the renovation of the Northwest Solid Waste Facility and Community Collection Center (CCC). This project will double the size of the CCC, which will allow for easier and safer access for residents and reduce wait times at the facility.

FY 24 and FY 25 Key Projects:

- Expand the capacity at the biosolids composting facility to accept pre-consumer food waste and other compostable materials. This expansion will allow commercial customers interested in diverting their waste from landfills to process their material in a more sustainable manner.
- Procure and develop a landfill gas recovery system that will harvest landfill gas to produce renewable energy. This project will generate revenue for the department while also reducing greenhouse gas emissions.

Innovation:

Developed a partnership with a not-for-profit agency to allow residential customers to donate unwanted items at County community collection centers. This partnership will divert waste from the landfill while giving customers the opportunity to donate rather than dispose of good reusable items, providing economic and environmental benefits.



The Northwest Transfer Station is located on Linebaugh Avenue.



The Waste-to-Energy Plant is an important component of solid waste management in Hillsborough County.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of residential units receiving curbside solid waste collections.	303,193	318,671	326,122	333,622
Number of residential tons processed through the Solid Waste department.	522,599	521,544	546,915	559,494
Number of commercial tons processed through the Solid Waste department.	436,757	447,524	481,524	505,600
Number of residents receiving disposal services annually at the County's five community collection centers.	311,623	320,124	326,122	333,622
Number of customers annually that utilize the department's household hazardous waste facilities to properly dispose of household hazardous waste, paint electronics, and batteries.	19,721	18,382	21,571	22,002

Solid Waste

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 11,487,359	$ 12,537,950	$ 16,553,273	$ 17,249,507
Operating Expenditures/Expenses	120,965,543	147,107,432	173,849,729	179,778,114
Capital Outlay	597,863	5,250,228	9,000,777	2,835,500
Total	**$ 133,050,765**	**$ 164,895,610**	**$ 199,403,779**	**$ 199,863,121**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Public Works Solid Waste ResourceRecovery Funds	$ 133,049,014	$ 164,895,697	$ 199,403,779	$ 199,863,121
Public Utilities Water/Wastewater Funds	1,751	(87)	0	0
Total	**$ 133,050,765**	**$ 164,895,610**	**$ 199,403,779**	**$ 199,863,121**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	171	177	186	187
Funded FTE Positions	171.00	177.00	186.00	187.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Solid Waste and Water Resources result in one additional position.
- During FY24, one position was eliminated.
- In FY25, one position is established to address an increase in department fiscal responsibility.

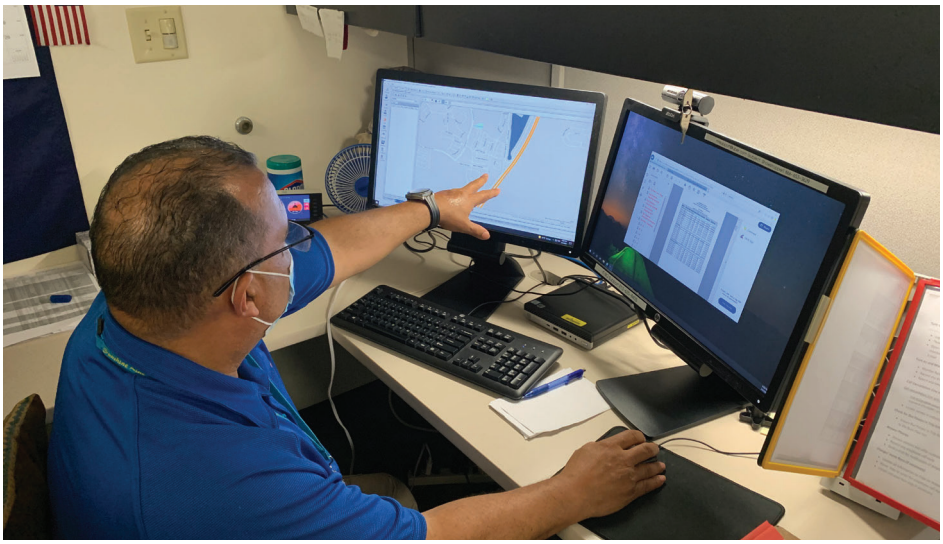
OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increases in the collection and disposal of solid waste at the Southeast County Landfill facility.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of one-time funding for equipment replacement reaching completion.

Sunshine Line

(813) 272-7272 | HCFL.gov/Sunshine

Sunshine Line helps create equity and community prosperity by offering transportation services to residents who, because of disability, age, or income, are unable to provide or purchase their own transportation and do not qualify for other sources of local transportation. Sunshine Line service provides access to medical appointments, grocery shopping, social services, and other community activities. The department provides daily or monthly bus passes to those who can use the local transit service but can't afford the fare. Door-to-door transportation, including assistance to and from the vehicle, is provided where fixed-route transit service is not available and for those whose destinations are outside the transit service area.



A dispatcher looks at a local map.

FY 23 and FY 24 Accomplishments:

- Sunshine Line replaced legacy scheduling software used for client eligibility, trip reservations and scheduling, dispatch, vehicle tracking, reporting, and billing with newer technology that will also include mobile and web-based applications and greater flexibility to interface with evolving technology.
- The department successfully recruited drivers to eliminate on-going driver shortage. The program can meet community needs for service in a time of nationwide driver shortages.
- Together with Fleet Management, Sunshine Line is reducing the environmental impact and cost of service by piloting the use of electric vehicles and including smaller, more fuel-efficient vehicles for door-to-door service.



A rider exits a vehicle on a lift.

FY 24 and FY 25 Core Goals:

- Improve eligibility application and trip request processes to include mobile and web-based options, so residents who need transportation have better access to service.
- Expansion of group trips for transportation-disadvantaged persons to increase access to shopping, nutrition, and social and recreational activities for seniors and low-income children.

FY 24 and FY 25 Key Projects:

- Identify additional vehicle parking yards within the communities served by Sunshine Line to reduce dead-head mileage at the start and end of each workday and to improve access to service for residents throughout the county.
- Review and update Sunshine Line's mission statement, public information tools and content, and communication to better inform residents about the services provided by the program.
- Research camera and security equipment to increase security and safety of drivers and passengers in vehicles for door-to-door service.

Innovation:

Sunshine Line created a “Tuesday Newsday” communication to all staff to communicate and highlight information from Human Resources, IT, or other departments, reminding employees of benefits or current County initiatives, and fostering engagement within the department. Once a month, “Tuesday Newsday” includes a video from the department director with a featured item for that month. This initiative was nominated for an Innovation Award at the Florida Commission for the Transportation Disadvantaged 2023 Conference.



Sunshine Line Customer Service staff pose for a Christmas photo.



Staff begin the new hire training.



Sunshine Line staff attend the Martin Luther King Jr. Day parade.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
On-time performance (percentage of trips on time)	92%	97%	90%	90%
Customer satisfaction	97%	97%	97%	97%
Improved quality of life for users of service	99%	100%	97%	97%
Increased independence for users of service	98%	100%	97%	97%
Door-to-door trips provided	79,453	93,344	98,410	118,569

Sunshine Line

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 4,488,507	$ 4,914,289	$ 8,261,395	$ 8,766,338
Operating Expenditures/Expenses	3,035,667	3,830,925	4,169,622	3,853,171
Capital Outlay	0	142	40,000	0
Grants & Aids	0	1,863	0	0
Total	**$ 7,524,174**	**$ 8,747,219**	**$ 12,471,017**	**$ 12,619,509**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 5,117,407	$ 5,753,612	$ 7,727,796	$ 7,712,980
Grants (Not Transportation-Related)	2,406,767	2,993,607	4,743,221	4,906,529
Total	**$ 7,524,174**	**$ 8,747,219**	**$ 12,471,017**	**$ 12,619,509**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	83	83	82	82
Funded FTE Positions	83.00	83.00	81.50	81.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

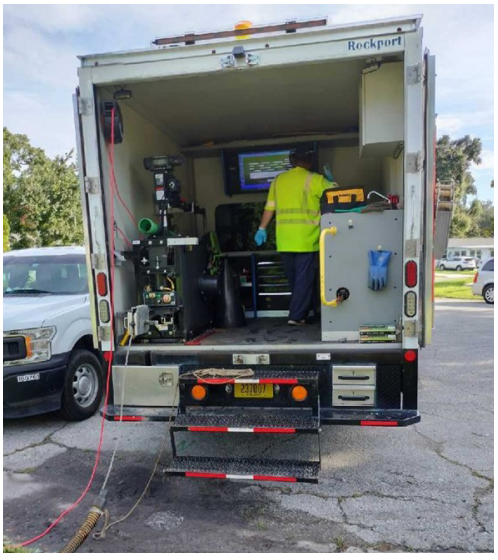
Water Resources

(813) 272-5977 | HCFL.gov/PublicUtilities

Water Resources (WRD) provides drinking water, wastewater treatment, and reclaimed water services in the unincorporated areas of Hillsborough County.



Water Resources works on many projects, including its Corrosion Inhibitor Loop project.



Field Operations conducts FELL inspections with electro scan equipment.

FY 23 and FY 24 Accomplishments:

- In response to exceptional growth in the South County service area, WRD completed and placed into service the South County Inline Potable Water Booster Pump Station, expanded the Potable Water Repump Station to improve water pressure throughout the distribution system, and added 3 million gallons of water storage to the southern portion of the service area.
- WRD established a new East Maintenance Complex in Valrico. This new facility has helped to significantly reduce response times needed to address emergencies and customer inquiries. In addition, the new facility allows WRD to closely monitor its infrastructure and appurtenances to ensure reliable and efficient services while protecting the health and safety of the community.
- Water Resources partnered with Public Works and Fleet Management to build three new Consolidated Hardened Maintenance Facilities (South, East, and West). This has increased communication and service between all three departments. Fuel and vehicle/ equipment maintenance efficiencies have greatly decreased WRD's non-productive time traveling in a vehicle.

FY 24 and FY 25 Core Goals:

- Water Resources will deliver high-quality potable water, collect, and consolidate wastewater services, and





Far left: County staff work with electro scan equipment.

Left: The Total Organic Carbon (TOC) project utilizes numerous types of equipment.

distribute reclaimed water to support current and future customers for a sustainable economy.

- The department will continue to make public outreach programs a priority to share information and receive community feedback on how best to meet their needs. The department will modify plans and services as necessary to better meet those needs.
- Water Resources will maintain a safe work environment that is cost effective and efficient by planning repairs in advance of emergency situations where possible, and reducing the cost associated with accidents through prevention.

FY 24 and FY 25 Key Projects:

- Water Resources has developed the One Water Program to address the ever-increasing needs of our South Service Area. This program is a sustainable approach to addressing the committed development and future growth of South County. Several projects are part of this program, including the recently completed South County Repump Station.
- One Water Pipeline Corridor providing wastewater and reclaimed water pipelines to and from the new One Water Advanced Wastewater Treatment Facility, and a proposed 18.5 million-gallon-per-day One Water Advanced Wastewater Treatment Facility.
- A new 18 million-gallon-per-day, self-cleaning inline Balm Road Wastewater Super Pump Station.

Innovation:

WRD purchased Electro Scan Equipment (machine intelligent leak detection) to detect leaks and quantify amount of leakage in underground wastewater piping. Florida Department of Environmental Protection has required that utilities adopt rules to limit, reduce, and eliminate the impacts of inflow and infiltration (pipe leakages) into the wastewater collection system. This technology allows WRD staff to pinpoint exact locations of inflow and infiltration to improve rehabilitation efforts.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Percentage of planned maintenance versus unplanned repair (planned/unplanned).	80%/20%	80%/20%	80%/20%	80%/20%
100% of water and wastewater treatment facilities supported by back-up power.	Yes	Yes	Yes	Yes
Number of work-related injuries where injuries could have been avoided.	53	47	42	37

Water Resources

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 64,580,203	$ 67,385,745	$ 87,764,524	$ 91,348,591
Operating Expenditures/Expenses	146,472,179	164,213,502	194,165,134	202,130,968
Capital Outlay	5,191,234	4,590,229	24,854,940	11,348,789
Total	**$ 216,243,617**	**$ 236,189,476**	**$ 306,784,598**	**$ 304,828,348**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Unincorporated Area General Operating Fund	$ 528	$ 188	$ 137,862	$ 137,862
Countywide Special Revenue Funds	0	0	1,000,000	0
Unincorporated Area Special Revenue Funds	10,000	2,500	204,457	204,457
Public Works Solid Waste ResourceRecovery Funds	4,267,369	4,343,622	5,602,150	2,273,589
Public Utilities Water/Wastewater Funds	211,965,720	231,843,166	299,840,129	302,212,440
Total	**$ 216,243,617**	**$ 236,189,476**	**$ 306,784,598**	**$ 304,828,348**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	779	808	834	851
Funded FTE Positions	779.00	808.00	834.00	851.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:

- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 24 positions are established to support SCADA applications, Unincorporated Area development expansions, fiscal needs, and field maintenance.
- Position transfers between Water Resources, Engineering and Operations, and Solid Waste result in six fewer positions.
- During FY24, one position was eliminated.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of higher contract costs for chemicals, increased cost of water and sewer materials, meter reader services, master plan support, Brandon support Operations Complex Fencing, indirect administrative cost, and technology requests.

CAPITAL AND OTHER EXPENDITURES:

- Capital outlay includes funding for new and replacement equipment, replacement of HVAC equipment on Twiggs Street office building, Asset Management Software replacement, and Hydraulic Modeling Solution Software replacement.

Clerk of the Circuit Court and Comptroller

(813) 272-8100 | HillsClerk.com

The Clerk & Comptroller is one of five Constitutional Officers elected by Hillsborough County voters to perform specific functions in County government. The Clerk of the Court is responsible for all Circuit and County Court records. The Clerk also serves as ex-officio clerk of the Board of County Commissioners, Chief Financial Officer, auditor, recorder, and custodian of County funds. The Clerk records documents such as deeds, mortgages, and satisfaction of liens. The office maintains alimony and child support records, issues marriage licenses, performs marriages, accepts passport applications, and auctions real property for nonpayment of taxes or mortgage foreclosures.



Every year during the Clerk's "On the Road Again" event, clerks work hand-in-hand with the 13th Judicial Circuit Court to help people clean up past due fines and get their licenses reinstated.



Clerk employees volunteer in the community and collect donations all year long. This is the first year the office participated in "Paint Your Heart Out Tampa."

FY 23 and FY 24 Accomplishments:

- Clerk Stuart expanded on existing relationships with our partners to remove barriers for domestic violence victims - who wish to file injunctions - by adding eight new petition locations across Hillsborough County. Victims will now be able to file petitions at most law enforcement locations, as well as both County courthouses, the Crisis Center, and the Spring of Tampa Bay.
- Clerk Stuart continued highlighting the growing threat of property fraud in Florida and informing residents about her free Property Fraud Alert Program. This alert gives homeowners a heads-up when a document is processed in Hillsborough County with their name or business name. Subscriptions in 2023 tripled the previous total of signups since the inception of the program in 2015.
- The Clerk's office is constantly working to strengthen our pool of employees and vendors. In FY 23, SBE partnerships grew by 13% over last year through vendor outreach events, where small businesses registered as future suppliers. Over 150 job seekers attended our first All-Government Career Fair. Many agencies in the public sector came together to showcase the varied career opportunities that are available.

FY 24 and FY 25 Core Goals:

- **Mission and Vision Statement:** Dedicated to serving the public by providing excellent customer service and safeguarding your records and the public's financial assets and dollars with equity, transparency, and independence.
- **Community Engagement:** Build and leverage effective relationships to advocate for the needs of the Clerk's Office as well as the community we serve.



The Clerk's office officiates weddings all year long. Many are theme-based on the time of year. In 2023, the first galactic weddings were held in conjunction with unofficial Star Wars day, May 4.



Through community outreach events in-person and through the media, Clerk of Court and Comptroller Cindy Stuart urged Hillsborough County homeowners to protect themselves against property fraud by signing up for her Free Property Fraud Alerts. Residents heeded the call for action and signed up to protect their homes.

- **Customer Service:** We are committed to enhancing the public's overall quality of life through the management of their tax dollars and providing important records. We take our responsibility to the public seriously, playing an integral role in the day-to-day lives of Hillsborough County residents.

FY 24and FY 25 Key Projects:

- **Digitization and Modernization:** Modernize the data exchange system used by the Clerk's Office and our Hillsborough County justice system partners. Expand the public's online access to records maintained by the Clerk by accelerating the digitization of records kept in paper, microfilm, and microfiche formats.
- **Enhance Communication and Payment Options for the public:** Broaden the use of text messaging to notify victims of the status of their domestic violence injunction without leaving their "safe place" to include notifications about upcoming hearing dates. Enhance customers' experience paying fees and fines via the Clerk's phone system and online.
- **Increase Community Engagement**: Have a positive impact on our community through partnerships, education, and outreach by establishing effective partnerships with community organizations that align with our duties and strategic vision, while educating the community on the Clerk's role, meeting people where they are, and helping them navigate the government landscape.

Innovation:

As part of Clerk of Court & Comptroller Cindy Stuart's ongoing mission, the office has been digitizing hundreds of thousands of documents dating back to the earliest days of Hillsborough County. These databases are searchable by the public and staff, allowing for quicker access to online resources and ultimately saving time and taxpayer dollars. With 190 years' worth of documents to digitize and make searchable, this is a daunting task. With support from the Board of County Commissioners and money from the American Rescue Plan, these records will be forever preserved so they can be easily accessed by the public.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Paychecks issued for County and Clerk employees	167,942	161,452	165,900	166,945
County invoices processed	161,684	201,814	206,859	212,030
Documents recorded into County Official Records	2,186,796 pages	1,771,235 pages	1,700,000 pages	1,700,000 pages
BOCC Agenda Items processed and distributed within 10 days	1,738	1,737	1,800	1,900
Number of payments issued for County invoices	49,178	42,057	42,898	43,739

Clerk of the Circuit Court & Comptroller

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other Non Operating	$ 23,987,604	$ 24,454,389	$ 26,678,751	$ 28,474,799
Total	**$ 23,987,604**	**$ 24,454,389**	**$ 26,678,751**	**$ 28,474,799**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 23,987,604	$ 24,454,389	$ 26,346,508	$ 28,101,320
Countywide Special Revenue Funds	0	0	332,243	373,479
Total	**$ 23,987,604**	**$ 24,454,389**	**$ 26,678,751**	**$ 28,474,799**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	104	106	118	117
Funded FTE Positions	104.00	106.00	118.00	117.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between County Finance and Records Center result in one less position.

CAPITAL AND OTHER EXPENDITURES:
- The increase in other non-operating expenditures is primarily the result of technology costs specifically related to cyber security, data security, and costs related to the financial system.

Property Appraiser

(813) 272-6100 | hcpafl.org

As determined by Florida statutes, the Hillsborough County Property Appraiser (HCPA) is charged with assessing the value of all property in the county each year. This includes real estate and the tangible personal property (TPP) of businesses. In Hillsborough County, this means the HCPA determines the market value of more than a half-million individual parcels. In addition to appraising property, the HCPA must also administer homestead and other property tax exemptions. The HCPA also maintains current and up-to-date legal descriptions and ownership tax maps of all real property in Hillsborough County.

FY 23 and FY 24 Accomplishments:

- Installed new network firewalls and switches at all HCPA data centers of HCPA branch offices for improved cyber security.
- Installed secondary ethernet services at all HCPA data centers and branch offices for internet and telephone redundancy in case of primary ethernet provider outage.
- As a result of Hillsborough County School Board proposed millage referendum, created an online tax estimator to help homeowners make informed ballot decision.
- Deployed two-factor authentication software for all users accessing HCPA network.
- Instituted managed network security and administration service contract with third-party specialist, Presidio, to install and monitor new network device.
- Installed new cybersecurity software from CrowdStrike on all endpoint devices, including all HCPA laptops/PCs, domain controllers, and firewalls.
- Installed new cybersecurity software from Netskope to monitor and filter all HCPA incoming and outgoing internet traffic.
- Mandated cybersecurity training for all HCPA staffers from Cyber Florida so each employee earns state-mandated Cyber Security Awareness Certificate.
- Deployed new customized software, ADP Comprehensive Payroll, to streamline HR, benefits, and payroll tasks.
- Entered cooperative, cost-sharing agreement with the Southwest Florida Water Management District to acquire state Department of Revenue aerial four-band imagery of Hillsborough County.
- Utilized high-resolution aerial imagery and change-detection technology to identify properties that have undergone additions or subtractions in structural elements. This saved the office more than 12,000 work hours for the annual parcel assessment and review process that is required by the state Department of Revenue, with nearly 80% of the parcels reviewed by this automated process.
- Installed new self-service customer kiosk for County Center lobby for residents to apply for homestead and other property tax exemptions.
- Deployed new security camera system for offices.
- Mailed more than 27,000 postcards to new homeowners, alerting buyers of possible property tax savings by applying for homestead exemption.

FY 24 and FY 25 Core Goals:

- Value all real and tangible properties in Hillsborough County to meet the requirement of the Property Appraiser's duties per Florida Statute 193.
- Mail Notice of Proposed Property Taxes to all real and tangible property owners in Hillsborough County, as required by state statute.
- Acquire and distribute countywide aerial ortho and oblique imagery for use by all County agency GIS departments.
- Maintain physical office locations throughout the county during weekday business hours and offer 24/7/365 website access to provide the highest possible quality of service to residents.
- Administer all property tax exemptions to fulfill the statutory requirements of the Property Appraiser's duties.

FY 24 and FY 25 Key Projects:

- Continue network hardware and security upgrades and redundancy projects.
- Launch updated public-facing website to public as a "beta" test site while still maintaining old site in parallel for a pre-determined period.
- Add additional self-service kiosks at locations outside HCPA offices, such as title companies and Realtors' offices.
- Research possibilities of using a cloud-based Computer Assisted Mass Appraisal (CAMA) system.
- Deploy Security Information and Event Management (SIEM) software for real-time detection and eradication of cyber threats.
- Finalize office Incident Response Plan Testing and Information Security Incident Response Management Plan for dealing with network threats and breaches of all severity levels.

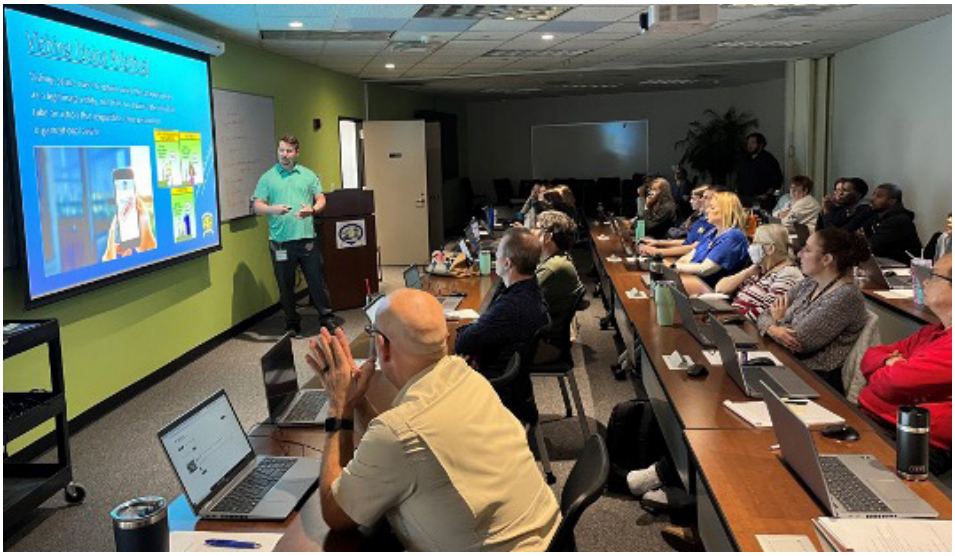
- Continue, improve, and update staff training for cybersecurity awareness.
- Improve public outreach and education through in-person events and online training videos.

Innovation:

The Property Appraiser's Office continued to refine and improve the methods by which it uses high-resolution aerial imagery and artificial intelligence to detect changes in properties for Florida Department of Revenue-mandated assessment of properties in the county. Utilizing GeoViewPort (GVP) as the desktop software, these methods were fine-tuned to save the office more than 12,000 work hours, as well as costs in fuel and fleet maintenance. Thanks to these continued improvements, the agency now completes nearly 80% of the parcel reviews at the desktop and not by in-person, drive-by reviews.



Hillsborough County Property Appraiser Senior Manager Keith Ankrom and other HCPA staff utilize a desktop appraisal software called GeoViewPort to perform the office's annual assessment review of parcels in the county.



Information Systems Project Analyst Erik Mathews conducted several cybersecurity training sessions to ensure all HCPA staff have earned a "Cyber Security Awareness" certificate through CyberFlorida.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of parcels per employee	4,443	4,475	4,508	4,542
Budget per number of parcels	$26.00	$27.49	$27.97	$27.91

Property Appraiser

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other Non Operating	$ 13,454,443	$ 14,331,475	$ 15,855,267	$ 16,686,299
Total	**$ 13,454,443**	**$ 14,331,475**	**$ 15,855,267**	**$ 16,686,299**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 11,012,501	$ 11,713,897	$ 12,959,375	$ 13,633,358
Unincorporated Area General Operating Fund	1,980,999	2,123,495	2,349,275	2,474,177
Library Tax District Special Revenue Fund	403,740	432,572	478,566	506,708
General Obligation Bonds Sinking Funds	57,203	61,511	68,051	72,056
Total	**$ 13,454,443**	**$ 14,331,475**	**$ 15,855,267**	**$ 16,686,299**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	125	125	120	114
Funded FTE Positions	125.00	125.00	120.00	114.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

The Hillsborough County Property Appraiser is not required to submit their budget to the County for consideration during the budget process. They submit their budget directly to the State of Florida for approval. Once approved by the State, the Property Appraiser provides the County a copy of the approved budget.

Office of the Public Defender

(813) 272-5980 | pd13.state.fl.us

The Office of the Public Defender is provided for in the Florida Constitution and is statutorily required to represent indigent persons who are charged with felonies (including homicide), misdemeanors, criminal traffic offenses, violations of probation, violations of local ordinances, and requires attorney representation of juveniles who are alleged to be “delinquent”. Assistant Public Defenders also represent individuals held under the “Baker Act,” as well as persons detained under the involuntary Civil Commitment for Habitual Sexual Predators Act.

FY 22 and FY 23 Accomplishments:

- The office was responsible for the full implementation of its client communications and document sharing portal.
- Increased video recorded deposition and court appearances.
- Implemented its employee emergency communication system.

FY 24 and FY 25 Core Goals:

- Provide legal representation to indigent defendants charged with criminal offenses by protecting the clients’ constitutional right to due process and equal protection.
- Provide first-time offenders charged with non-serious offenses with diversion and intervention programs, which 1) increases public safety by allowing law enforcement to properly align investigative resources, and 2) improves the criminal justice system by reducing recidivism rates.
- Increase public safety by ensuring appropriate and ethical attorney caseloads, timely case disposition, and the efficient use of taxpayer money to benefit the clients, all parties in the criminal justice system, and Hillsborough County residents.
- Increase in the efficiency of the criminal justice system through technology for case management, document management, witness management, data exchange, and e-service to eliminate redundant work, which allows staff resources to be reallocated to handle the office’s constitutional responsibilities.

FY 24 and FY 25 Key Projects:

- Migration to cloud-based storage solution of discovery materials and audio/video evidence exchanged with other criminal justice partners.
- Implementation of an information technology network-managed service.

Innovation:

The Office of the Public Defender has continued to take advantage of advancing technology to improve the efficient and effective services provided by the office. In FY 22-23, the Office of the Public Defender implemented the final phase of a paperless environment by fully automating the First Appearance Court intake process and obtaining electronic Applications of Indigency, Invocation of Rights, and client signatures.



Public Defender Julianne Holt with Arthenia Joyner and Sandra Murman.



Chief Operating Officer Rocky Brancato and Public Defender Spencer Butcher prepare for trial.



President Reginald P. Corrections Transition Program President, HCSO Colonel Anthony Collins, Safe & Sound Executive Director Freddy Barton, Commission Gwen Myers, HCSO Colonel Melissa Moore, Public Defender Julianne Holt attending the Boys and Girls Club Youth Prevention and Education Program on the important issue of gun safety and violence prevention.



Public Defender Julianne Holt participate in the monthly Women in Leadership Council meeting, a consortium of female elected officials and community leaders.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Electronic imaging and storage of law enforcement body worn camera footage, cellular telephone extractions, and surveillance/video camera footage.	21,748 files uploaded into case management system	22,835 files uploaded into case management system	23,976 files uploaded into case management system	25,174 files uploaded into case management system
Number of clients serviced by of the Office of the Public Defender.	33,458 clients represented	35,465 clients represented	37,238 clients represented	39,099 clients represented
Number of new cases appointed to and reappointed to.	40,451 appointments/ reappointments	42,878 appointments/ reappointments	45,450 appointments/ reappointments	48,177 appointments/ reappointments

Public Defender

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 456,664	$ 940,761	$ 1,512,728	$ 1,512,567
Capital Outlay	(9,697)	32,136	0	0
Grants & Aids	439,184	937,339	1,136,519	1,136,519
Total	**$ 886,150**	**$ 1,910,235**	**$ 2,649,247**	**$ 2,649,086**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,784	$ 68,069	$ 165,202	$ 164,679
Countywide Special Revenue Funds	882,366	1,842,166	2,484,045	2,484,407
Total	**$ 886,150**	**$ 1,910,235**	**$ 2,649,247**	**$ 2,649,086**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

OPERATING EXPENDITURES:
- Continuation budget.

Hillsborough County Sheriff's Office

(813) 247-8200 | teamhcso.com

The mission of the Hillsborough County Sheriff's Office (HCSO) is to serve, protect, and defend the community while preserving the rights and dignity of all. HCSO employs approximately 4,000 personnel, and provides law enforcement and 911 call dispatch services for approximately 1,076,446 residents of unincorporated Hillsborough County, as well as detention and court security services to a population of more than 1.5 million throughout Hillsborough County. Only one of Florida's 67 sheriffs' offices serves a larger population. HCSO continuously pursues and implements improvements and efficiencies to meet the public safety needs of the large and growing population the office serves.



The HCSO's Auto Theft Squad has successfully apprehended a subject responsible for a spree of high-end car thefts.

FY 23 and FY 24 Accomplishments:

- **GRIT** – Gunfire Response Investigations Team made an arrest on 86.15% of the eligible shooting cases investigated in 2023 (86 total cases investigated), which is well above the national average. They regularly work with federal partners (ATF, FBI, etc.) to share intelligence, which has led to numerous cases being cleared and arrests made that otherwise might have gone unsolved.
- **AUTO THEFT** – An Auto Theft Task Force was created in August 2023. By December 2023, they managed to decrease auto thefts by 28% and had an overwhelming clearance rate of 33%. These clearance rates far exceed the FBI national average. The effectiveness of combating auto theft and holding those accountable will have positive impacts on community safety.
- **STAR** – School Threat Assessment Response Unit has investigated five hundred sixteen (516) potential threats to students, administrators, and schools within Hillsborough County. STAR Detectives have made twenty-seven (27) arrests as of 3/6/24 and focus on safeguarding the students and administrators of Hillsborough County with cooperation from local, state, out of state, and Federal partners.



HCSO's Canine Unit is constantly going through real-world scenarios to ensure our teams have the best training and are prepared for any call.

FY 24 and FY 25 Core Goals:

- **Public Safety** – Reduce criminal activity and conditions that foster crime and fear of crime.
- **Child and Elder Protection** – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.
- **Traffic Safety** – Reduce traffic crashes and unsafe driving behavior through education and enforcement.

FY 24 and FY 25 Key Projects:

- Regional K9 Facility – HCSO received grant funding to construct a new regional facility for training our K9 teams in areas of officer protection, detection of narcotics or explosives, and locating missing persons. This facility will be utilized to provide specialized and innovative training for HCSO personnel and law enforcement agencies throughout the State of Florida.



HCSO's GRIT Squad uses state of the art technology to track leads down quickly and ensure gun violence does not become an issue in Hillsborough County.

- DNA Lab – In an effort to enhance our Forensic capabilities, the HCSO plans to add Biology/DNA and Chemistry within the Forensic Services Bureau. This will allow all DNA and seized drug cases to be processed in-house, providing faster completion times and additional investigative information directly to our law enforcement personnel.
- Training Academy Center – The HCSO state-certified training center will offer advanced and specialized training courses and will incorporate the latest training techniques and technology into 16 classrooms, defensive tactical rooms, and virtual studios.

Innovation:

As part of Sheriff Chronister's commitment to implement innovative and best practice solutions, our Forensic Services Division is working to develop our own fully functional DNA and chemistry laboratory. This will enhance forensic services to reduce turnaround and processing times for DNA and chemistry analysis, maximizing the ability to generate investigative leads and help solve crimes within Hillsborough County.



HCSO's Sheriff's Training Academy is preparing the next generation of law enforcement professionals. They are prepared to handle any situation with professionalism and compassion.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of 911 calls received with a 2.36% increase in calls each year.	577,270	590,894	604,839	619,113
Number of traffic/pedestrian stops, with a 6.29% increase in stops each year.	186,607	198,344	210,819	224,079
Number of CAD calls that were dispatched to patrol units with a 4.76% increase each year.	1,237,268	1,296,161	1,357,858	1,422,492

Sheriff's Office

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other Non Operating	$ 501,823,160	$ 550,253,168	$ 602,667,210	$ 653,302,922
Total	**$ 501,823,160**	**$ 550,253,168**	**$ 602,667,210**	**$ 653,302,922**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 337,968,810	$ 369,518,483	$ 416,557,335	$ 455,054,724
Unincorporated Area General Operating Fund	161,039,465	177,485,365	183,499,145	192,258,892
Countywide Special Revenue Funds	2,814,885	3,249,320	2,610,730	5,989,306
Total	**$ 501,823,160**	**$ 550,253,168**	**$ 602,667,210**	**$ 653,302,922**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	4,038	4,072	4,072	4,069
Funded FTE Positions	3,649.00	3,587.00	3,807.00	3,831.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

The Sheriff's budget prioritizes the efficient delivery of core services that directly impact the lives of residents. This budget optimizes resources, focuses on competitive compensation to recruit and retain top talent, and invests in employee development and training. Allocations are also made to continue modernization efforts through technology while bolstering cybersecurity initiatives.

State Attorney – 13th Judicial Circuit

Tampa Office: (813) 272-5400 | Plant City Office: (813) 757-3890 | sao13th.com

Article V, Section 17 of the Constitution of the State of Florida charges the State Attorney with being the Chief Prosecuting Officer of all criminal trial courts in the Circuit. Chapters 27 and 29 of the Florida Statutes and the Florida Rules of Criminal Procedure further define the duties of the State Attorney. The State Attorney, with the aid of appointed assistants and staff, appears in the Circuit and County criminal courts to prosecute offenders or defend the State of Florida in all suits, applications, or motions (civil and criminal) in which the State is a party.

FY 23 and FY 24 Accomplishments:

- Our agency processed over 79,000 criminal referrals.
- Successful transition to State Attorney Susan Lopez following Governor DeSantis' suspension of former State Attorney Andrew Warren.
- Successful change in policy from presumption that certain crimes would not be prosecuted as implemented by suspended State Attorney Andrew Warren to returning to a case-by-case analysis as Florida law requires.

FY 24 and FY 25 Core Goals:

- Addressing prosecution of violent juvenile offenders to ensure public safety.
- Restructure gun violence prosecution unit to better address the evolution of gun-related crimes and arrests.
- Continue migration to a paperless system for First Appearance Court dockets.



State Attorney Susan Lopez is pictured with law enforcement partners Sheriff Chad Chronister, Tampa Police Department Chief Lee Bercaw, and Tampa Fire Chief Barbara Tripp at a community event.

FY 24 and FY 25 Key Projects:

- Continue to develop informative and efficient systems for communication with crime victims to ensure they know the status of the case and additional support services available to them.
- Continue to update our agency's data dashboard and prosecutorial performance indicators to provide transparency and accountability to the community.
- Continue to analyze and study prosecutorial processes and case resolutions that reduce recidivism, increase public safety, and enhance trust with the County's community stakeholders.

Innovation:

Through technology and work with our criminal justice partners, we have effectively and efficiently synthesized all the information necessary for our prosecutors during a defendant's initial appearance in court. First appearance court is critical to public safety given its role in decisions about bail, conditions for release from jail, and pretrial detention. Having all of this crucial information available in a useable dashboard format allows prosecutors to focus on the public safety needs in each specific case.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of cases managed as mandated by F.S. 27.02:	72,129	79,539	80,334	81,138
Number of cases per FTE (number of attorneys = 126)	572	617	623	629

State Attorney - Part I

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 1,064,627	$ 1,270,563	$ 1,755,060	$ 1,755,060
Capital Outlay	58,269	5,916	130,500	35,000
Grants & Aids	1,253,350	1,253,350	1,802,087	1,892,191
Total	**$ 2,376,246**	**$ 2,529,830**	**$ 3,687,647**	**$ 3,682,251**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 281,353	$ 334,928	$ 391,560	$ 391,560
Countywide Special Revenue Funds	2,094,894	2,194,902	3,296,087	3,290,691
Total	**$ 2,376,246**	**$ 2,529,830**	**$ 3,687,647**	**$ 3,682,251**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.
- The increase in grants and aids expenditures includes additional funding for Information Technology staff which represents the minimum requirements to maintain and support the operations of the Office of the State Attorney.

State Attorney, Part II – Victim Assistance

(813) 272-6472 | sao13th.com

Hillsborough County's Victim Assistance Program provides victims and witnesses with resources and support throughout their involvement with the criminal justice system. Counselors help victims with any issues associated with the court process and victimization. The Victim Notification Unit helps keep victims informed, whenever possible, of crucial court dates and proceedings. The Worthless Check Diversion Unit provides assistance to victims of bad checks.

FY 23 and FY 24 Accomplishments:

- The program received proclamations from both the Board of County Commissioners during National Crime Victims' Rights Week and as a part of the Domestic Violence Task Force for its work on behalf of victims in Hillsborough County.
- With the passage of Marsy's Law Amendment, the program continues to address the expansion of victims' rights and services to include, but not limited to, first appearance court, information on victim opt-in procedures, and confidentiality.
- Assisted the Domestic Violence Task force to improve the rights of domestic violence victims in regards to the no-contact order issuance in arrests for domestic violence cases.

FY 24 and FY 25 Core Goals:

- The program will notify victims about crucial court dates and proceedings. This will result in an improved prosecution rate and a safer community.
- The program will assist and educate all victims of crime to improve safety in the community.
- The program will provide escorts to court hearings and depositions, as needed. This increases participation by victims throughout the prosecutorial process and provides support for both victims and prosecutors.

FY 24 and FY 25 Key Projects:

- Offers public presentations and information booths throughout Hillsborough County. This will increase awareness of services and demonstrate achievements of the Board of County Commissioners' Strategic Plan priorities.
- Continued work with S.P.A.N. (Service Providers Advisory Network) to provide informative forums in educating the community in such areas as special victims, domestic violence, and human trafficking.
- Created an additional Domestic Violence informational brochure, which is distributed to the community through law enforcement to those most in need. This brochure is in addition to a comprehensive victim rights brochure, also distributed through law enforcement, which provides necessary resources for victims of crime.



Members of the Victim Assistance Program accepts acknowledgement from members of the Board of County Commissioners and leaders of the community.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of notifications provided to victims	498,146	509,155	NA	NA
Number of victims assisted	44,543	45,296	NA	NA
Number of escorts provided	1,208	1,193	NA	NA
Number of worthless check charges	171	171	NA	NA

State Attorney - Part II (Victim Assistance)

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 2,335,023	$ 2,518,870	$ 3,088,477	$ 3,085,888
Operating Expenditures/Expenses	37,949	62,664	140,176	135,838
Total	**$ 2,372,972**	**$ 2,581,533**	**$ 3,228,653**	**$ 3,221,726**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 2,372,972	$ 2,581,533	$ 3,228,653	$ 3,221,726
Total	**$ 2,372,972**	**$ 2,581,533**	**$ 3,228,653**	**$ 3,221,726**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	33	33	33	33
Funded FTE Positions	32.10	32.50	33.00	33.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Supervisor of Elections

(813) 744-5900 | VoteHillsborough.gov

The Hillsborough County Supervisor of Elections allows residents to fairly and efficiently elect local, state, and federal officials, and to vote on issues. The office maintains one of the largest voter registration databases in the United States, using data and strategic planning to serve the county's growing population in a fiscally responsible way. In preparation for each election, the agency conducts community outreach, works with candidates, tests and maintains election technology, and trains and manages thousands of poll workers, all culminating in the accurate and timely reporting of election results. As the first elections office to earn the Governor's Sterling Award, the agency is a role model for performance excellence.



After every election, the Canvassing Board conducts a post-election audit in which every tabulated ballot is scanned into a separate system to compare and confirm the results.



Supervisor of Elections Craig Latimer has been reminding voters who want to vote by mail that they have to submit a new Vote By Mail request after each countywide election cycle.

FY 23 and FY 24 Accomplishments:

- In March and April 2023, the Supervisor of Elections conducted the City of Tampa's municipal and runoff elections and Plant City's municipal election, with convenient voting options, minimal wait times, and timely results reporting.
- The Supervisor of Elections renovated its Elections Service Center to create an enlarged Early Voting room to better serve voters. When voting isn't taking place, this room provides additional space to accommodate an increased interest from the public in observing Canvassing Board meetings, ballot tabulation, recounts, and audits.
- The Supervisor of Elections launched a voter outreach effort to notify voters of a change in a law that led to the expiration of all Vote By Mail requests. The effort began with postcards to voter households at the beginning of FY 23 in anticipation of the municipal elections, followed by emailed and mailed notices at the beginning of FY 24 to voters whose requests had expired. The direct communication was augmented by community, media, and social media outreach.

FY 24 and FY 25 Core Goals:

- The Supervisor of Elections will provide citizens with accessible, convenient opportunities to participate in democracy by conducting countywide and municipal elections, including the 2024 Presidential Preference Primary, 2024 Primary Election, 2024 General Election, 2025 Plant City Municipal Election, Plant City Runoff Election *(if required)*, and any special elections that may be called.
- The Supervisor of Elections will continue to protect the integrity of the county's elections through redundant systems, contingency plans, and strict cybersecurity measures in partnership with the Department of Homeland Security, the FBI, other law enforcement agencies, and technology experts.
- The office will continue to engage in a robust, ongoing list maintenance program to ensure the county's voter registration database reflects the most current information possible, following specific procedures outlined in Florida law.

FY 24 and FY 25 Key Projects:

- The Supervisor of Elections will work with approximately 200 candidates for elected office and process their filing and qualifying forms, fees, petitions, and any required campaign finance reports.
- The Supervisor of Elections will conduct a widespread communications campaign throughout 2024, so that voters can choose their preferred method of voting and make their voting plan with a clear understanding of the deadlines and requirements for voting in person and by mail.
- After the 2024 election cycle, the Supervisor of Elections will review its inventory of election equipment and technology, and purchase any

necessary upgrades to ensure Hillsborough County has the most efficient, reliable, state-of-the-art election technology allowed within the state's stringent certification program.

Innovation:

The Supervisor of Elections Office developed VoteHillsborough Training Labs, an immersive experience for poll workers, that has vastly improved training on election technology while increasing worker confidence prior to their work assignments. This training experience not only equips poll workers with essential skills, but also provides elections staff an opportunity to monitor and evaluate poll worker performance and engagement in real time. Moreover, the in-person labs enable elections staff to accurately identify individuals requiring additional training support and those demonstrating a firm grasp of the technology, positioning them as prime candidates for leadership roles in forthcoming elections.



Before every election, the Canvassing Board conducts a public Logic & Accuracy test to ensure the voting equipment is set up to tabulate ballots accurately.



Supervisor of Elections Craig Latimer talks to community groups and local leaders.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
The most important thing the office does is conduct elections that are fair, accessible, and accurate so that residents in the community have a voice in their governance. *(Planned elections include potential runoffs; special elections may also be required.)*	General Election	Tampa Municipal and Runoff Elections; Plant City Municipal Election	Presidential Preference Primary; Primary Election	General Election; Temple Terrace Municipal Election; Plant City Municipal and Runoff Elections
The office secures and equips voting locations for Florida's fourth most populous electorate. Early Voting sites are open weekdays and weekends in locations convenient to where voters work, live, or play. Election Day sites are neighborhood-based because Florida law requires Election Day voters to vote in their precinct.	Countywide election: 26 Early Voting sites; 246 Election Day polling places	Tampa elections: 7 Early Voting sites; 66 Election Day polling places; Plant City election: 1 Early Voting site; 1 Election Day polling place	Countywide elections: 27 Early Voting sites; 242 Election Day polling places	Countywide election: 27 Early Voting sites; 242 Election Day polling places; Temple Terrace election concurrent with General Election; Plant City elections: 1 Early Voting site; 1 Election Day polling place
In an effort to increase polling place efficiency and voter turnout, the office encourages voters to take advantage of the convenience of Early Voting and Vote By Mail during countywide elections.	More than 68% of voters voted before Election Day	More than 62% of voters voted before Election Day	At least 65% of voters voting before Election Day	At least 65% of voters voting before Election Day

Supervisor of Elections

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other Non Operating	$ 13,957,159	$ 15,023,357	$ 18,131,295	$ 15,897,835
Total	**$ 13,957,159**	**$ 15,023,357**	**$ 18,131,295**	**$ 15,897,835**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 13,957,159	$ 15,023,357	$ 18,131,295	$ 15,897,835
Total	**$ 13,957,159**	**$ 15,023,357**	**$ 18,131,295**	**$ 15,897,835**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	49	49	51	51
Funded FTE Positions	49.00	49.00	51.00	51.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

The budget for the Supervisor of Elections changes year-to-year based on the number of general and special elections held. The FY24 budget included funding for a Presidential Preference Primary, a Primary Election and a General Election during the fiscal year.

Tax Collector

(813) 635-5200 | hillstax.org

The Hillsborough County Tax Collector's Office (HCTC) operates under the leadership of elected Tax Collector Nancy C. Millan. The Tax Collector is a constitutional officer elected every four years in the presidential election cycle to independently carry out state duties at the local level, as provided by state law, for the collection and distribution of revenues. Services provided by HCTC include the collection of local property taxes, tangible personal property taxes, business taxes, and tourist development taxes as well as the issuance of vehicle for hire permits. Collections from these services are then distributed to local municipalities and taxing authorities to fund vital government services in Hillsborough County. HCTC also provides several state services at the local, county level, including the registration and titling of motor vehicles, vessels, and mobile homes, as well as the issuance of driver licenses and ID cards, Florida birth certificates, concealed weapons licenses, and hunting and fishing licenses. Additionally, HCTC collects and clears toll violations from several expressway authorities.



Tax Collector Nancy Millan and team, along with special guests, cutting the ribbon and officially re-opening the new and improved North Tampa office.

FY 23 and FY 24 Accomplishments:

- **North Tampa Expansion** – The Tax Collector's North Tampa office was expanded by 5,000 square feet to add more lobby seating, customer service windows (including ADA accessible stations), driver license testing, and self-service stations. This location serves approximately 17% of the Tax Collector's overall branch customer base. To continue service delivery during the three-month expansion project, HCTC operated a temporary service center next door to the office which provided limited services to 27,000 customers during construction.
- **Expansion of Driver License Services** – To better serve the growing population in Hillsborough County, HCTC expanded driver license hours from 3:30 to 4:30, restricted driving tests exclusively to Hillsborough residents, and increased staff resources to expand service capacity. With these enhancements, HCTC more than doubled driving tests conducted to approximately 200 daily and allowed us to serve more customers. HCTC also launched Student Saturdays to provide driver license services to Hillsborough students on select weekends, making services more accessible for students and working parents who have challenges visiting HCTC on weekdays.
- **Virtual Agents** – To more efficiently reallocate staff resources based on service demands, HCTC added virtual agent stations in some locations where staff in our contact center can call customers to the counter in a branch remotely to complete the transaction.

FY 24 and FY 25 Core Goals:

- Improve accessibility and expand services in underserved communities.
- Ensure fiscal accountability through timely and accurate distributions to taxing authorities and audits free of findings.
- Deploy innovative solutions focused on customer convenience, efficiency, and exceptional service delivery.

FY 24 and FY 25 Key Projects:

- **Bringing Services to the Community:** HCTC is deploying a mobile services unit allowing the office to bring driver license services to the community, making these services more accessible to all residents.
- **Lockboxes:** With 24/7 access to contactless drop off and pick up, HCTC is giving dealers, title services, and other customers the ability to drop off and pick up their paperwork for processing title transactions 24/7 at our Brandon and North Tampa offices. This process will save time, improve efficiency, and eliminate the need to wait in an office for service.
- **Expanding Online Services:** HCTC is adding more services online such as disabled parking permits as well as exploring other opportunities to complete required forms online before visiting an office for a faster service experience.

Innovation:

Language Translation Technology: To break down language barriers and meet people where they are, HCTC introduced Pocketalk, a two-way translation device allowing staff to communicate with customers in 82 languages. Pocketalk eliminates the need for customers to make multiple office visits or bring their own translator to conduct business with our office due to a language barrier. HCTC was the first Tax Collector in the state to implement this technology, and 13 other counties and counting have followed suit.



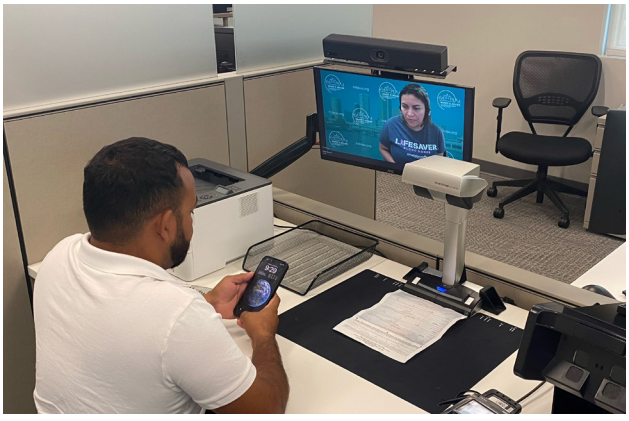
Tax Collector Nancy Millan with a Hillsborough County student who attended one of our Student Saturday events and got his license.



A member of Team HCTC demonstrating the use of a Pocketalk translation device to communicate with a non-English speaking customer.



Tax Collector Nancy Millan and Director of Finance & Accounting, Justyna Swiebocki, receiving two top honors for Excellence in Financial Operations from the Florida Tax Collectors Association. First, the Certificate of Merit and the Legacy Award for Financial Operations for a clean fiscal audit. The second is for the efficiency of financial operations.



A member of the Hillsborough County Tax Collector team assists a customer via a virtual agent station, allowing HCTC to reallocate resources as needed.

Performance Measures	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Customer satisfaction rating is based on feedback received from public customers served in our branch offices (text/ email survey or comment card and Google Reviews) or by phone. HCTC maintains consistently high customer satisfaction ratings. In FY 2023, HCTC collected over 152,000 surveys. Satisfaction is based on top-box ratings. Excellent and Very Good.	96%	94.5	96%	96%
Total number of customers served in HCTC's eight branch offices for in-person transactions. Total branch customers served continues to increase. Based on population increases in Hillsborough County, we expect to continue to see increases in the number of customers served.	915,136	933,879	985,000	995,000
Total number of transactions completed by HCTC for all services.	2,343,859	2,367,431	2,450,000	2,500,000
Total dollars collected for all local and state services provided by HCTC.	$2,822,781,208	$3,175,694,196	$3,544,074,722	$3,916,202,568
Number of transactions completed per Customer Service Representative. HCTC has close to 300 CSRs working in both our branches and contact center.	7,895	7,971	8,100	8,150

Tax Collector

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other Non Operating	$ 37,574,165	$ 42,868,509	$ 62,482,058	$ 53,331,945
Total	**$ 37,574,165**	**$ 42,868,509**	**$ 62,482,058**	**$ 53,331,945**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 28,392,704	$ 32,530,201	$ 49,986,313	$ 39,790,847
Unincorporated Area General Operating Fund	6,209,512	7,065,482	8,409,888	9,187,084
Unincorporated Area Special Revenue Funds	611,038	661,082	710,133	768,718
Transportation Trust Fund	197,241	210,789	279,627	293,233
Library Tax District Special Revenue Fund	1,274,097	1,456,048	1,719,583	1,832,701
Sales Tax Revenue Fund	437,518	497,817	512,526	528,773
General Obligation Bonds Sinking Funds	201,343	227,340	288,988	305,589
Public Utilities Water/Wastewater Funds	149,524	119,180	0	0
Noncommitment Debt Service Funds	101,187	100,570	575,000	625,000
Total	**$ 37,574,165**	**$ 42,868,509**	**$ 62,482,058**	**$ 53,331,945**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	385	385	401	402
Funded FTE Positions	385.00	385.00	401.00	402.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

The budget presented for the Tax Collector does not represent the organization's State approved budget. It represents the dollar amounts that the County Commission has paid or is estimated to pay to the Tax Collector as the statutory fee for collection of taxes on behalf of the County Commission and School Board as a taxing authority. Other taxing authorities paying commissions to the Tax Collector for the collection of ad valorem taxes include the Tampa Port Authority, the Children's Board, HART, the Southwest Florida Management District and Tampa Palms. Florida Statutes require that the Tax Collector's operating budget be submitted on or before August 1st of each year and be approved by the Department of Revenue and that commissions be paid to the Tax Collector by the County and other taxing authorities for the collection of ad valorem taxes. The Tax Collector returns excess fees (residual equity) remaining at the end of the fiscal year.

13th Judicial Circuit, Administrative Office of the Courts

(813) 272-5894 | fljud13.org

The Trial Court Administrator performs a range of functions to assist the Chief Judge in carrying out administrative duties related to the operation of the County and Circuit Courts within the 13th Judicial Circuit. As executive of the Administrative Office of the Courts, she is responsible for ensuring there are adequate resources available, including personnel and budgetary. The duties range from management of court programs to facilities management. Other duties include, but are not limited to: caseflow management, information system oversight, court technology and communications, dispute resolution alternatives, the development of policies and procedures, new program and service proposals, public information, interagency coordination, justice administration analysis, program performance audits, contract negotiations, and other administrative duties associated with day-to-day operations of the court.



Firewall in NOC

FY 23 and FY 24 Accomplishments:

- Established a hybrid model for parent/child supervised visitations at the Criminal Justice Center (CJC) to include both remote and in-person services, minimizing wait time, and increasing access.
- Upgraded Criminal Annex core switches and improved antivirus services to maximize virtual security.
- Developed a multi-track program for Drug Pre-Trial Intervention, which provides separate requirements for participants based on their individual risk and need. The team developed contracts and participant handbooks for each of the four tracks.
- Established Behavioral Health Programs, a comprehensive internship program, to create field placement opportunities for college-level students in court programs (Children's Justice Center, Problem Solving Courts, and Juvenile Diversionary Programs) and required clinical supervision as students progress towards licensure.

FY 24 and FY 25 Core Goals:

- Update the Master Plan for courthouse facilities, to include the needs of stakeholders.
- Create a plan to address Process Evaluation recommendations, as identified by the University of South Florida, to enhance Drug Pre-Trial Intervention.

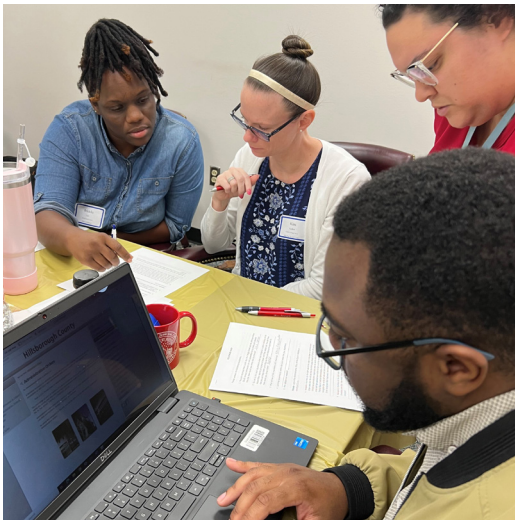
FY 24 and FY 25 Key Projects:

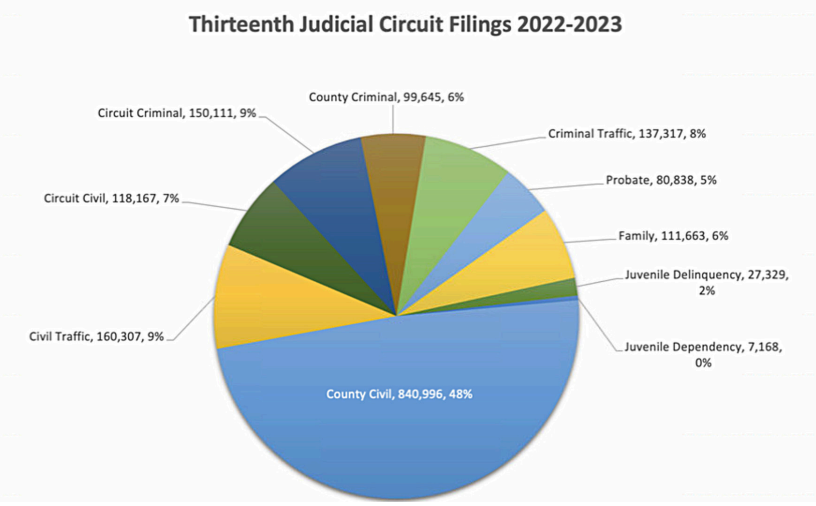
- Finalize Juvenile Diversion Program (JDP) relocation from 700 Twiggs to the Pat Frank Court Building to offer more efficient services to juveniles and parents, including observed drug testing.
- Expand Behavioral Health Program services to include evidence-based practices and direct services for pro se litigants in family law cases.
- Upgrade storage for production servers and virtual desktop environment. Upgrade agency firewall and blade servers to support disaster recovery.

Innovation:

Court Technology migrated court email accounts to Microsoft Office 365. This provides a more robust infrastructure for court communications, file sharing, and team collaboration. Dynamic distribution groups were also implemented ensuring membership accuracy and reducing potential human error.

In addition to individual onboarding exercises to establish expectations and opportunities for feedback, the AOC has also created group activities to allow new employees a chance to learn more about the overall operations and how their role fits within the mission of the organization.







Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Number of guardianship reports reviewed by Elder Justice Center to ensure compliance with the statute and the courts directives.	2,137	2,208	2,230	2,250
Graduation Rate in Drug Court Pre-Trial Intervention cases.	65%	72%	76%	76%
Juvenile Diversion Programs Successful Completion percentage.	80%	75%	80%	80%
Number of Supervised Visitations at the Children's Justice Center completed for permanency planning or reunification with parent/guardian	413*	1,590	1,630	1,650
Number of total users supported by JAWS, the Judicial Automated Workflow System	43,800	48,138	53,138	58,138

* temporarily suspended due to staffing shortage in FY 22

Administrative Office of the Courts -13th Judicial Circuit

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 4,304,295	$ 4,638,716	$ 5,839,114	$ 6,261,628
Operating Expenditures/Expenses	6,065,033	6,266,039	7,655,821	8,187,574
Capital Outlay	352,522	135,383	500,000	250,000
Other Non Operating	0	0	271,665	271,665
Total	**$ 10,721,850**	**$ 11,040,138**	**$ 14,266,600**	**$ 14,970,867**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 3,103,607	$ 3,114,676	$ 3,717,626	$ 4,017,991
Countywide Special Revenue Funds	7,093,212	7,478,955	8,698,060	8,865,118
Grants (Not Transportation-Related)	525,032	446,508	1,850,914	2,087,758
Total	**$ 10,721,850**	**$ 11,040,138**	**$ 14,266,600**	**$ 14,970,867**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	63	63	62	62
Funded FTE Positions	62.70	62.70	61.70	61.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of the capital limit increase and general liability insurance.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of the capital limit increase.

Charter Review Board

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 0	$ 0	$ 0	$ 8,000
Total	**$ 0**	**$ 0**	**$ 0**	**$ 8,000**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ 0	$ 0	$ 8,000
Total	**$ 0**	**$ 0**	**$ 0**	**$ 8,000**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

Chapter 2000-445 of the The Charter Review Board convenes every five years to conduct a comprehensive study of any or all phases of county government.

The Board will convene in FY 25.

Environmental Protection Commission

(813) 627-2600 | epchc.org

The mission of the Environmental Protection Commission of Hillsborough County (EPC) is to protect the natural resources, environment, and quality of life in Hillsborough County. EPC accomplishes this by protecting air, water, and soil from pollution, in addition to safeguarding wetlands and helping control nuisances such as noise and odor. EPC promulgates relevant environmental rules, and based on these rules, issues permits and authorizations. Agency staff conducts routine compliance inspections to ensure that the terms of each permit and authorization are being met. EPC also maintains robust air and water quality monitoring networks to ensure good environmental health.



EPC was pleased to host its annual Clean Air Fair in downtown Tampa. Several local and national officials, 62 exhibitors, and nearly 1,000 guests attended. Additionally, EPC partnered with Solar United Neighbors and others to concurrently launch the 2023 Hillsborough County Solar Co-op at this annual event.

FY 23 and FY 24 Accomplishments:

- EPC's Solid Waste Rule (Chapter 1-7) and Noise Rule (Chapter 1-10) were amended and formally adopted by EPC Commissioners in 2023. These amendments collectively clarified and ensured consistency in the rules, codified existing requirements, corrected specific references to State regulations as needed, standardized methodologies, and introduced new exemption criteria.
- Establishing conservation easements are vital for protecting properties for future generations, but it is not required for every wetland mitigation area. Since 2014, through education and working with the development community, there have been 1,686 acres of conservation easements provided to EPC. Conservation easements safeguard our natural resources and reduce flood insurance costs, saving residents an estimated $5.9 million annually.
- EPC utilized $35,000 of Pollution Recovery Funds to collaborate with the Florida Department of Health, Hillsborough County Public Schools, and The Mosaic Company on a radon study to evaluate the impacts of Mosaic's Riverview phosphogypsum stack on nearby communities. The year-long study represents the culmination of a three-part assessment of radon levels relative to the stack over time.
- EPC actively monitored bay segments for general water quality and red tide, and additionally collaborated with partner agencies for seagrass monitoring in Tampa Bay. Over 5,000 stations are sampled annually, and approximately 100,000 analyses are projected to be completed by EPC's laboratory.
- All four of the Tampa Bay segments (Old, Hillsborough, Middle, Lower) met water quality goals for Chlorophyll a. Additionally, 20 out of 24 water quality stations for major tributaries met water quality goals for Total Nitrogen in 2023.

FY 24 and FY 25 Core Goals:

- An EPC Blanket Authorization will be issued to Hillsborough County for construction-related activities like bridge repair and maintenance. This authorization covers maintenance improvements to approximately 276 bridges without requiring individual EPC permits. Since Hillsborough County has the largest bridge inventory for local municipalities in Florida, this coordination will provide for more efficient permitting.
- EPC is committed to strengthening our public and private partnerships with local governments and businesses. We achieve this through collaborative efforts with the Tampa Bay Estuary Program and the Regional Planning Council's Agency on Bay Management. Together, we address regional sustainability and resiliency issues.
- EPC seeks to expand our current electric vehicle fleet and charging

infrastructure to increase our hybrid electric vehicle use. This expansion initiative will help modernize our fleet, reduce reliance on fossil fuels, and ultimately decrease overall vehicle air emissions.

- EPC consistently evaluates efficiency measures, including staffing, workload analysis, equipment innovations, and database enhancements. By doing so, we ensure that our tools and equipment enhance staff efficiency, ultimately leading to more effective outcomes. These ongoing improvement efforts align with EPC's mission, vision, and values.
- EPC plans to enhance our existing internship program, enabling college students to complete required internship hours in their specific fields of study, and allowing students to gain real-world work experience in environmental regulation. This supports our divisions in accomplishing essential tasks that benefit the residents of Hillsborough County.

FY 24 and FY 25 Key Projects:

- EPC will collaborate with other researchers to collect important information on chronic sources of bacterial contamination in county waterways. This activity intends to reduce sanitary sewer overflows into Hillsborough County water bodies to continue to meet targets for nutrient loading into Tampa Bay and reduce health risks to the community.
- EPC is developing a Geographic Information System to geographically identify and map conservation easements. The conservation easement information will then be linked to an existing agency map, providing easy public access to property owners, developers, and consultants to view details such as location, size, and property description.
- EPC and the Environmental Protection Agency are partnering to deploy innovative continuous lead monitoring technology in the East Ybor area. This project aims to establish the relationship between emissions and monitored concentrations. The anticipated duration of the study is up to a year.
- EPC is partnering with the Tampa Bay Regional Planning Council and other partners to secure funds to develop the Tampa Bay Coastal Master Plan to illustrate flood risks for the region's vulnerable communities and habitats, and to propose a coordinated suite of enduring local adaptation projects.
- EPC continues to identify and implement improvements to the agency's after-hours On-Call Program. The primary focus is to provide ongoing training to staff that increases their overall knowledge and familiarity with the activities and responsibilities of the various divisions.

Innovation:

- EPC has incorporated innovative Trimble Global Positioning System technology. This high-performance Global Navigation Satellite System (GNSS) is a handheld GPS receiver that supports real-time positioning and is excellent for collecting data and delineating wetlands boundaries, which can be used online, increasing efficiency during field investigations. Additionally, Wetlands staff now use in-field electronic forms on their rugged tablets onsite. These rugged tablets contain electronic field data forms, along with electronic in-field permits, which can be issued on the spot to residents. These innovative efforts can significantly reduce staff project time, are completely paperless, and increase customer satisfaction.
- Waste Division staff are involved in coordination efforts associated with GIS data sharing related to the locations of Historic Solid Waste Disposal Areas (old landfills), Brownfield Sites, EPA Superfund Sites, and sites included on the EPA's National Priorities List. This effort helps ensure consistency and communication between staff and other agencies in addressing environmental impacts, including those resulting from rezoning proposals.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Amount of time needed to process State-delegated environmental permit applications.	27 days	23 days	≤ 30 days	≤ 30 days
Amount of time needed to process non-delegated environmental permit applications.	31 days	32 days	≤ 30 days	≤ 30 days
Percentage of time staff resolved noncompliant activities within the 180-day goal.	97%	99%	≥ 95%	≥ 95%
Percentage of time staff met the three-day goal to respond to environmental complaints.	97%	99%	≥ 95%	≥ 95%

Environmental Protection Commission

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 15,302,638	$ 16,226,296	$ 20,012,588	$ 20,774,325
Operating Expenditures/Expenses	1,369,041	1,509,011	2,468,734	2,490,459
Capital Outlay	88,242	207,633	587,812	460,648
Grants & Aids	195,522	289,259	218,244	453,242
Total	**$ 16,955,443**	**$ 18,232,199**	**$ 23,287,378**	**$ 24,178,674**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 11,250,831	$ 11,954,998	$ 14,353,069	$ 14,536,936
Countywide Special Revenue Funds	1,702,059	1,982,499	1,714,548	2,009,524
Grants (Not Transportation-Related)	4,002,552	4,294,701	7,219,761	7,632,214
Total	**$ 16,955,443**	**$ 18,232,199**	**$ 23,287,378**	**$ 24,178,674**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	143	143	143	146
Funded FTE Positions	143.00	143.00	143.00	146.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, three positions were established to address an increase in contract workload.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

GRANTS AND AIDS:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

Guardian ad Litem Office

(813) 272-510 | guardianadlitem.org

The Statewide Guardian ad Litem Office represents more than 35,000 abused and neglected children under the jurisdiction of Florida's juvenile dependency courts every year. High-quality, effective, independent legal representation is crucial for dependent children represented in court to help them reach permanency quickly. The Guardian ad Litem becomes the consistent, caring adult the child can depend on and trust. Our representation is a necessity that directly and positively impacts the lives of our most vulnerable children, who can enjoy a safe and positive future with the right combination of care and services.

FY 23 and FY 24 Accomplishments:

- The Statewide Guardian ad Litem Office in Hillsborough County provided representation to 3,358 children.
- The Statewide Guardian ad Litem Office in Hillsborough County recruited, trained, and certified 125 Guardian ad Litem Volunteers.
- The Statewide Guardian ad Litem Office in Hillsborough County achieved permanency for 932 children through reunification, adoption, or permanent placement with a relative.

FY 24 and FY 25 Core Goals:

- The Statewide Guardian ad Litem Office strives to have a volunteer or pro bono attorney assigned to every child represented by the office.
- The Statewide Guardian ad Litem Office will increase the number of mentors assigned to youth aging out of the foster care system.

FY 24 and FY 23 Key Projects:

- The Statewide Guardian ad Litem Office will increase the number of mentors assigned to youth aging out of the foster care system.
- The Statewide Guardian ad Litem Office will increase the number of volunteers and pro bono attorneys assigned to children represented by the office.

Innovation:

The Statewide Guardian ad Litem Office, in conjunction with Hope Florida, created an initiative, Hope Florida – A Pathway to Promise, to recruit and train mentors to help youth aging out of the foster care system, many with nobody to turn to. Youth are matched with a mentor who will serve as a committed, caring adult as the youth transitions to adulthood, providing a lifeline for questions and advice related to living independently. Mentors will function as the go-to person for the youth as they transition into adulthood.



Pictured is the Bethune-Cookman Alumni Group along with a teen who aged out of the foster care system. The alumni group traveled three hours to meet the teen, who is now attending the college of his dreams: Bethune-Cookman University.



The Guardian ad Litem celebrated Isabelle's 18th birthday by throwing her a party – her first birthday party ever!



Guardian ad Litem staff attended the Hillsborough County Bar Association for Food Fest 2024. They were joined by Voices for Children Facility Dogs Lorne and Barley and their handlers.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Every child in the Hillsborough County dependency system will be appointed to the Statewide Guardian ad Litem Office.	94% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office.	94% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office.	100% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office.	100% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office.
The Statewide Guardian ad Litem Office in Hillsborough County will recruit, train, and certify an average of 19 volunteers and pro bono attorneys per month.	An average of 13 volunteers were certified per month.	An average of 12 volunteers were certified per month.	An average of 19 volunteers and pro bono attorneys will be certified per month.	An average of 19 volunteers and pro bono attorneys will be certified per month.

Guardian ad Litem

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 383,904	$ 311,082	$ 594,583	$ 560,094
Operating Expenditures/Expenses	72,712	30,134	134,511	133,937
Total	**$ 456,616**	**$ 341,216**	**$ 729,094**	**$ 694,031**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 456,616	$ 341,216	$ 729,094	$ 694,031
Total	**$ 456,616**	**$ 341,216**	**$ 729,094**	**$ 694,031**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit elections.

OPERATING EXPENDITURES:
- Continuation budget.

Hillsborough Transportation Planning Organization

(813) 272-5940 | PlanHillsborough.org

The Hillsborough Transportation Planning Organization (TPO) is a transportation policy-making board mandated by federal and state law. The TPO is responsible for making sure federal and state dollars are spent on transportation projects supported by the community, based on a continuing, cooperative, and comprehensive planning process. The TPO Board includes members of all local government governing boards and transportation authorities, as well as the School Board and the Planning Commission.

Hillsborough TPO
Transportation
Planning Organization

FY 23 and FY 24 Accomplishments:

- The 2050 Long Range Transportation Plan (LRTP) is well underway. The County staff completed the comprehensive State of Good Repair and Resilience Analysis, Revenue Estimates, Real Choices When Not Driving, and the new Equity Needs Assessment. Simultaneously, the TPO has launched two crucial RTP projects, which focus on optimizing truck routes and evaluating freight movement, with adoption scheduled for October 2024.
- At a 2023 hearing, the TPO Board approved a Transportation Improvement Program (TIP) that includes $4.9 billion in funding for transportation projects within the county, including enhancements along Big Bend Road near I-75, four intersections along US301, and many others.
- The annual performance review of the Sunshine Line, as the designated Community Transportation Coordinator for Hillsborough County, was approved on Dec 15, 2023. The updated Transportation Disadvantaged Service Plan was adopted in April 2023.

FY 24 and FY 25 Key Projects:

- Adopt the 2050 Long Range Transportation Plan (LRTP) at an October 2024 public hearing. The LRTP addresses all transportation needs and identifies priorities for the next 20+ years to accommodate growth within budget constraints. Growth forecasts, cost estimates, needs assessments, and public input are included throughout the process.
- Annual update of the countywide five-year Transportation Improvement Program (TIP), which assigns available federal and state funds and grants to projects within Hillsborough County, and allows for public reference of all major projects by local governments and agencies.
- Annually review the performance of the Sunshine Line as the designated Community Transportation Coordinator for Hillsborough County and update the Transportation Disadvantaged Service Plan.

FY 24 and FY 25 Core Goals:

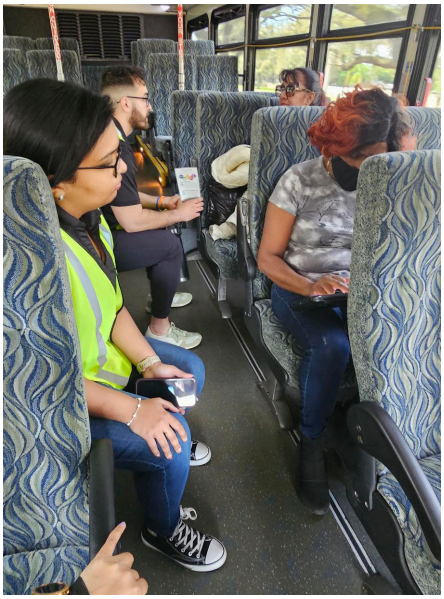
- The TPO is completing the 2050 Long Range Transportation plan, which has new components this year, including equity and truck routes, and freight movement.
- The TPO will complete an area study of Ybor City and identify ways to connect passengers from the Brightline Station to key destinations within Hillsborough County and beyond.
- A community air quality monitoring network project along interstate corridors, thanks to a three-year US Environmental Protection Agency grant, with partners USF College of Public Health and County Environmental Protection Commission. The goal is a community-based air monitoring network sharing real-time data with community members on a website



The TPO's Health Impact Assessment of Complete Streets documented that public health outcomes in the county are different in different neighborhoods, and that the variation is statistically related to transportation.

Innovation:

The TPO's Electric Vehicle Infrastructure Plan (EVIP) aims to guide electric vehicle and charger growth through policy recommendations. Hillsborough County currently has around 500 EV chargers spread throughout the county. The EVIP predicts up to 69% of Hillsborough's vehicle fleet will be electric by 2050. To handle this demand, the plan provides suggestions for additional chargers and suggestions for onsite parking at new multi-family and commercial developments. The EVIP also recommends ADA-accessible features for physical access and communication devices, ensuring that EV charging is inclusive while planning for secure payments and cybersecurity.



TPO staff completed ride-alongs on several HART buses to engage riders and recruit them to complete the Access 2050 Long Range Transportation Plan survey.



During the award-winning FLiP Jr. Summer Program for Youth in Community Planning, students at Dowdell Middle Magnet School helped improve pedestrian safety by painting a marine-themed crosswalk.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Annually updated Transportation Improvement Program, approved by U.S. DOT, identifying projects, and making them eligible for designated state and federal funding within the next five years	1	1	1	1
Government-in-the-Sunshine meetings of the board and its advisory committees, providing full public access to the transportation priorities and decision-making process	80	67	67	67

Hillsborough Transportation Planning Organization

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 884,921	$ 918,772	$ 1,788,130	$ 1,869,400
Operating Expenditures/Expenses	1,734,642	1,643,833	9,114,018	8,322,188
Total	**$ 2,619,562**	**$ 2,562,605**	**$ 10,902,148**	**$ 10,191,588**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Grants (Not Transportation-Related)	$ 2,614,562	$ 2,562,605	$ 10,876,743	$ 10,162,138
Discretely Presented Component Units	5,000	0	25,405	29,450
Total	**$ 2,619,562**	**$ 2,562,605**	**$ 10,902,148**	**$ 10,191,588**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

Planning Commission

(813) 272-5940 | PlanHillsborough.org

The Hillsborough County City-County Planning Commission develops and recommends long-range comprehensive plans to the elected officials of Hillsborough County and the cities of Tampa, Temple Terrace, and Plant City. The agency coordinates land use, transportation, infrastructure, and environmental planning for all four local governments. The agency also provides staff to the Transportation Planning Organization and the Hillsborough River Board. The agency mission is: the Planning Commission promotes, coordinates, and facilitates the involvement of all people in the long-range planning and vision for the community to improve economic development, quality of life, and provides value-added services.



Jay Collins, AICP and Yeneka Mills show a map of Plant City to citizens during a kickoff meeting for the Plant City Northeast Master Plan.

FY 23 and FY 24 Accomplishments:

- Planning Commission staff updated planning population and employment projections for each jurisdiction for the time horizon of 2030 to 2050. Staff collectively reviewed historical data and discussed current trends with land use planners from all partner jurisdictions. Understanding growth and employment trends helps the agency and its jurisdictional partners plan for land use changes necessary to support that growth.
- Planning Commission staff completed required updates to the City of Tampa Comprehensive Plan, including the Mobility Section and the Environmental and Sustainability Section. These updates implement the Comprehensive Plan Update Vision, developed by hundreds of Tampa residents. Additionally, staff completed an amendment to clarify the definition and regulation of accessory dwelling units to better serve residents' housing needs.
- Plan Hillsborough studied the fees associated with the services the Planning Commission provides to customers within the three cities. Key findings showed the current prices do not cover the full cost of providing services. The study highlighted the need to adjust fees for plan amendments, rezoning reviews, and other services. It provided options for consideration regarding fee structures and increases.

FY 24 and FY 25 Core Goals:

- The Planning Commission will plan for growth and development to maximize the choices available to all residents of Hillsborough County: choices of where they want to live whether urban, suburban, or rural areas; choices in transportation and recreation opportunities; and choices for employment, shopping, and other services.
- The Planning Commission will continue to monitor, evaluate, and update Comprehensive Plans to ensure each addresses the long-range needs of the citizens of Hillsborough County, meets state law requirements, and furthers the visions and strategic plans of all four local governments.
- By serving as staff to the Hillsborough River Interlocal Planning Board & Technical Advisory Council, the Planning Commission furthers the goal of protecting this potable water source, its natural resources, wildlife and habitat, and recreational opportunities available in and along the Hillsborough River, a community asset.

FY 24 and FY 25 Key Projects:

- At the request of Hillsborough County and with agency partners, Planning Commission staff will study areas for strategic expansion of services for new growth areas. This will include reviewing demographics and economic data, land use patterns, getting community input, and assessing current and future infrastructure.
- The Planning Commission will finalize the last update of the Hillsborough County Comprehensive Plan for its Future Land Use Section and work on changes and updates to the Future Land Use map. Work will continue on the updates of the Tampa,

Plant City, and Temple Terrace Comprehensive Plans.

- The Planning Commission will finalize Community Plans for Greater Palm River-Progress Village and Valrico. At the request of Hillsborough County, staff will begin work on updating the Riverview Community Plan. Community plans are intended to be an extension of the County's Comprehensive Plan based on issues raised by local stakeholders.

Innovation:

In FY 23, Plan Hillsborough launched its new website featuring the same content and helpful information with a new look and feel. The new design aims to simplify access to core documents, news, and ongoing projects. It prioritizes citizens' accessibility by providing critical information about public engagement opportunities and meetings with a focus on ADA compliance and ability to translate to other languages.



Gena Torres hands out information about Plan Hillsborough projects to a citizen at the 2023 World Car Free Day in downtown Tampa.



Katrina Corcoran, AICP, discusses the Future Land Use Section update with a citizen at a community meeting.



Jay Collins, AICP, Roger Mathie, and Alvaro Gabaldon discuss the boundaries of the Valrico Community Plan with residents at an open house.

Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Comprehensive plans, amendments, and updates prepared to meet State requirements.	Yes	Yes	Yes	Yes
Percentage of plan amendment consistency findings where the local jurisdiction agreed with the agency's recommendation.	96%	71%	85%	0%
Number of outreach presentations to community or business groups.	110	90	125	125
Percentage of customer service surveys rating agency services as "excellent" or "good."	100%	100%	98%	98%

Planning Commission

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 5,325,415	$ 5,829,160	$ 6,392,012	$ 6,901,745
Operating Expenditures/Expenses	485,532	611,448	663,748	682,424
Capital Outlay	0	0	12,000	13,000
Total	**$ 5,810,947**	**$ 6,440,607**	**$ 7,067,760**	**$ 7,597,169**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Discretely Presented Component Units	$ 5,810,947	$ 6,440,607	$ 7,067,760	$ 7,597,169
Total	**$ 5,810,947**	**$ 6,440,607**	**$ 7,067,760**	**$ 7,597,169**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	45	48	48	49
Funded FTE Positions	45.00	48.00	48.00	49.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position is established to assist in additional studies being requested by the Board of County Commissioners.
- In FY25, one-time funding is included for several retirement payouts.
- In FY25, funding is included for a market equity increase.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased costs for advertisement, security, and public notice for public hearings and community meetings.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Soil & Water Conservation District

(813) 707-1652 | hillsboroughswcd.com

Hillsborough Soil & Water Conservation District Florida

The mission of the Hillsborough Soil and Water Conservation District (SWC or District) is grounded in its enabling legislation (1946) to promote sustainable agriculture and soil and water conservation through education and sound management of soil and water characteristics and other natural resources on lands within the District. A core function of the District is sponsorship of agricultural cost-share programs and assistance to the United States Department of Agriculture Natural Resources Conservation Service at the local level. During the 2024 and 2025 fiscal periods, the District will reassert its commitment to its partners and agricultural producers through the delivery of technical assistance and project management of cost-share projects that enhance the local agricultural infrastructure. The scope of natural resource conservation themes and opportunities to engage urban, suburban, and rural communities has expanded tremendously in the decades since the District's inception. Consequently, the District fills a significant niche in the delivery of natural-resource, conservation-oriented outreach to the general public. The District participates in a wide array of public events, frequently as the public-facing partner on behalf of its many government- and non-governmental conservation partners. Examples include operating booths at the Florida State Fair, and Florida Strawberry Festival, and support to multidimensional youth education programs such as Future Farmers of America, 4H clubs, AgVenture, and Envirothon.

FY 23 and FY 24 Accomplishments:

- Reached over 1 million people through exhibits featured at the Florida State Fair, Florida Strawberry Festival, Florida Ag Expo, EPC Clean Air Fair, Earth Day, and related events.
- Offered educational programming in agriculture and conservation to over 10,000 students through poster and speech contests, AgVenture, schools and scouts, 4-H, FFA, parks and recreation, religious youth organizations, community events, and more.

FY 24 and FY 25 Core Goals:

- Reestablish the District's Mission Statement with emphasis on supporting a "Strong, Sustainable Agricultural Economy through Natural Resources Conservation Programs and supported by Core Values, and SMART Goals."
- Re-engage with rural landowners to identify critical needs that the District is best positioned to address, and build the District's core strengths and services in that regard.
- Grow the District's capacity to deliver technical-assistance projects through efficient use of the District's resources; recognition of the strengths of its partners; and effective collaboration that leverages the strengths of each toward a strong sustainable, local agricultural sector.
- Continue to deliver outreach and education programs to inner-city, urban, and suburban audiences, where those programs are well matched to the mission, core values, and strengths of the District. Opportunities will be prioritized based on the District's ability to enhance specific goals for surface and groundwater conservation and food security issues in those communities.

FY 24 and FY 25 Key Projects:

Beginning in FY24 and continuing through FY25, the District will conduct a self-examination of its mission, core skills, and capacity to do work. The District's agricultural stakeholders

will be solicited for input toward the rural land priorities to be identified in the forthcoming work plan. In addition, the District will collaborate with the U.S. Department of Agriculture and Florida Department of Agriculture and Consumer Services to put more resources toward project implementation within the District's geographic area of responsibility.



The Hillsborough Soil & Water Conservation District's widespread outreach to the public includes informative displays and booths at such popular events as the Florida State Fair and the Florida Strawberry Festival.





Soil & Water Conservation District

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 153,124	$ 273,808	$ 304,983	$ 366,654
Operating Expenditures/Expenses	11,315	23,562	73,967	83,885
Total	**$ 164,439**	**$ 297,369**	**$ 378,950**	**$ 450,539**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 164,439	$ 297,369	$ 378,950	$ 450,539
Total	**$ 164,439**	**$ 297,369**	**$ 378,950**	**$ 450,539**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	4	5	5	5
Funded FTE Positions	3.00	3.50	3.50	4.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Increased one part-time position to full-time to improve overall services.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of one-time funding for Soil and Water Conservation District to lease a vehicle from Fleet Management Services.

Value Adjustment Board

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Other Non Operating	$ 603,132	$ 613,569	$ 637,104	$ 664,191
Total	**$ 603,132**	**$ 613,569**	**$ 637,104**	**$ 664,191**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 603,132	$ 613,569	$ 637,104	$ 664,191
Total	**$ 603,132**	**$ 613,569**	**$ 637,104**	**$ 664,191**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	3	3	3	3
Funded FTE Positions	3.00	3.00	3.00	3.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Capital Improvement Program

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 16,414,879	$ 18,118,534	$ 89,581,295	$ 127,216,327
Capital Outlay	254,469,481	273,651,811	1,490,753,354	1,818,071,267
Grants & Aids	3,281,276	4,347,834	17,793,271	9,784,464
Other Non Operating	0	0	17,000,000	28,000,000
Total	**$ 274,165,636**	**$ 296,118,178**	**$ 1,615,127,920**	**$ 1,983,072,058**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 0	$ (4,951)	$ 0	$ 0
Countywide Special Revenue Funds	3,337,840	5,512,892	30,405,927	38,906,627
Unincorporated Area Special Revenue Funds	27,989,574	25,936,000	114,962,510	115,466,663
Transportation Trust Fund	72,402,130	51,390,732	268,013,465	295,163,383
Library Tax District Special Revenue Fund	5,153,409	5,937,444	47,924,265	55,901,022
Community Investment Tax Revenue Fund	9,263,669	8,591,750	139,561,712	179,698,823
Grants (Not Transportation-Related)	6,114,001	1,672,176	18,083,967	23,538,933
COVID Relief Funds	11,519,081	28,905,310	152,806,843	127,110,027
Countywide Construction Fund	8,990,278	15,005,670	82,111,285	132,732,766
Unincorporated Area Construction Fund	3,643,115	3,021,909	36,289,352	102,463,126
Communication Services Tax Bonds (2015)Project Fund P	2,184,580	2,239,708	0	0
NextGeneration 911 Capital Project Fund	180,162	0	0	0
BP Oil Spill Proceeds Project Fund	1,849,369	722,651	9,390,638	9,104,811
Non Ad Valorem Bonds (2019) Project Fund	34,412,165	8,941,551	9,171,874	0
Environmental Lands Acq & Protect Fund(Parent 30005 - 3	1,745,425	25,620,103	54,972,951	52,919,787
Commercial Paper & Credit Capacity Fund	3,782,000	20,723,846	1,791,482	1,688,851
Public Works Solid Waste ResourceRecovery Funds	2,483,372	3,101,311	160,832,166	145,687,134
Public Utilities Water/Wastewater Funds	79,115,466	88,800,078	488,809,483	702,690,105
Total	**$ 274,165,636**	**$ 296,118,178**	**$ 1,615,127,920**	**$ 1,983,072,058**

Debt Service Accounts

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 79,393	$ 486,581	$ 2,609,355	$ 3,593,500
Debt Service Costs	139,204,504	175,788,915	176,535,083	197,820,461
Total	**$ 139,283,896**	**$ 176,275,495**	**$ 179,144,438**	**$ 201,413,961**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Unincorporated Area Special Revenue Funds	$ 0	$ 0	$ 260,000	$ 171,339
Community Investment Tax Revenue Fund	783,876	823,496	660,000	660,000
General Obligation Bonds Sinking Funds	6,729,956	7,246,918	7,263,569	9,176,606
Revenue Bonds Sinking Funds	79,126,932	93,765,085	77,701,382	83,547,495
Commercial Paper Sinking Funds	9,247,038	30,498,960	20,069,150	24,893,929
Direct Borrowing and Placement Note SinkingFunds	3,178,803	3,177,879	3,260,590	3,264,835
Commercial Paper & Credit Capacity Fund	0	0	935	0
Public Works Solid Waste Resource Recovery Funds	10,385,999	11,187,407	35,527,250	36,037,250
Public Utilities Water/Wastewater Funds	22,546,909	22,292,600	26,368,262	35,048,707
Noncommitment Debt Service Funds	7,284,383	7,283,150	8,033,300	8,613,800
Total	**$ 139,283,896**	**$ 176,275,495**	**$ 179,144,438**	**$ 201,413,961**

Governmental Agencies

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 381,490	$ 422,523	$ 500,993	$ 557,209
Grants & Aids	170,205,813	227,175,160	192,212,808	247,738,469
Total	**$ 170,587,303**	**$ 227,597,683**	**$ 192,713,801**	**$ 248,295,678**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 22,241,449	$ 40,420,167	$ 62,090,366	$ 52,500,452
Countywide Special Revenue Funds	48,798,731	77,455,957	5,601,533	70,597,724
Transportation Trust Fund	2,257,550	2,014,076	2,119,825	2,131,665
Sales Tax Revenue Fund	93,952,934	94,947,833	91,902,077	96,465,837
Commercial Paper & Credit Capacity Fund	3,336,639	12,759,651	31,000,000	26,600,000
Total	**$ 170,587,303**	**$ 227,597,683**	**$ 192,713,801**	**$ 248,295,678**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of $25,000 for the School Site Impact Fees Administration and an increase in commercial insurance premiums of $31,216 for the Health Department.

CAPITAL AND OTHER EXPENDITURES:

- Decrease in funding for Hart in the amount of $250,000.
- Decrease in funding for Tampa Bay Sports Authority - Operations in the amount of $1,772,348.
- Decrease in funding for Tampa Bay Sports Authority - Soccer Complex in the amount of $616,096.
- Decrease in Tax Increment Finance payments to the City of Tampa, Plant City, and City of Temple Terrance in the amount of $7,011,723.
- Increase in funding for Florida Department of Juvenile Justice in the amount of $515,467.
- Increase in funding for Hillsborough County Schools Board Impact Fees in the amount of $64,455,724. In prior fiscal years, this funding was budgeted in Reserves.
- Increase in revenue from Community Investment Tax increased payments (sharing) to City of Tampa, City of Temple Terrace, and Plant City by $1,941,943.
- Increase in revenue from Community Investment Tax increased payments (sharing) to the Hillsborough County School Board by $2,622,234.
- Decrease in reimbursement for Arena Improvements in the amount of $4,400,000.

A detailed list of appropriations is shown on the following pages.

Governmental Agencies

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
GENERAL FUNDS				
Countywide General Fund				
Florida Division of Forestry	$ 21,246	$ 0	$ 28,609	$ 28,609
Hart	0	0	250,000	0
Hart Saver Bus Passes	11,968	11,923	184,000	184,000
Health Department	334,459	350,272	542,893	574,109
National Estuary Program	156,491	161,452	162,000	173,676
Plant City Tax Increment Financing	1,067,934	1,357,268	1,512,010	1,706,983
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Area Regional Transit Authority	222,812	0	0	0
Tampa Bay Regional Planning Council	475,203	478,920	479,000	496,361
Tampa Sports Authority (Property Taxes & Oper Deficit)	2,896,669	2,662,256	7,224,988	5,452,640
Tampa Sports Authority Soccer Complex	711,168	1,068,653	2,030,029	1,413,933
Tampa Tax Increment Financing	12,684,085	33,257,244	48,171,491	40,940,506
Temple Terrance Tax Increment Financing	316,664	428,408	649,846	674,135
The Children's Board of Hillsborough County	350,000	140,272	350,000	350,000
University of Florida Aquaculture Lab	57,000	57,000	57,000	57,000
Van Pool Discounts for County Employees	0	0	2,000	2,000
TOTAL GENERAL FUNDS	**19,752,199**	**40,420,168**	**62,090,366**	**52,500,452**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
City of Tampa Marine Law Enforcement	182,000	182,000	182,000	182,000
City of Temple Terrance Marine Law Enforcement	60,000	60,000	60,000	60,000
Florida Department of Juvenille Justice	3,094,950	4,825,403	4,984,533	5,500,000
Hillsborough County Schools Boards	45,152,850	72,054,372	0	64,855,724
School Site Impact Fees Administration	308,931	334,182	375,000	400,000
	48,798,731	77,455,957	5,601,533	70,997,724
Transportation Trust Fund				
Alternative Transportation Program	0	18,000	23,500	23,500
Gas Tax Distribution of Fuel Tax Plant City	183,023	187,400	180,073	182,128
Gas Tax Distribution of Fuel Tax Tampa	1,951,377	1,682,886	1,794,618	1,804,847
Gas Tax Distribution of Fuel Tax Temple Terrace	123,150	125,790	121,634	121,190
	2,257,550	2,014,076	2,119,825	2,131,665
Sales Tax Revenue Funds				
CIT / Tampa Sports Authority	9,637,321	9,546,732	8,936,084	8,935,667
Community Investment Tax Distribution / Plant City	2,963,120	2,705,701	2,809,502	2,986,124
Community Investment Tax Distribution / School Board	45,891,145	48,010,541	45,492,352	48,114,586
Community Investment Tax Distribution / Tampa	29,117,801	28,381,097	27,917,399	29,586,689
Community Investment Tax Distribution /Temple Terrace	1,993,543	1,953,756	1,896,736	1,992,767
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
	91,602,934	92,597,831	89,052,077	93,615,837

Governmental Agencies

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
3 Cent Tourist Development Tax				
Tampa Sports Authority Soccer Complex	350,000	350,000	850,000	850,000
	350,000	350,000	850,000	850,000
6th Cent Tourist Development Tax Fund				
Tampa Convention Center Capital Cost	2,000,000	2,000,000	2,000,000	2,000,000
	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL SPECIAL REVENUE FUNDS	**145,009,215**	**174,417,865**	**99,623,435**	**169,195,226**
Capital Project Funds				
Arena Improvements	3,336,639	12,759,651	21,000,000	16,600,000
Raymond James Stadium Capital Improvements	0	0	10,000,000	10,000,000
TOTAL CAPITAL FUNDS	3,336,639	12,759,651	31,000,000	26,600,000
TOTAL GOVERNMENTAL AGENCIES	**$ 170,587,303**	**$ 227,597,683**	**$ 192,713,801**	**$ 248,295,678**

Non-Departmental Allotments

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Personnel Services	$ 2,805,199	$ 1,548,136	$ 16,985,198	$ 22,123,766
Operating Expenditures/Expenses	152,570,648	164,724,966	243,071,008	265,474,780
Capital Outlay	0	0	3,373,764	2,400,000
Debt Service Costs	0	0	0	94,633
Grants & Aids	75,638,282	54,443,326	68,743,624	51,051,289
Total	**$ 231,014,128**	**$ 220,716,428**	**$ 332,173,594**	**$ 341,144,468**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 13,168,988	$ 13,036,743	$ 42,562,064	$ 47,185,928
Economic Development Activity Fund	2,005,639	2,716,596	1,935,945	163,000
Unincorporated Area General Operating Fund	2,400,071	1,995,142	11,301,647	10,187,636
Countywide Special Revenue Funds	4,019,367	4,123,336	3,650,000	3,650,000
Transportation Trust Fund	343	321	15,004,000	15,004,000
Grants (Not Transportation-Related)	1,737,217	19,898,050	48,486,002	71,778,302
Sales Tax Revenue Fund	0	0	754,000	1,044,000
COVID Relief Funds	75,986,820	46,677,367	45,920,865	29,571,216
Self-Insurance Funds	131,695,683	132,268,874	162,559,071	162,560,386
Total	**$ 231,014,128**	**$ 220,716,428**	**$ 332,173,594**	**$ 341,144,468**

	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Funded Positions	23	23	24	22
Funded FTE Positions	23.00	23.00	24.00	22.00

This department is set up to provide a mechanism for the recording and payment of those items which are general government costs and are not distributed to specific departments. Representative costs include claim payment accounts in the county self insurance fund, outside legal services, the year-end audit, and funds for economic development programs.

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, two positions were eliminated due to remaining vacant for longer than one year.
- In FY25, funding is included for anticipated Federal Labor Law changes.

OPERATING EXPENDITURES:
- A $1,750,000 budget is established for Unauthorized Public Camping and Sleeping HB 1365 for contractual services.
- Funding for Future Disaster Events is increased by $24,475,792 across various funds.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

GRANTS AND AIDS:
- A $1,750,000 budget is established for Unauthorized Public Camping and Sleeping HB 1365 for grants.
- The Film Commission Tampa Bay budget is increased by $290,000.

Details by agency are shown in the following pages.

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Fund				
Alcoholic Beverage Tax	$ 0	$ 0	$ 50,000	$ 50,000
AN - Claim Payments	2,685	(895)	0	0
Brandon Chamber of Commerce	13,200	13,200	0	0
Caribbean Festival	50,000	50,000	0	0
Childrens Services Assessment Center	1,987,158	1,622,874	2,000,000	2,000,000
Claims Payments	11,860	0	0	0
Commission on Human Trafficking USF TIP Lab	0	112,500	0	0
Commissioners Surety Bonds	0	1,700	10,000	10,000
Community Land Trust	0	1,232	750,000	0
Comprehensive Plan Updates	322,600	344,758	550,000	550,000
County Center Security HCSO	1,650,083	1,628,691	1,690,000	1,690,000
County Parking Subsidy	118,260	66,765	240,000	240,000
County Survey	5,250	0	100,000	100,000
Cross Bay Inter-City Ferry Vessel Grant Match	0	0	1,220,820	1,220,820
CS Transition	440,806	495,705	733,312	579,260
Cultural Assets Program	1,041,305	965,038	2,100,000	1,500,000
Deferred Compensation Plan Consultant	0	0	50,000	50,000
Disaster Preparedness	0	0	500,000	500,000
Equity Profile	100,016	0	0	0
Eviction Diversion and Housing Stabilization	0	650,000	0	0
Fallen Heroes Fund	100,000	0	200,000	200,000
Federal Labor Law Changes	0	0	0	4,400,000
Financial Audit Services	199,023	276,327	617,351	617,351
Greater Riverview Chamber of Commerce	11,000	11,000	0	0
HCC InLab	33,000	0	0	0
Homeless	441,988	30,000	3,585,000	2,810,012
Human Trafficking Initiative	233,219	151,667	567,000	267,000
Impound Lot - Veterinary Services and Advertising	1,020	2,060	2,750	2,750
Intergovernmental Representation	307,750	235,000	403,000	403,000
International Protocol Officer Partnership	80,000	80,000	80,000	80,000
Jury Parking	184,220	235,479	218,750	218,750
Law Library Building Insurance	434	1,381	2,005	1,794
Membership - Florida Association of Counties	148,785	130,039	155,000	155,000
Membership - National Association of Counties	22,274	22,274	23,019	23,019
Membership -National Forum Black Public Admin.	0	0	2,500	2,500
Metropolitan Planning Organization - Study	23,613	149,258	150,000	150,000
MOSI Butterfly Garden & Trail Restoration	0	50,000	0	0
Museum of Photographic Arts Pilot Project	0	116,000	0	0
One Time Allocated Funds	470,632	730,059	9,916,133	8,839,541
Orient Road Facility Study	0	0	206,000	0
Other Costs BOCC	10,325	5,177	15,000	15,000
Other Costs Business Support Svcs	25,000	25,000	40,000	40,000
Other Costs Clerk to BOCC	55,758	38,384	51,400	51,400
Other Costs County Attorney	316,497	182,084	510,000	510,000
Other Costs Debt Service	88,307	83,686	720,000	500,000

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Fund (continued)				
Other Costs Human Resources	550,780	330,611	978,120	1,048,960
Other Costs Real Estate	1,536	(167)	1,980,617	1,000,000
Other Costs Unassigned	12,315	947,528	0	0
PCORI Fee	28,246	30,132	30,000	30,000
Performance Audits	0	0	500,000	500,000
Pictometry Initiative	341,625	341,625	489,000	489,000
Plant City Chamber of Commerce	11,000	11,000	0	0
RE Disaster Events	0	906	0	0
Redevelopment	800,113	788,050	2,000,000	1,500,000
Revenue Consultant	0	0	500,000	0
Safe and Sound Hillsborough	0	175,902	0	0
Social Services-Case Management Pilot Project	0	0	250,000	0
South County High Speed Ferry	1,000,000	334,393	2,657,953	0
South Tampa Chamber of Commerce	11,000	11,000	0	0
Southshore Chamber of Commerce	11,000	11,000	0	0
Strategic Planning	40,000	0	270,000	270,000
Tampa Bay Water Issues	0	0	50,000	50,000
Tampa Hillsborough Econ Dev Corp	450,000	450,000	450,000	450,000
Tampa Port Authority	0	0	150,000	150,000
Tampa to St. Petersburg Ferry	175,000	0	0	0
Tax Collector Tax Notice Mailing Costs	94,450	101,695	95,000	140,000
Temple Terrace Chamber of Commerce	11,000	11,000	0	0
The Late Honorable Betty Reed Marker	0	11,715	0	0
Transportation Community Engagement	0	0	699,958	0
TRIM Mailing Costs	275,000	341,860	325,000	403,395
Unallocated Funds	3	0	0	7,000,000
Unauthorized Public Camping and Sleeping HB 1365	0	0	0	3,500,000
University Area Circulator Service	0	0	750,000	0
USF Area Innovation District Master Plan	88,221	7,026	1,432,376	1,432,376
USF High Tech Incubator	200,000	200,000	200,000	200,000
Vision Zero Study Road Safety Westshore Blvd	0	2,265	50,000	0
Wimauma Community Plan Implementation	0	6,100	745,000	745,000
Workforce Initiatives	571,630	416,660	500,000	500,000
	13,168,988	**13,036,743**	**42,562,064**	**47,185,928**
Economic Development Activity Fund				
Film Commission Tampa Bay	749,000	772,000	163,000	163,000
USF IAE Grant	1,256,639	1,944,596	1,772,945	0
	2,005,639	**2,716,596**	**1,935,945**	**163,000**

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Unincorporated Area General Fund				
Affordable Housing Subsidy	513,406	599,626	599,626	550,000
Carrollwood Village Community Park Land	0	0	773,764	94,633
Federal Labor Law Changes	0	0	0	2,500,000
Coastal Canal Program	0	0	200,000	200,000
Constitutional Officers Salary Increases	0	0	5,000	5,000
Dana Shores Underground Utility	706,420	4,901	2,424,466	0
Fire Rescue Special Health Claims	63,770	118,351	500,000	500,000
FR Disaster Events	0	144	0	0
Hearing Master Parking Violations	495	330	3,000	3,000
Historic Landmark Resource Program	7,452	25,000	35,000	55,000
Land Development Code Revisions	0	0	200,000	200,000
Local Ordinance Enforcement - Public Defender	6,600	8,000	50,000	50,000
Local Ordinance Enforcement - State Attorney	27,200	20,773	29,000	29,000
One Time Allocated Funds	11,010	77,237	4,921,791	4,441,003
Other Costs County Attorney	0	8,400	0	0
Palm River Water Impact Fee	0	0	35,000	35,000
Property Registration Contractor	359,938	262,500	750,000	750,000
Red Light Camera Costs ATS	461,426	614,544	715,000	715,000
Red Light Monitoring Review HCSO	42,354	55,337	60,000	60,000
Ruskin Firehouse Cultural Center	200,000	200,000	0	0
	2,400,071	**1,995,142**	**11,301,647**	**10,187,636**
GENERAL FUNDS TOTAL	**17,574,698**	**17,748,480**	**55,799,656**	**57,536,564**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Level 1 Trauma Care (Tampa General Hospital)	3,500,000	3,500,000	3,500,000	3,500,000
Victims Assistance and Youth Advocacy Fund				
Safe and Sound Hillsborough	285,580	284,962	0	0
Florida Department of Juvenile Justice Fund				
JBI Commission for US Dept. of Justice Reimbursement	83,787	188,374	150,000	150,000
Phosphate Severance Tax Fund				
Tampa Port Authority	150,000	150,000	0	0
Operating Grants Fund				
Disaster Event Costs	1,737,217	19,898,050	48,486,002	71,778,302
Sales Tax Revenue Fund				
Film Commission Tampa Bay	0	0	754,000	1,044,000
County Transportation Trust Fund				
HART FDOT Grant Match	0	0	15,000,000	15,000,000
State Board Admin Fees	343	321	4,000	4,000

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Special Revenue Funds (continued)				
COVID Relief				
American Rescue Plan 3 Act	21,163,180	28,263,999	42,037,112	27,816,528
American Rescue Plan 3 Act Revenue Recovery	3,382,185	1,772,519	841,003	194,358
CARES ACT 3/27/20 Fund	2,347,059	(21,895)	0	0
CARES ACT Interest Fund	68,829	0	0	0
Emergency Rental Assistance I 12/27/2020	14,835,294	3,513,383	0	0
Emergency Rental Assistance II May 2021	34,190,272	13,149,361	3,042,750	1,560,330
	75,986,820	**46,677,367**	**45,920,865**	**29,571,216**
SPECIAL REVENUE FUNDS TOTAL	**81,743,748**	**70,699,074**	**113,814,867**	**121,047,518**
COUNTY SELF INSURANCE FUND				
Employee Group Health Insurance Fund-50067004	111,140,444	110,866,077	131,117,035	131,113,898
General Liability Insurance Fund-50067002	14,228,919	14,436,178	21,316,667	21,321,000
OPEB/Retiree Health Insurance Fund-50067005	195	229	184	180
Workers Compensation Insurance Fund-50067001	6,326,124	6,966,390	10,125,185	10,125,308
COUNTY SELF INSURANCE FUND TOTAL	**131,695,683**	**132,268,874**	**162,559,071**	**162,560,386**
NON-DEPARTMENTAL ALLOTMENTS TOTAL	**$ 231,014,128**	**$ 220,716,428**	**$ 332,173,594**	**$ 341,144,468**

Nonprofit Organizations

Appropriations	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Operating Expenditures/Expenses	$ 70,092	$ 38,376	$ 2,175,913	$ 1,893,185
Grants & Aids	32,429,810	42,008,108	46,374,589	49,422,320
Total	**$ 32,499,902**	**$ 42,046,484**	**$ 48,550,502**	**$ 51,315,505**

Budget by Fund	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Operating Fund	$ 9,924,520	$ 12,949,258	$ 14,942,890	$ 10,967,356
Economic Development Activity Fund	0	0	125,000	250,000
Countywide Gaming Compact Fund	2,299,085	2,164,146	624,000	624,000
Unincorporated Area General Operating Fund	0	0	1,452,903	852,903
Unincorporated Area Economic DevelopmentActivity Fund	0	0	125,000	0
Countywide Special Revenue Funds	0	0	297,282	297,282
Sales Tax Revenue Fund	20,276,297	26,933,080	30,983,427	38,323,964
Total	**$ 32,499,902**	**$ 42,046,484**	**$ 48,550,502**	**$ 51,315,505**

Included in this budget is funding for social services competitive organizations, social services non-competitive organizations, cultural services competitive organizations, and cultural services non-competitive organizations. This funding is awarded to non-profit groups on a biennial basis for community functions not covered by departments of county government.

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 24 to FY 25

GRANTS AND AIDS:

- The majority of nonprofits are funded at continuation level for FY25 with the exception of several agencies that were funded on a one-time only basis in FY24.

Details by agency are shown in the following pages.

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
GENERAL FUNDS				
Countywide General Fund				
A Brighter Community	$ 5,314	$ 5,314	$ 5,314	$ 5,314
African American Art Museum	68,915	6,150	0	0
Agency for Community Treatment Services (ACTS) Jail Diversion	0	0	110,000	110,000
AIDS Service Association of Pinellas, Inc.	8,640	8,640	8,640	8,640
America United Inc (YES)	33,500	28,416	33,500	33,500
AMI Kids	106,204	106,204	106,204	106,204
AMI Kids Y.E.S.	100,000	100,000	100,000	100,000
Artspace Tampa Initiative-Tampa Arts Alliance	0	15,000	0	0
Back To School Coalition of Hillsborough County	70,000	119,999	70,000	70,000
Black Heritage Festival	100,000	125,000	125,000	125,000
Boys and Girls Club Summer	22,500	22,500	22,500	22,500
Boys and Girls Clubs	64,298	64,298	64,298	64,298
Brandon Chamber of Commerce	0	0	32,000	32,000
Brothers United Building Brothers Alliance	0	50,000	50,000	50,000
Caribbean Festival	0	0	50,000	50,000
Caribbean American National Development Org	0	50,000	50,000	50,000
CDC of Tampa Concrete Printer, Matching	0	498,823	0	0
Center Place	21,960	9,090	23,000	23,000
Champions for Children	45,900	45,900	45,900	45,900
Children With A Vision	0	0	50,000	0
Coalition of One Hundred Black Women, Inc., Tampa Bay Area Chapter	0	0	75,000	0
Commission on the Status of Women	8,488	10,000	10,000	10,000
Community Stepping Stones	125,000	75,000	75,000	75,000
Community Tampa Bay/NCCJ	5,012	5,012	5,012	5,012
Cornerstone Family Ministries	17,010	17,010	17,010	17,010
Corp to Develop Communities	374,720	200,450	200,450	200,450
County Historical Commission	10,530	20,055	20,320	20,320
Crisis Center - Human Trafficking	0	0	193,000	193,000
Crisis Center Admin	1,312,130	1,538,238	1,614,932	1,604,630
Dawning Family Services, Inc.	41,368	36,209	41,368	41,368
Dr Martin Luther King Parade Foundation	183,665	187,530	200,560	200,560
Dream Builders Mission Inc	45,392	25,000	25,000	25,000
Dress for Success	50,000	50,000	50,000	50,000
Early Learning Coalition	276,000	276,000	276,000	276,000
East Tampa Business Civic Association	0	99,999	100,000	100,000
ED Harram Temple No. 23, Inc	0	100,000	0	0
Egmont Key	0	0	5,000	5,000
Enterprising Latinas	100,000	100,000	400,000	250,000
Faith Action Ministry Alliance, Inc.	0	0	500,000	0
FAMU National Association Alumni Tampa Chapter	0	0	75,000	0
Feeding Tampa Bay	165,025	210,432	265,025	265,025
Florida Solar United Neighborhoods Cooperative	15,000	15,000	30,000	30,000
Florida-Israel Business Accelerator Program	100,000	100,000	100,000	100,000
Gamma Theta Omega	165,087	10,402	150,000	150,000
Gamma Zeta Lambda Chapter of Alpha Phi Alpha Fraternity, Inc.	0	0	75,000	0
Gasparilla Bowl	0	0	50,000	50,000
Gentlemen Quest of Tampa, Inc.	0	0	75,000	0
Girl Scouts of Suncoast Council	36,000	35,997	36,000	36,000
Greater Riverview Chamber of Commerce	0	0	25,000	25,000
Greater Palm River Pt CDC	124,746	126,488	124,746	124,746
Greater Tampa Bay Area Council Inc. Boys Scouts of America	36,000	36,000	36,000	36,000
Growing My Giving, Inc.	0	0	50,000	0
Hillsborough County Anti0Drug Alliance	25,000	25,000	25,000	25,000

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Fund (continued)				
Hillsborough Crisis Center/Eldernet	0	0	13,127	13,127
Hillsborough Veterans Council Inc	9,992	9,585	10,000	10,000
Hispanic Business Init Fd	160,000	160,000	160,000	160,000
Hispanic Svcs Council Inc	16,449	24,244	31,275	31,275
Humane Society	0	0	30,000	30,000
Jobsite Theater	12,500	12,500	12,500	12,500
Kappa Alpha Psi Fraternity Inc	0	200,000	75,000	0
Lighthouse (Drug Rehabilitation Program)	0	0	100,000	0
Masjid An NASR	0	0	50,000	0
Men of Vision, Inc.	0	0	75,000	0
Metro Inclusive Health	100,000	0	0	0
Miracles Outreach (Capital and One0Time Operational Costs)	0	60,000	0	0
MOSI	0	514,072	750,000	0
My Warriors Place	0	0	2,500	0
N Tampa Life Enrichment Ctr	100,000	87,786	100,000	100,000
NAACP Empowerment Center	20,125	70,125	70,125	70,125
One Time Unallocated Funds	0	0	300,000	350,000
Pi Iota Chapter of Omega Psi Phi Fraternity, Inc.	0	0	150,000	0
Plant City Chamber of Commerce	0	0	25,000	25,000
Portico Housing Solutions	0	48,002	0	0
Positive Coaching Alliance	60,000	40,000	60,000	0
Project Link, Inc	0	0	50,000	50,000
Quantum Leap Farm	11,675	11,675	11,675	11,675
REACHUP	268,445	240,412	300,000	300,000
Rebuilding Together Tampa Bay	0	150,000	150,000	150,000
Redland Christian Migrant Assn	54,520	54,201	54,520	54,520
Safe and Sound Hillsborough CDC of Tampa	0	0	400,000	300,000
Second Chance Program for Felony	0	132,163	200,004	150,000
Self Reliance	13,268	13,220	13,268	13,268
Seniors in Service	5,400	5,400	5,400	5,400
Sickle Cell Association	33,876	37,309	33,876	33,876
Skills Center	0	1,323,500	100,000	0
Solar and Energy Loan Fund	0	0	600,000	100,000
Somebody Cares Tampa Bay	0	0	100,000	0
South Tampa Chamber of Commerce	0	0	25,000	25,000
Southshore Chamber of Commerce	0	0	25,000	25,000
St Leo Univ Catholic-Jewish Studies	0	6,610	0	0
Starting Right Now	3,764	135	130,000	130,000
STEMXposure, Inc	0	50,000	50,000	50,000
Straz Center for Performing Arts Master Plan	1,469,442	2,142,925	720,000	0
Sulphur Springs Museum	70,088	103,582	78,000	78,000
Suncoast Community Health Centers	500,000	300,000	0	0
Sustany Foundation	0	10,000	35,000	35,000
Sweetwater Organic Community Farm	85,867	14,133	0	0
Tampa Alumnae Delta Sigma Theta	0	36,970	75,000	75,000
Tampa Bay Arts & Education Network	200,000	199,992	200,000	200,000
Tampa Bay Chapter of the Buffalo Soldiers Motorcycle Club	0	0	150,000	0
Tampa Bay Community Network	197,100	200,000	200,000	200,000
Tampa Bay History Center	0	0	350,000	350,000
Tampa Bay Sports Commission	147,000	153,700	160,000	160,000
Tampa City Ballet	20,000	10,000	10,000	10,000
Tampa Family Community Health Center	500,000	0	0	0
Tampa Heights Jr Civic Association	215,992	188,114	216,600	216,600
Tampa Hillsborough Homeless Initiative	475,000	475,000	475,000	475,000

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
Countywide General Fund (continued)				
Tampa Lighthouse for the Blind	24,291	19,424	24,291	24,291
Tampa Metropolitan Alumnae Delta Sigma Theta	0	38,030	75,000	75,000
Tampa Museum of Art	150,000	150,000	150,000	150,000
Tampa Museum of Art Master Plan	500,000	0	0	0
Tampa YMCA Metro Weed & Seed	13,325	13,325	13,325	13,325
Teaching Tools	50,000	50,000	50,000	50,000
Temple Terrace Chamber of Commerce	0	0	25,000	25,000
The Children's Home Inc.	100,521	100,316	100,521	100,521
The Future Career Academy	161,100	720,000	500,000	500,000
The Spring Inc	201,129	178,209	201,129	201,129
UACDC Engagement Services	0	0	0	750,000
UACDC Prodigy	0	0	432,728	0
United Bikerz Jamboree	50,000	60,000	110,000	60,000
United Cerebral Palsy	10,247	10,247	10,247	10,247
Urban Agriculture Community Initiative	0	0	100,000	100,000
Urban League of Hillsborough Count	50,000	10,000	96,000	96,000
Veterans Counseling Veterans	0	0	100,000	0
Voices for Children	0	0	25,000	0
Wholesome Community Ministries	0	0	100,000	0
Young Life	0	0	25,000	0
	9,924,520	**12,949,258**	**14,942,890**	**10,967,356**
Economic Development Activity Fund				
Tampa Bay WaVe	0	0	125,000	250,000
	0	**0**	**125,000**	**250,000**
Seminole Gaming Compact Fund				
Florida Aquarium	307,135	307,135	0	0
Glazer Children's Museum	264,839	198,900	0	0
Lowry Park Zoo	479,353	479,353	0	0
MOSI	676,000	572,000	624,000	624,000
Straz Center for Performing Arts	221,758	221,758	0	0
Tampa Bay History Center	350,000	385,000	0	0
	2,299,085	**2,164,146**	**624,000**	**624,000**
COUNTYWIDE GENERAL FUND TOTAL	**12,223,605**	**15,113,404**	**15,691,890**	**11,841,356**
UNICORPORATED AREA GENERAL FUND				
Ruskin Firehouse Cultural Center	0	0	200,000	200,000
UACDC	0	0	552,903	552,903
UACDC - Get Moving	0	0	100,000	0
UACDC STEPS	0	0	500,000	0
UACDC- Workforce Training	0	0	100,000	100,000
	0	0	1,452,903	852,903
Unincorporated Area Economic Development Activity Fund				
Tampa Bay WaVe	0	0	125,000	0
	0	0	125,000	0
UNICORPORATED AREA GENERAL FUND TOTAL	**0**	**0**	**1,577,903**	**852,903**

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Actual	FY24 Adopted	FY25 Recommended
SPECIAL REVENUE FUNDS				
Countywide Special Revenue Funds				
Safe and Sound Hillsborough CDC of Tampa	0	0	297,282	297,282
	0	**0**	**297,282**	**297,282**
Sales Tax Revenue Fund				
3% Tourist Development Tax				
Out-of-Area Marketing Co-op Program	1,495,000	1,945,000	3,496,000	3,725,000
Plant City Sports Complex	0	500,000	0	0
Tampa Bay Convention and Visitors Bureau	15,318,000	20,991,000	22,687,000	29,613,000
Tampa Bay Sports Commission	1,340,000	1,354,000	1,512,000	1,574,000
Visitor Experience Program	145,000	145,000	200,000	200,000
	18,298,000	**24,935,000**	**27,895,000**	**35,112,000**
1% Addl (6Th Ct) Tourist Tax Fund				
Tampa Bay Convention and Visitors Bureau	1,978,297	1,998,080	3,088,427	3,211,964
	1,978,297	**1,998,080**	**3,088,427**	**3,211,964**
SPECIAL REVENUE FUNDS TOTAL	**20,276,297**	**26,933,080**	**31,280,709**	**38,621,246**
NONPROFIT ORGANIZATIONS TOTAL	**$ 32,499,902**	**$ 42,046,484**	**$ 48,550,502**	**$ 51,315,505**

Reserves and Refunds

The following table presents a four-year comparison of reserves and refunds. Unlike most schedules in the various documents that comprise the Annual Budget, this table presents adopted budgets for each year. No actuals are presented. Under governmental accounting, reserves are not expended. Instead, when funds are needed, the budget is amended to reduce the budget for a particular reserve and appropriate more funds in the expenditure category where they are needed. That means there are never actual expenditures of reserves.

Reserves are lump sum dollars set aside in a budget for unanticipated needs. These moneys are not distributed or allocated to operating budgets because specific requirements are not known at the time of budget adoption, or because bond documents require their establishment.

Florida Statutes Chapter 129.01(2)(c) and (d) provides for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed ten percent of the total of the budget.

2. A reserve for cash balance to be carried forward may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available.

3. An appropriation for "outstanding indebtedness" shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared.

General contingency reserves may be allocated to fund any lawful need as long as funding source guidelines are met. Specific use reserves are restricted to an individual purpose or program within the funding source. Once it has been determined that the specific need has been satisfied or is no longer necessary, the balance in these types of reserves may be reprogrammed into a general contingency account with the approval of the Board of County Commissioners through the budget amendment process. The reserve for cash balance carry-forward, however, may not be reprogrammed during the year.

Refunds are also included in this component of the budget and may be expended. However, refunds constitute a small proportion of the budget. They usually include the refund of revenues collected in a prior fiscal year for which accounting records have been closed.

The organization of these reserves and refunds is by fund, so that it is generally clear what the funding source is for each reserve. Many of these reserves are funded from restricted revenues, such as the State Indigent Health Care Sales Tax or proceeds from bond issues or other special financings.

For more information on any of these reserves or refunds, please contact the Management and Budget Department at (813) 272-5890.

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Recommended
CW General Operating Fund				
Refund of Revenue	$ 400,000	$ 400,000	$ 400,000	$ 400,000
Reserve for BP Oil Spill Settlement	780,940	780,940	780,940	780,940
Other Designated Reserves	24,775,973	23,486,252	22,724,575	21,780,607
Reserve For Contingency-General	77,179,413	85,366,725	94,364,429	97,288,431
Reserve For Unrealized Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000
Reserve For Cash Balance (Stabilization Funds)	105,566,573	132,131,522	132,462,012	160,288,340
Reserve for Attrition	586,829	644,125	744,835	772,807
Total BOCC - CW General Operating Fund	218,289,728	251,809,564	260,476,791	290,311,125
Economic Devel Activity Fund				
Reserve For Contingency-General	832,939	687,689	426,427	261,632
Other Designated Reserves	9,496,561	11,955,965	16,369,146	19,501,811
Reserve For Cash Balance (Stabilization Funds)	1,665,879	1,375,379	852,853	523,264
Total BOCC - Economic Devel Activity Fund	11,995,379	14,019,033	17,648,426	20,286,707
CW Gaming Compact Grf				
Reserve For Contingency-General	249,709	0	0	0
Other Designated Reserves	3,639,014	1,637,935	1,396,171	818,900
Reserve For Cash Balance (Stabilization Funds)	499,417	0	0	0
Total CW Gaming Compact Grf	4,388,140	1,637,935	1,396,171	818,900
Total Countywide General Funds	234,673,247	267,466,532	279,521,388	311,416,732
UA General Operating Fund				
Refund of Revenue	450,000	450,000	450,000	225,000
Reserve For Contingency-General	47,227,705	52,613,622	54,351,533	58,812,164
Reserve For Unrealized Fund Balance	5,000,000	5,000,000	5,000,000	5,000,000
Reserve For Fund Balance Carried Forward	11,800,000	11,800,000	11,800,000	11,800,000
Reserve for Attrition	373,562	427,215	453,907	489,594
Reserve For Cash Balance (Stabilization Funds)	18,976,995	32,548,845	42,499,889	45,353,397
Other Designated Reserves	8,569,771	8,991,240	14,049,240	14,074,937
Total BOCC - UA Gen Op Fund	92,398,033	111,830,922	128,604,569	135,755,092
UA Econ Devel Activity Fund				
Reserve For Contingency-General	113,698	242,642	115,102	102,602
Other Designated Reserves	6,689,058	5,301,497	6,198,408	8,490,420
Reserve For Cash Balance (Stabilization Funds)	227,397	485,284	230,205	205,204
Total BOCC - UA Econ Devel Activity Fund	7,030,153	6,029,423	6,543,715	8,798,226
Total Unincorporated Area Funds	99,428,186	117,860,345	135,148,284	144,553,318
Total General Funds	**334,101,433**	**385,326,877**	**414,669,672**	**455,970,050**

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Recommended
CW Special Revenue Fund				
Refund of Revenue	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Reserve For Future Capital Outlay	2,355,375	5,312,857	7,513,603	11,986,668
Reserve For Contingency-General	1,152,411	1,070,892	1,098,525	1,352,424
Reserve for Attrition	0	41,346	46,752	49,021
Other Designated Reserves	252,911,339	331,828,640	529,490,195	469,645,921
Debt Service Reserve	2,451,810	2,451,810	2,451,810	2,451,810
Reserve For Cash Balance (Stabilization Funds)	2,304,822	1,964,950	2,090,237	2,704,848
Total BOCC-CW Special Revenue Funds	261,225,757	342,720,495	542,741,122	488,240,692
UA Special Revenue Funds				
UA Public Art Prog Fund	21,188	25,647	13,015	65,386
UA Major Maint & Repair Proj Fd-R3M	302,437	525,225	2,047,301	6,790,125
UA Parks Impact Fee (Nw Zone) Fund	0	274,979	612,474	575,676
UA Parks Impact Fee (Ne Zone) Fund	160,505	399,222	705,772	2,068,222
UA Parks Impact Fee (Cnt Zone) Fund	1,195,081	1,968,915	2,535,070	3,382,369
UA Parks Impact Fee (S Zone) Fund	427,182	5,076,501	9,611,683	13,120,378
UA Fire Svc Impact Fee (Nw Zone) Fund	387,178	656,165	1,241,926	1,814,318
UA Fire Svc Impact Fee (Ne Zone) Fund	301,618	568,442	715,008	1,128,056
UA Fire Svc Impact Fee (Cnt Zone) Fund	423,837	1,055,007	1,389,525	2,028,872
UA Fire Svc Impact Fee (S Zone) Fund	3,948,778	2,240,340	3,185,029	3,677,540
UA Impact Fees Administration	151,406	0	12,756	915,588
UA Communication Services Tax	1,500,000	1,500,000	4,966,550	7,907,201
UA Enviro Restoration Operating Fund	5,784,038	7,028,600	2,433,209	2,193,416
UA Local Habitat Mitigation Bank Fund	1,176,586	1,364,422	1,232,308	1,066,751
UA Bldg Svc Div Fund	1,042,502	2,025,428	1,158,177	179,466
UA Land Excav Ops/Inspect Sec	115,995	143,228	304,040	406,060
UA Water Conserv Tr Fund	200,767	171,072	79,953	69,718
UA Stormwater Mgmt Proj Fund	1,010,485	0	1,000,000	5,366,891
UA Stormwater Mgmt Oper Fund	7,723,588	2,875,897	750,000	1,000,000
- UA Enviro Restoration Projects Fund	0	145,196	479,908	463,651
- Dana Shores Civic Association	0	0	129,306	3,745
Total UA Special Revenue Funds	25,873,171	28,044,286	34,603,010	54,223,429
BOCC - Transportation Trust Fund				
Reserve For Future Capital Outlay	28,282,563	42,134,155	64,508,634	130,055,421
Reserve For Contingency-General	588,636	365,535	313,880	600,414
Reserve For Fund Balance Carried Forward	3,757,685	2,558,743	2,197,160	4,202,900
Reserve for Attrition	150,407	168,939	188,069	199,398
Other Designated Reserves	3,063,588	20,731,070	16,338,983	45,453,817
Reserve For Cash Balance (Stabilization Funds)	872,511	884,057	500,000	500,000
Total BOCC - Transportation Trust Fund	36,715,390	66,842,499	84,046,726	181,011,950

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Recommended
BOCC - Library Tax District				
Reserve For Future Capital Outlay	$ 1,643,095	$ 55,302	$ 379,890	$ 1,095,768
Reserve For Contingency-General	5,033,464	5,293,944	6,023,504	6,064,956
Reserve For Unrealized Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Attrition	131,670	141,901	161,913	166,673
Other Designated Reserves	11,931,446	19,225,805	31,932,984	54,458,840
Reserve For Cash Balance (Stabilization Funds)	10,066,928	10,587,888	12,047,008	12,129,911
Total BOCC - Library Tax District Fund	29,806,603	36,304,840	51,545,299	74,916,148
BOCC - CIT Special Revenue Fund				
Reserve For Future Capital Outlay	23,322,421	13,967,681	32,637,037	51,778,259
Other Designated Reserves	0	1,266,030	1,774,320	1,258,655
Total BOCC - CIT Special Revenue Fund	23,322,421	15,233,711	34,411,357	53,036,914
BOCC - Grants (Not Transportation-Related)				
Other Designated Reserves	462,265	575,055	301,260	336,164
Total BOCC - Grants (Not Transportation-Related)	462,265	575,055	301,260	336,164
BOCC - Sales Tax Revenue Fund				
Reserve For Contingency-General	27,627,779	35,933,203	32,733,636	41,678,521
Reserve For Fund Balance Carried Forward	694,275	693,830	699,518	722,500
Other Designated Reserves	16,811,140	51,472,881	92,409,729	81,931,119
Reserve For Cash Balance (Stabilization Funds)	31,491,301	34,073,656	39,955,009	25,848,386
Other Restricted Reserves	1,900,000	1,900,000	1,900,000	1,900,000
Total BOCC - Sales Tax Revenue Fund	78,524,495	124,073,570	167,697,892	152,080,526
BOCC - Discretely Presented Component Units				
Reserve For Future Capital Outlay	4,824,830	4,853,140	0	0
Total BOCC - Discretely Presented Component Unit	4,824,830	4,853,140	-	-
Transportation Surtax Trust Fund				
Reserve For Future Capital Outlay	192,586,549	0	0	0
Total Transportation Surtax Trust Fund	192,586,549	-	-	-
COVID Relief				
Reserve For Future Capital Outlay	0	0	2,608,703	3,583,198
Other Designated Reserves	143,233,261	16,073,090	6,593,151	12,966,427
Total COVID Relief Fund	143,233,261	16,073,090	9,201,854	16,549,625
Total Special Revenue Funds	**796,574,742**	**634,720,686**	**924,548,520**	**1,020,395,448**

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Recommended
Debt Service Funds				
Reserve For Future Capital Outlay	$ 2,123,620	$ 422,790	$ 639,528	$ 44,999
Reserve For Fund Balance Carried Forward	61,323,603	52,953,130	60,630,117	53,178,224
Other Designated Reserves	2,851,299	2,482,279	2,029,537	2,123,949
Debt Service Reserve	25,014,910	15,723,129	14,942,952	10,956,776
Total Debt Service Funds	91,313,432	71,581,328	78,242,134	66,303,948
Capital Projects Funds				
Reserve For Future Capital Outlay	9,282,433	21,938,664	25,891,473	32,825,374
Reserve For Fund Balance Carried Forward	95	90	935	13,725
Debt Service Reserve	50,605	764,529	825,435	95,695
Total Capital Projects Funds	9,333,133	22,703,283	26,717,843	32,934,794
Enterprise Funds				
Public Utilities Solid Waste Resource				
Reserve For Future Capital Outlay	3,059,032	3,167,792	31,263,375	58,480,483
Reserve For Fund Balance Carried Forward	92,184,914	61,131,663	87,496,576	37,807,739
Reserve for Attrition	56,561	69,466	81,061	85,001
Other Designated Reserves	54,477,656	31,918,399	12,114,692	10,940,542
Debt Service Reserve	0	0	0	5,154,126
Total Public Utilities Solid Waste Resource	149,778,163	96,287,320	130,955,704	112,467,891
Public Utilities Water/Wastewater				
Reserve For Future Capital Outlay	31,468,545	31,052,857	6,530,023	65,388,042
Reserve For Contingency-General	26,252,909	22,551,942	27,026,084	25,111,350
Reserve For Fund Balance Carried Forward	26,109,130	31,613,489	15,400,631	4,798,184
Reserve for Attrition	377,164	414,033	467,681	490,650
Other Designated Reserves	189,753,735	111,422,678	347,552,333	228,930,063
Total Public Utilities Water/Wastewater	273,961,483	197,054,999	396,976,752	324,718,289
Total Enterprise Funds	423,739,646	293,342,319	527,932,456	437,186,180
Internal Service Funds				
Fleet Management Fund				
Reserve For Future Capital Outlay	37,962,138	40,957,961	45,231,831	58,734,861
Reserve For Contingency-General	1,564,563	1,358,319	2,896,914	3,073,884
Reserve for Attrition	29,063	30,417	33,568	35,167
Reserve For Cash Balance (Stabilization Funds)	0	0	837,619	1,215,369
Total BOCC - Fleet Management Fund	39,555,764	42,346,697	48,999,932	63,059,281
County Self-Insurance Fund				
Insurance Program Administrative Fund				
Reserve For Contingency-General	248,452	267,515	267,335	307,170
Other Designated Reserves	0	234,405	488,209	0
Reserve For Cash Balance (Stabilization Funds)	94,362	535,030	534,670	592,477
Workers Compensation Insurance Fund				
Reserve For Contingency-General	978,362	1,012,593	1,012,519	1,140,031
Other Designated Reserves	21,354,740	18,998,832	20,881,710	21,383,172

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Recommended
Reserve For Cash Balance (Stabilization Funds)	$ 1,956,722	$ 2,025,186	$ 2,025,037	$ 2,280,062
General Liability Insurance Fund				
Reserve For Contingency-General	1,278,731	1,230,568	2,131,667	2,132,100
Other Designated Reserves	0	0	4,000,000	13,018,031
Reserve For Cash Balance (Stabilization Funds)	2,275,439	0	2,437,530	4,264,200
Catastrophic Disaster Recovery Fund				
Other Designated Reserves	59,651,639	70,199,127	94,376,744	121,853,515
Employee Group Health Insurance Fund				
Reserve For Contingency-General	11,708,454	12,140,661	13,235,382	13,226,430
Other Designated Reserves	199,797	3,490,415	0	18,946,956
Reserve For Cash Balance (Stabilization Funds)	23,416,908	24,281,323	29,001,618	26,452,861
OPEB/Retiree Health Insurance Fund	25,329,674	26,652,462	28,405,104	32,335,834
TX Coll OPEB/Retiree Health Insurance Fund	416,231	413,298	431,388	457,781
Sheriff OPEB/Retiree Health Insurance Fund	20,254,505	22,838,263	30,036,660	31,852,025
Sheriff Grp Hlth and Sht Term Dis State Required	34,619,397	34,526,040	35,700,247	37,934,790
Sheriff Workers' Comp Reserve Fund	2,995,086	2,977,367	3,098,015	3,295,406
Sheriff Legal Liabilities Reserve Fund	0	7,249,268	7,542,744	8,008,942
Total County Self Insurance Fund	206,778,499	229,072,353	275,606,579	339,481,783
Total Internal Service Funds	246,334,263	271,419,050	324,606,511	402,541,064
Noncommitment Debt Service Funds				
Reserve For Fund Balance Carried Forward	0	3,034,709	5,024,639	3,900,511
Debt Service Reserve	537,030	0	0	0
Total Noncommitment Debt Service Funds	537,030	3,034,709	5,024,639	3,900,511
Grand Total	**$ 1,901,933,679**	**$ 1,682,128,252**	**$ 2,301,741,775**	**$ 2,419,231,995**

Interfund Transfers

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents the actual transfers for FY 22 and FY 23, the FY 24 Adopted Budget, and the FY 25 Recommended Budget.

All interfund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. Transfers are of two types: residual equity transfers and operating transfers.

Residual equity transfers are defined as "nonrecurring or non-routine transfers of equity between funds." The GASB's Codification, Section 1800.106, specifically cites the following examples:

- Contributions of capital to proprietary funds.
- The subsequent return to the general fund of capital contributed to proprietary funds.
- Transfers of residual balances of discontinued funds to the general fund or a debt service fund.

All transfers that do not qualify as residual equity transfers are properly classified as operating transfers. Often operating transfers reflect ongoing operating subsidies between funds. For example, the Unincorporated Area General Fund reflects its annual subsidy to the Transportation Trust Fund as an operating transfer.

The majority of the interfund transfers identified on the following schedule are operating transfers as opposed to residual equity transfers.

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g., Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are actually expended.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

Interfund Transfers

Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
GENERAL FUND				
Countywide General Fund				
Revenue:				
From Countywide General Fund - Operating	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000
HART Heavy Maint Facility Contribution Fund	0	0	0	10,000,000
From Half-Cent Sales Tax	20,304,286	25,304,670	28,275,829	26,202,422
Healthcare indigent Fund	0	0	0	15,700,000
From Various Grant Funds	50,700	837	0	0
Total Transfers	**24,354,986**	**29,305,507**	**32,275,829**	**55,902,422**
Appropriations:				
Animal Control Spay/Neuter Program Fund	0	0	200,000	200,000
Local Affordable Housing Fund	11,000,000	10,000,000	2,000,000	10,000,000
Safe Neighbor Hoods	0	400,000	0	0
Countywide Construction Fund	16,500,000	30,789,605	25,981,000	74,200,000
Court-Related Technology Fund	5,828,821	5,069,930	7,129,905	9,153,723
Disaster Funds	2,000,000	2,000,000	12,000,000	20,000,000
Catastrophic Disaster Funds	6,000,000	11,000,000	16,000,000	25,000,000
FEMA Hurricane Nicole – Disaster Events Fund	2,000,000	2,000,000	0	0
FEMA Hurricane Idalia – Disaster Events Fund	2,000,000	2,000,000	0	0
Economic Development Activity Fund	4,000,000	4,000,000	4,000,000	4,000,000
CW Gaming Fund	3,000,000	0	0	0
Phosphate Fund	698,822	844,016	0	0
Fleet Operating Fund	48,403	93,610	35,031	70,971
Florida Department of Juvenile Justice Fund	2,814,202	4,354,144	3,932,255	4,986,900
Grants Fund - Match	6,346,526	7,261,129	11,377,388	9,866,424
Information & Technology Services Project Fund	11,596,667	16,497,207	17,497,207	17,497,207
Legal Aid Fund	895,750	890,335	898,038	914,950
Major Maintenance and Repair Fund	8,236,750	11,354,200	12,777,010	19,031,526
Planning Commission (3)	4,621,663	5,215,974	6,296,472	6,717,398
HART Heavy Maintenance Facility	0	0	10,000,000	0
General libility Insurance Fund	1,000,000	0	1,000,000	5,000,000
State Court Innovations Fund	1,837,407	1,291,234	1,789,080	1,724,532
Teen Court/Juvenile Diversion Fund	1,326,369	1,422,072	1,522,168	1,469,857
Transportation Trust Fund	1,900,000	2,415,000	1,900,000	1,900,000
Transportation Trust Fund CW	6,520,000	2,100,000	10,994,000	41,850,000
Total Transfers	**100,171,380**	**120,998,456**	**147,329,554**	**253,583,488**
Unincorporated Area General Fund				
Revenue:				
From Communication Services Tax Fund	9,482,777	8,978,523	9,086,038	9,531,015
From Half-Cent Sales Tax	70,631,154	85,966,456	94,218,068	88,463,004
From State Revenue Sharing	5,777,858	5,668,785	0	0
From Unincorporated Area Construction Fund	0	2,983,198	2,583,678	2,882,583
Healthcare indigent Fund	0	0	0	5,000,000
From Unincorporated Area General Fund	1,000,000	1,000,000	1,000,000	1,000,000
From Various Funds	0	0	2,339,366	0
Total Transfers	**86,891,789**	**104,596,962**	**109,227,150**	**106,876,602**
Appropriations:				
General Liability insurance Fund	619,000	0	3,000,000	3,000,000
Utility System General Revevenue Cap	0	0	0	420,000
Affordable housing Fund	0	58,850	0	0
Transportation Trust Fund - O&M Subsidy	19,335,701	26,549,823	27,995,349	33,066,034
Transportation Trust Fund - Project Fund	7,384,000	5,250,000	11,117,000	27,000,000
Unincorp Area Economic Devel Activity Fund	1,000,000	1,000,000	1,000,000	1,000,000
Unincorp. Area Major Maintenance & Repair Fund	5,370,187	7,338,681	9,497,347	12,209,359
Unincorporated Area Construction Fund	10,167,274	5,881,989	6,978,000	23,500,000
Total Transfers	**43,876,162**	**46,079,343**	**59,587,696**	**100,195,393**

Interfund Transfers

Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
Countywide Gaminig Compact Fund				
Revenue:				
From Countywide General Fund	3,000,000	0	0	0
Total Transfers	**3,000,000**	**0**	**0**	**0**
Hillsborough County Local Affordable housing Fund				
Revenue:				
From Countywide General Fund	11,000,000	10,000,000	2,000,000	10,000,000
From Unincorporated Area General Fund	0	58,850	0	0
Total Transfers	**11,000,000**	**10,058,850**	**2,000,000**	**10,000,000**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Fund				
Revenue:				
From Countywide General Fund	33,234,788	42,123,138	45,745,663	54,978,695
From Indigent Health Care Sales Surtax Fund	109,260,095	109,693,890	219,063,965	222,543,803
From Various Funds	285,580	279,348	283,696	285,580
From Library Operating Fund	0	39,900	0	0
From CW FL Boating Improv Prog Operating Fund	85,640	0	0	0
Total Transfers	**142,866,103**	**152,136,276**	**265,093,324**	**277,808,078**
Appropriations:				
800 MHz Intergovernmental Radio Debt Service	546,957	812,518	1,070,951	0
Courthouse Proj. Sink Fd (Traf Surcharge Trust Fd)	1,970,476	2,048,589	2,071,261	1,775,000
Countywide Construction Fund	0	0	0	212,143
Impact Fee Funds for Administration	945,078	1,260,693	1,260,693	708,413
Countywide General Fund	0	0	0	15,700,000
Countywide R3M Project Fund	71,000	0	0	0
Boating Improvement Fund	85,640	0	0	0
Indigent Health Care Fund	109,260,095	109,693,890	219,063,965	222,543,803
M2Gen Project Revenue/Sinking Fund	1,412,202	0	1,571,061	1,452,942
Safe and Sound Hillsborough Fund	285,580	279,348	283,696	285,580
Unincorporated Area General Fund	5,777,858	5,668,785	0	5,000,000
Total Transfers	**120,354,885**	**119,763,823**	**225,321,627**	**247,677,881**
Unincorporated Area Special Purpose Fund				
Revenue:				
From Impact Fee Funds for Administration	167,682	320,614	320,614	311,957
From School Site Impact Fee Fund	645,078	1,260,693	1,260,693	708,413
From Mobility Fee Fund 1	86,905	66,033	66,033	168,518
From Mobility Fee Fund 2	93,358	117,924	117,924	173,181
From Mobility Fee Fund 3	36,470	22,195	22,195	69,034
From Mobility Fee Fund 4	180,481	218,579	218,579	427,076
From Mobility Fee Fund 5	25,093	146,129	146,129	289,870
From Storm water Management Project Fund	6,500,000	6,500,000	10,005,409	10,106,486
From Unincorporated Area General Fund	5,370,187	7,338,681	9,497,347	12,209,359
From Various Funds	2,461,402	1,364,613	5,250,000	2,375,000
Total Transfers	**15,566,656**	**17,355,461**	**26,904,923**	**26,838,894**
Appropriations:				
Impact Fee Funds for Administration - Various	167,682	320,614	320,614	311,957
Environment Restoration Projects Fund	2,115,942	1,364,613	5,250,000	2,375,000
Public Safety Complex Bond Sinking Fund FY 11	1,247,427	2,574,110	1,663,754	2,997,239
Unincorporated Area Construction Fund	13,150,195	13,275,452	16,905,285	18,049,005
Unincorporated Area General Fund	9,482,777	8,978,523	11,425,404	9,531,015
Unicorporated Area Stormwater Management	1,530,000	1,800,000	0	0
Total Transfers	**27,694,023**	**28,313,312**	**35,565,057**	**33,264,216**
Blended Component Units Fund				
Revenue:				
From Countywide General Fund	4,621,663	5,215,974	6,296,472	6,717,398
Total Transfers	**4,621,663**	**5,215,974**	**6,296,472**	**6,717,398**

Interfund Transfers

Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
Sales Tax Revenue Fund				
CP Note Half Cent Sinking Fund	0	0	0	1,770,239
CP (Taxable) Series 2017 Sk Fd	0	0	0	8,890
Total Transfers	**0**	**0**	**0**	**1,779,129**
Appropriations:				
4th Cent TDT 06 Refunding Bonds Sinking Fund	2,299,116	2,306,358	4,006,771	1,724,285
5th Cent TDT 06A Refunding Bonds Sinking Fund	2,088,975	2,095,466	3,587,117	1,000,000
CIP Revenue Refunding Bonds 06/16 Sinking Fund	800,075	1,265,003	1,885,754	0
CIT Project Fund Transportation Task Force	15,827,886	0	0	0
Countywide Area Constructions Fund	0	0	0	52,900,000
Unincorporated Area Constructions Fund	0	0	0	600,000
CIT Project Fund Phase III	19,301,533	0	0	0
CIT Project Fund Phase IV	0	40,184,877	57,304,209	58,426,939
Commercial Paper Fund	500,000	4,111,782	5,500,000	12,659,543
Debt Service Note Stadium	0	0	10,000,935	3,904,088
Countywide General Fund - Operating	20,304,286	25,304,670	28,275,829	26,202,422
CP Quarterly Note Issuances	58,480	0	0	0
Series 2008 Bond Sinking Fund	1,243,538	1,144,157	1,512,271	975,000
Series 2012 CIP Bond Sinking Fund	5,491,743	6,571,808	6,663,170	5,943,848
Series 2012 CIT Bond Sinking Fund	9,981,556	10,098,880	10,759,210	6,107,443
Series 2015 CIT Bond Sinking Fund	20,637,658	20,807,875	20,653,938	17,995,636
Series 2017 CIP Bond Sinking Fund	3,425,000	0	0	0
Transportation MP Bds Project Fund	0	0	0	5,291,668
Half Cent Transportation Plan	8,187,068	18,000,000	0	15,600,000
Series 2019 CIP Bond Sinking Fund	4,883,066	4,592,277	5,876,538	4,216,815
CIP Notes Fund	4,048,394	1,910,042	750,000	2,213,851
Series 2018 CIP Bond Sinking Fund	6,821,597	6,946,054	7,028,767	7,238,645
CIP 2020	1,162,481	0	0	0
Transportation MP Bonds	10,959,612	9,403,713	9,403,196	8,050,200
FEMA Hurricane Nicole – Disaster Events Fd	2,000,000	0	0	0
FEMA Hurricane Idalia – Disaster Events Fund	2,000,000	0	0	0
TSA Ref Non-Ad Valorem Bonds Debt Svc Fund	496,217	670,196	2,149,479	700,000
Unincorporated Area General Fund	70,631,154	85,966,456	94,218,068	88,463,004
Total Transfers	**213,149,433**	**241,379,614**	**269,575,252**	**320,213,387**
Intergovernmental Grants Fund				
Revenue:				
From Countywide General Fund	18,606,740	34,871,438	27,377,388	31,866,424
Total Transfers	**18,606,740**	**34,871,438**	**27,377,388**	**31,866,424**
Appropriations:				
Countywide General Fund	50,700	837	0	0
UA Stormwater Mgmt Project Fund	17,401	0	0	0
Various other Funds	302,195	360,309	0	0
Future Disaster Events	0	0	4,000,000	2,000,000
Internal Service Funds	3,146,950	0	24,000,000	0
Total Transfers	**3,517,247**	**361,146**	**28,000,000**	**2,000,000**
County Transportation Trust Fund				
Revenue:				
From Various	103,339	0	0	0
From Countywide General Fund	8,420,000	4,515,000	22,894,000	43,750,000
From Transportation Trust Funds - Various	45,023,665	56,529,958	53,204,503	51,939,489
From Unincorp. Area General Fd (O&M Subsidy)	26,719,701	31,799,823	39,112,349	60,066,034
Mobility Fee Benefit District 2	0	572,328	0	0
Debt Funds	0	0	5,000,000	15,000,000
Half Cent Revenue Fund	0	0	0	5,291,668
Total Transfers	**80,266,705**	**93,417,109**	**120,210,852**	**176,047,191**

Interfund Transfers

Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
Appropriations:				
Impact Fee Fund - Various	450,366	570,860	570,860	1,127,679
Ninth-Cent Fuel Tax Projects Fund	4,361,757	5,398,520	5,031,293	5,191,228
Seven-Cent Fuel Tax Projects Fund	40,512,664	45,795,116	48,173,210	46,748,261
Debt Service Funds	0	5,291,667	8,000,000	0
Various Transportation Projects	85,584	0	0	0
Countywid General Fund	0	0	0	10,000,000
Unincorporated Area General Fund	167,000	572,328	0	0
Total Transfers	**45,577,370**	**57,628,490**	**61,775,363**	**63,067,168**
Library Tax District Fund				
Revenue:				
From Library Operating Fund	19,697,281	12,680,286	10,320,301	13,967,735
Total Transfers	**19,697,281**	**12,680,286**	**10,320,301**	**13,967,735**
Appropriations:				
Library Project Fund	19,100,000	12,000,000	9,500,000	13,125,000
Library Maintenance Fund	597,281	680,286	820,301	842,735
Law Libbrary	0	39,900	0	0
Total Transfers	**19,697,281**	**12,720,186**	**10,320,301**	**13,967,735**
Infrastructure Surtax Fixed Project Fund				
Revenue:				
From CIT Transportation Task Force	0	19,548,003	0	0
From CIT Proj Fd (Phase II)	58,474	0	0	419,715
From Surtax Fund	35,187,899	40,184,877	57,304,209	58,426,939
Total Transfers	**35,246,373**	**59,732,880**	**57,304,209**	**58,846,654**
Appropriations:				
CIT Project Fund	0	24,884,325	0	419,715
Total Transfers	**0**	**24,884,325**	**0**	**419,715**
Local Housing Assistance Program fund				
Revenue:				
Countywide General Fund	510	0	0	0
Total Transfers	**510**	**0**	**0**	**0**
Covid Relief Fund				
Revenue:				
American Rescue Plan 3 Act	185,196,627	10,938,731	0	0
American Rescue Plan 3 Act Revenue Recovery	66,000,000	8,584,069	0	0
Total Transfers	**251,196,627**	**19,522,800**	**0**	**0**
Appropriations:				
American Rescue Plan 3 Act Revenue Recovery	72,534,627	7,638,731	0	0
American Rescue Plan 3 Act Project Fund	66,000,000	8,584,069	0	0
American Rescue Plan Act Project Fund	112,662,000	3,300,000	0	0
Total Transfers	**251,196,627**	**19,522,800**	**0**	**0**
DEBT SERVICE FUNDS				
Revenue:				
From 4th Cent Tourist Dev. Tax	3,062,421	3,440,269	15,706,892	5,628,373
From 5th Cent Tourist Dev. Tax	3,085,192	6,877,444	11,236,596	14,359,543
From 800MHz Intergovt Radio System	546,957	812,518	1,070,951	0
From CIT Surtax Fund	42,932,553	44,424,617	45,105,085	37,285,572
From Communication Services Tax Fund	1,247,427	2,574,110	1,663,754	2,997,239
From ELAPP 2023 Bond Sinking Fund	0	19,905,342	0	0
From Transportation MP Bond Project	0	5,291,667	8,000,000	0
From Half-Cent Sales Tax	33,945,927	35,181,280	17,728,573	31,055,866
From State Revenue Sharing	1,412,202	0	1,571,061	1,452,942
From Traffic Surcharge Trust Fund	1,970,476	2,048,589	2,071,261	1,775,000
From Unincorporated Construction Fund	2,365,463	1,488,590	2,416,198	1,763,881
Total Transfers	**90,568,619**	**122,044,426**	**106,570,371**	**96,318,416**

Interfund Transfers

Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
CAPITAL PROJECTS FUNDS				
Revenue:				
From CIP Series 2019 Fund	0	68,783	0	0
Court Facility Imprvmt Non-Bd Project Fund	0	119,047	0	0
From Countywide General Fund	16,500,000	30,289,605	25,981,000	74,200,000
From Communication Services Tax Fund	6,650,195	6,775,452	6,899,876	7,516,953
From Half Cent Sales Tax Fund	0	0	0	53,500,000
From CW Public Art Prog Fund	0	0	0	212,143
From UA Public Art Prog Fund	0	0	0	425,566
From Countywide Gamming Fund	0	500,000	0	0
From ELAPP 2023 Sinking Fund	0	39,070,658	0	0
From Various Funds	3,700,000	670,959	1,550,000	1,688,851
From Unincorporated Area Operating Fund	10,167,274	5,881,989	6,978,000	23,500,000
Total Transfers	**37,017,469**	**83,376,493**	**41,408,876**	**161,043,513**
CAPITAL PROJECTS FUNDS				
Appropriations:				
CIP Series 2018 Bonds Sinking Fund	0	68,783	0	0
ELAPP Project Fund	416,003	250,000	0	0
ELAPP Bond Series 2023 Fund	0	58,804,476	0	0
ELAPP CP Notes Series 2023 Fund	0	171,524	0	0
Commercial paper Project Fund	3,700,000	670,959	1,550,000	1,688,851
PSOC Series 2014 Bond Sinking Fund	2,365,463	1,488,590	2,416,198	1,763,881
Unincorporated Area General Fund	0	2,983,198	2,583,678	2,882,583
Half Cent Revenue	0	0	0	1,779,129
HART Heavy maintenance Facility Contribution Fund	0	0	5,000,000	15,000,000
Various Funds	0	119,047	0	0
Total Transfers	**6,481,466**	**64,556,578**	**11,549,876**	**23,114,444**
ENTERPRISE FUNDS				
Solid Waste Utility Enterprise Fund				
Revenue:				
From Revenue Fund	194,116,151	228,871,370	164,257,727	230,832,551
From SW Series 2023 Bond Project Fund	0	0	22,000,000	22,000,000
From Utility Sys Operating & Maintenance	0	0	0	4,825,000
Renewal and Replacement Fund	4,199,992	0	0	0
Rate Stabilization Fund	72,510,382	12,434,790	8,277,178	9,087,662
Total Transfers	**270,826,525**	**241,306,160**	**194,534,905**	**266,745,213**
Appropriations:				
Debt Fund	7,621,648	10,464,161	34,500,000	34,500,000
Landfill Closure Fund	6,700,000	6,600,000	6,600,000	7,600,000
Improvement	11,066,320	26,459,712	2,000,000	7,433,607
Taylor Road Landfill Superfund Site Fund-	0	0	0	325,000
Operating Fund	236,325,423	193,142,392	148,434,905	216,886,606
Renewal and Rehab Fund	9,113,134	4,639,895	3,000,000	0
Total Transfers	**270,826,525**	**241,306,160**	**194,534,905**	**266,745,213**

Interfund Transfers

Description	FY 22 Actual	FY 23 Actual	FY 24 Adopted	FY 25 Recommended
Water and Wastewater Utility Enterprise Fund				
Revenue:				
From Bond Funds	36,388,097	0	667,000	0
From 2010C Bab Subsidy Fund	4	0	0	0
From Capacity Assessment Unit Fund	10,929,092	11,273,264	10,592,034	12,597,484
From Unincorporated Area Operating Fund	0	0	0	420,000
From NW Consolidated Project Bond Fund	0	0	0	1,310,596
From Impact Fee Fund	16,519,100	26,680,767	48,708,562	60,052,979
From Revenue Fund	340,012,751	306,307,313	354,970,435	501,319,793
Reclaimed Water improvement Unit project	0	12,951,251	1,338,716	0
From Palm River Water & Sewer Expansion Project	434,028	0	0	0
From Series 00 IFAU SA Bond Sinking Fund	0	0	4,734,605	0
From Revenue Stabilization Fund	0	13,047,094	3,164,126	0
Total Transfers	**404,283,072**	**370,259,689**	**424,175,478**	**575,700,852**
Appropriations:				
Debt Fund	35,900,899	22,863,248	30,927,088	38,091,304
General Capital Fund	46,057,320	17,637,874	106,412,489	169,810,596
Impact Fee Fund	10,929,092	11,273,264	15,326,639	12,597,484
Operating Fund	258,592,729	288,622,526	187,917,014	303,139,015
Renewal and Replacement Fund	16,414,936	16,815,683	64,962,248	20,687,753
Revenue Account	36,388,097	13,047,094	0	0
Wastewater Project Impact Fees South	0	0	18,630,000	18,100,000
Water Projects Impact Fees South	0	0	0	12,854,700
Total Transfers	**404,283,072**	**370,259,689**	**424,175,478**	**575,280,852**
INTERNAL SERVICE FUNDS				
Fleet Operating Fund				
Revenue:				
From Countywide General Fund	48,403	93,610	35,031	70,971
Total Transfers	**48,403**	**93,610**	**35,031**	**70,971**
General liability Fund				
Revenue:				
From Countywide General Fund	1,000,000	0	1,000,000	5,000,000
From Unincorporated Area General Fund	619,000	0	3,000,000	3,000,000
Total Transfers	**1,619,000**	**0**	**4,000,000**	**8,000,000**
Catastrophic Disaster Recovery Fund				
Revenue:				
From Countywide General Fund	6,000,000	11,000,000	16,000,000	25,000,000
Hurricane Irma - Disaster Events Fund	2,551,145	0	0	0
Hurricane Dorian- Disaster Events Fund	128,586	0	0	0
Hurricane Eta- Disaster Events Fund	467,219	0	0	0
FEMA COVID 19 Disaster Events	0	0	24,000,000	0
Total Transfers	**9,146,950**	**11,000,000**	**40,000,000**	**25,000,000**
Appropriations:				
Future Disasters Events	0	19,200,000	0	0
Total Transfers	**0**	**19,200,000**	**0**	**0**
County Self Insurance Fund				
Revenue:				
From General Liability Fund	1,275,000	1,475,000	1,275,000	1,275,000
From Workers Compensation Fund	1,275,000	1,475,000	1,275,000	1,275,000
Total Transfers	**2,550,000**	**2,950,000**	**2,550,000**	**2,550,000**
Appropriations:				
Self insurance Administration Fund	2,550,000	2,950,000	2,550,000	2,550,000
Total Transfers	**$ 2,550,000**	**$ 2,950,000**	**$ 2,550,000**	**$ 2,550,000**

Hillsborough County Florida

For more information, contact the Management & Budget Department
(813) 272-5890 • HCFL.gov/Budget

Capital Budget



Hillsborough County Florida

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CAPITAL BUDGET

Overview

The Recommended FY 25 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2024 and ending September 30, 2025. The Capital Budget incorporates anticipated revenues and expenditures included in the first year of the Capital Improvement Program (CIP).

The Recommended Capital Budget for FY 25 is $1.98 billion. A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of projects is included at the end of this section.

The Capital Budget is separate and distinct from the County's operating budget for several reasons. First, capital outlays reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from non-recurring funding sources such as debt proceeds and grants. These one-time revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to have higher costs requiring more stringent control and accountability. Finally, several revenue sources such as the Community Investment Tax, impact fees and certain gas taxes are limited to use on certain types of capital improvements by statute or other legal restrictions.

To provide direction for the capital program, the Hillsborough County Board of County Commissioners approved Policy 03.02.02.00 - Policy for Capital Budget and Capital Improvement Program. This policy defines requirements for projects included in the Capital Budget and Capital Improvement Program. Under the policy, a capital project is defined as a set of activities meeting one or more of the following criteria:

- Delivery of a distinct capital asset or improvement to an existing capital asset which will become an asset of Hillsborough County and be recorded on the financial records of the County as a capital asset under generally accepted accounting principles and applicable State statutes;
- Any contribution by Hillsborough County to other governmental or not-for-profit entities to deliver a capital improvement. In situations where the improvement is not or will not become an asset of the County, it will be included in the Capital Improvement Program as a contribution for tracking purposes;
- Any project or equipment funded from the Community Investment Tax (CIT);
- Any engineering study or master plan needed for the delivery of a capital project;
- Any major repair, renovation or replacement that extends the useful operational life by at least five years or expands the capacity of an existing facility.

Hillsborough County categorizes capital improvements into eight programs: Fire Services, Government Facilities, Libraries, Parks Facilities, Solid Waste Enterprise, Stormwater, Transportation and Water Enterprise. The Recommended FY 25 Capital Budget also includes the County's Environmental Land Acquisition and Protection Program (ELAPP). While not specifically meeting the criteria above, this program is tracked through the CIP to provide for better accountability and control.

As previously noted, capital projects only require one-time allocations for a given project unlike operating expenses which recur annually. This funding flexibility allows the County to use financing and one-time revenue sources to accelerate completion of critical projects. Significant projects within each program are discussed below. More comprehensive project information can be found in the County's Recommended FY 25 – FY 29 Capital Improvement Program document. Interested parties can review this and other information at the County's website at www.HCFL.gov.

Financial Policies

Among financial policies approved by the Board of County Commissioners since FY 98, there are several pertaining to the preparation, implementation, monitoring and financing of capital projects. While the County Administrator is responsible for the continued development, monitoring and update of these policies, specific functions are carried out by the Management and Budget Department and the Clerk of the Circuit Court. These and other policies are reviewed periodically by the County Administrator and the Board of County Commissioners and are detailed in the Financial Policies and Procedures section of this document.

Specific policies applying to the Capital Improvement Program and the Capital Budget are:

- BOCC Policy 03.02.01.00 - Bids for Capital Improvement Projects 10% or More in Excess of Estimated Construction Costs
- BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program
- BOCC Policy 03.02.02.05 - Pay-As-You-Go Funding of Capital Projects
- BOCC Policy 03.02.02.06 - Prioritization of Capital Projects
- BOCC Policy 03.02.02.07 - Minimizing the Expense of Financing Capital Projects
- BOCC Policy 03.02.02.08 - Operating Impact of Capital Projects

- BOCC Policy 03.02.02.20 – Budgetary Control
- BOCC Policy 03.02.02.26 - Use of Capital Project Appropriations
- BOCC Policy 03.02.02.28 - Method of Funding Citizen Initiated Localized Capital Projects or Services
- BOCC Policy 03.02.03.00 - Environmental Land Acquisition Program (ELAPP) Fund
- BOCC Policy 03.02.06.00 - Debt Management
- BOCC Policy 03.03.01.00 - Water and Wastewater Financial Policy
- BOCC Policy 03.03.05.00 - Community Investment Tax Financial Policies
- BOCC Policy 04.05.00.00 - Capital Funding for Outside Agencies

Capital Planning

Capital planning refers to the process of identifying and prioritizing the County's capital needs to determine which capital projects should be funded in the Capital Budget as resources become available.

In general, capital planning for projects within the unincorporated area of Hillsborough County is guided by the Hillsborough County Comprehensive Plan. In particular, capital planning for certain types of parks and recreation, solid waste, stormwater, transportation and water facilities are guided by the Capital Improvements Section (CIS) of the Comprehensive Plan. This plan, prepared by the Hillsborough County City-County Planning Commission and formally adopted by the Hillsborough County Board of County Commissioners, provides long-term direction for the growth and development of the county. Proposed capital projects are reviewed for compliance to the adopted comprehensive plan as part of the budget adoption process.

The public has many opportunities to be involved in capital planning both during the comprehensive plan development process and during the budget adoption process. Interested parties can view the Comprehensive Plan at the Planning Commission's website located at www.planhillsborough.org.

Hillsborough County's plan includes a specific growth management strategy called the Urban Service Area. This strategy is designed to direct growth into areas where public service needs can be more efficiently provided and where existing services are already in place.

In addition to the standards in the Comprehensive Plan and the Capital Improvements Section of the Plan, the planning for parks and recreation, solid waste, stormwater, transportation and water facilities also is guided by master and visioning plans developed by County staff.

Planning for fire, government facilities, and library infrastructure in Hillsborough County's unincorporated area is performed primarily within County government. Each capital program has different criteria for assessing project needs and priorities; however, a common characteristic of the planning processes is the recognition of the importance of obtaining input from the public and other interested governmental and private agencies. The individual program planning processes provide the guidance necessary for allocating available resources during the capital budget process. A brief description of the various planning processes follows.

Fire Services— The Fire Rescue Department maintains a Capital Facilities Master Plan which details new fire station needs required to meet emergency and rescue service requirements within the unincorporated area. The plan is prepared based on national service response time standards established by the National Fire Protection Association, the Insurance Service Organization and on the relevant goals, objectives and policies incorporated in the County's Comprehensive Plan discussed above.

In developing this plan, which is updated every five years, the response time standards along with current response data are applied to an analysis of the needs of Hillsborough County's current and projected populations and population distribution to identify where and when new fire rescue facilities will be needed. This plan was recently updated and presented to the Board with additional analysis being performed to ensure that current facilities in need of a major remodel are presently in the best locations. This process may result in the relocation of some existing facilities.

Libraries— Library Services gauges the effectiveness of its facilities through a variety of metrics including current and potential use of a facility, state of existing buildings, grounds, and parking, total cost of operation for all facilities, existence and willingness of neighboring partner agencies, distance from population concentrations, and public demand and presents recommendations for potential capital projects to the Library Board. Annually the Library Board evaluates the data and sends a prioritized list of recommendations for funded and unfunded projects to the Board of County Commissioners.

Parks— The strategic vision of the Parks & Recreation and Conservation & Environmental Lands Management Departments includes the development of goals and objectives to safeguard the inheritance of the County's future generations.

The planning process identifies future developments that may affect expected needs, wants and social environments. It identifies the most critical stakeholders and

their major interests and expectations, such as safety and security, high quality experience, well maintained facilities and the preservation of our natural and cultural resources. The tool is evaluated against the current environment in order to develop a Capital Improvement Plan consistent with the vision of Hillsborough County and the values and expectations of our community.

In FY 17, Hillsborough County Parks & Recreation and Conservation & Environmental Lands Management Departments delivered their Master Plans to the BOCC. The Master Plans are long-range planning documents that are meant to help shape the direction, development, and delivery of the County's parks, recreation, and conservation sites. Based on a comprehensive planning approach, these plans take into consideration department goals, existing conditions, and community needs assessments that provide for the framework of recommendations and prioritization strategies. These Master Plans represent the collective vision for the Hillsborough County Parks & Recreation and Conservation & Environmental Lands departments. They serve as a guide for the Department's investments and strategies over the next ten years, shaping the delivery of services in a manner that is consistent with the County's sustainability goals and the community's level of service expectations. The cohesive vision for continually improving parks, recreation, and conservation opportunities in Hillsborough County represents the culmination of the public engagement process. The vision, along with guiding principles and mission statement will guide the implementation of the Master Plans and the future of parks, recreation, and conservation throughout the County.

Solid Waste Enterprise— The Solid Waste Enterprise has an established plan to determine the need to enhance and or change its Capital Improvement Program on an annual basis. This plan calls for information to be gathered from various sources such as staff, stakeholders, public meetings, etc. to identify needs that should be incorporated into the CIP. Management reviews the information and prioritizes each need according to a pre-established ranking system. The ranking system takes into account mandates by Federal and State agencies, health and safety concerns, capacity needs, efficiency, location requirements, population growth and aging infrastructure.

Stormwater— The County maintains a Watershed Master Plan that incorporates identified needs for each of its 17 watershed basins. The plan is periodically updated as new development and stormwater improvements are completed throughout the County. Under the plan, the entire County (1,072 sq. miles) is divided into 17 watersheds (basins) and further subdivided into 7,000 sub-basins. The master plan study looks at water quantity, water quality and the natural watershed system. The plan identifies areas with inadequate conveyance systems or poor water quality and recommends solutions.

Flood control project evaluations take into consideration the following factors: frequency of flooding, the category of the road subject to flooding (local/arterial/collector road), the number of structures flooded, stormwater asset conditions (groundwater table, erosion/siltation and structure) and the potential of available matching funds.

The County also maintains a separate list of non-watershed related neighborhood stormwater needs. Criteria for neighborhood stormwater projects is like the criteria for watershed master plan projects, with the exception that environmental issues and the availability of matching funds are not included in the evaluation.

Water quality or natural system projects are evaluated based on concerns identified by the Florida Department of Environmental Protection (DEP), or the County related to the sub-watershed segment of "impaired waters/water bodies," the concern of water quality parameters and the benefits of a natural system.

Both engineers and environmental scientists within the Stormwater Engineering Services Section of the Public Works Department contribute to this uniform matrix evaluation process.

Transportation— Efficient movement of people and goods is important to the public safety, economic viability, and overall quality of life in Hillsborough County. Planning occurs on several levels. The Hillsborough County Transportation Planning Organization (TPO), working with the County and its three incorporated municipalities (City of Tampa, Plant City and Temple Terrace), and with input from county residents, is responsible by State statute for adopting the Long Range Transportation Plan, a blueprint for comprehensive transportation planning throughout the County. The TPO also consolidates the transportation capital improvement programs of various political jurisdictions constructing transportation projects within the county into an annual Transportation Improvement Program (TIP). The Long Range Transportation Plan and the Transportation Improvement Program are used by the County in prioritizing major capacity projects for funding, determining project impact fee eligibility, and in allocating State and federal grant dollars. These plans can be viewed at the Transportation Planning Organization's website www.planhillsborough.org. Apart from these long-established processes, the Transportation for Economic Development initiative engaged in a community-wide effort to identify transportation needs and included the County, the cities and relevant transportation entities.

CAPITAL BUDGET

As previously indicated, the Hillsborough County City-County Planning Commission is responsible for developing and monitoring compliance with the County's Comprehensive Plan. The Commission also reviews proposed developments of regional impact (DRI) proposals (those development proposals that will have significant impact on existing county roads).

Each municipality is responsible for its own transportation planning; however, major roads determined to have countywide significance may be designated as County roads, with the County primarily responsible for their maintenance and improvement. Capital needs associated with these roads, as well as all transportation needs in the unincorporated area of the County are evaluated for inclusion in the annual capital budget and Capital Improvement Program.

Planning for the transportation program is performed on a sub-program basis. The sub-programs within the transportation program are roads, intersections, sidewalks and bridges. With the exception of roads, where the County adopts the prioritized list from the Long Range Transportation Plan (LRTP) and adds local road improvements not subject to inclusion in the plan, the County has prepared a master plan for intersections, bridges and sidewalks. While specific criteria used for prioritizing the projects on the plans differ by project type, they encompass public safety, traffic volume, environmental mitigation and other key factors as well as incorporating input received during the public outreach part of the planning process.

Water Enterprise— The Water Enterprise is responsible for providing quality water, wastewater and reclaimed water services to Hillsborough County residents within its designated service area, unincorporated Hillsborough County. This includes the operation and maintenance of these facilities including treatment plants, pumping stations, metering devices and all related transmission piping and above ground appurtenances. The department is also responsible, when operating the above facilities, for complying with all federal, State and local regulatory and permit requirements.

The department uses a CIP Delivery Process. This process uses a systematic approach to develop and refine the scope, schedule and budget for existing and newly proposed expansion and renewal and replacement projects. It allows priorities to be determined and uses schedules to ultimately deliver quality projects from conception to project completion. The goal of the CIP Delivery Process is to deliver department projects in an efficient and economical manner.

The objectives of the process are to:

- Economically build and maintain existing system assets;
- Deliver projects on schedule and within budget;
- Allow for the annual update of the CIP;
- Allow for adjustments to the approved CIP due to changing priorities for those projects not yet in the implementation phase;
- Seamlessly coordinate with the County's CIP;
- Permit performance measurement; and
- Provide documentation for management and historical trending purposes.

The Board of County Commissioners policy 03.02.02.06 requires that capital projects be prioritized. The Department's Project Prioritization Model (PPM) is a formal method of documenting and tabulating the results of applying subjective criteria to prioritize the CIP each fiscal year. There are six categories to score a project against other projects within the Department's CIP:

- Compliance
- Health and Safety
- Expansion / Renewal and Replacement
- Long Range Planning
- Community and Environmental Impacts
- Economic / Financial Considerations

The resulting score for each existing or new "planning" project is used at the beginning of the budget process to rank all the projects within the CIP.

Additionally, the Department's Payback Analysis Model (PAM) incorporates several economic factors to estimate the payback period of a given capital project. It determines the payback period by modeling the average monthly revenues generated by the Equivalent Residential Customers (ERC) to be served by the capital project. Generally, the information that is required to be input into the model includes:

- Project Name, CIP Number and Type
- Payback Analysis Period
- Discount Rate
- Debt Service or Pay-As-You-Go
- Expansion Percentage
- Operating, Maintenance and Fixed Overhead Cost
- Capital Cost by Year
- Outside Funding Sources
- ERCs served by the Project
- ERC Connection Schedule
- Rate and Debt Service Information

The information is used to assign a weighted economic criteria number for the project in the earlier referenced Project Prioritization Model (PPM) during each fiscal year budget process.

Finally, the CIP Master Program Schedule is used as a planning tool to lay out each of the project schedules, provide the cash flow requirements of the program as a whole, anticipate project resource needs and provide historical data for future trend analysis. In addition, the Master Program Schedule is also used at the beginning of each fiscal year to facilitate the efficient distribution of work throughout a six year period.

Financial Planning Strategies

Hillsborough County uses a variety of tools to assist in developing long-term financial planning strategies. One tool is the preparation of an annual Pro Forma document. This document is used to put current budget and financial decisions into a longer-term context. Prepared in accordance with Board policy, the Pro-Forma provides a five year projection of revenues and expenditures for major operating funds, and is particularly useful in showing how capital projects, funded in the biennial budget or planned over the next several years, will impact future operating budgets in terms of maintenance, utility and staffing costs.

Another tool used in financial planning is the County's debt management strategy. Credit ratings assigned by the three international rating agencies, Moody's Investors Service, Standard and Poor's Ratings Services, and Fitch Ratings are key factors influencing interest rates paid on local governments' borrowings. Because of the significant impact interest rates have on our overall financial position, Hillsborough County places a great deal of emphasis on its credit worthiness. The County conducts credit updates each year, and notices of any material credit changes are provided to the rating agencies throughout the year.

The County's general credit ratings are Aaa / AAA / AAA on a scale where Aaa / AAA / AAA are the highest ratings. The County's high ratings are an objective indication of sound financial management, recognition that its overall debt profile is characterized by good debt service coverage from pledged revenues and by sound legal provisions ensuring full and timely payment of debt service. These high credit ratings enable the County to meet its borrowing needs at the lowest cost of capital.

To address short-term capital project funding requirements, Hillsborough County uses a Commercial Paper Program. Under this program the Board authorizes short-term borrowings when needed to provide adequate cash flow for active projects. This approach ensures that long-term debt is issued only when needed in appropriate amounts. Furthermore, tax exempt short-term debt tends to be the lowest cost financing tool available to local governments resulting in substantial savings to the County. Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding. The County issues debt in accordance with its debt policy which governs the type and amount of borrowings that are best suited to achieving its financing objectives. The policy guides the County's borrowings by means of targets and ratios, such as direct debt per capita or general governmental debt as a percent of general fund revenue, that balance the need for flexibility to ensure the availability of capital with the need to ensure continued access to the capital markets.

When it is prudent and in the County's economic interest to do so, infrastructure improvements may be financed by means of public-private partnerships in which private corporations, such as real estate developers, agree to fund a portion of such improvements together with funding from the County, State, and/or federal government. Such partnerships enable the County to construct needed infrastructure, in particular transportation improvements, at a lower cost to taxpayers as a result of leveraging private funding sources.

Finally, the County actively and aggressively monitors market opportunities to refinance its debt to achieve lower debt service costs. When legally and economically feasible, lower interest debt will be issued to pay off outstanding debt thereby making revenues available to fund County services.

Capital Improvement Program Process

The annual Capital Budget and Capital Improvement Program (CIP) update begins in January with a request to the Capital Program directors to review, update and re-prioritize the unfunded capital needs list.

The Capital Budget Team of the Management and Budget Department maintains a comprehensive list of prioritized unfunded capital needs which is used in identifying new projects to be recommended for funding. The list identifies preliminary project information such as name, location, description or scope, the estimated cost and any operating cost impact. The updated Unfunded Capital Projects List is then used to determine which new projects will be added to the new Capital Improvement Program.

During the month of January (in the first year of the biennial budget cycle), the Capital Budget Team conducts training sessions to provide capital project management and staff specific direction relating to the

capital budget process. As part of this training, those involved in the capital budget process are given a calendar of key budget cycle dates and written documentation including forms, instructions, and definitions to be used in preparing their capital projects budget including revising current project estimates and submitting requests to add new capital projects.

Another key step in the budget process is a review of capital project cost estimates in the current CIP or new projects added during the current fiscal year. This is to ensure that the next CIP will reflect these revised cost estimates. Departments are asked to review and update project information that will be presented in the Capital Improvement Program.

A specific form – the Capital Project Initiation Request Form - is used to document project changes or new project requests. This form is designed to guide the preparer in providing necessary information including the reason for the project, proposed location and scope, funding requirements by fiscal year, proposed project schedule and completion dates, anticipated operating cost impacts and management approvals.

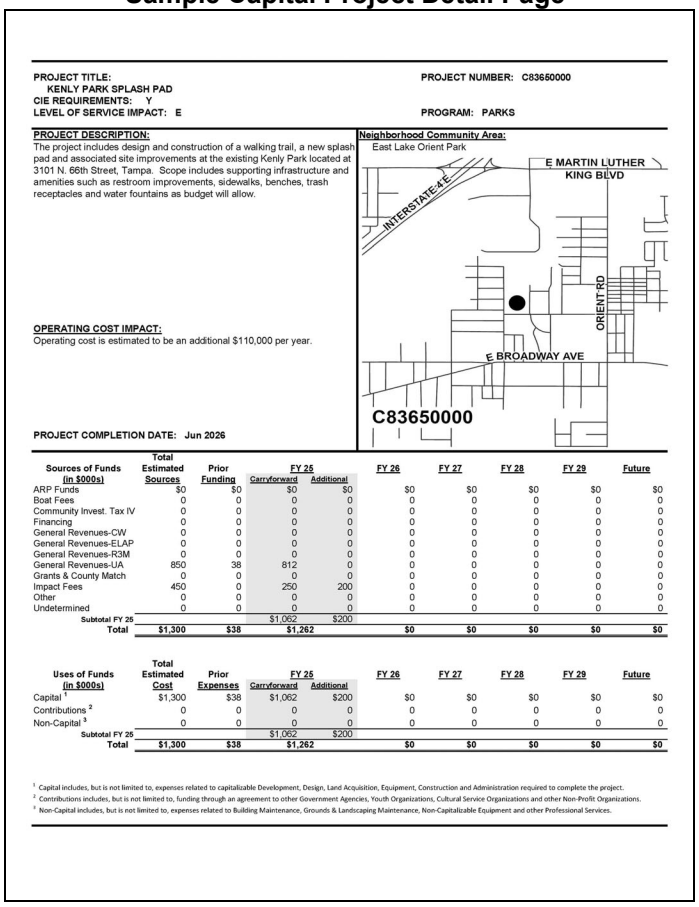
Using updated information, the Capital Budget Team develops draft documents showing projects that have been completed or are anticipated to be completed by the end of the current fiscal year as well as specific detail project pages (see below for sample) for each project proposed to be included in the recommended budget.

These draft documents are distributed to the departments for another review and the opportunity to correct information. Upon completing their review, the Capital Budget Team meets with the appropriate program directors and representatives to resolve outstanding issues and ensure that all are in agreement with the current information.

Budget preparation meetings held with Directors, Executive Team members and budget staff during February through April include discussions regarding capital projects. Decisions made at these meetings are incorporated into the documents and communicated to the appropriate departments.

Final revisions are incorporated into the Recommended Capital Budget and the Recommended Capital Improvement Program (CIP) in mid-May and delivered to the Board of County Commissioners in June or July.

Sample Capital Project Detail Page



PROJECT TITLE:
KENLY PARK SPLASH PAD
CIE REQUIREMENTS: Y
LEVEL OF SERVICE IMPACT: E

PROJECT NUMBER: C83650000

PROGRAM: PARKS

PROJECT DESCRIPTION:
The project includes design and construction of a walking trail, a new splash pad and associated site improvements at the existing Kenly Park located at 3101 N. 66th Street, Tampa. Scope includes supporting infrastructure and amenities such as restroom improvements, sidewalks, benches, trash receptacles and water fountains as budget will allow.

Neighborhood Community Area:
East Lake Orient Park

OPERATING COST IMPACT:
Operating cost is estimated to be an additional $110,000 per year.

PROJECT COMPLETION DATE: Jun 2026

Sources of Funds (in $000s)	Total Estimated Sources	Prior Funding	FY 25 Carryforward	FY 25 Additional	FY 26	FY 27	FY 28	FY 29	Future
ARP Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Boat Fees	0	0	0	0	0	0	0	0	0
Community Invest. Tax IV	0	0	0	0	0	0	0	0	0
Financing	0	0	0	0	0	0	0	0	0
General Revenues-CW	0	0	0	0	0	0	0	0	0
General Revenues-ELAP	0	0	0	0	0	0	0	0	0
General Revenues-R3M	0	0	0	0	0	0	0	0	0
General Revenues-UA	850	38	812	0	0	0	0	0	0
Grants & County Match	0	0	0	0	0	0	0	0	0
Impact Fees	450	0	250	200	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Undetermined	0	0	0	0	0	0	0	0	0
Subtotal FY 25			$1,062	$200					
Total	$1,300	$38	$1,262		$0	$0	$0	$0	$0

Uses of Funds (in $000s)	Total Estimated Cost	Prior Expenses	FY 25 Carryforward	FY 25 Additional	FY 26	FY 27	FY 28	FY 29	Future
Capital [1]	$1,300	$38	$1,062	$200	$0	$0	$0	$0	$0
Contributions [2]	0	0	0	0	0	0	0	0	0
Non-Capital [3]	0	0	0	0	0	0	0	0	0
Subtotal FY 25			$1,062	$200					
Total	$1,300	$38	$1,262		$0	$0	$0	$0	$0

[1] Capital includes, but is not limited to, expenses related to capitalizable Development, Design, Land Acquisition, Equipment, Construction and Administration required to complete the project.
[2] Contributions includes, but is not limited to, funding through an agreement to other Government Agencies, Youth Organizations, Cultural Service Organizations and other Non-Profit Organizations.
[3] Non-Capital includes, but is not limited to, expenses related to Building Maintenance, Grounds & Landscaping Maintenance, Non-Capitalizable Equipment and other Professional Services.

Components for Each Capital Project Page:

Project Title – This is the project's name.

Project No. – This is a unique identification number assigned to the project for accounting purposes.

CIE Requirement – This indicates whether this project addresses a Capital Improvement Element as defined in the Growth Policy in Florida Statutes.

Level of Service Impact – If the project addresses a CIE element, this indicates what impact it has on the level of service:

(M) – This indicates a project relates to the repair, remodeling, renovation or replacement of an existing County facility in order to maintain levels of service in the Comprehensive Plan.

(E) – This indicates the construction of a new facility or expansion of an existing facility that will reduce or eliminate deficiencies in the levels of the service in the Comprehensive Plan.

(F) – This indicates the construction of a new facility or expansion of an existing facility is needed to meet levels of service for new development.

(N/A) – This indicates that the project is not covered by the Capital Improvements Element.

Program – This indicates the capital program to which this project pertains.

Project Description – This describes the scope of work.

Operating Cost Impact – This is an estimate of the on-going annual operating and maintenance funding this project will require once completed.

Project Completion Date – This is the estimated date the project will be ready for its intended use.

Neighborhood Community Area – This indicates the area of the county the project will occur. A copy of the Neighborhood Community Area map can be found in the Appendix section of the Capital Improvement Program document.

Source of Funds – This shows by year the sources of funding. Many projects have multiple sources of funding.

Uses of Funds – This shows by year the planned uses of funds summarized by capital, contributions and non-capital.

Throughout the budget development process, the County Administrator and Management and Budget staff conduct several budget workshops with the Board of County Commissioners to provide them with revenue projection updates and to obtain overall policy guidance.

Once the recommended budget and CIP are delivered to the Board, a series of budget workshops and public meetings are held. During this period, the Hillsborough County City - County Planning Commission also reviews the recommended CIP to ensure compliance with the County's Comprehensive Plan. Two statutorily required public hearings are held in September to gain public input. A separate public hearing is held following the budget adoption to also adopt the CIP.

Final budget documents reflecting the Adopted Budget and Adopted Capital Improvement Program are then prepared and distributed in both hardcopy and electronic formats. Once the Capital Budget and CIP are formally adopted, changes to the budget can only be made in accordance with the budget amendment process defined in BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program, which ensures compliance with budget amendment requirements per Florida State Statute 129.06. The BOCC policy also specifies that the list of projects included in the adopted CIP may only be revised through formal Board resolution.

Funding Sources

Funding for capital projects comes from a variety of sources, but generally falls into one of several categories: ad valorem taxes, the Communications Services Tax, the Community Investment Tax, gasoline taxes, enterprise fees, special assessments, impact fees, mobility fees, grants or financing.

- Ad Valorem (Property) Taxes are taxes levied by the Hillsborough County Board of County Commissioners on property within the County.

  There are three ad valorem taxes imposed by Hillsborough County – the countywide property tax imposed on all properties within the county with use restricted to projects providing countywide benefit; the unincorporated area property tax imposed on all properties in the unincorporated area of the county with use limited to projects that benefit the unincorporated area; and the special library property tax, imposed on all properties within the City of Tampa and the unincorporated area of the County with use restricted to library projects. Both Temple Terrace and Plant City maintain their own library systems so properties within these two municipalities are not subject to the special library tax.

  Additionally, two voter approved ad valorem taxes are used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) bonds and on Parks and Recreation bonds.

- The Communications Services Tax is a 4% tax imposed on local and long distance telephone calls, cable, fax, pagers and beepers, cellular phone services and other related telecommunication services. The Board of County Commissioners originally designated 1% of this tax for the construction of new fire stations. Beginning in FY 06, the Board increased the allocation by an additional ½ %, for a total of 1½% for the construction of fire stations. However, due to the continuing ad valorem roll back requirements by the State Legislature and the effects of Amendment 1, approved by the voters on January 29, 2008, the amount and the percentage allocated to the construction of new fire stations in FY 09 was reduced to ½%. The remainder of the 1½% is used to offset a portion of the reduction in property tax revenues funding operating expenditures.

- The Community Investment Tax is a ½% sales tax on the price of taxable goods, as defined by State statute, sold within the County. Approved for a thirty year period by public referendum in 1996, use of this tax is restricted to acquiring, constructing, and improving infrastructure and purchasing equipment with a useful life of at least five years to promote the health, safety and welfare of Hillsborough County residents. This tax expires on November 30, 2026.

- Gasoline taxes used to fund capital projects are the Six Cent Local Option Gasoline Tax, the Voted (Ninth Cent) Gasoline Tax and the Constitutional Fuel Tax. Permitted uses for each of these taxes are defined by statute, and in the case of the Voted Ninth Cent Gasoline Tax, are further restricted by County ordinances.

  The Six Cent Local Option Gasoline Tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of this equipment; roadway and right-of-way drainage; street lighting; traffic signs, traffic engineering, signalization and pavement markings; bridge maintenance and operation; debt service and current expenditures for transportation capital projects including construction or reconstruction of roads.

  Use of the Ninth Cent Gasoline Tax is restricted by County ordinance to the road resurfacing program.

  The Constitutional Fuel Tax collected by the State on behalf of the County is first used to meet debt service, if any, of debt assumed by the State Board of Administration payable from this tax. Any remaining tax proceeds may be used by the County for the acquisition, construction, and maintenance of roads as defined by statute or as matching funds for grants specifically related to these purposes.

- Enterprise fees are charges for services imposed on users of facilities of the two programs funded through enterprise funds - Solid Waste and Water / Wastewater / Reclaimed Water. An annual fee schedule for each enterprise fund is set by the Board of County Commissioners. Use of these revenues is restricted to operating, maintaining or building new infrastructure for the respective service for which the fee is being collected.

- Special assessments are charges levied by statute or ordinance for a specific purpose. One example is the stormwater fee, a non-ad valorem special assessment levied on the annual property tax bill, used to help fund the stormwater capital program.

- Impact fees are fees imposed on new commercial and residential construction to help fund additional infrastructure needed to support the added load on County infrastructure resulting from the new construction. The unincorporated area of the County is divided into zones for each type of impact fee.

  Use of impact fees collected within each zone is restricted to projects which add capacity to the respective infrastructure within that zone. There are four types of impact fees: transportation, parks, fire and schools. Impact fees are governed by the County's Consolidated Impact Fee Assessment Program Ordinance.

- Mobility Fees are a one-time charge on new development to pay for offsite transportation improvements that are necessitated by new development. On April 26, 2016, the Board of County Commissioners adopted the Mobility Fee Ordinance that would replace the current transportation impact fees and transportation concurrency. The Mobility Fee Program became effective January 1, 2017.

- Financing is the last source of funding. It includes both long-term and short-term financing. Short-term financing via a commercial paper borrowing program is used to borrow funds when needed in order to keep projects on schedule and to keep financing costs down.

  Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding.

Uses of Funds

Capital budget expenditures are related to one of the eight capital programs: Fire Services, Libraries, Government Facilities, Parks, Solid Waste Enterprise, Stormwater, Transportation, and Water Enterprise. It also includes the Environmental Land Acquisition and Protection Program (ELAPP) and the Major Repair, Renovation, Replacement and Maintenance (R3M) program. Planned capital project expenditures are summarized into the following categories:

Capital – These are costs incurred as part of delivering the project that will be capitalized with the asset when the project is complete. Capitalizable development, design, land acquisition, equipment, construction and administration expenditures required to complete the project are examples of capital costs.

Contributions – Contributions represent funding through an agreement to other government agencies, youth organizations, cultural services organizations and other non-profit organizations and won't be capitalized when the project is complete.

Non-Capital – These are costs incurred as part of delivering the project but won't be capitalized with the asset when the project is complete. Building maintenance, grounds and landscape maintenance, non-capitalizable equipment and other professional services are examples of non-capital costs.

Capital Projects Operating Impacts

The Capital Budget and Capital Improvement Program (CIP) are integral elements of the County's biennial budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and is included in the operating budget in the fiscal year the asset becomes operational. However, in some cases, like the construction of a new jail, the operational impact may be phased-in gradually while the new jail is under construction. This is because as the jail population increases beyond its operational capacity so does the need for additional funds for overtime pay, add new staff, jail and food supplies, and operational equipment, thus spreading the increased operating impact over a number of years rather than impacting the budget all at once when the jail opens. Historically, operating costs of non-enterprise facilities have been funded from property taxes. Consideration of operating costs becomes particularly critical when there are potential property tax restrictions or reductions due to legislative action or recession. In some cases, it may be prudent to defer or cancel construction of a facility because there will be no funds to operate it.

Debt service payments on issued debt for capital projects are also included in the operating budget. The amount of required debt service relative to the size of the annual budget is an important indicator of fiscal obligations. Since debt service expenditures reduce the amount of funds available for other operating or capital uses, it is important that the ratio of debt service to the total operating budget remain at a prudent level.

Issuance of short–term commercial paper to provide adequate cash flow for approved projects does not have an impact on the operating budget. This is because these costs are rolled to subsequent notes until the projects are completed, at which time available cash or long-term debt is used at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term debt.

Specific FY 25 incremental operating cost impacts of capital facilities are discussed below in each program's highlights section. The Recommended Budget for FY 25 includes these operating costs. A full listing of incremental operating cost impacts can be found in the appendix section of the Recommended Capital Improvement Program document.

Program Highlights

The following program highlights focus on each program's portion of the Recommended Capital Budget for FY 25 (which includes estimated funding carried forward from FY 24 and any new, additional funding).

A number of projects that are shown in the program sections appear in the Capital Improvement Program (CIP) as "Post Construction". These projects have finished their primary construction phases and may have been placed in use; nevertheless, some of these projects still have unspent balances that are earmarked for post-construction project costs.

Fire Services

The Fire Services Program Recommended Capital Budget for FY 25 is $146.1 million. The program is funded with Community Investment Tax, fire impact fees, Communications Services Tax, general revenues, financing and American Rescue Plan Act (ARP) funds.

Five new projects are being added to the program in this Recommended Capital Budget. The new Sligh/Anderson Road Fire Station is recommended per the Fire Rescue Master Plan to enhance services in the Northwest area of Hillsborough County. This project will construct a new 3-bay station on leased property from the State of Florida Bureau of Lands. Three stations that are at or near the end of their useful lives will be replaced – Brandon Fire Station #11, Midway Fire Station #30 and West Hillsborough Fire Station #20. These stations are dated in their design/features and require increasing operating costs to maintain and keep functioning at the expected service level necessary to protect the citizens of Hillsborough County. The Fire Rescue Unit Additions project will acquire 16 new rescue vehicles that will be located in high demand areas to improve response times.

Important projects approved in prior years continue into the FY 25 Capital Budget. The Sun City North and Progress Village South Fire Station projects will design and construct new 2 bay stations to enhance service in the South and South-Central areas of Hillsborough County. The PSOC Renovations project will renovate existing PSOC warehouse space to support Emergency Management operations. Some current warehouse functions will be relocated to a different facility. The Comprehensive Communications Plan/Alternate EOC project will implement a technology solution capable of providing top-down management and relief effort coordination tools that will help deliver the fastest and most effective emergency

response when dealing with incidents such as hurricanes and the COVID-19 Pandemic. This implementation will also include installation of the communications equipment and tower required to make the alternate EOC site operational. The construction of a Fire Rescue/Emergency Management Warehouse will enable storage of essential supplies used in day-to-day operations and in responding to disasters. Restroom and shower repairs at various locations will be completed as part of the Fire Station Restroom and Showers Renovations project. The HVAC system has reached the end of its life expectancy at Fire Station #36 in Valrico and will be replaced.



Fire Rescue Units

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three fire station replacement projects were created and approved – Armdale Fire Station #10, Gunn Highway Fire Station #13 and Palm River Fire Station #15. These stations are at or near the end of their useful life and will be replaced to increase functionality and operational efficiency.

Other projects continuing into FY 25 include replacing Thonotosassa Fire Station #21 at a new location. The Fire Station Hardening project will provide upgrades to additional fire stations to enhance resilience. In order to fund the purchase of important fire and safety equipment, the Fire Rescue Equipment Replacement/Modernization project receives $1.9 million each year from FY 25 through FY 29 from the Communications Services Tax allocated to Fire Rescue. Impact fees were added to this project in FY 19 to fund the purchase of Self-Contained Breathing Apparatus (SCBA) equipment.

Two projects reached substantial completion during FY 24. Drainage issues at the Palm River Fire were addressed and the Fire Apparatus and Equipment for New Fire Stations project, which was established to equip new stations, was completed.

Operating Impact – One project, Fire Station #36 Valrico HVAC Replacement, is scheduled for completion in FY 25. This project is maintenance related so it will not result in any significant change in operating costs. An ongoing project to harden fire stations will result in a minor increase in operating cost related to generator maintenance and testing.

Fire Services Projects	New Positions	Operating Impact (In thousands)
		FY 25
Fire Stations Hardening	0	$10.0

Government Facilities

The Government Facilities Program Recommended Capital Budget for FY 25 is $183.1 million. Funding sources for the program are Community Investment Tax, enterprise fees, financing, grants, general revenues, BP oil spill funds and American Rescue Plan Act (ARP) funds.

Eight new projects are being added to the program in FY 25. Funds have been budgeted to design and construct an expansion of the existing Medical Examiner facility to add a full-time cold case unit, on-site warehouse, and additional cooler space to store specimens and decomposed bodies. The Pet Resources Facility project will provide retail adoption space(s) to better serve the growing community. The Sheriff's Headquarters Relocation project will evaluate options to relocate the Sheriff's Operations Center Complex currently in Ybor City. A new project will provide various interior and exterior building and site improvements to meet the Tax Collector's program needs. Four of the new projects are maintenance related. The County Center and MOSI dome roof will get needed waterproofing. Various parking garage doors will be repaired or replaced, and the Soil and Water Conservation Board facility will have its roof replaced.

Several important projects continue in this Recommended Capital Budget. The African American Arts & Cultural Center project will begin design of a new 44,000 square foot African American Arts and Cultural Center, expandable to 60,000 square feet, to be located on the BOCC-designated County-owned property at 2103 N. Rome Avenue in Tampa (currently known as the West Tampa Resource/Service Center). The existing buildings on the property are anticipated to be demolished and replaced by the new facility. Current onsite social services will be relocated within the property or to other locations. Con-

struction funding is anticipated in the future. The Sheriff's Training Facility project includes the purchase of the existing 60,000 square foot building located at 10210 Windhorst Road and provide hardening improvements for use as a training facility for the Sheriff.

Repairs and renovations will take place at the central energy plant in downtown Tampa and the future Community Based Step-Down Facility. Flooring will be replaced at various County facilities and the Central Fleet Complex along with other locations will be painted. The Museum of Science and Industry will have its chiller and sections of its roof replaced. In downtown Tampa, an ongoing project will modernize elevators in various buildings and the Zack Street parking garage will have its fire pump replaced. Morgue building renovations will replace the four original morgue coolers from 2007 with four updated coolers.

Various projects will enhance existing Court facilities. The Edgecomb Courthouse lighting controls will be replaced. Access controls will be replaced at various courthouse locations and the State Attorney will get an additional conference room. Two judicial chambers and two courtrooms will be built out at the Pat Frank Court Building.

Three projects will make contributions to outside agencies for capital improvements to their facilities. Much needed repairs will be completed at the Historic 1914 School in Plant City. A Contribution will be made to the United Food Bank of Plant City for their capital building project. The Soul Walk African American Heritage Trail - Public Art on Franklin Street project was approved for funding by the Board of County Commissioners.

The Public Defender will have its 6th floor office expanded and 1st floor modified to enhance security. A project will begin in phases to renovate the housing pods at the Falkenburg Road Jail. Additional solar projects will be completed at various County facilities to increase energy efficiency. Land located within the Falkenburg Complex on Columbus Drive will be acquired to accommodate future County facilities such as the Fire Rescue/Emergency Management Warehouse.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, two new Government Facilities projects were created and approved. The Community Based Step-Down Facility - ARP Act 3 Funds project will renovate the former Sheriff's Work Release Center located at 1800 Orient Road to offer comprehensive services for participants exiting the local County jail who suffer from substance abuse and behavioral health related issues. The Outdoor Senior Fitness Zones - ARP Act 3 Funds project installed outdoor senior fitness equipment at various Senior Centers and Adult Day Care Centers to provide opportunities for the County's seniors to exercise safely and remain active when viral disease transmission rates are high.



Solar Panels – Cooperative Extension Office

Several other projects continue in this Recommended Capital Budget with many being maintenance related. Parking lots will be renovated at various County facilities and carpet will be replaced at the County Center. The County Center will continue to have its air handlers replaced along with roof fans in conjunction with the re-roof project. Work around the Falkenburg Warehouse will replace the Clerk's emergency generator, air handler and chiller. Two maintenance projects will replace hurricane curtains at the Roger Stewart Center and renovate buildings at the Human Development Center.

A project will provide for security enhancements at the County Center and other County buildings. Funds have been set aside to help establish a future film studio / film school in the county. Funding is also provided for a new Adult Day Health Services Center to be developed in South County. The La Paloma Head Start Facility Replacement project will replace the existing modular building at 3419 N. Nebraska Avenue, Tampa with a new, expanded block building which will include Head Start as

well as Early Head Start classrooms. The ERP System Enhancements project funds a full system upgrade to address improvement opportunities for the Oracle E-Business Suite software.

During FY 19, a bond was issued that supported various governmental, fire and parks facilities projects. Many of the projects were in the Government Facilities program with one still being active. The Emergency Generators at Various Locations project includes engineering and installation of emergency generators and associated infrastructure upgrades at various emergency shelters (such as public schools) and other critical facilities to provide back-up power capability.



Security Enhancements – County Center

The Historic Preservation Matching fund program continues in FY 25 to help preserve historic community assets. The Annual Public Art Plan, as recommended by the Public Art Committee, is included within the appendix section of the Recommended Capital Improvement Program. Current funding is adequate for projects that are in process at this time.

Eleven projects reached substantial completion during FY 24. Carpet replacement projects were completed at the Edgecomb Courthouse and Roger Stewart Complex. The Edgecomb Courthouse had its 4th and 5th floors expanded along with acquiring tech and furniture for the 4th floor. The University Community Resource Center received a new HVAC system. Window canopies were replaced and the parking lot repaved at the Falkenburg Warehouse. The Juvenile Diversion Center was relocated to new offices and work associated with the Hanna Facility Repurpose project was completed. The Northwest Area Head Start facility was also completed.

Contributions were also made to three outside agencies. The Sweetwater Organic Community Farm acquired land to expand their operations. High 5 Inc. refurbished a swimming pool at their facility in Brandon and the funding for the Tampa Museum of Art helped with their capital campaign.



Public Art – Balm Boyette Roundabout

Eight projects should reach substantial completion in FY 25. The County Center roof, roof fans and carpets will be replaced. For the courts, the Edgecomb Courthouse lighting controls project and a conference room for the State Attorney will be completed. The roof at the Soil and Water Conservation Board facility and hurricane curtains at the Roger Stewart Complex will be replaced. Renovations will be completed at the Human Development Center.

Operating Impact – None of the projects that are scheduled to reach substantial completion in FY 25 will have an impact on operating costs. One ongoing master project to install new emergency generators will result in a small increase in maintenance costs.

Government Facilities Projects	New Positions	Operating Impact (In thousands)
		FY 25
Emergency Generators at Various Locations	0	$68.0

CAPITAL BUDGET

Libraries

The Library Services Program Recommended Capital Budget for FY 25 is $55.9 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District.

No new projects are being added to the program this year, but many important projects continue into FY 25. Three are maintenance related – the North Tampa and John Germany Libraries will have their chillers replaced and restroom facilities will be renovated at various libraries to update their functionality, fixtures, and finishes. The Sentinel Bulletin Archiving project will preserve and digitize the Sentinel Bulletin historic archive of newspapers which includes 118 bound volumes (1945-2010) that have been housed at the C. Blythe Andrews, Jr. Public Library's Special Collection since 2019. The collection contains approximately 400,000 pages. This is a one of kind collection of the only African American centered newspaper in the Tampa Bay area. Initial funding has been put in place to create a temporary library in Wimauma at the former Bethune Park senior congregate dining site. This project will renovate the existing building, improve the site, and provide furniture and fixtures. In the future, a site will be selected for construction of a permanent library in the Wimauma area.

Initial funding has been put in place to explore site options and project development for a future new library to be located in the Fishhawk area in southeast Hillsborough County. The Libraries Safety and Security Upgrades project will install access control systems, replace proprietary alarm systems and install/upgrade surveillance systems, etc., at various libraries to improve safety and security for library staff and customers. Project development, design and construction will begin on an effort to replace the Thonotosassa Library with a larger and more functional facility at a newly acquired site.



John Germany Library

The John Germany (Main Library) Various Improvements and Planning Study project includes various renovations to the building and site to meet customer needs. The Burgert Brothers Photo Archive Preservation project will preserve and digitize the prints and negatives of the collection. Landscaping will be improved at various libraries with the Landscape Renovation project.

The Brandon Library Replacement – Phase 2 project provides funds to construct a new 25,000 square foot, expandable to 35,000 square foot, Brandon Library on a site acquired in Phase 1 which was funded separately. The programs and services offered by the library will be determined with citizen input. Interior and exterior renovations of the existing Southshore Library will improve functionality and upgrade finishes and systems.

Four projects reached substantial completion during FY 24. Renovations were completed on the Austin Davis, Fendig and West Tampa Libraries and the Ruskin Library had its roof replaced.

There is one project that is scheduled to reach substantial completion in FY 25. The North Tampa Library chiller will be replaced due to its age and condition.



West Tampa Library

Operating Impact – Since it is maintenance related, there is no incremental operating cost impact for the project listed above that is scheduled to reach substantial completion in FY 25.

Parks

The Parks Facilities Program Recommended Capital Budget for FY 25 is $188.5 million. The program is funded through a combination of impact fees, Community Investment Tax, general revenue, financing, boat

improvement funds, BP oil spill funds and American Rescue Plan Act (ARP) funds.

Eight new projects have been added to the Parks Capital Budget including the Apollo Beach Nature Preserve Recreational Improvements at $1.7 million, the CELM ADA Hardscape Upgrades and Improvements at $400,000, the Ed Radice Complex Softball Field Renovations at $1.8 million, the Palm River Park Improvements at $1.1 million, the Sports Complexes Improvements at $1.6 million, Parks Fencing Replacement at $500,000, Skyway Football Building Roof Replacement at $300,000 and the Edward Medard All Inclusive Playground at $900,000. The Edward Medard All Inclusive Playground Project will construct a new accessible playground and supporting infrastructure at Edward Medard Park which will provide a modern design and amenities to encourage outdoor play and socialization while enhancing public safety.



Progress Village Playground

Seven projects were completed in FY 24 including the Alexander Metal Roof Replacement, the All Peoples Annex Metal Roof Replacement, the Countywide Soccer Complex, the Lake Park BMX Track Lighting Replacement, the UACDC Aquatic Center & Community Center Improvements, and the Lettuce Lake Park Playground. The Lettuce Lake Park Playground constructed a new Playground and supporting infrastructure at the park.

Four projects are scheduled for completion in FY 25 including the Skyway Park Trailhead - Fitness Zone, the Veterans Memorial Park/Resource Center Improvements, the Winston Park Splash Pad, and the Emanuel Johnson Park Splash Pad. These last two projects will design and construct a new splash pad at the respective parks which includes supporting infrastructure and amenities such as benches, trash receptacles and water fountains.



Southshore Sportplex

Significant projects in the program are the Branchton Regional Park which will construct a regional park to serve the recreational needs of the community in Northeast Hillsborough County and the Kings Forest Park Splash Pad & Improvements which will design and construct a splash pad and other improvements to the existing Kings Forest Park.

Another significant project in the Capital Budget is the New Tampa Performing Arts Center. This project designed and constructed a new civic building to serve as a cultural/community center as part of the New Tampa Community.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Park projects were created and approved. The Pickleball Complexes - ARP Act Revenue Recovery Funds project which will design and construct pickleball courts at various locations throughout the County; the Kings Forest Park Splash Pad - ARP Act 3 Funds project which will design and construct a Splash Pad at the park; and the Progress Village Park Improvements – ARP Act 3 Funds project which will design and construct various improvements to the existing Progress Village Park.

Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP)

The Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) is a voluntary land preservation program based in the Conservation and Environmental Lands Management Department. The ELAP Program is dedicated to the protection and preservation of natural and environmentally significant resources, as well as restoration of natural habitat. Properties preserved through ELAPP are available for recreational uses compatible with the preservation objectives. Some of the criteria used when considering a property for protection are: contains unique or scarce natural habitat for endangered species, protection of water resources, or lands that buffer, link or provide access to existing environmentally sensitive lands.

Historically, funding was secured through an operating and debt service ad valorem millage not exceeding 0.25 mills in any one-year period. A four-year property tax was originally approved by 71% of the voters in 1987 and in 1990 a referendum authorizing $100 million in bonds was approved by 73% of the voters. In November 2008, nearly 79% of the voters approved the issuance of up to $200 million in bonds to continue capital funding for the ELAP Program. So far $124.4 million has been issued of the $200 million authorized by the voters.

As of October 1, 2022, the County has preserved approximately 63,343 acres at a cost of $308.1 million, of which $90.4 million (or 29%) has been funded by other agencies.



New Tampa Performing Arts Center

Operating Impact – The following table identifies the stand-alone projects that are scheduled for completion in FY 25 that have a separately identified operating impact. Ongoing master projects that have an identified operating impact are also listed in the table below.

Parks Projects	New Positions	Operating Impact (In thousands)
		FY 25
All Peoples Park Expansion	0	$10.0
EG Simmons / Eco Tourism	0	15.0
Emanuel Johnson Park Splash Pad	0	45.8
Parks Shade Covers (MP)	0	20.0
Winston Park Splash Pad	0	45.8

Solid Waste Enterprise

The Solid Waste Enterprise Program Recommended Capital Budget for FY 25 is $145.7 million. The Solid Waste Enterprise Program is funded with long-term financing and revenues generated from fees and assessments paid by customers of the enterprise.



Southeast County Landfill Facility Improvements

The program consists of twelve active projects which concentrate on enhancing the Solid Waste services centers throughout the county. One of these projects is the Northwest Transfer Facility Improvements. This project will design, permit, construct and provide quality assurance for the Northwest Community Collection Center Improvements project. The improvements are necessary to provide a better site configuration thus improving safety, customer traffic flow, efficiency of the operation and im-

prove the overall customer experience while using the facility.

There are four projects at the Southeast County Landfill totaling $121 million. These projects include the Southeast County Landfill Closure, the Southeast County Landfill Facility Improvements, the Southeast County Landfill Leachate Storage System, and the Southeast County Landfill Expansion. The expansion project is projected to construct a new landfill disposal expansion project designated as Section 10 which includes geotechnical engineering, karst evaluation, design, permitting, and construction of the new double lined Class I waste disposal landfill cell. The expansion will increase landfill capacity in order to accommodate the additional waste generation from the growing population within Hillsborough County.

Another project included in the program is the Resource Recovery Facility Fly Ash Separation and Building Expansion at $15.0 million. The project will expand the Resource Recovery Facility (RRF) to add a fly ash handling, processing, and conveying system. The system will keep bottom and fly ash separate for increased efficiency in metal recycling and for facility environmental compliance and improved facility operations.



Resource Recovery Facility Improvements

One significant project in the program is the Resource Recovery Facility Improvements. The Resource Recovery Facility has four boilers that burn the waste and generate steam for turning two turbines that generate 35-40 Mega Watts of electricity for use by other County Departments and for retail sales that generate revenue for the Division. Three of the Boilers were built in 1989 and one in 2009. This project allows for the evaluation, identification and prioritization of recommended actions for equipment in need of upgrades to increase the performance and safety of the facility. The anticipated improvements include road improvements, auto combustion regulators on boilers to increase combustion efficiency, auto dialer notification, increased environmental protection with separation of stormwater and ash, boiler steam and tube replacement and other upgrades.

Operating Impact – No projects are scheduled to begin incurring operating costs in FY 25.

Stormwater

The Stormwater Program Recommended Capital Budget for FY 25 is $72.2 million. The program is funded with a combination of Stormwater fees, Community Investment Tax, general revenue, grants, BP oil spill fund and American Rescue Plan Act (ARP) funds.

No new projects are being added to the program as part of the FY 25 Capital Budget, but funding has been added to several master projects. The program includes thirteen master projects that provide for the maintenance, rehabilitation, construction and improvement of the Hillsborough County stormwater system.



Neighborhood System Improvements

The Culvert Renewal and Replacement Program replaces or repairs culverts at various locations throughout Hillsborough County. The Watershed Master Plan Updates and Watershed Drainage Improvements projects study the water quantity, and water quality if applicable in various watersheds within Hillsborough County and constructs various regional and intermediate stormwater improvements. The Neighborhood Drainage Improvements projects alleviate flooding on County-

maintained roadways that do not meet the County's level of service for flood protection. These projects are initiated at the conclusion of a drainage investigation of actual flooding identifying the deficiencies. The Water Quality Improvements and Environmental Program projects implement water quality improvements and alleviate stormwater pollutant loading to surface waters.

To keep pump stations functioning properly, the Stormwater Pump Station Repair & Replacement project provides for the annual renewal and/or replacement of stormwater pump stations throughout the County. The Culvert Upgrade and Enhancement Project will upgrade, enhance and extend stormwater drainage culverts, including design, land acquisition, and construction for individual projects throughout the County. Restorations and improvements to maximize the flow and safety of roadside drainage systems are implemented through the Stormwater System Maintenance project. The Canal Dredging and Preventative Measures project provides grant funding for coastal canal dredge projects that will improve and enhance navigation pursuant to the Board of County Commissioners' Policy #01.31.01.00.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. Three Stormwater projects that continue in this capital budget were funded by that process. Two projects are addressing drainage issues in the Progress Village area. The Stormwater Drainage and Water Quality Improvements project is designing and constructing drainage improvements to alleviate neighborhood flooding at various locations.



Neighborhood Drainage Improvements

The Delaney Creek Water Quality Improvements project, which was ARP funded and addressed pollutant loading and stormwater management for that area, reached substantial completion during FY 24. For FY 25, the Progress Village Local Drainage Improvements project should be completed. Although they are not listed separately, many sub-projects will be completed in FY 25 and will provide benefits to the County.

Operating Impact – New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. Ongoing annual maintenance costs for stormwater improvements are estimated at $2.50 per $1,000 of project cost. Stormwater infrastructure maintenance requirements include keeping drainage areas free from silt, litter, leaves and debris, mowing and maintaining stormwater ditches, canals and conveyances as well as repairing cracked or broken stormwater pipes, culverts and other stormwater infrastructure. Unanticipated maintenance of new stormwater infrastructure can be absorbed within the operating budget of the various maintenance components of the Public Works Department. However, as more infrastructure becomes operational each year, additional staff and equipment will be needed at some future date to maintain infrastructure at desired levels.

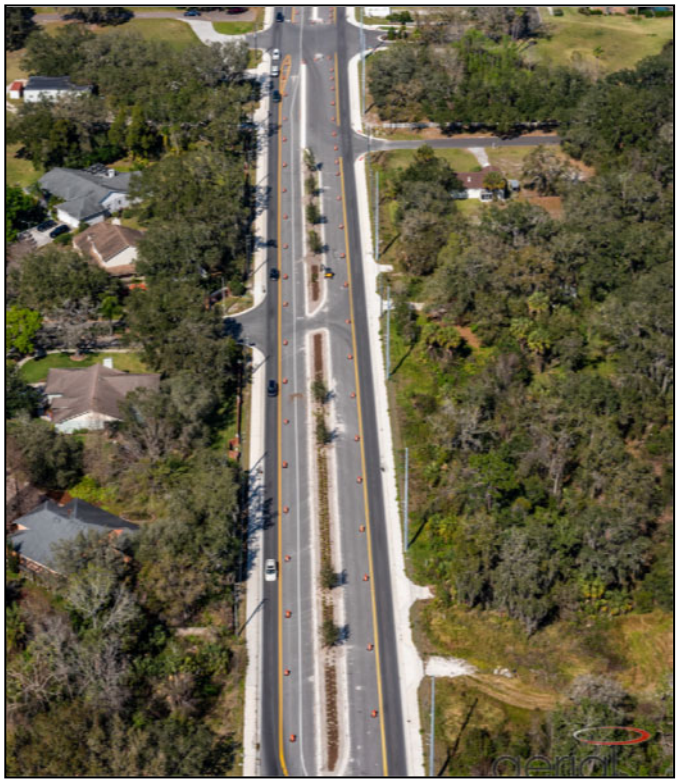
Ongoing master projects with an annual operating cost impact in FY 25 are listed in the table below. In addition, one stand-alone project, Progress Village Local Drainage Improvements, will have an impact on operating costs in FY 25.

Stormwater Projects	New Positions	Operating Impact (In thousands)
		FY 25
Culvert Renewal and Replacement Program	0	$66.7
Culvert Upgrade & Enhancement	0	2.5
Major Neighborhood Drainage Improvements	0	3.5
Neighborhood Drainage Capital Improvements	0	38.7
Neighborhood Drainage Improvements	0	0.5
Progress Village Local Drainage Improvements–ARP Act 3 Funds	0	1.6
Stormwater Drainage and Water Quality Improvements - ARP Act 3 Funds	0	2.1
Water Quality Improvement & Environmental Program	0	2.7
Watershed Drainage Improvements	0	10.8

CAPITAL BUDGET

Transportation

The Transportation Program Recommended Capital Budget for FY 25 is $422.3 million. The program is funded with a combination of fuel taxes, Community Investment Tax, financing, general revenues, grants, impact fees, mobility fees, BP oil spill fund and American Rescue Plan Act (ARP) funds.



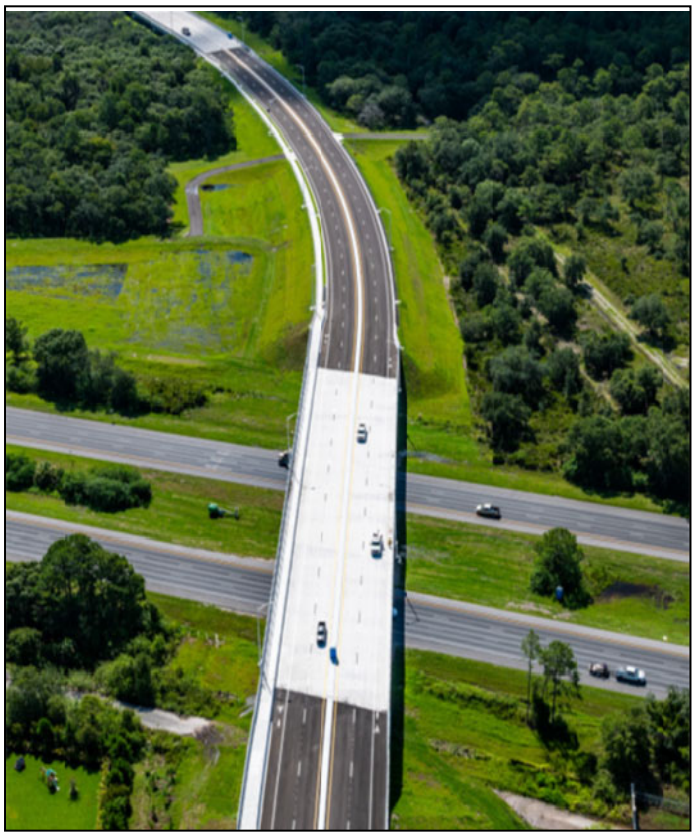
Bell Shoals Road Corridor Improvements

No new projects are being added to the program as part of FY 25 Capital Budget, but one project was added through Board approval during FY 24. The Lithia Pinecrest/CR39 Intersection Improvements project will add additional turn lanes as well as bicycle and pedestrian enhancements to the intersection.

Many important projects continue into this Recommended Capital Budget to make critical infrastructure improvements. As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Transportation projects were created and approved. The Roadway Pavement Preservation – ARP Act Revenue Recovery Funds project was established after the BOCC directed that $40 million of ARP dollars be used for resurfacing projects. Roads will be improved at various locations throughout the county. Two sidewalk projects (the Sidewalk Improvements - ARP Act 3 Funds and Sidewalk Improvements - ARP Act Revenue Recovery Funds projects) will repair existing sidewalks and upgrade sidewalks to be ADA compliant across Hillsborough County.

The Big Bend Road Corridor Improvements West - US 41 to Covington Garden Drive project is part of the extensive work that is being done in the I-75 / Big Bend Road area. The project will widen Big Bend Road, a 4-lane divided road to 6-lanes from US 41 to Covington Garden Drive. The improvements will include bicycle lanes, bus facilities and enhanced pedestrian safety features, including wide sidewalks, crosswalks and signals. Stormwater drainage will also be improved. The Bay to Bay Boulevard Safety Improvements project will fund improvements to enhance safety in that corridor. The CDBG Roads and Sidewalks Repairs master project will fund various repairs to existing roads and sidewalks within CDBG eligible areas.

The Safe Streets and Roads for All program includes projects funded by the U.S Department of Transportation Safe Streets and Roads for All (“SS4A”) Grant. This project will improve safety for pedestrians, bicyclists, transit users, and drivers at approximately 22 locations throughout Hillsborough County.



Apollo Beach Blvd I-75 Overpass

Key areas in the Transportation Program that continue include corridor improvement projects (Big Bend Road, East 131st Avenue, Lithia Pinecrest Road, South 78th Street and Van Dyke Road), intersection / interchange improvements (Big Bend Road at I -75, various other locations) and roadway improvements (University Area improvements and Sun City Center pedestrian mobility improvements). The Corridor Safety Retrofit Improvements project will provide safety retrofit improvements in high injury crash and high safety risk locations. It includes safety enhancements with major road resurfacing projects.

The Safe Routes to School Program includes sidewalks near schools, school safety circulation enhancements, new sidewalks on county roads, new and enhanced pedestrian crossings, signs and pavement markings. Funds have also been allocated for three trails projects (Balm Boyette/Alafia Connector, South Coast Greenway and Upper Tampa Bay) and construction is being managed by Public Works. These trails are in various levels of evaluation, design and construction. The program also includes funding for bridge replacements, bridge repairs, sidewalks, pavement preservation, and safety improvements at various locations.



Sidewalk Repair Program

The Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) project will complete a new four lane divided county road including enhancements to pedestrian safety features. Turkey Creek Road will be widened from Sydney Road to south of SR 574/MLK Boulevard to provide capacity and intersection improvements.

Five stand-alone projects reached substantial completion during FY 24. The 19th Avenue NE and Bell Shoals Road (Bloomingdale to Boyette) Corridor Improvements projects were completed. The improvements on Turkey Creek Road from MLK Blvd to Sydney Road and the project implementing various intersection improvements along Lumsden Road were also completed. The PD&E for the Tampa Bypass Canal Trail was also completed. Work on two specific master projects ended (Bridge and Guardrail Rehabilitation and Repair and Intersection Operation and Safety Program), but work continues on essential bridge and intersection assets through other master projects.

In FY 25, the Big Bend/I-75 Interchange Improvements and South 78th Street Corridor Improvements (Progress Boulevard to Causeway Boulevard) projects are scheduled to be completed which will enhance traffic flow in those areas. Although not listed separately, many subprojects will be completed in FY 25 and will provide benefits to the County.

Operating Impact – While new transportation infrastructure generally has no immediate direct operating costs associated with it, future and ongoing maintenance expenditures are needed to keep the roads, trails and sidewalks up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, ADA compliance and roadside right-of-way mowing and maintenance. Not including residential street lighting, the County expends approximately $9,022 annually per lane mile on ongoing maintenance. The County is responsible for maintaining over 6,933 lane miles throughout the county. Note that major road resurfacing is budgeted separately under the capital program. Like stormwater, as more transportation infrastructure continues to become operational, additional staff and equipment will be needed to maintain infrastructure at operational levels. The annual cost to maintain traffic signals is approximately $6,000 per signalized intersection; $2,400 for utility cost and $3,600 for maintenance costs.

Neither of the two stand-alone projects scheduled for completion in FY 25 discussed above has an identified operating cost impact. Ongoing master projects that have an identified operating impact are listed in the table below.

CAPITAL BUDGET

Transportation Projects	New Positions	Operating Impact (In thousands)
		FY 25
Advanced Traffic Management System Improvement Program	0	$450.0
Intersection Improvement Program	0	100.0
New & Improved Signalization Program	0	100.0

Water Enterprise

The Water Enterprise Program Recommended Capital Budget for FY 25 is $769.2 million. The Water Enterprise Program includes potable water, wastewater and reclaimed water projects and is funded with a combination of long-term financing, impact fees, revenue generated from fees, rates and charges paid by customers of the enterprise, BP oil spill funds and American Rescue Plan Act (ARP) funds.



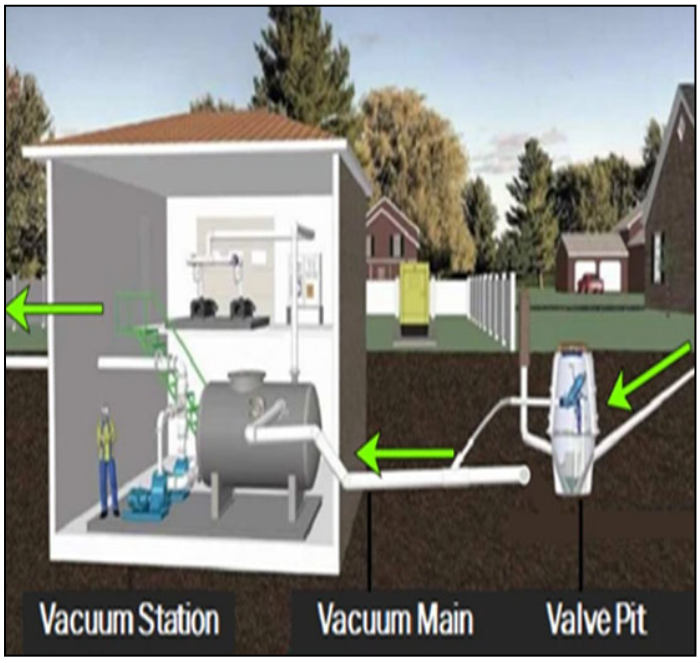
Maintenance Facility (NW Service Area)

Two new projects were added to the Water Enterprise Capital Budget including the Northwest AWWTF Structural Eval & Repairs at $10.0 million and the Falkenburg Improvements at $114.1 million. This project will construct improvements to the Falkenburg facility and related collection system to accommodate growth in Hillsborough County.

The Woodberry Super Station Rehabilitation project was completed in FY 24. The Woodberry Super Station is one of the largest in the County. It is over 20 years old and required rehabilitation including new variable frequency drives, wet well coatings, new pumps, bypass pumping, piping, and other appurtenances. The Woodberry Super Station is critical to transferring wastewater to the Falkenburg Advanced Wastewater Treatment Facility. Allowing the electrical infrastructure to continue to age presents significant financial and environmental risk to the County.

The South County Drinking Water Transmission Main - One Water project at $141.7 million is scheduled for completion in FY 25. The project will construct approximately 10.7 miles of 42-inch and 48-inch diameter drinking water transmission main that will connect the Lithia Water Treatment Plant to the existing water distribution system at U.S Highway 301. This project will enhance service reliability and improve water pressure in the south service area.

The South County One Water Campus AWWTF at $467.4 million, will construct a new Regional Wastewater Treatment Facility in the South County Service Area to provide additional wastewater treatment capacity. The new facility is needed to meet increasing wastewater demands due to continuing population growth in the South County Area.



Septic to Sewer Conversion Program

An ongoing project of importance is the South Hillsborough Aquifer Recharge Program (SHARP) at $20.7 million. In the future, surface water discharges will be limited and/or eliminated due to Total Maximum Daily

Loads and Numeric Nutrient Criteria restrictions. Aquifer Recharge is another area where reclaimed water can be used to reduce discharge, can act as a salinity barrier created to limit saltwater intrusion, create a path to the restoration of local water levels and support a long-term and sustainable solution to water management challenges in the Hillsborough County Public Utilities service area. In coordination with the Southwest Florida Water Management District and the Florida Department of Environmental Protection, Hillsborough County embarked on two reclaimed water direct aquifer recharge pilot projects along the coastal county in a non-drinking water portion of the aquifer.

Additionally, the program includes the two University Area Septic to Sewer Innovation Area projects at $46.7 million. The University Area Septic to Sewer Innovation Area project funding will be used to pay for residential and commercial hook-up charges for water and sewer in the University Area.



South County Water Facility

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22, FY 23 and FY 24 to allocate these funds to projects. As part of that process, five Water projects were created and approved. The projects will address the sewer systems Countywide including Gibsonton, Palm River, Ruskin, Wimauma and the University Area. The Gibsonton Area Septic to Sewer Conversion Program ARP funding project will build a wastewater collection system for existing residents and future developments in the Gibsonton Area.

Operating Impact – No stand-alone projects are scheduled to begin incurring operating costs in FY 25. Ongoing master projects that have an identified operating impact are also listed in the table below.

Water Projects	New Positions	Operating Impact (In thousands)
		FY 25
Public Utilities Telemetry / Data Network and Support Program (MP)	0	$50.0
Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP)	0	1.2

Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under $150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP process, allowing the County to react in a more timely manner to facility related emergencies or non-routine repairs and maintenance needs. The projects can be identified, budgeted and completed within a twelve-month period.

To ensure that funding is available to maintain existing facilities, the Board of County Commissioners sets aside a minimum of 1% of anticipated annual revenues in the Countywide General Fund, the Unincorporated Area General Fund and the Library District Fund. The Recommended FY 25 allocations will generate approximately $15.0 million at 1.7% for the Countywide General Fund, $8.2 million at 2.0% for the Unincorporated Area General Fund and $842,735 at 1% for the Library District Fund. A list of proposed FY 25 R3M projects can be found in the appendix section of the Recommended Capital Improvement Program document.

Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities.

The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To track impact fee revenues and expenditures to ensure that impact fees are being spent in a timely manner as required by ordinance.

Results of these analyses are communicated to appropriate management and staff for follow-up and corrective action. To assist in the reviews, the Capital Budget Team generates numerous variance and tracking reports from the County's financial system.

CAPITAL BUDGET

FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 25 Recommended	Future Funding	Total Cost
	Fire Services:				
C91214000	Armdale Fire Station #10 Replace - ARP Act Revenue Recovery Funds	$913	$7,602	$0	$8,515
C91226000*	Brandon Fire Station #11 Replacement	0	11,100	0	11,100
C91220000	Comprehensive Communications Plan/Alternate EOC	100	2,700	0	2,800
C91191000	Fire Rescue Equipment Replacement/Modernization	15,399	8,546	7,600	31,545
C91228000*	Fire Rescue Unit Additions	0	8,700	0	8,700
C91219000	Fire Rescue/Emergency Management Warehouse	274	24,139	0	24,413
C91223000	Fire Station #36 Valrico HVAC Replacement (R3M)	0	200	0	200
C91207000	Fire Station Hardening (MP)	1,119	719	0	1,837
C91217000	Fire Station Restroom and Showers Renovations (R3M) (MP)	282	618	0	900
C91215000	Gunn Highway Fire Station #13 Replace - ARP Act Revenue Recovery Funds	2,326	7,288	0	9,614
C91208000	Land Acquisition for New Fire Stations (MP)	282	2,026	0	2,308
C91227000*	Midway Fire Station # 30 Replacement	0	12,400	0	12,400
C91213000	Palm River Fire Station #15 Replace - ARP Act Revenue Recovery Funds	990	7,465	0	8,455
C91221000	Progress Village South Fire Station #48	100	9,100	0	9,200
C91222000	PSOC Renovations	66	9,434	0	9,500
C91224000*	Sligh/Anderson Road Fire Station	0	12,000	0	12,000
C91218000	Sun City North Fire Station #47	412	6,888	0	7,300
C91210000	Thonotosassa Fire Station #21 Replacement	390	6,776	0	7,167
C91225000*	West Hillsborough Fire Station #20 Replacement	0	8,400	0	8,400
	Total Fire Services	$22,652	$146,102	$7,600	$176,354
	Government Facilities:				
C77886000	African American Arts & Cultural Center	$777	$12,723	$0	$13,500
C77906000	Central Energy Plant Repairs and Major Service (R3M)	216	284	0	500
C77907000	Central Fleet Complex Painting (R3M)	0	500	0	500
C77855000	Children's Services - Planning	29	496	0	525
C77879000	Community Based Step-Down Facility - ARP Act 3 Funds	1,149	3,351	0	4,500
C77908000	Community Based Step-Down Facility Renovations (R3M)	175	325	0	500
C77832002	Consolidated & Hardened Maintenance Facilities - East Service Unit	30,690	836	0	31,527
C77832003	Consolidated & Hardened Maintenance Facilities - South Service Unit	26,989	800	0	27,790
C77829000	County Center Air Handler Replacements	10,225	3,175	0	13,400
C77875000	County Center Carpet Replacement (R3M)	456	444	0	900
C77851000	County Center Roof Fan Replacements (R3M)	404	46	0	450
C77834000	County Center Roof Replacement	1,644	1,006	0	2,650
C77919000*	County Center Waterproofing	0	2,000	0	2,000
C77910000	Countywide Flooring Replacement (R3M) (MP)	130	320	0	450
C77867000	Countywide Painting (R3M) (MP)	143	457	0	600
C77866000	Countywide Parking Lot and Pavement Renovations (R3M) (MP)	485	565	0	1,050
CM1200000	Countywide R3M Program (MP)	17,404	17,578	0	34,981
C77896000	Courthouse Access Control - Various Location (MP)	400	350	0	750
C77847000	Courthouse Land Acquisition	2,682	250	0	2,932
C77911000	Downtown Elevator Modernization (R3M) (MP)	0	2,500	4,800	7,300
C77864000	Edgecomb Courthouse Carpet Replacements (R3M)	217	283	0	500
C77881000	Edgecomb Courthouse Lighting Control and Replacement (R3M)	289	761	0	1,050
C77841000	Emergency Generators at Various Locations (MP)	14,680	2,696	0	17,376
C77824000	ERP System Enhancements	13,637	11,897	0	25,534
C77880000	Falkenburg Clerk Generator Replacement (R3M)	6	1,244	0	1,250
C77860000	Falkenburg Road Clerk Warehouse Air Handler and Chiller Replacement (R3M)	131	1,119	0	1,250
C77859000	Film Studio / Film School	0	2,000	0	2,000
C77818000	Hanna Facility Repurpose	571	129	0	700
C77899000	Historic 1914 School in Plant City Capital Improvements	0	1,750	0	1,750
C77796000	Historic Preservation Matching Fund Program (MP)	12,414	1,000	4,000	17,414
C77885000	Human Development Center Renovations (R3M)	123	377	0	500
C77710000	Indoor Air Quality Measures / Environmental Remediation (MP)	927	603	0	1,530
C77897000	Jail Maintenance	7,000	28,000	0	35,000
C77870000	La Paloma Head Start Facility Replacement	324	4,576	0	4,900
C77921000*	Medical Examiner Facility	0	8,000	0	8,000
C77913000	Medical Examiner Morgue Cooler Replacement	50	2,250	0	2,300
C77903000	MOSI Chiller Replacement-County Occupied West Bldg (R3M)	0	950	0	950

CAPITAL BUDGET

FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 25 Recommended	Future Funding	Total Cost
C77905000	MOSI Concrete Tile Roof Replacement-County Occupied West Bldg(R3M)	0	250	0	250
C77917000*	MOSI Dome Roof and Waterproofing (R3M)	0	750	0	750
C77904000	MOSI Vegetative Roof Replacement-County Occupied West Bldg (R3M)	0	350	0	350
C77854000	New Adult Day Health Services Center - South County	0	3,230	0	3,230
C77878000	Outdoor Senior Fitness Zones - ARP Act 3 Funds (MP)	472	190	0	662
C77916000*	Parking Garage Door Replacement and Repairs (R3M) (MP)	0	250	0	250
C77894000	Pat Frank Court Building Court Rooms	135	2,158	0	2,293
C77922000*	Pet Resources Facility	0	3,000	0	3,000
C70000000	Public Art Program (MP)	3,987	2,458	500	6,945
C77893000	Public Defender 6th Floor Office Expansion	165	2,335	0	2,500
C77892000	Public Defender First Floor Security Lobby	41	759	0	800
C77865000	Roger Stewart Complex Carpet Replacements (R3M)	213	87	0	300
C77884000	Roger Stewart Hurricane Curtain Replacement (R3M)	0	400	0	400
C77857000	Security Enhancements at County Facilities (MP)	2,726	2,199	0	4,925
C77920000*	Sheriff's Headquarters Relocation	0	30,000	0	30,000
C77902000	Sheriff's Training Facility	12,287	2,813	0	15,100
C77915000*	Soil and Water Conservation Board Roof Replacement (R3M)	0	275	0	275
C77889000	Solar Projects Various Buildings Phase 2 (MP)	12	638	300	950
C77914000	Soul Walk African American Heritage Trail - Public Art on Franklin Street	0	250	0	250
C77840000	South County Cultural Arts Center	10	340	0	350
C77891000	State Attorney Additional Conference Room	18	356	0	374
C77890000	Tampa Bay Water Land Acquisition	2,459	2,212	0	4,670
C77918000*	Tax Collector Capital Improvements	0	2,000	0	2,000
C77912000	Unincorporated Flooring Replacement (R3M) (MP)	0	200	0	200
C77869000	Unincorporated Painting Multiple Buildings (R3M) (MP)	218	682	0	900
C77868000	Unincorporated Parking Lot and Pavement Renovations (R3M) (MP)	1,224	1,176	0	2,400
CM1300000	Unincorporated R3M Program (MP)	15,404	5,483	0	20,887
C77900000	United Food Bank of Plant City - Capital Building Project	0	450	0	450
C77806000	West Tampa Community Resource Center	0	2,000	0	2,000
C77909000	Zack Street Parking Garage Fire Pump Replacement (R3M)	0	200	0	200
	Total Government Facilities	$183,737	$183,133	$9,600	$376,470
	Libraries:				
C76039000	Austin Davis Library Renovation	$1,704	$131	$0	$1,835
C76033000	Brandon Library Replacement - Phase 2	647	19,753	0	20,400
C76030000	Burgert Brothers Photo Archive Preservation	1,791	1,209	0	3,000
C76034000	Fendig Library Renovation	3,154	596	0	3,750
C76047000	Fishhawk Library - PD&E	104	2,646	13,250	16,000
C76040000	John Germany (Main Library) Various Improvements and Planning Study (MP)	478	1,322	0	1,800
C76052000	John Germany Chiller Replacement	0	650	0	650
C76041000	Land Acquisition For Future Library Projects (MP)	2	1,039	0	1,040
C76029000	Landscape Renovation at Various Libraries (MP)	1,377	273	0	1,650
C76043000	Libraries Safety and Security Upgrades (MP)	1,086	564	0	1,650
CM1400000	Library R3M Program (MP)	3,574	1,862	0	5,436
C76048000	North Tampa Library Chiller Replacement (R3M)	0	225	0	225
C76046000	Restroom Renovations at Various Libraries (MP)	426	2,324	400	3,150
C76051000	Sentinel Bulletin Archiving	250	750	0	1,000
C76037000	Southshore Library Renovation	85	2,565	0	2,650
C76045000	Thonotosassa Library Replacement	2,279	17,521	0	19,800
C76044000	West Tampa Library Renovation	1,007	843	0	1,850
C76050000	Wimauma Library	133	1,667	0	1,800
	Total Libraries	$18,096	$55,941	$13,650	$87,687
	Parks:				
C83309000	Al Barnes Park – Cultural Center/ Fair Oaks Recreation Center	$0	$500	$0	$500
C83644000	All Peoples Hardening	215	1,885	0	2,100
C83682000	All Peoples Life Center Chiller Replacement (R3M)	0	1,000	0	1,000
C83323000	All Peoples Park Expansion	2,739	811	0	3,550
C83695000*	Apollo Beach Nature Preserve Recreational Improvements	0	1,700	0	1,700
C83679000	Athletic Facilities Batting Cage Renovations (R3M) (MP)	0	800	0	800

CAPITAL BUDGET

FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 25 Recommended	Future Funding	Total Cost
C83671000	Boardwalk Replacement - Various Locations (MP)	313	5,080	0	5,393
CM1500000	Boating Improvement R3M Program (MP)	218	500	0	718
C83232000	Branchton Regional Park	6,726	7,247	0	13,973
C83694000*	CELM ADA Hardscape Upgrades and Improvements (MP)	0	400	0	400
C83681000	CELM Fencing Replacement (R3M) (MP)	32	268	0	300
C83680000	CELM Hardscape Replacements (R3M) (MP)	64	336	0	400
C83687000	Citrus Park Synthetic Turf	0	728	0	728
C83645000	Concrete Flatwork/Park Sidewalk and Hardscape Repairs (R3M) (MP)	868	532	0	1,400
C83320000	Conservation Park Road Repaving -Lithia Medard Lettuce (R3M) (MP)	768	1,232	0	2,000
C83278000	Countywide Park Impact Fee Enhancements (MP)	7,997	6,193	0	14,190
C80005000	Cross Creek Park Construction	845	10,260	0	11,105
C83693000*	Ed Radice Complex Softball Field Renovations	0	1,800	0	1,800
C83696000*	Edward Medard All Inclusive Playground	0	900	0	900
C83659000	EG Simmons Shelter Replacement (R3M)	0	500	0	500
C83247000	EG Simmons/Eco Tourism	1,617	1,493	0	3,110
C83668000	ELAPP Site Access Management and Safety Improvements (MP)	75	5,925	0	6,000
C83652000	Emanuel Johnson Park Splash Pad	518	482	0	1,000
C83312000	Indoor Athletic Facility	0	2,000	0	2,000
C89900000	Jan K Platt (ELAPP) Property Acquisition Capital Project (MP)	92,143	34,217	0	126,360
C89200000	Jan K Platt (ELAPP) Property Restoration Capital Project (MP)	14,846	29,919	594	45,359
C83650000	Kenly Park Splash Pad	38	1,262	0	1,300
C83677000	Kings Forest Park Splash Pad - ARP Act 3 Funds	159	741	0	900
C83674000	Kings Forest Park Improvements	76	2,674	0	2,750
C83661000	LED Lighting at Park Sites and Athletic Buildings (R3M) (MP)	888	362	0	1,250
C83667000	Lithia Springs ADA Playground Replacement	226	674	0	900
C83259000	New Tampa Performing Arts Center	8,678	428	0	9,105
C83691000*	Palm River Park Improvements Ph 1 (CDBG)	0	50	1,000	1,050
C83306000	Parks ADA Safety Improvements (MP)	1,496	4,038	1,341	6,875
C83690000*	Parks Fencing Replacement (R3M)	0	500	0	500
C83318000	Parks Playground Replacements (R3M) (MP)	2,214	3,936	0	6,150
C83646000	Parks Septic System Rehabilitation (R3M) (MP)	106	994	0	1,100
C83653000	Parks Shade Covers (MP)	169	56	0	225
C83300000	Parks Tree Restoration Project (MP)	3,215	3,983	0	7,198
C83672000	Pickleball Complexes - ARP Act Revenue Recovery Funds (MP)	1,210	1,790	0	3,000
C83675000	Progress Village Park Improvements – ARP Act 3 Funds	875	1,525	0	2,400
C83678000	Providence West Sport Complex Renovations (R3M)	0	1,100	0	1,100
C83683000	Public Access and Trailheads for ELAPP (MP)	85	515	0	600
C83658000	Saladino Pickleball Amenities	30	870	0	900
C83655000	Shimberg Sports Complex Improvements	0	500	0	500
C83689000*	Skyway Football Building Roof Replacement (R3M)	0	300	0	300
C83686000	Skyway Park Trailhead - Fitness Zone	50	50	0	100
C83311000	South County Boat Ramp	78	522	0	600
C80324000	Southshore Sportsplex	12,010	13,195	0	25,205
C83648000	Sport Lighting Replacement (R3M) (MP)	3,001	3,999	3,000	10,000
C83692000*	Sports Complexes Improvements (MP)	0	1,600	0	1,600
C83685000	Summerfield Community Park Improvements	0	369	0	369
C83301000	Synthetic Turf Fields (MP)	6,393	1,689	0	8,082
C83688000	Temple Terrace Park Improvements	0	450	0	450
C83314000	Tennis & Basketball Court Renovations and Replacements (R3M) (MP)	1,241	859	0	2,100
C83291000	The Historic Moseley Homestead Renovations/Preservation	250	1,400	0	1,650
C83643000	Thonotosassa Park Improvement/Expansion	836	10,543	0	11,378
C83673000	Veterans Memorial Park Entrance and Other Improvements	3,586	7,479	0	11,065
C83676000	Veterans Memorial Park Renovations (R3M)	0	1,200	0	1,200
C83669000	Veterans Memorial Park/Resource Center Improvement - Phase 2	935	1,558	0	2,493
C83651000	Winston Park Splash Pad	330	570	0	900
	Total Parks	$178,161	$188,487	$5,935	$372,583
	Solid Waste Enterprise:				
C54065000	Countywide Solid Waste Management Facilities R&R (MP)	$9,497	$17,906	$12,000	$39,403
C54067000	Northwest Transfer Facility Improvements	3,576	60,844	0	64,420
C54085000	Northwest TS and LF Facility Improvements (MP)	0	250	1,000	1,250

CAPITAL BUDGET

FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 25 Recommended	Future Funding	Total Cost
C54075000	Resource Recovery Facility Improvements (MP)	3,390	12,260	40,000	55,650
C54088000	RRF Fly Ash Separation and Building Expansion	0	15,000	0	15,000
C54089000	RRF Waste Handling and Crane Improvements	0	0	10,000	10,000
C54084000***	Solid Waste Operations Center (SWOC)	0	0	22,000	22,000
C54086000	South County TS Facility Improvements (MP)	0	250	1,000	1,250
C54080000	Southeast County Landfill Closure	700	13,166	21,895	35,762
C54077000	Southeast County Landfill Expansion	2,122	13,000	54,120	69,242
C54076000	Southeast County Landfill Facility Improvements (MP)	0	0	3,000	3,000
C54087000	Southeast County Landfill Leachate Storage System	0	13,000	0	13,000
	Total Solid Waste Enterprise	$19,285	$145,677	$165,015	$329,977
	Stormwater:				
C46143000	Canal Dredging and Preventative Measures (MP)	$100	$317	$0	$417
C46142000	Culvert Renewal & Replacement Program (MP)	82,353	26,676	72,500	181,529
C46190000	Culvert Upgrade and Enhancement (MP)	3	997	0	1,000
C46132000	Major Neighborhood Drainage Improvements (MP)	9,196	1,400	0	10,596
C46145000	Neighborhood Drainage Capital Improvements (MP)	23,739	15,473	16,480	55,692
C46139000	Neighborhood Drainage Improvements (MP)	14,181	182	0	14,363
C46188000	Progress Village Local Drainage Improvements - ARP Act 3 Funds	433	1,067	0	1,500
C46185000	Progress Village Regional Drainage Improvements - ARP Act 3 Funds	1,288	7,712	0	9,000
C46189000	Stormwater Drainage and Water Quality Improvements - ARP Act 3 Funds (MP)	2,049	851	0	2,900
C46144000	Stormwater Pump Station Repair & Replacement (MP)	1,878	5,160	4,800	11,838
C46147000	Stormwater System Maintenance (MP)	3,053	2,447	0	5,500
C46134000	Water Quality Improvement & Environmental Program (MP)	11,084	1,067	0	12,151
C46141000	Water Quality Improvements and Environmental Program (MP)	4,109	0	2,000	6,109
C46137000	Watershed Drainage Improvements (MP)	6,301	4,336	37,420	48,057
C46140000	Watershed Master Plan Updates (MP)	5,606	4,499	3,200	13,305
	Total Stormwater	$165,372	$72,186	$136,400	$373,957
	Transportation:				
C69640000	19th Avenue NE Corridor Improvements (US 41 to US 301)	$2,183	$363	$0	$2,546
C69602000	Advanced Traffic Management System Improvement Program (MP)	30,272	9,271	0	39,543
C69643000	Apollo Beach Blvd I-75 Overpass	25,349	2,574	0	27,923
C69685000"	Balm Boyette/Alafia Connector Trail	86	714	19,300	20,100
C69694000	Bay to Bay Blvd Safety Improvements	20	180	0	200
C69112000	Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette)	68,513	624	0	69,136
C69647000	Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301	30,585	1,216	12,698	44,499
C69692000	Big Bend Road Corridor Improvements West - US 41 to Covington Garden Dr	0	13,065	12,041	25,106
C69657000	Big Bend/I-75 Interchange Improvements	61,133	1,681	0	62,814
C69677000	Bridge and Guardrail Program (MP)	9,313	31,363	800	41,477
C69200000	Bridge Improvements (MP)	13,529	29,158	0	42,686
C69693000	CDBG Roads and Sidewalks Repairs (MP)	0	2,500	2,500	5,000
C61134000	Citrus Park Drive Corridor Improvements (Countryway Blvd To Sheldon Rd)	62,241	270	0	62,511
C69682000	Corridor Safety Retrofit Improvements (MP)	188	5,412	1,000	6,600
C69642000	East 131st Ave. Corridor Improvements (North 30th St. to US 41)	1,364	513	0	1,876
C61010000	Hartline Capital Allocation	4,263	719	79	5,061
C69679000	Intersection Capital Improvement Program (MP)	31,135	63,894	15,632	110,662
C69600000	Intersection Improvement Program (MP)	60,786	50,242	4,500	115,528
C69649000"	Lithia Pinecrest Rd Corridor Improvements (Fishhawk Blvd to Lumsden Ave)	2,761	3,223	210,016	216,000
C69695000**	Lithia Pinecrest/CR39 Intersection Improvements	0	1,400	0	1,400
C61150000	Madison Avenue Improvements (US 41 To 78th Street)	2,013	564	0	2,577
C69601000	New & Improved Signalization Program (MP)	13,514	1,658	0	15,172
C63520000	Orient Road/Sligh Avenue Traffic Signal	2,835	17	0	2,852
C69638000	Pedestrian Safety and Mobility Enhancement Program (MP)	21,490	16,154	3,425	41,069
C69684000	Roadway Pavement Preservation - ARP Act Revenue Recovery Funds (MP)	36,557	5,943	0	42,500
C69631000	Roadway Pavement Preservation Program (MP)	150,495	58,458	21,600	230,553
C69676000	Safe Routes To School Programs (MP)	6,217	16,122	4,200	26,539
C69691000	Safe Streets and Roads for All (MP)	424	34,431	0	34,855
C69688000	Sidewalk Improvements - ARP Act 3 Funds (MP)	4,533	12,967	0	17,500
C69689000	Sidewalk Improvements - ARP Act Revenue Recovery Funds (MP)	1,941	559	0	2,500

CAPITAL BUDGET

FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 25 Recommended	Future Funding	Total Cost
C69678000	Sidewalk Repair Program (MP)	8,058	28,243	2,200	38,501
C69666000	South 78th Street Corridor Improvements (Progress Blvd. to Causeway Blvd.)	0	1,417	0	1,417
C69675000	South Coast Greenway Trail Adamsville (Phase III) & Big Bend Overpass (MP)	450	8,029	16,000	24,480
C69681000	South Coast Greenway Trail Gibsonton Segment (Phase VI)	74	26	19,751	19,851
C69639000	Sun City Center Pedestrian Mobility (MP)	3,884	1,720	0	5,603
C69635000	Transportation Utility Allocation (MP)	11,306	530	0	11,836
C69654000	University Area Transportation Improvements (MP)	1,678	615	0	2,293
C69661000	Upper Tampa Bay Trail IV	265	12,235	0	12,500
C69646000"	Van Dyke Road Corridor Improvement - Gunn Hwy. to East of Whirley Rd.	6,030	4,250	82,744	93,024
	Total Transportation	$675,486	$422,320	$428,485	$1,526,291
	Water Enterprise:				
C10314000	Balm Rd Super Pump Station and Forcemain	$500	$16,100	$67,090	$83,690
C10327000	Countywide Aquifer Recharge Program (MP)	507	9,493	35,500	45,500
C31979000	Countywide Non-Urgent Facility R&R (MP)	7,884	1,255	4,500	13,640
C31977000	Countywide Potable Water Transmission and Distribution System (MP)	22,491	13,568	248,850	284,909
C10171000	Countywide Wastewater Collection and Transmission System (MP)	37,459	18,705	232,650	288,814
C10138000	Countywide Wastewater Pump Stations R&R (MP)	98,612	27,568	115,000	241,179
C10340000**	Countywide Water & Wastewater Extension - ARP Act 3 Funds	233	2,767	0	3,000
C10280000****	Crosby Road Force Main	1,769	4,353	0	6,122
C10341000*	Falkenburg Improvements	0	9,400	104,700	114,100
C10293000	Falkenburg Structural Rehabilitation	144	24	0	168
C10302000	Franchise Acquisition and Connection-Sunset & Windemere (NW Service Area) (MP)	815	17,240	24,200	42,255
C10299000	Gibsonton Area Septic to Sewer Conversion Program	2,266	8,142	23,300	33,708
C10318000	Gibsonton Area Septic to Sewer Conversion Program - ARP Act 3 Funds	3,491	63,209	0	66,700
C10768000	Low Pressure Sewer System (LPSS) (MP)	21,296	2,059	5,550	28,906
C10310000	LPSS SCADA System Replacement (MP)	815	2,447	0	3,263
C10304000	Maintenance Facility (NW Service Area)	377	14,173	0	14,550
C10342000*	Northwest AWWTF Structural Eval & Repairs	0	2,000	8,000	10,000
C10238000	Northwest Hillsborough Aquifer Recharge Program (NHARP)	3,823	427	0	4,250
C10313000	Northwest RWRF Access Roads from Citrus Park Dr	322	448	3,993	4,763
C10312000	Northwest RWRF Odor Control	53	3,826	0	3,879
C10303000	Operations Building (NWRWRF)	523	12,705	0	13,228
C32021000	Palm River Service Area Purchase and Connection (MP)	0	57,996	62,004	120,000
C10297000	Palm River Utility Expansion Program (Septic to Sewer)	20	4,980	60,600	65,600
C10319000	Palm River Utility Expansion Program Septic to Sewer - ARP Act 3 Funds	300	9,700	0	10,000
C30116000	Potable Water Treatment Plant R&R (MP)	22,839	5,197	11,400	39,435
C31978000	Public Utilities Telemetry / Data Network and Support Program (MP)	8,805	1,021	4,000	13,826
C10795000	Reclaimed Water Pump Station & Remote Telemetry Monitoring (MP)	5,580	2,013	8,900	16,493
C19017000	Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP	3,198	107	5,975	9,281
C10745000	Regional Wastewater Treatment Plant R&R (MP)	63,607	12,359	58,900	134,866
C10296000	Ruskin and Wimauma Sewer System	1,619	10,327	33,400	45,346
C10320000	Ruskin and Wimauma Sewer System - ARP Act 3 Funds	4,027	32,076	0	36,103
C32019000	Ruskin Potable Water Transmission Main	0	1,100	5,200	6,300
C32017000	Service Area Purchases (MP)	0	0	50,000	50,000
C10298000	South County AWWTF Modular Expansion	50,489	59,001	0	109,490
C32012000	South County Drinking Water Facility PH1 - One Water	0	17,589	161,343	178,932
C32018000^	South County Drinking Water Facility PH2 - One Water	0	0	135,800	135,800
C32013000	South County Drinking Water Transmission Main - One Water	118,287	23,462	0	141,749
C10301000	South County One Water Campus AWWTF	6	95,074	372,344	467,424
C10328000	South County Reclaimed Water Pipeline	0	12,000	0	12,000
C10308000	South County Reclaimed Water Pipeline Corridor - One Water	20	25,510	99,735	125,265
C10309000	South County Wastewater Pipeline Corridor - One Water	151	43,499	126,331	169,981
C10259000	South Hillsborough Aquifer Recharge Program (SHARP)	16,015	4,716	0	20,731
C32014000	Tampa Bay Water Transmission Main	0	38,336	55,061	93,397
C32023000	TBW Test Well Connection to WRD System - One Water	0	7,500	0	7,500
C32016000	Turbine Power to Fawn Ridge WTP	177	4,048	0	4,225
C10322000	University Area Septic to Sewer Innovation Area	0	0	45,000	45,000
C10317000	University Area Septic to Sewer Innovation Area - ARP Act 3 Funds	480	1,170	0	1,650
C31945000	Utility Relocation (MP)	52,499	19,188	71,825	143,512
C10311000	Valrico Aeration Improvements	908	1,165	0	2,074

CAPITAL BUDGET

FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 25 Recommended	Future Funding	Total Cost
C10337000^	Valrico Improvements (Additional Capacity)	0	0	66,000	66,000
C10338000	Valrico Improvements (Permitted Capacity)	0	33,325	28,675	62,000
C10290000^	Valrico Solar Power Installation	226	86	2,500	2,812
C10339000	Van Dyke Flow Diversion (Pump Station and Pipeline)	0	0	70,000	70,000
C10300000	Van Dyke Immediate Facility Improvements	1,654	6,672	0	8,326
C10323000	Waters Ave Forcemain Replacement	50	4,150	19,800	24,000
C10324000	Williams Rd Forcemain Extension	50	3,950	14,500	18,500
C10326000	Wimauma Water and Sewer Connection – ARP Act 3 Funds	0	2,000	0	2,000
	Total Water Enterprise	$554,386	$769,227	$2,442,626	$3,766,238
	Total Capital Budget	**$1,817,174**	**$1,983,072**	**$3,209,311**	**$7,009,557**

* New Projects

** Added to the Capital Improvement Program as part of a Budget Amendment in Fiscal Year 2024

*** Formerly known as Solid Waste Warehouse & Offices

**** Formerly known as Flow Diversion and System Improvements (South-Central)

" Project includes undetermined funding in the Future Funding column. Future funding to be determined based on project prioritization and available options at BOCC discretion

^ Re-Activated Project shown as deferred in prior CIP

(MP) - Master Project - A schedule listing of sub-projects under this master project can be found in the Appendix section of the Recommended FY 25 - FY 29 Capital Improvement Program document

Supplemental Information



Hillsborough County Florida

For more information, contact the Management & Budget Department
(813) 272-5890 • HCFL.gov/Budget

Salary Schedules

This section provides salary schedules for the following types of positions: the Office of the County Administrator classified general; the American Federation of State, County and Municipal Employees (AFSCME); the International Association of Fire Fighters (IAFF); Fire Rescue; unclassified management; and constitutional officer pay ranges as mandated by the State of Florida.

Office of the County Administrator
Classified General Pay Schedule
Effective December 18, 2023

Pay Grade	Minimum	Maximum
Paraprofessional and Administrative Support		
CAD-Classified Paraprofessional 1A	$32,136.00	$54,059.20
CAD-Classified Paraprofessional 2	32,552.00	58,260.80
CAD-Classified Paraprofessional 2A	34,278.40	61,152.00
CAD-Classified Paraprofessional 3	35,796.80	63,772.80
CAD-Classified Paraprofessional 3A	38,334.40	68,619.20
CAD-Classified Paraprofessional 4	39,353.60	70,428.80
CAD-Classified Paraprofessional 5	40,726.40	72,862.40
CAD-Classified Paraprofessional 6	43,180.80	77,188.80
Professional		
CAD-Classified Professional 1	38,084.80	70,428.80
CAD-Classified Professional 2	41,891.20	77,209.60
CAD-Classified Professional 3	46,092.80	85,176.00
CAD-Classified Professional 4	50,668.80	93,662.40
CAD-Classified Professional 5	55,744.00	103,022.40
CAD-Classified Professional 6	61,339.20	113,360.00
CAD-Classified Professional 7	66,809.60	123,468.80
CAD-Classified Professional 8	77,958.40	144,081.60
Supervisor and Manager		
CAD-Classified Supv/Mgr 1	41,683.20	77,209.60
CAD-Classified Supv/Mgr 2	46,155.20	85,280.00
CAD-Classified Supv/Mgr 3	52,624.00	97,240.00
CAD-Classified Supv/Mgr 4	56,305.60	104,020.80
CAD-Classified Supv/Mgr 5	59,446.40	109,886.40
CAD-Classified Supv/Mgr 6	67,724.80	125,174.40
CAD-Classified Supv/Mgr 7	71,136.00	131,414.40

Salary Schedules

Office of the County Administrator
Unclassified Pay Schedule
Effective December 18, 2023

Pay Grade	Minimum	Maximum
Unclassified Senior Management		
CAD-Unclassified Sr Mgmt 1	$144,747.20	$275,600.00
CAD-Unclassified Sr Mgmt 2	125,860.80	239,241.60
CAD-Unclassified Sr Mgmt 3	114,420.80	218,046.40
CAD-Unclassified Sr Mgmt 4	104,020.80	198,224.00
CAD-Unclassified Sr Mgmt 5	94,577.60	179,816.00
Unclassified Management		
CAD-Unclassified Mgr 1	100,921.60	192,192.00
CAD-Unclassified Mgr 2	91,748.80	174,678.40
CAD-Unclassified Mgr 3	83,428.80	158,974.40
CAD-Unclassified Mgr 4	75,836.80	144,185.60
CAD-Unclassified Mgr 5	68,952.00	131,372.80
CAD-Unclassified Mgr 6	62,670.40	121,867.20
Unclassified Professional		
CAD-Unclassified Professional 1	80,204.80	152,630.40
CAD-Unclassified Professional 2	71,593.60	136,427.20
CAD-Unclassified Professional 3	63,960.00	121,867.20
CAD-Unclassified Professional 4	57,075.20	108,576.00
CAD-Unclassified Professional 5	50,980.80	97,136.00
Unclassified Fire Rescue		
UNCLFR.1	161,636.80	239,740.80
UNCLFR.2	133,598.40	196,560.00
UNCLFR.3	119,267.20	176,051.20
UNCLFR.4	106,496.00	157,539.20
Unclassified Medical		
CAD-Unclassified Med Ex 1	199,160.00	368,056.00
CAD-Unclassified Med Ex 2	178,713.60	330,283.20
CAD-Unclassified Med Ex 3	150,862.40	278,824.00

Salary Schedules

Office of the County Administrator
AFSCME Pay Schedule
Effective October 8, 2023

Pay Grade	Minimum	Maximum
AFSCME General		
CAD-AFSG01	31,200.00	51,480.00
CAD-AFSG02	32,760.00	54,059.20
CAD-AFSG03	34,403.20	56,763.20
CAD-AFSG04	36,108.80	59,571.20
CAD-AFSG05	37,918.40	62,587.20
CAD-AFSG06	39,811.20	65,686.40
CAD-AFSG07	41,808.00	68,993.60
CAD-AFSG08	43,908.80	72,467.20
CAD-AFSG09	46,113.60	76,107.20
CAD-AFSG10	48,422.40	79,892.80
CAD-AFSG11	50,856.00	83,928.00
CAD-AFSG12	53,393.60	88,108.80
CAD-AFSG13	56,056.00	92,497.60
CAD-AFSG14	58,864.00	97,136.00
CAD-AFSG15	61,796.80	101,982.40
CAD-AFSG16	64,896.00	107,078.40
CAD-AFSG17	68,140.80	112,424.00
CAD-AFSG18	71,552.00	118,060.80
AFSCME Broad Bands		
CAD-AFSBI1	37,752.00	56,056.00
CAD-AFSBI2	43,264.00	64,937.60
CAD-AFSBI3	48,880.00	73,528.00
CAD-AFSBI4	53,456.00	80,600.00
CAD-AFSBJ1	37,752.00	56,430.40
CAD-AFSBJ2	45,281.60	67,724.80
CAD-AFSBJ3	52,104.00	77,896.00
CAD-AFSBJ4	59,904.00	89,564.80
CAD-AFSBK1	37,648.00	56,472.00
CAD-AFSBK2	42,640.00	63,960.00
CAD-AFSBK3	48,880.00	73,320.00
CAD-AFSBM1	45,219.20	67,620.80
CAD-AFSBM2	57,740.80	86,320.00
CAD-AFSBN1	41,801.76	64,376.00
CAD-AFSBN2	53,398.80	82,243.20
CAD-AFSBN3	68,140.80	104,936.00
CAD-AFSBO1	47,507.20	71,011.20
CAD-AFSBO2	60,632.00	86,320.00
CAD-AFSBR1	39,811.20	61,318.40
CAD-AFSBR2	48,422.40	74,568.00
CAD-AFSBR3	61,796.80	95,160.00
CAD-AFSBT1	35,568.00	53,352.00
CAD-AFSBT2	38,480.00	57,720.00
CAD-AFSBT3	42,848.00	64,272.00

Salary Schedules

Office of the County Administrator

IAFF Pay Schedule

Effective 4/7/2024

Pay Grade	Classification	Step	Minimum	Step	Maximum
Supervisory					
2496/48.Q	Battalion Chief & Lead Fire Invstgtr	1	$106,005.12	10	$144,468.48
2496/48.R	Battalion Chief	1	$111,995.52	10	150,458.88
Suppression					
2080/40.L	Fire Inspector I	1	85,812.48	11	121,056.00
2080/40.O	Fire Inspector I	1	93,000.96	11	128,244.48
2080/40.N	Fire Inspector II/Trng Officer	1	107,053.44	10	145,916.16
2080/40.P	Fire Inspector II/Trng Officer	1	114,241.92	10	153,104.64
2080/40.K	Fire Fighter	1	66,468.48	10	90,579.84
2496/48.K	Fire Fighter	1	55,386.24	10	75,504.00
2496/48.R	Fire Medic I	1	62,799.36	13	94,872.96
2496/48.L	Driver/Engineer	1	71,510.40	12	104,382.72
2496/48.O	Driver/Engineer	1	77,500.80	12	110,373.12
2496/48.T	Lieutenant	1	77,500.80	12	110,373.12
2496/48.I	Fire Fighter	---	87,959.04	---	87,959.04
2496/48.N	Captain & Fire Invstgtr	1	89,232.00	10	121,680.00
2496/48.P	Captain & Fire Invstgtr	1	95,222.40	10	127,670.40
2496/48.U	Fire Medic IV	1	111,621.12	2	115,265.28
Paramedic					
Paramedic.M	Paramedic	1	46,425.60	14	72,608.64
Rescue Lt.N	Rescue Lieutenant	1	55,710.72	13	84,140.16
Telecommunications					
Telecomm.I	Telecommunicator	---	43,056.00	---	73,632.00
Telecomm.K	Sr. Telecommunicator	---	48,497.28	---	83,041.92
Telecomm.M	Telecommunications Superv.	---	53,913.60	---	95,022.72

Salary Schedules

County Attorney Unclassified Pay Structure
Effective FY 20

Pay Grade	Minimum	Maximum
UA	$50,000	$103,000
UB	60,000	115,000
UC	65,000	127,000
UD	80,000	149,000
UE	90,000	201,000
UF	100,000	241,000
UG	134,992	192,504

State Mandated County Constitutional Officer Salaries

Office	Final FY 23 Salary	Final FY 24 Salary
Clerk of the Circuit Court and Comptroller	$194,074	$205,918
County Commissioners	113,608	120,164
County Commission Chair	124,969	132,180
Property Appraiser	194,074	205,918
Sheriff	229,924	243,837
Supervisor of Elections	194,074	205,918
Tax Collector	194,074	205,918

Notes:

These figures do not include the $2,000 supplement for certification.

The County Commission Chair receives an additional 10% above the statutorily set rate reflected above.

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
BOARD OF COUNTY COMMISSIONERS ORGANIZATION				
Board of County Commissioners				
Commissioner Aide-E-Administrative	14.00	14.00	14.00	14.00
County Commissioner-E-Executive Mgmnt	7.00	7.00	7.00	7.00
Subtotal	**21.00**	**21.00**	**21.00**	**21.00**
County Internal Auditor				
County Internal Auditor-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Internal Auditor Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Lead Internal Auditor-E-Accounting	1.00	1.00	1.00	1.00
Senior Internal Auditor-E-Accounting	2.00	2.00	2.00	2.00
Subtotal	**5.00**	**5.00**	**5.00**	**5.00**
TOTAL BOARD OF COUNTY COMMISSIONERS ORGANIZATION	**26.00**	**26.00**	**26.00**	**26.00**
COUNTY ATTORNEY ORGANIZATION				
County Attorney				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Assistant County Attorney-CAT-E-Legal	5.00	6.00	7.00	7.00
Chief Administrative Counsel-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Assistant County Attorney-CAT-E-Executive Mgmnt	4.00	4.00	4.00	4.00
County Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Customer Service Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy County Attorney/General Counsel-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Assistant-EA.E.Admin	1.00	1.00	1.00	1.00
Legal Secretary-N-Administrative	14.00	14.00	13.00	13.00
Lobbyist Registration Manager.E.ExMgt	1.00	1.00	0.00	0.00
Office Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Paralegal Specialist-N-Legal	1.00	1.00	1.00	2.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Assistant County Attorney-CAT-E-Legal	23.00	22.00	22.00	22.00
Senior Paralegal Specialist-N-Legal	6.00	6.00	6.00	5.00
TOTAL COUNTY ATTORNEY ORGANIZATION	**62.00**	**62.00**	**61.00**	**61.00**
COUNTY ADMINISTRATOR ORGANIZATION				
Affordable Housing				
Accountant-E-Accounting	2.00	3.00	2.00	3.00
Accounting Clerk.N.Acctg	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Assistant County Administrator Equity and Community Impact-E-Administrative	0.00	1.00	1.00	1.00
Budget Analyst.E.Acctg	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	0.00	1.00	1.00
Business Manager-E-Planning	0.00	0.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Community Land Trust Manager-E-Administrative	0.00	0.00	1.00	1.00
Compliance and Monitoring Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	13.00	17.00	15.00	12.00
Contracts Services Manager-E-Administrative	1.00	1.00	1.00	1.00
Director Affordable Housing.E.ExMgt	1.00	1.00	1.00	1.00
Fiscal and Asset Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager.E.Supv	0.00	1.00	0.00	0.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Planning/Reporting Manager.E.Plan	1.00	1.00	0.00	0.00
Planning and Resource Manager-E-Supervisory	0.00	0.00	1.00	1.00
Program Coordinator.E.Proj	1.00	1.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	0.00	1.00	1.00
Project Manager-E-Projects	7.00	8.00	9.00	9.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Subtotal	**35.00**	**43.00**	**43.00**	**41.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Aging Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-E-Administrative	1.00	0.00	1.00	0.00
Administrative Specialist-N-Administrative	2.00	2.00	1.00	2.00
Adult Day Care Aide-N-Social Svcs	13.93	10.00	10.00	5.00
Business Analyst-E-Business	3.00	3.00	3.00	2.00
Business Manager Human Services-E-Human Svcs	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	17.00	17.00	17.00	17.00
Center Coordinator-N-Social Svcs	8.50	9.00	9.00	9.00
Coordinator Business Analysis & Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Aging Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Food Service Aide-N-Social Svcs	2.50	3.75	3.75	3.75
Grants Programs Svcs Complnc Crd-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Home Meal Delivery Driver-N-Transportation	1.88	1.43	1.43	0.95
Human Services Supervisor-E-Social Svcs	3.00	3.00	3.00	3.00
Licensed Practical Nurse-N-Medical Svcs	0.00	0.00	0.00	3.00
Manager Adult Day Care-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Community Care Elderly-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Quality Management and Business Information-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	4.00	4.00	4.00	4.00
Nutrition & Wellness Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Personal Care Aide-N-Social Svcs	7.00	10.75	10.75	12.75
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	6.00	4.00	3.00	3.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Citizens Activity Specialist-N-Social Svcs	14.25	14.50	14.50	14.50
Senior Program Coordinator-E-Projects	0.00	5.00	5.00	6.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	0.00
Senior Supervisor-E-Supervisory	9.00	10.00	9.75	10.75
Senior Supervisor-N-Supervisory	0.00	0.00	1.00	0.00
Social Services Specialist-N-Social Svcs	14.00	14.00	14.00	14.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Supervisor.E.Admin	1.00	0.00	0.00	0.00
Supervisor-N-Administrative	2.50	2.75	2.00	2.00
Therapeutic Recreation Specialist-N-Parks/Recreation	2.00	2.00	2.00	2.00
Wellness Specialist-N-Administrative	5.00	5.00	5.00	0.00
Subtotal	**136.56**	**138.18**	**138.18**	**131.70**
Arts Council Division				
Contracts Manager-E-Purchasing	0.00	0.00	1.00	0.00
Coordinator Arts & Cultural Affairs-E -Economics	0.00	0.00	1.00	2.00
Division Director Arts Council-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Executive Director Arts Council.E.ExMgt	1.00	0.00	0.00	0.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Public Relations Strategist.E.Comm	1.00	1.00	0.00	0.00
Subtotal	**3.00**	**3.00**	**4.00**	**4.00**
Capital Programs				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	0.00
Architect-E-Engineering	3.00	3.00	3.00	2.00
Capital Projects Manager-E-Projects	2.00	2.00	2.00	2.00
Director Capital Programs-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Capital Programs (Continued)				
Engineer-E-Engineering	16.00	16.00	14.00	6.00
Engineering Associate Supervisor-E-Engineering	6.00	6.00	6.00	6.00
Engineering Associate-E-Engineering	0.00	0.00	2.00	0.00
Engineering Associate-N-Engineering	25.00	26.00	24.00	28.00
Engineering Technician-N-Engineering	4.00	4.00	4.00	4.00
Facilities Architect-E-Facilities	0.00	0.00	1.00	1.00
Manager Architecture & Engineering Svcs.E.ExMgt	1.00	1.00	0.00	0.00
Manager Capital Construction-E-Supervisory	0.00	0.00	0.00	1.00
Manager Construction Services-E-Executive Mgmnt	1.00	1.00	1.00	0.00
Manager Facilities Capital Construction-E-Projects	1.00	1.00	1.00	1.00
Manager of Field Inspections-E-Construction	1.00	1.00	1.00	1.00
Manager of Project Management-E-Engineering	1.00	1.00	1.00	1.00
Manager Planning and Design-E-Administrative	1.00	1.00	1.00	0.00
Project Manager-E-Projects	6.00	6.00	7.00	1.00
Project Manager.N.Proj	1.00	0.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Subtotal	**72.00**	**72.00**	**71.00**	**56.00**
Children's Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	4.00	4.00	2.00	2.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	4.00	3.00	3.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	2.00	2.00	2.00	2.00
Child Care Licensing Inspector.E.Insp	3.00	0.00	0.00	0.00
Child Care Licensing Inspector.N.Insp	17.00	14.00	0.00	0.00
Community Relations Coord-E-Communications	0.00	0.00	1.00	1.00
Director Children Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	0.00	0.00	2.00	2.00
Manager Child Care Licensing.E.SSvcs	1.00	1.00	0.00	0.00
Manager Clinical Services-E-Miscellaneous	1.00	1.00	1.00	1.00
Manager Family Change and Integrative Services-E-Administrative	0.00	0.00	0.00	1.00
Manager Residential Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Operations Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Prevention and Diversion Program Manager-E-Business	0.00	0.00	1.00	1.00
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	1.00	0.00	0.00
Quality Assurance Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Registered Nurse-N-Medical Svcs	2.00	2.00	2.00	2.00
Residential Services Coord-E-Social Svcs	3.00	3.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Child Care Licensing Insptr.E.Insp	0.00	2.00	0.00	0.00
Senior Enterprise Project Manager.E.ITS	0.00	1.00	0.00	0.00
Senior Program Coordinator-E-Projects	0.00	2.00	2.00	2.00
Senior Training Specialist-E-Human Svcs	0.00	1.00	1.00	1.00
Training Specialist.E.Human	1.00	0.00	0.00	0.00
Treatment Counselor-E-Social Svcs	9.00	9.00	9.00	9.00
Youth Care Specialist-N-Social Svcs	43.88	43.13	29.50	26.50
Subtotal	**102.88**	**99.13**	**65.50**	**63.50**
Code Enforcement				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant.N.Admin	2.00	3.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Code Enforcement (Continued)				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	4.00	4.00	6.00	6.00
Animal Abuse Investigator-N-Animal Svcs	5.00	5.00	5.00	5.00
Animal Control Court Liaison-N-Animal Svcs	0.00	0.00	1.00	1.00
Animal Control Officer-N-Animal Svcs	24.00	24.00	25.00	26.00
Animal Control Supervisor-E-Animal Svcs	2.00	3.00	4.00	4.00
Code Enfcmnt Ofcr Supervisor-E-Inspector	5.00	5.00	5.00	5.00
Code Enforcement Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Code Enforcement Officer-N-Inspector	40.00	40.00	39.00	40.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	4.00	4.00
Court Liaison.N.Court	1.00	1.00	0.00	0.00
Director Code Enforcement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Code Enforcement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Field Operations-E-Animal Svcs	1.00	1.00	1.00	1.00
General Maintenance Worker-N-Miscellaneous	0.00	0.00	6.00	6.00
Manager Administrative Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager CCC Emergency Support.E.Proj	1.00	1.00	0.00	0.00
Manager-E-Supervisory	6.00	6.00	7.00	7.00
Multi-Trades Worker.N.Trade	6.00	6.00	0.00	0.00
Program Coordinator-N-Projects	1.00	1.00	3.00	3.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	3.00	2.00	2.00	2.00
Subtotal	**112.00**	**113.00**	**115.00**	**117.00**
Communications & Digital Media				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Analytics and Insight Analyst-E-Communications	1.00	1.00	1.00	1.00
Broadcast Engineer.E.Cultr	0.00	1.00	0.00	0.00
Broadcast Engineer-N-Culture	1.00	1.00	1.00	1.00
Community Relations Coord.E.Comm	1.00	2.00	0.00	0.00
Computer Graphics Designer.E.ITS	1.00	0.00	0.00	0.00
Computer Graphics Designer-N-Information Technology	1.00	1.00	1.00	1.00
Digital Media Producer-E-Miscellaneous	13.00	11.00	11.00	11.00
Director Communications & Digital Media-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Public Relations & Marketing-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Digital Media Services-E-Communications	1.00	1.00	1.00	1.00
Employee & Organizational Communications Strategist.E.Comm	1.00	1.00	0.00	0.00
Enterprise Knowledge Base Manager-E-Administrative	0.00	0.00	1.00	1.00
Knowledge Base Content Coordinator-E-Miscellaneous	0.00	0.00	1.00	1.00
Manager Communications Production-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Digital Engagement-E-Communications	1.00	1.00	1.00	1.00
Manager HTV-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Public Relations & Marketing-E-Marketing	1.00	1.00	1.00	1.00
Manager Visual Design & Brand Identity-E-Marketing	1.00	1.00	1.00	1.00
PR Production Coordinator-E-Communications	3.50	3.50	4.00	4.00
Public Relations Strategist-E-Communications	9.00	9.00	12.00	12.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Broadcast Engineer-E-Engineering	0.00	0.00	1.00	1.00
Senior Computer Graphics Designer-E-Information Technology	0.00	1.00	1.00	1.00
Social Media Strategist-E-Communications	2.00	2.00	2.00	2.00
TV Program Specialist-N-Culture	1.00	1.00	1.00	1.00
Web Content Coordinator-E-Communications	2.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Communications & Digital Media (Continued)				
Web Developer-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Subtotal	**48.50**	**48.50**	**51.00**	**51.00**
Community & Infrastructure Planning				
Director Community Development and Infrastructure-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Community Development-E-Executive Mgmnt	1.00	1.00	1.00	0.00
Division Director Strategic Infrastructure Planning-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Planner-E-Planning	2.00	2.00	2.00	2.00
Planner.E.Plan	7.00	7.00	7.00	7.00
Subtotal	**12.00**	**12.00**	**12.00**	**11.00**
Conservation & Environmental Lands Management				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	0.00	2.00	3.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist.N.Admin	2.00	2.00	0.00	0.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	0.00	0.00	0.00	1.00
Business Analyst II.N.Bus	0.00	0.00	1.00	0.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Code Enforcement Officer-N-Inspector	1.00	1.00	1.00	1.00
Conservation Parks Coordinator-E-Parks/Recreation	2.00	2.00	2.00	2.00
Conservation Parks/Preserves Planning and Development Manager-E-Planning	0.00	0.00	1.00	1.00
Contracts Manager-E-Purchasing	0.00	1.00	1.00	1.00
Director Regional Parks Environmental Lands-E-Executive Mgmnt	1.00	1.00	1.00	1.00
ELAPP Acquisition Manager.E.Real	1.00	0.00	0.00	0.00
Environmental Lands Management Coordinator-E-Environmental Svcs	4.00	4.00	4.00	4.00
Environmental Lands Management Specialist-N-Environmental Svcs	12.00	10.00	10.00	10.00
Environmental Lands Management Technician-N-Environmental Svcs	23.90	25.90	26.18	27.18
Environmental Lands Research Analyst-E-Environmental Svcs	1.00	1.00	1.00	1.00
Field Operations Manager Environmental Lands Management-E-Parks/Recreation	1.00	1.00	1.00	1.00
Field Operations Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lifeguard-N-Parks/Recreation	9.25	8.14	7.40	7.40
Manager CCC Emergency Support-E-Projects	0.00	0.00	1.00	1.00
Manager Conservation Services-E-Parks/Recreation	1.00	1.00	1.00	1.00
Manager Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Safety and Logistics.E.EnvSv	1.00	1.00	0.00	0.00
Manager Strategic Planning Analyses-E-Planning	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	1.00	1.00
Marine Safety Coordinator-E-Parks/Recreation	1.00	1.00	1.00	1.00
Multi-Trades Worker-N-Trade Jobs	4.73	4.00	4.00	4.00
Park Manager.N.Parks	1.00	0.00	0.00	0.00
Park Ranger II.N.Parks	0.00	0.00	2.00	0.00
Park Ranger-N-Parks/Recreation	74.70	79.15	79.15	81.15
Park Supervisor-N-Parks/Recreation	19.00	19.00	19.00	19.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	2.00	2.00	2.00	1.00
Project Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Project Manager II.E.Proj	0.00	0.00	0.00	1.00
Public Safety and Community Outreach Manager.E.ExMgt	1.00	1.00	0.00	0.00
Regional Parks Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Environmental Lands Management-E-Parks/Recreation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Conservation & Environmental Lands Management (Continued)				
Senior Program Coordinator-E-Projects	0.00	2.00	2.00	2.00
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Therapeutic Recreation Specialist-N-Parks/Recreation	5.73	5.00	5.00	5.00
Subtotal	**187.30**	**189.19**	**190.73**	**192.73**
Consumer & Veterans Services				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	2.00	2.00	3.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	2.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	4.00	4.00
Director Consumer & Veterans Affairs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Citizen Board Support-E-Communications	1.00	1.00	1.00	1.00
Manager Consumer Protection-E-Veterans Svcs	1.00	1.00	1.00	1.00
Manager Veterans Services-E-Veterans Svcs	1.00	1.00	1.00	1.00
Park Ranger.N.Parks	3.28	0.00	0.00	0.00
Program Coordinator.N.Proj	1.00	1.00	0.00	1.00
Program Manager.E.Proj	0.00	0.00	0.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Veterans Service Officer-E-Veterans Svcs	0.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Veterans Service Officer.E.Vets	1.00	0.00	0.00	0.00
Veterans Service Officer-N-Veterans Svcs	6.00	6.00	6.00	6.00
Subtotal	**27.28**	**24.00**	**23.00**	**26.00**
County Administrator				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Chief Communications Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Financial Administrator-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Chief Human Services Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Information and Innovation Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy County Administrator-E-Executive Mgmnt	2.00	1.00	1.00	1.00
Deputy County Administrator/Chief Financial Administrator.E.ExMgt	1.00	0.00	0.00	0.00
Executive Assistant-E-Administrative	4.00	4.00	3.00	3.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Senior Advisor for Community Partnerships-E-Executive	0.00	1.00	1.00	1.00
Senior Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**14.00**	**14.00**	**13.00**	**13.00**
Customer Service & Support				
Accountant I.E.Acctg	0.00	1.00	0.00	0.00
Administrative Assistant.N.Admin	2.00	2.00	0.00	0.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	2.00	2.00
Citizen Svc Call Center Mgr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Community Relations Worker-N-Communications	2.00	2.00	2.00	2.00
Customer Service Analyst.N.Admin	2.00	2.00	2.00	2.00
Customer Service Representative-N-Administrative	9.00	9.00	9.00	9.00
Director Customer Service & Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Customer Engagement and Support-E-Administrative	1.00	0.00	1.00	1.00
Division Director Customer Service-E-Administrative	1.00	1.00	1.00	1.00
Enterprise Knowledge Base Manager.E. Admin	1.00	1.00	0.00	0.00
Knowledge Base Content Coordinator.E.Misc	0.00	1.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Customer Service & Support (Continued)				
Manager Customer Service Quality Assurance-E-Communications	1.00	1.00	1.00	1.00
Manager Neighborhood Relations-E-Communications	1.00	1.00	1.00	1.00
Neighborhood Liaison-E-Communications	3.00	3.00	3.00	3.00
Optimization and Training Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Supervisor-E-Administrative	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	0.00	0.00	1.00	1.00
Web Content Coordinator.E.Comm	1.00	0.00	0.00	0.00
Subtotal	**30.00**	**30.00**	**28.00**	**28.00**
Cyber Security Services Division				
Chief Information Security Officer.E.ExMgt	1.00	1.00	0.00	0.00
Cyber Security Engineer-E-Information Technology	4.00	5.00	5.00	5.00
Division Director Information & Cyber Security-E-Information Technology	1.00	1.00	1.00	1.00
Network Engineer-E-Information Technology	0.00	1.00	1.00	1.00
Subtotal	**6.00**	**8.00**	**7.00**	**7.00**
Development Services				
Accountant-E-Accounting	1.00	1.00	1.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	8.00	9.00	8.00	8.00
Assistant Chief Construction Codes Inspector-E-Inspector	6.00	6.00	6.00	6.00
Building Plans Reviewer-N-Inspector	5.00	11.00	11.00	11.00
Business Analyst-E-Administrative	0.00	0.00	1.00	0.00
Business Analyst-E-Business	0.00	0.00	0.00	1.00
Business Analyst.N.Bus	1.00	1.00	0.00	0.00
Business Manager II-E-Planning	1.00	1.00	1.00	1.00
Cashier-N-Accounting	4.00	4.00	4.00	0.00
Chief Construction Codes Inspector.E.Insp	5.00	5.00	1.00	0.00
Chief Construction Codes Inspector-E-Inspector	0.00	0.00	4.00	5.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Construction Codes Inspector.N.Const	78.00	78.00	1.00	0.00
Construction Codes Inspector-N-Inspector	0.00	0.00	77.00	78.00
Construction Permit Technician-N-Inspector	3.00	3.00	3.00	3.00
Customer Account Specialist-N-Accounting	0.00	0.00	0.00	4.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative-N-Administrative	7.00	6.00	6.00	6.00
Development Services Facilitator-N-Construction	16.00	10.00	10.00	10.00
Development Services Facilitator.N.Const	25.00	25.00	24.00	24.00
Director Development Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director - Building & Construction Services-E-Inspector	1.00	1.00	1.00	1.00
Division Director Community Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Development Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer-E-Engineering	3.00	3.00	3.00	3.00
Engineering Associate-E-Engineering	3.00	3.00	4.00	3.00
Engineering Associate-N-Engineering	11.00	11.00	10.00	11.00
Engineering Technician-N-Engineering	1.00	1.00	1.00	1.00
Environmental Codes Enforcement Officer-N-Environmental Svcs	3.00	3.00	3.00	4.00
Environmental Manager-E-Environmental Svcs	0.00	0.00	0.00	1.00
Environmental Scientist.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist-N-Environmental Svcs	0.00	0.00	1.00	1.00
Environmental Supervisor-E-Environmental Svcs	1.00	1.00	1.00	1.00
Executive Manager - Permitting & Plan Review-E-Inspector	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Development Services (Continued)				
Executive Manager - QA/Operations-E-Inspector	1.00	1.00	1.00	1.00
Executive Manager Inspection/Compliance Services-E-Construction	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	5.00	5.00	6.00	6.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	0.00	0.00	0.00	1.00
Forestry Examiner-E-Inspector	2.00	3.00	2.00	2.00
GIS Analyst.E.ITS	1.00	0.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	1.00
Landscaping Examiner.E.Insp	1.00	0.00	0.00	0.00
Manager Engineering Review-E-Engineering	1.00	1.00	1.00	1.00
Manager Natural Resources Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Transportation Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager.E.Supv	6.00	6.00	1.00	0.00
Manager-E-Supervisory	0.00	0.00	6.00	7.00
Planner-E-Planning	17.00	17.00	16.00	18.00
Planning & Zoning Tech-N-Planning	8.00	8.00	8.00	8.00
Planning/Zoning Technician I.N.Plan	0.00	0.00	0.00	1.00
Plans Review Manager-E-Construction	1.00	1.00	1.00	1.00
Plans Review Supervisor-E-Construction	1.00	1.00	1.00	1.00
Project Coordination Manager-E-Business	1.00	1.00	1.00	1.00
Project Manager-E-Projects	3.00	3.00	3.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Environmental Scientist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior Environmental Specialist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	0.00	0.00	4.00	4.00
Special Projects Coordinator.N.Proj	4.00	4.00	0.00	0.00
Supervisor-E-Administrative	2.00	3.00	3.00	3.00
Subtotal	**255.00**	**255.00**	**254.00**	**258.00**
Economic Development				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Assistant County Administrator.E.ExMgt	1.00	0.00	0.00	0.00
Assistant County Administrator Economic Prosperity-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Coordinator Competitive Site Analyst.E.Econ	1.00	1.00	0.00	0.00
Coordinator Tourism Industry Analysis.E.Mktg	1.00	1.00	0.00	0.00
Director Economic Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director.E.ExMgt	1.00	0.00	0.00	0.00
Economic Development Manager.E.ExMgt	1.00	1.00	0.00	0.00
Manager Agricultural Industry Development.E.Misc	1.00	0.00	0.00	0.00
Manager Competitive Sites-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Consulting Outreach.E.ExMgt	5.00	5.00	0.00	0.00
Manager Corporate Business Development-E-Business	1.00	1.00	1.00	1.00
Manager Entrepreneur Collaborative Ctr-E-Business	1.00	1.00	1.00	1.00
Manager Entrepreneur Svcs-E-Business	1.00	1.00	1.00	1.00
Manager Industry Strategic Initiatives-E-Executive Mgmnt	2.00	2.00	3.00	3.00
Manager Tourism Development-E-Executive Mgmnt	1.00	1.00	1.00	0.00
Manager Workforce and Community Stabilization-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Minority-Disadvantaged Bus Mgr.E.ExMgt	1.00	0.00	0.00	0.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	1.00	1.00	2.00
Project Manager.E.Proj	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Coordinator Competitive Site Analyst-E-Miscellaneous	0.00	0.00	1.00	1.00
Senior Coordinator Consulting Outreach-E-Miscellaneous	0.00	0.00	6.00	6.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Economic Development (Continued)				
Senior Coordinator Industry Analysis-E-Miscellaneous	0.00	0.00	1.00	1.00
Senior Coordinator Redevelopment Site Analysis-E-Projects	1.00	1.00	1.00	1.00
Senior Coordinator Tourism Industry Analysis-E-Economics	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	4.00	0.00	1.00	1.00
Training Coordinator-N-Human Svcs	1.00	1.00	1.00	0.00
Subtotal	**34.00**	**27.00**	**28.00**	**27.00**
Engineering & Operations				
Accountant-E-Accounting	5.00	5.00	5.00	5.00
Accounting Clerk-N-Accounting	4.00	4.00	4.00	5.00
Accounting Specialist-N-Accounting	2.00	2.00	1.00	1.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	9.00	9.00	9.00	8.00
Animal Care Assistant-N-Animal Svcs	0.00	0.95	0.95	0.95
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Administrative	0.00	0.00	0.00	1.00
Business Analyst-E-Business	6.00	7.00	7.00	8.00
Capital Projects Manager-E-Projects	0.00	0.00	0.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	2.00	1.00
Community Relations Coord-N-Communications	0.00	0.00	0.00	1.00
Construction Helper-N-Trade Jobs	19.00	19.00	19.00	19.00
Construction Services Fiscal Manager-E-Accounting	1.00	1.00	1.00	1.00
Contracts Management Associate-N-Accounting	2.00	2.00	2.00	1.00
Contracts Management Associate-N-Purchasing	0.00	0.00	1.00	1.00
Contracts Manager-E-Purchasing	2.00	3.00	3.00	3.00
Data Scientist-E-Information Technology	1.00	1.00	1.00	0.00
Director Engineering and Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Technical Services Div.E.ExMgt	1.00	1.00	0.00	0.00
Division Dir Technical Services-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Director Business Operations-E-Business	1.00	1.00	1.00	1.00
Division Director Transportation Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer Intern-E-Engineering	3.00	5.00	3.00	3.00
Engineer Intern.N.Eng	3.00	0.00	0.00	0.00
Engineer-E-Engineering	19.00	19.00	18.00	24.00
Engineering Associate Supervisor-E-Engineering	1.00	1.00	1.00	2.00
Engineering Associate-E-Engineering	2.00	4.00	8.00	7.00
Engineering Associate-N-Engineering	23.00	23.00	21.00	24.00
Engineering Technician-N-Engineering	10.00	10.00	9.00	9.00
Environmental Scientist.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Supervisor.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Technician-N-Environmental Svcs	8.00	8.00	8.00	8.00
Equipment Technician-N-Trade Jobs	1.00	1.00	1.00	1.00
Field Operations Supervisor-N-Trade Jobs	37.00	37.00	37.00	37.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Floodplain Administrator-E-Administrative	1.00	1.00	1.00	1.00
Helicopter Pilot-N-Transportation	1.48	1.48	1.48	2.00
Landscape Architect-E-Transportation	1.00	1.00	1.00	1.00
Landscape Gardener-N-Trade Jobs	2.00	2.00	2.00	2.00
Maintenance Unit Superintendent-E-Supervisory	1.00	1.00	1.00	1.00
Manager Analytics-E-Business	1.00	1.00	1.00	1.00
Manager Construction Services-E-Executive Mgmnt	0.00	0.00	0.00	1.00
Manager Countywide Construction-E-Construction	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Engineering & Operations (Continued)				
Manager Customer Resolution-E-Business	0.00	0.00	1.00	1.00
Manager Emergency Response Coordinator.E.Admin	1.00	0.00	0.00	0.00
Manager Engineering Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Mosquito Control-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Planning and Design-E-Administrative	0.00	0.00	0.00	1.00
Manager Project Controls-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Public Works Emergency Response-E-Administrative	0.00	1.00	1.00	1.00
Manager Public Works Maint Ops-E-Engineering	3.00	3.00	4.00	3.00
Manager QA/QC-E-Business	1.00	1.00	1.00	1.00
Manager Specialized Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Stormwater Services-E-Engineering	1.00	1.00	1.00	1.00
Manager-E-Supervisory	4.00	1.00	1.00	5.00
Manager.N.Supv	1.00	0.00	0.00	0.00
Mosquito Control Inspector-N-Inspector	13.00	13.00	13.00	16.00
Mosquito Control Technician-N-Environmental Svcs	0.00	0.95	0.95	1.00
Network Architect-E-Information Technology	0.00	1.00	1.00	1.00
Operations Field Coordinator-N-Engineering	11.00	11.00	11.00	11.00
Operations Superintendent-N-Supervisory	6.00	6.00	6.00	6.00
Planner-E-Planning	1.00	1.00	1.00	0.00
Professional Engineer II-E-Engineering	0.00	0.00	1.00	0.00
Program Coordinator-N-Projects	4.00	8.00	11.00	12.00
Project Coordinator.N.Admin	1.00	1.00	0.00	0.00
Program Manager-E-Projects	8.00	14.00	1.00	0.00
Project Coordination Manager-E-Business	0.00	0.00	1.00	0.00
Project Coordinator-E-Administrative	0.00	0.00	4.00	7.00
Project Manager-E-Projects	0.00	0.00	14.00	23.00
Project Manager.N.Proj	3.00	0.00	0.00	0.00
Public Works Projects Coordination Manager-E-Engineering	0.00	0.00	0.00	1.00
Section Manager Traffic Maintenance & Operations-E-Transportation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Environmental Scientist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior Environmental Specialist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior Supervisor-N-Supervisory	3.00	3.00	3.00	3.00
Solutions Analyst-E-Information Technology	2.00	2.00	2.00	2.00
Solutions Engineer-E-Information Technology	0.00	0.00	0.00	1.00
Spray Equipment Operator.N.Trade	1.90	0.00	0.00	0.00
Storekeeper-N-Purchasing	3.00	2.00	2.00	4.00
Stormwater Investigations Manager-E-Miscellaneous	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	9.00	4.00	3.00	4.00
Traffic Instrumentation and Control Technician-N-Utilities	18.00	18.00	18.00	18.00
Traffic Sign/Marking Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Traffic Sign/Marking Technician-N-Trade Jobs	13.00	13.00	13.00	13.00
Transportation Program Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Transportation Worker-N-Trade Jobs	41.00	41.00	35.00	41.00
Transportation Worker-N-Transportation	106.00	106.00	112.00	111.00
TWD-Warehouse and Contracts Manager-E-Transportation	0.00	0.00	0.00	1.00
Subtotal	**446.38**	**446.38**	**455.38**	**493.95**
Enterprise Program Management Office				
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Division Director Enterprise Project Management Office-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	2.00	2.00	4.00	3.00
IT Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	1.00	1.00	1.00
IT Service Delivery Manager-E-Information Technology	2.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions (by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Enterprise Program Management Office (Continued)				
Senior EPMO Portfolio Manager-E-Administrative	0.00	0.00	1.00	1.00
Senior Information Technology Projects Manager-E-Information Technology	4.00	4.00	4.00	5.00
Senior IT PMO Manager.E.ITS	1.00	1.00	0.00	0.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Solutions Analyst-E-Information Technology	5.00	5.00	3.00	3.00
Solutions Associate-E-Information Technology	1.00	1.00	1.00	0.00
Solutions Engineer-E-Information Technology	6.00	6.00	6.00	6.00
Solutions Specialist-E-Information Technology	2.00	2.00	2.00	3.00
Transformation Change Manager-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**30.00**	**29.00**	**29.00**	**29.00**
Enterprise Solutions & Quality Assurance				
Accountant-E-Accounting	2.00	2.00	2.00	3.00
Accounting Clerk-N-Accounting	2.00	2.00	3.00	3.00
Administrative Assistant-N-Administrative	0.00	2.00	2.00	2.00
Cloud ERP Functional Support Analyst-E-Information Technology	0.00	0.00	0.00	2.00
County Capital Projects Coordinator-E-Accounting	1.00	1.00	1.00	0.00
Director Enterprise Solutions & Quality Assurance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Fiscal & Accounting Svs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
EBS Functional Support Analyst-E-Information Technology	2.00	2.00	2.00	0.00
EBS Timekeeping/Payroll Application Analyst-E-Information Technology	1.00	1.00	1.00	1.00
ERP Solutions Architect-E-Information Technology	1.00	1.00	1.00	1.00
ERP Techn Functional Solutions Mgr-E-Projects	1.00	1.00	1.00	1.00
ERP/HCM Technical Analyst-E-Information Technology	0.00	0.00	1.00	2.00
ERP/HCM/EPM Cloud Technical Lead-E-Information Technology	0.00	0.00	0.00	1.00
Fiscal Analyst-E-Administrative	3.00	3.00	2.00	2.00
Fiscal Manager Enterprise Programs-E-Accounting	1.00	1.00	1.00	1.00
Fiscal Manager Shared Services Accounting-E-Accounting	0.00	0.00	0.00	1.00
Functional Procurement Applications Coordinator-E-Administrative	0.00	1.00	1.00	0.00
Functional Prog Mgr ERP & Integrated Sol-E-Projects	2.00	2.00	2.00	2.00
HCM Functional Business Analyst-E-Information Technology	2.00	2.00	3.00	2.00
Manager Support ERP Human Capital Management Programs-E-Information Technology	1.00	1.00	1.00	1.00
Oracle EBS Developer-E-Business	2.00	2.00	2.00	0.00
Oracle HCM Functional Consultant.E.Admin	1.00	0.00	0.00	0.00
Procure-To-Pay (P2P) Functional Business Analyst-E-Information Technology	0.00	0.00	0.00	1.00
Project Manager-E-Projects	0.00	0.00	1.00	0.00
Senior Enterprise Project Manager-E-Information Technology	1.00	1.00	1.00	1.00
Senior ERP/HCM Information Systems Functional Manager-E-Business	0.00	1.00	1.00	1.00
Senior Functional Business Analyst-E-Information Technology	9.00	8.00	9.00	10.00
Senior Information Technology Projects Manager.E.ITS	1.00	0.00	0.00	0.00
Technical/Functional ERP Programs Manager-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**36.00**	**37.00**	**41.00**	**41.00**
Environmental Services				
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Business Analyst-E-Business	0.00	0.00	0.00	1.00
Chief Environmental Scientist-E-Environmental Svcs	3.00	3.00	3.00	4.00
Cross-Connection Control Inspector-N-Inspector	0.00	0.00	0.00	2.00
County Sustainability Officer-E-Real Estate	0.00	0.00	1.00	0.00
Division Director Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineering Technician-N-Engineering	1.00	1.00	1.00	2.00
Environmental Manager-E-Environmental Svcs	3.00	3.00	3.00	3.00
Environmental Scientist.E.EnvSv	6.00	0.00	0.00	0.00
Environmental Scientist I.E.EnvSv	0.00	0.00	1.00	0.00
Environmental Scientist-N-Environmental Svcs	6.00	6.00	6.00	8.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Environmental Services (Continued)				
Environmental Scientist II.E.EnvSv	0.00	1.00	0.00	0.00
Environmental Scientist III.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist.E.EnvSv	7.00	0.00	0.00	0.00
Environmental Specialist-N-Environmental Svcs	9.00	14.00	15.00	17.00
Environmental Specialist II.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist II.N.EnvSv	0.00	0.00	1.00	0.00
Environmental Specialist III.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Supervisor-E-Environmental Svcs	3.00	5.00	5.00	5.00
Environmental Technician-N-Environmental Svcs	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	1.00	1.00	1.00	1.00
Hydrologist-E-Environmental Svcs	2.00	1.00	1.00	1.00
Manager Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Innovation & Resiliency-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager One Water Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	3.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Program Coordinator.N.Proj	1.00	0.00	0.00	0.00
Project Manager-E-Projects	0.00	1.00	2.00	2.00
Recycling Coordinator.E.Util	1.00	0.00	0.00	0.00
Senior Environmental Scientist-E-Environmental Svcs	0.00	6.00	6.00	6.00
Senior Environmental Specialist-E-Environmental Svcs	0.00	4.00	5.00	5.00
Supervisor-E-Administrative	1.00	1.00	1.00	0.00
Subtotal	**56.00**	**56.00**	**61.00**	**68.00**
Extension Service				
Administrative Assistant-N-Administrative	4.00	4.00	5.00	5.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
County Forester-E-Miscellaneous	1.00	1.00	1.00	1.00
Director Cooperative Extension-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Ext Agnt FLA Yards/Nghbrhd-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent 4H-E-Social Svcs	2.00	2.00	1.00	1.00
Extension Agent Agriculture / Small Farms-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Family Relations-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Home Environment-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Nutrition Health-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Ornmtl Horticulture-E-Social Svcs	1.00	1.00	1.00	1.00
Food Systems Program Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Manager Agricultural Industry Development-E-Miscellaneous	0.00	1.00	1.00	1.00
Ornamental Horticultural Assistant-N-Trade Jobs	6.00	6.00	6.00	6.00
Program Coordinator-N-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-CAD.E.Admin	0.00	1.00	1.00	1.00
Training Coordinator-N-Human Svcs	1.00	1.00	1.00	1.00
Subtotal	**24.00**	**25.00**	**25.00**	**25.00**
Facilities Management & Real Estate Services				
Accountant-E-Accounting	1.00	1.00	1.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist II.E.Admin	0.00	0.00	0.00	1.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	3.00
Architect.E.Eng	1.00	0.00	0.00	0.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	0.00
Business Analyst.E.Bus	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	0.00	0.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Facilities Management & Real Estate Services (Continued)				
Business Manager I-E-Planning	1.00	1.00	1.00	0.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Carpenter-N-Trade Jobs	6.00	6.00	6.00	5.00
Contracts Compliance Inspector-N-Inspector	8.00	8.00	8.00	7.00
Contracts Management Associate-N-Accounting	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	2.00	2.00	2.00	2.00
County Sustainability Officer.E.Real	0.00	1.00	0.00	0.00
Countywide Facilities Maintenance Manager-E-Facilities	0.00	0.00	0.00	1.00
Custodian-N-Facilities	37.00	30.00	30.00	30.00
Director Facilities Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Facilities Operations and Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
ELAPP Acquisition Manager.E.Parks	0.00	1.00	0.00	0.00
Electrician I.N.Trade	0.00	0.00	0.00	2.00
Electrician-N-Trade Jobs	15.00	16.00	16.00	16.00
Engineering Associate-E-Engineering	1.00	1.00	1.00	1.00
Facilities and Real Estate Services Business Operations Manager-E-Facilities	0.00	0.00	0.00	1.00
Facilities Architect.E.Fac	0.00	1.00	0.00	0.00
Fiscal Manager-E-Executive Mgmnt	0.00	0.00	0.00	1.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	0.00
HVAC Technician-N-Trade Jobs	20.00	20.00	20.00	20.00
Indoor Air Quality Specialist-N-Trade Jobs	2.00	2.00	2.00	2.00
Land Acquisition Division Director-E-Administrative	1.00	1.00	1.00	1.00
Locksmith-N-Trade Jobs	2.00	2.00	2.00	2.00
Maintenance Repair Leader-N-Trade Jobs	6.00	6.00	6.00	7.00
Maintenance Repair Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Manager County Properties-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Facilities Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Logistics-E-Business	1.00	1.00	1.00	1.00
Manager Real Estate Acquisition & Disposition Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Real Estate Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Real Property Section-E-Real Estate	1.00	1.00	1.00	1.00
Manager Repair/Preservation-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Support Services-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Technical Services and Voluntary Acquisitions-E-Real Estate	1.00	1.00	1.00	1.00
Manager-E-Supervisory	5.00	5.00	5.00	4.00
Multi-Trades Worker II.N.Trade	0.00	0.00	0.00	3.00
Multi-Trades Worker-N-Trade Jobs	18.00	18.00	18.00	18.00
Painter-N-Trade Jobs	5.00	5.00	5.00	5.00
Project Manager-E-Administrative	0.00	0.00	0.00	1.00
Project Manager-E-Projects	14.00	14.00	13.00	14.00
Real Property Appraiser-E-Property	2.00	2.00	2.00	2.00
Real Property Specialist-E-Real Estate	2.00	11.00	11.00	12.00
Real Property Specialist.N.Real	11.00	0.00	0.00	0.00
Real Property Technician-N-Real Estate	0.00	2.00	2.00	0.00
Security Manager-E-Facilities	1.00	1.00	1.00	1.00
Security Projects Coordinator-E-Facilities	1.00	1.00	2.00	1.00
Security Systems Coordinator-E-Facilities	0.00	0.00	0.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	0.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Senior Supervisor-N-Supervisory	1.00	1.00	1.00	1.00
Space Planning Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	3.00	3.00	3.00	3.00
Supervisor Buildings/Grounds-N-Facilities	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Facilities Management & Real Estate Services (Continued)				
Supervisor-N-Administrative	7.00	7.00	7.00	7.00
Trades/Maintenance Supt-E-Trade Jobs	4.00	4.00	4.00	4.00
Voluntary Acquisitions Manager-E-Miscellaneous	0.00	0.00	1.00	1.00
Subtotal	**208.00**	**203.00**	**201.00**	**206.00**
Fire Rescue				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	8.00	8.00	7.00	7.00
Battalion Chief-N-Fire	24.00	24.00	27.00	27.00
Chief Education/Employee Development-E-Human Svcs	1.00	1.00	1.00	1.00
Chief Rescue Division-E-Fire	1.00	1.00	1.00	1.00
Company Fire Captain-N-Fire	159.00	160.00	164.00	165.00
Deputy Chief - Operations-E-Fire	1.00	1.00	1.00	1.00
Deputy Chief- Administration-E-Administrative	1.00	1.00	1.00	1.00
Deputy Fire Marshall-E-Fire	1.00	1.00	1.00	1.00
Director Fire Rescue-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Chief Planning and Technology-E-Administrative	1.00	1.00	1.00	1.00
Division Director Office of Emergency Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Driver/Engineer-N-Fire	191.00	183.00	194.00	209.00
Emergency Call Taker-P/T.N.Emerg	0.00	0.00	1.43	0.00
Emergency Management Coordinator-E-Emergency Svcs	12.00	12.00	12.00	12.00
Fire Fighter.E.Fire	0.00	1.00	0.00	0.00
Fire Fighter-N-Fire	276.00	297.00	254.00	213.00
Fire Inspector I-N-Fire	4.00	0.00	0.00	3.00
Fire Inspector II-N-Fire	26.00	29.00	30.00	27.00
Fire Inspector.N.Fire	1.00	1.00	0.00	0.00
Fire Investigator-N-Fire	3.00	3.00	4.00	4.00
Fire Marshal-E-Fire	1.00	1.00	1.00	1.00
Fire Medic I.E.Fire	12.00	0.00	0.00	0.00
Fire Medic I-N-Fire	302.00	348.00	401.00	424.00
Fire Rescue Training Officer-N-Fire	8.00	8.00	8.00	8.00
Fiscal Services Manager-E-Accounting	1.00	1.00	1.00	1.00
Health and Safety Chief-E-Emergency Svcs	0.00	0.00	1.00	1.00
Inventory Mgmt Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lead Fire Investigator-N-Fire	1.00	1.00	1.00	1.00
Lieutenant-N-Fire	102.00	82.00	80.00	90.00
Manager Contract Soltns Grant Mgmt-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Emergency Dispatch-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Logistics-E-Fire	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	1.00	1.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
OEM Section Chief-E-Administrative	3.00	3.00	3.00	3.00
Paramedic.N.Fire	1.00	1.00	0.00	0.00
Planning and Compliance Section Chief-E-Fire	0.00	0.00	0.00	1.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Public Safety Information Officer-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Quality Management Chief-E-Miscellaneous	1.00	1.00	1.00	1.00
Rescue Lieutenant-N-Fire	10.00	9.00	8.00	8.00
Research Planning/Spec Manager-E-Miscellaneous	1.00	1.00	1.00	1.00
Resource Management Chief-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Fire Rescue (Continued)				
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor.N.Supv	1.00	1.00	0.00	0.00
Senior Telecommunicator-N-Communications	4.00	4.00	4.00	4.00
Shift Commander-E-Fire	3.00	3.00	3.00	3.00
Solutions Analyst-E-Information Technology	0.00	0.00	1.00	1.00
Special Operations Chief-E-Fire	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	7.00	7.00	9.00	9.00
Telecommunications Supervisor-N-Communications	4.00	4.00	4.00	4.00
Telecommunications Technician-N-Information Technology	3.00	3.00	2.00	1.00
Telecommunicator-N-Communications	32.43	32.43	32.43	33.85
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Subtotal	**1,230.43**	**1,257.43**	**1,283.85**	**1,291.85**
Fleet Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Asset Manager-E-Property	0.00	0.00	0.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Fleet Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Equipment Fabrication Specialist-N-Trade Jobs	1.00	1.00	1.00	1.00
Equipment Operator-N-Trade Jobs	1.00	1.00	1.00	1.00
Fleet Master Technician-N-Trade Jobs	6.00	6.00	6.00	6.00
Fleet Technician Supervisor-E-Trade Jobs	6.00	6.00	6.00	6.00
Fleet Technician.N.Trade	34.00	34.00	1.00	1.00
Fleet Technician-N-Trade Jobs	1.00	1.00	32.00	33.00
Manager Fleet Management Services-E-Vehicle Maint	1.00	1.00	1.00	1.00
Manager Fleet Operations/Maintenance-E-Vehicle Maint	2.00	2.00	1.00	1.00
Manager-E-Supervisory	0.00	1.00	2.00	1.00
Program Coordinator-E-Projects	0.00	0.00	0.00	1.00
Project Manager-E-Projects	1.00	0.00	1.00	1.00
Property Control Specialist-E-Miscellaneous	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	0.00	0.00	1.00
Senior Training Specialist-E-Administrative	0.00	0.00	1.00	1.00
Service Advisor.N.VehMn	3.00	3.00	1.00	0.00
Service Advisor-N-Vehicle Maint	0.00	0.00	3.00	4.00
Vehicle Service Attendant-N-Vehicle Maint	2.00	2.00	3.00	3.00
Subtotal	**65.00**	**65.00**	**67.00**	**70.00**
Government Relations & Strategic Services				
Administrative Services Coord-E-Administrative	1.00	3.00	2.00	2.00
Administrative Specialist-E-Administrative	1.00	0.00	1.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Chief Government Relations and Strategic Services Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Commission Support/Chauffeur-E-Communications	2.00	1.00	1.00	1.00
Community Liaison.E.ExMgt	1.00	0.00	0.00	0.00
Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Government Relations Manager-E-Administrative	0.00	0.00	2.00	2.00
Grants Planning and Development Coordinator-E-Executive Mgmnt	0.00	0.00	2.00	2.00
GRSS Administrator 1-E-Administrative	3.00	1.00	1.00	1.00
GRSS Administrator 2.E.Admin	3.00	1.00	0.00	0.00
GRSS Division Director-E-Administrative	2.00	2.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Government Relations & Strategic Services (Continued)				
Human Rights and Investigation Manager-E-Supervisory	0.00	0.00	1.00	1.00
Lead COHT Program Coordinator.E.Admin	1.00	1.00	0.00	0.00
Investigator/Mediator Specialist-E-Administrative	0.00	0.00	1.00	0.00
Manager Human Rights & Internal Investigations.E.ExMgt	0.00	1.00	0.00	0.00
Professional Standards & Human Rights Investigator-E-Executive Mgmnt	2.00	2.00	2.00	3.00
Program Coordinator-E-Projects	1.00	0.00	1.00	1.00
Program Coordinator.N.Proj	0.00	1.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	0.00	0.00	1.00
Project Manager-E-Projects	0.00	0.00	1.00	0.00
Special Projects Coordinator.E.Admin	1.00	0.00	0.00	0.00
Subtotal	**21.00**	**16.00**	**19.00**	**18.00**
Head Start				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk II.N.Acctg	0.00	0.00	0.00	2.00
Accounting Clerk-N-Accounting	4.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	7.00	8.00	8.00	8.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	4.00	4.00	4.00	4.00
Business Systems Dept Specialist-E-Business	2.00	2.00	2.00	2.00
Case Manager-N-Social Svcs	25.00	25.00	25.00	26.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	0.00	7.00	7.00	6.00
Director Head Start/Early Head Start-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Early Head Start Teacher-N-Social Svcs	0.00	0.00	29.00	33.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Head Start Business Systems Manager-E-Business	1.00	1.00	1.00	1.00
Head Start Services Specialist.E.SSvcs	1.00	0.00	0.00	0.00
Head Start Services Specialist.N.SSvcs	7.00	9.00	2.00	0.00
Head Start Services Specialist-N-Social Svcs	0.00	0.00	7.00	8.00
Head Start Teacher.E.SSvcs	24.00	0.00	0.00	0.00
Head Start Teacher-N-Social Svcs	40.00	42.00	59.48	42.00
Head Start/EHS Center Supervisor-E-Social Svcs	14.00	13.00	13.00	13.00
Head Start/EHS Teacher Aide-N-Human Svcs	0.95	0.95	0.48	1.00
Head Start/EHS Teacher Assistant-N-Social Svcs	77.00	63.00	50.00	63.00
Head Start/EHS Teacher.N.SSvcs	18.00	33.00	0.00	0.00
Human Services Supervisor-E-Social Svcs	2.00	2.00	2.00	2.00
Lead Head Start Teacher-E-Social Svcs	0.00	21.00	21.00	21.00
Licensed Practical Nurse-N-Medical Svcs	0.00	0.00	0.00	2.00
Maintenance Repair Supervisor.E.Trade	0.00	1.00	0.00	0.00
Maintenance Repair Supervisor-N-Trade Jobs	0.00	0.00	1.00	1.00
Manager Education Administration-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Family and Community Engagement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Family Change and Integrative Services-E-Administrative	1.00	1.00	1.00	1.00
Manager-E-Supervisory	7.00	7.00	7.00	7.00
Minibus Driver.N.Trans	5.00	5.00	1.00	0.00
Minibus Driver-N-Transportation	0.00	0.00	4.00	5.00
Multi-Trades Worker-N-Trade Jobs	2.00	2.00	2.00	3.00
Program Coordinator.E.Proj	2.00	0.00	0.00	0.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	0.00	0.00	1.00	1.00
Property Control Specialist-N-Miscellaneous	0.00	1.00	1.00	1.00
Registered Nurse.E.MedSv	2.00	0.00	0.00	0.00
Registered Nurse-N-Medical Svcs	0.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Head Start (Continued)				
Senior Program Coordinator-E-Projects	0.00	2.00	1.00	1.00
Social Services Specialist-N-Social Svcs	5.00	5.00	5.00	3.00
Solutions Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Training Specialist-N-Human Svcs	1.00	1.00	1.00	1.00
Treatment Counselor-E-Social Svcs	1.00	1.00	1.00	1.00
Subtotal	**262.95**	**269.95**	**269.95**	**272.00**
Health Care Services				
Accountant I.E.Acctg	0.00	0.00	0.00	1.00
Accountant-E-Accounting	2.00	3.00	3.00	3.00
Accounting Clerk-E-Accounting	0.00	0.00	0.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	34.00	34.00	34.00	39.00
Community Relations Coord-E-Communications	0.00	0.00	0.00	1.00
Contracts Manager-E-Purchasing	2.00	3.00	3.00	3.00
Director Health Care Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Health Care Services Fiscal Manager-E-Administrative	1.00	1.00	1.00	1.00
Health Care Services Manager-E-Administrative	5.00	5.00	5.00	5.00
Healthcare Svcs Review Nurse-E-Medical Svcs	2.00	2.00	2.00	2.00
Healthy Living Fitness Specialist-N-Human Svcs	0.00	0.00	0.00	7.00
Healthy Living Manager-E-Administrative	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	5.00	5.00	5.00	5.00
Manager Education and Outreach Services-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Health Care Services Contracts Administration-E-Human Svcs	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	1.00	1.00	1.00
Program Coordinator-E-Projects	0.00	0.00	0.00	1.00
Program Coordinator-N-Projects	4.00	5.00	5.00	5.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Manager-E-Projects	5.00	6.00	6.00	6.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Social Services Specialist-N-Social Svcs	7.00	6.00	6.00	0.00
Solutions Engineer-E-Information Technology	0.00	0.00	0.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Trauma Coordinator-E-Social Svcs	1.00	1.00	1.00	1.00
Wellness Specialist-N-Administrative	8.00	7.00	7.00	0.00
Subtotal	**90.00**	**91.00**	**91.00**	**95.00**
Homeless Services				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	0.00	0.00	1.00
Case Manager.N.SSvcs	1.00	0.00	0.00	0.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Community Services Manager-E-Social Svcs	0.00	1.00	1.00	1.00
Contracts Manager.E.Purch	3.00	3.00	0.00	0.00
Director Homeless Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Homeless and Community Services Manager-E-Social Svcs	0.00	1.00	1.00	1.00
Manager Contracts Grants Compl.E.ExMgt	1.00	0.00	0.00	0.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Project Manager-E-Projects	1.00	1.00	4.00	4.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Homeless Services (Continued)				
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Subtotal	**10.00**	**10.00**	**10.00**	**11.00**
Human Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Contracts Manager-E-Purchasing	0.00	1.00	1.00	1.00
Director Human Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	0.00	0.00	1.00	1.00
Fiscal Manager Human Resources & Healthcare/Benefits-E-Accounting	1.00	1.00	1.00	1.00
Hands On Educational Svcs Intern-N-Miscellaneous	7.50	7.50	7.50	7.50
Human Resource Wellness Coordinator-E-Administrative	0.00	1.00	2.00	2.00
Human Resource Wellness Coordinator.N.Admin	1.00	0.00	0.00	0.00
Human Resources Division Director-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Human Resources Manager I.E.ExMgt	0.00	1.00	0.00	0.00
Human Resources Manager.E.ExMgt	10.00	9.00	1.00	0.00
Human Resources Manager-E-Executive Mgmnt	0.00	0.00	8.00	9.00
Human Resources Partner.E.Admin	11.00	12.00	1.00	0.00
Human Resources Partner-E-Administrative	0.00	0.00	10.00	10.00
Human Resources Specialist-E-Administrative	22.48	19.48	22.00	22.00
Human Resources Support Technician.N.Admin	9.00	8.00	1.00	0.00
Human Resources Support Technician-N-Administrative	0.00	0.00	6.00	8.00
Oracle HCM Functional Consultant-E-Administrative	0.00	1.00	1.00	0.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Human Resources Partner-E-Administrative	0.00	4.00	4.00	4.00
Summer Youth Intern-N-Miscellaneous	3.45	3.45	3.45	3.45
Wellness Assistant.N.Admin	0.38	0.38	0.00	0.00
Wellness Specialist.E.Human	1.00	1.00	0.38	0.00
Subtotal	**73.80**	**76.80**	**77.33**	**75.95**
Information Technology Department				
Accounting Clerk-N-Accounting	0.00	1.00	1.00	1.00
Accounting Specialist.E.Acctg	1.00	0.00	0.00	0.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Client Endpoint Administrator-E-Information Technology	0.00	0.00	7.00	7.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Cyber Security Engineer.E.ITS	1.00	0.00	0.00	0.00
Cyber Security Manager-E-Information Technology	0.00	0.00	0.00	1.00
Desktop Support Manager.E.ITS	1.00	1.00	0.00	0.00
Director of Technology-E-Administrative	1.00	1.00	1.00	1.00
Disaster Recovery Administrator-E-Administrative	1.00	1.00	1.00	1.00
Division Director Enterprise Infrastructure Services-E-Information Technology	0.00	0.00	0.00	1.00
Division Director IT Business Management Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director, Technical Engagement and Client Success-E-Executive Mgmnt	0.00	0.00	1.00	0.00
Division Dir Technology Infrastructure Strategic Planning.E.ITS	1.00	1.00	0.00	0.00
Division Director Infrastructure and Tech Support Services.E.ITS	1.00	1.00	0.00	0.00
Endpoint Technology Manager-E-Information Technology	0.00	0.00	1.00	0.00
Enterprise Applications Development Manager-E-Information Technology	1.00	1.00	1.00	1.00
Enterprise Content Management and Development Manager-E-Information Technology	1.00	1.00	1.00	1.00
Identity and Access Management Engineer-E-Information Technology	0.00	0.00	1.00	1.00
Information Systems Financial Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Associate Projects Manager-E-Information Technology	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions (by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Information Technology Department (Continued)				
Information Technology Contracts Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	3.00	2.00	2.00	2.00
Innovation Analyst-E-Information Technology	0.00	0.00	0.00	1.00
IT Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
IT Asset Mgmt Specialist-N-Information Technology	1.00	1.00	1.00	1.00
IT Business Solutions Manager.E.ITS	1.00	0.00	0.00	0.00
IT Program Manager-E-Information Technology	0.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	1.00	1.00	0.00
IT Service Delivery Manager-E-Information Technology	5.00	5.00	5.00	5.00
IT Service Operations Manager-E-Information Technology	0.00	0.00	0.00	1.00
Knowledge Management Administrator-E-Information Technology	1.00	1.00	1.00	0.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Manager Application Portfolio Management.E.ITS	1.00	1.00	0.00	0.00
MDM Administrator-E-Information Technology	0.00	0.00	0.00	1.00
MDM Engineer-E-Information Technology	0.00	0.00	0.00	1.00
Network Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Network Administrator-E-Information Technology	5.00	5.00	5.00	4.00
Network Architect-E-Information Technology	3.00	3.00	3.00	3.00
Network Engineer-E-Information Technology	5.00	4.00	4.00	4.00
PC Administrator.E.ITS	7.00	7.00	0.00	0.00
Personal Computer Specialist.E.ITS	1.00	1.00	0.00	0.00
Section Manager, Enterprise Infrastructure Services-E-Supervisory	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	2.00
Senior Information Technology Projects Manager-E-Information Technology	2.00	1.00	1.00	1.00
Senior Manager Enterprise Information Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	2.00	2.00	1.00
Senior Manager Technology Experience & Support-E-Information Technology	0.00	0.00	0.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	2.00	1.00
Software Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Software Developer.E.ITS	1.00	1.00	0.00	0.00
Solutions Analyst-E-Information Technology	7.00	8.00	10.00	11.00
Solutions Architect-E-Information Technology	6.00	6.00	5.00	5.00
Solutions Engineer-E-Information Technology	12.00	13.00	12.00	13.00
Solutions Specialist-E-Information Technology	3.00	3.00	3.00	2.00
Sr Telecommunications Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Systems Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Systems Administrator-E-Information Technology	11.00	8.00	8.00	8.00
Systems Architect-E-Information Technology	3.00	3.00	3.00	3.00
Systems Engineer-E-Information Technology	5.00	8.00	7.00	7.00
Technical Support Desk Manager-E-Information Technology	1.00	1.00	1.00	0.00
Technical Support Specialist-N-Information Technology	5.00	5.00	5.00	5.00
Telecommunications Engineer-E-Information Technology	2.00	2.00	2.00	2.00
Subtotal	**118.00**	**116.00**	**114.00**	**115.00**
Library Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Librarian-E-Library Svcs	18.00	19.00	18.00	18.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Contracts Management Associate-N-Purchasing	0.00	0.00	0.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	0.00	0.00	0.00	4.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Library Services (Continued)				
Director Library Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Library Public Svcs-E-Library Svcs	1.00	1.00	1.00	3.00
Division Manager Library Support Services-E-Library Svcs	1.00	1.00	1.00	1.00
Librarian-E-Library Svcs	89.00	90.00	95.00	88.00
Librarian.N.LibSv	0.00	5.00	0.00	0.00
Library Associate-N-Library Svcs	74.00	77.00	76.00	75.00
Library Project Mgr-E-Library Svcs	1.00	1.00	1.00	1.00
Library Public Service Reg Mgr-E-Library Svcs	7.00	7.00	7.00	8.00
Library Service and Technology Guide-N-Library Svcs	155.00	163.00	164.00	174.00
Manager Law Library-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Library Development-E-Library Svcs	1.00	1.00	1.00	1.00
Manager Library Learning Experiences.E.LibSv	4.00	4.00	0.00	0.00
Manager Library Support Services-E-Library Svcs	0.00	0.00	4.00	4.00
Manager-E-Supervisory	3.00	3.00	3.00	3.00
Multi-Trades Worker II.N.Trade	0.00	1.00	0.00	0.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	2.00	2.00
Paralegal Specialist-N-Legal	1.00	1.00	1.00	1.00
Program Coordinator.E.Proj	2.00	0.00	0.00	0.00
Program Coordinator-E-Projects	0.00	0.00	0.00	1.00
Program Coordinator-N-Projects	0.00	2.00	2.00	5.00
Program Manager-E-Projects	0.00	0.00	0.00	1.00
Project Manager-E-Administrative	0.00	0.00	0.00	1.00
Project Manager I.E.Proj	0.00	1.00	0.00	0.00
Project Manager-E-Projects	2.00	2.00	3.00	4.00
Public Relations Strategist-E-Communications	0.00	0.00	1.00	1.00
Senior Administrative Specialist.E.Admin	0.00	1.00	1.00	1.00
Supervisor-E-Administrative	0.00	2.00	1.00	0.00
Training Specialist-N-Human Svcs	0.00	1.00	2.00	2.00
Subtotal	**368.00**	**391.00**	**391.00**	**407.00**
Management & Budget				
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Assistant County Administrator.E.ExMgt	1.00	0.00	0.00	0.00
Budget Analyst-E-Accounting	7.00	7.00	7.00	7.00
Budget Manager Capital Team-E-Accounting	1.00	1.00	1.00	1.00
Budget Manager Operating Team-E-Accounting	1.00	1.00	1.00	1.00
Budget Manager-E-Business	1.00	1.00	1.00	1.00
Budget Managing Director-E-Accounting	1.00	1.00	1.00	1.00
Business Intelligence Analyst.E.Bus	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	0.00	1.00	1.00
Capital Program Officer-E-Accounting	1.00	1.00	1.00	1.00
Debt & Financial Analysis Manager-E-Accounting	1.00	1.00	1.00	1.00
Director Management and Budget-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Economist.E.Econ	1.00	1.00	0.00	0.00
Fiscal Analyst-E-Administrative	1.00	1.00	0.00	1.00
Fiscal Manager-E-Executive Mgmnt	0.00	0.00	1.00	0.00
Grants Planning and Development Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Grants Reporting/Complnc Ofcr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Business Analytics-E-Business	1.00	1.00	1.00	1.00
Manager Crime Prevention/Coordinating Unit-E-Law	1.00	1.00	1.00	1.00
Manager Criminal Justice Grants Program-E-Legal	1.00	1.00	1.00	1.00
Manager Fiscal Services.E.Acctg	1.00	1.00	0.00	0.00
Manager Systems and Reporting-E-Accounting	1.00	1.00	1.00	1.00
Organizational Excellence Consultant-E-Administrative	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Management & Budget (Continued)				
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Subtotal	**29.00**	**27.00**	**26.00**	**26.00**
Medical Examiner				
Accounting Clerk.N.Acctg	1.00	0.00	0.00	0.00
Administrative Assistant-N-Administrative	1.00	2.00	2.00	2.00
Administrative Specialist-N-Administrative	3.00	2.00	3.00	3.00
Assistant Chief Forensic Toxicologist-E-Medical Svcs	1.00	1.00	1.00	1.00
Associate Medical Examiner-E-Executive Mgmnt	4.00	4.00	4.00	4.00
Autopsy Technician-N-Medical Svcs	11.16	11.16	11.16	12.16
Chief Forensic Toxicologist-E-Forensic Ops	1.00	1.00	1.00	1.00
Chief Medical Examiner-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy Chief Medical Examiner-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Forensic Toxicologist-E-Medical Svcs	3.00	3.00	3.00	3.00
Laboratory Technician-N-Medical Svcs	1.00	1.00	1.00	1.00
Manager ME Office Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Medical Examiner Death Investigator-N-Forensic Ops	14.32	14.32	14.32	14.32
Senior Administrative Specialist.E.Admin	0.00	1.00	0.00	0.00
Subtotal	**45.48**	**45.48**	**45.48**	**46.48**
Minority & Small Business Enterprise				
Division Director MBE and SBE Programs-E-Administrative	0.00	1.00	1.00	1.00
Minority-Disadvantaged Bus Mgr-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	0.00	4.00	4.00	4.00
Subtotal	**0.00**	**6.00**	**6.00**	**6.00**
Non-Allocated Pool Positions				
Administrative Assistant-N-Administrative	0.00	0.00	0.00	1.00
Administrative Services Coord-E-Administrative	0.00	0.00	1.00	0.00
Case Manager-N-Social Svcs	3.00	3.00	3.00	3.00
Cashier-N-Accounting	1.00	1.00	1.00	0.00
Cook-N-Social Svcs	1.00	1.00	1.00	1.00
Human Services Supervisor.E.SSvcs	1.00	1.00	0.00	0.00
Pooled Temp-E-Miscellaneous	0.00	0.00	0.00	1.00
Pooled Temp-N-Miscellaneous	15.00	15.00	13.00	14.00
Special Advisor to Deputy County Administrator-E-Miscellaneous	0.00	0.00	1.00	0.00
Treatment Counselor-E-Social Svcs	2.00	2.00	1.00	1.00
Youth Care Specialist-N-Social Svcs	0.00	0.00	3.00	1.00
Subtotal	**23.00**	**23.00**	**24.00**	**22.00**
Office of Community Impact				
Administrative Specialist-N-Administrative	0.00	1.00	1.00	1.00
Community Affairs Liaison & Equal Opportunity Admin-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Community Impact Officer-E-Administrative	0.00	0.00	1.00	1.00
Community Liaison-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Division Director.E.ExMgt	0.00	1.00	0.00	0.00
GRSS Administrator 1-E-Administrative	0.00	2.00	2.00	2.00
Subtotal	**0.00**	**6.00**	**6.00**	**6.00**
Parks & Recreation				
Accountant-E-Accounting	1.00	1.00	2.00	2.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Adaptive Recreation Specialist-N-Parks/Recreation	5.00	5.00	5.00	5.00
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Parks & Recreation (Continued)				
Administrative Specialist-N-Administrative	3.00	2.00	3.00	3.00
Athletics Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Athletics Specialist-N-Parks/Recreation	1.00	1.00	1.00	2.00
Business Analyst-E-Business	0.00	1.00	1.00	0.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	0.00	0.00	0.00	1.00
Construction Equipment Operator-N-Trade Jobs	3.00	3.00	3.00	3.00
Contracts Compliance Inspector-N-Inspector	2.00	2.00	2.00	2.00
Custodian-N-Facilities	0.00	0.00	0.95	0.95
Director Recreation Athletics Neighborhood Parks-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Electrician-N-Trade Jobs	1.00	1.00	1.00	1.00
Event Coordinator-N-Administrative	0.00	0.00	0.00	1.00
Event Coordinator Part-Time.N.Parks	0.00	0.00	1.00	0.00
Field Operations Supervisor.N.Trade	4.00	5.00	1.00	0.00
Field Operations Supervisor-N-Trade Jobs	0.00	0.00	5.00	6.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
HVAC Technician-N-Trade Jobs	2.00	2.00	2.00	2.00
Landscape Gardener-N-Trade Jobs	0.00	0.00	1.00	1.00
Manager Administrative Svcs.E.ExMgt	0.00	1.00	0.00	0.00
Manager Architecture & Engineering Svcs-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Manager Parks Operations/Maintenance-E-Parks/Recreation	0.00	0.00	0.00	1.00
Manager Recreation Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	3.00	4.00	3.00	5.00
Multi-Trades Worker-N-Trade Jobs	37.00	38.00	34.00	35.00
Park Ranger-N-Parks/Recreation	2.50	2.50	2.50	2.50
Park Services Manager-E-Administrative	1.00	1.00	1.00	1.00
Parks Planning & Development Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Parks Safety/Maintenance Inspector-N-Parks/Recreation	0.00	0.00	2.00	2.00
Performing Arts Center Manager-E-Administrative	0.00	0.00	1.00	1.00
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	2.00	3.00	3.00	3.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	0.00
Project Manager-E-Projects	0.00	0.00	1.00	1.00
Public Safety and Community Outreach Manager-E-Executive Mgmnt	0.00	0.00	1.00	0.00
Recreation Leader.N.Parks	0.00	0.00	0.00	1.45
Recreation Leader-N-Parks/Recreation	97.19	102.69	102.18	103.14
Recreation Manager-E-Executive Mgmnt	2.00	2.00	2.00	3.00
Recreation Program Specialist-N-Parks/Recreation	13.00	14.00	15.00	17.00
Recreation Program Supervisor-N-Parks/Recreation	30.00	33.00	32.73	36.00
Recreation Specialist.N.Parks	0.00	0.00	1.00	0.00
Safety/Loss Control Coord-N-Inspector	2.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	2.00	2.00	3.00
Senior Program Coordinator.N.Proj	0.00	1.73	0.00	0.00
Senior Supervisor-E-Supervisory	2.00	2.00	3.00	2.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	0.00
Storekeeper-N-Purchasing	2.00	2.00	2.00	2.00
Supervisor Buildings/Grounds-N-Facilities	1.00	1.00	1.00	0.00
Supervisor-E-Administrative	1.00	1.00	2.00	0.00
Supervisor-N-Administrative	0.00	0.00	0.00	1.00
Supervisor.N.Admin	1.00	1.00	0.00	0.00
Theater Technical Coordinator-N-Information Technology	0.00	0.00	1.73	1.73
Trades Helper-N-Trade Jobs	1.00	1.00	1.00	1.00
Subtotal	**234.69**	**249.92**	**258.08**	**265.76**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Performance Data & Analytics				
Addressing GIS Specialist-N-Real Estate	0.00	0.00	4.00	4.00
Addressing Technician.N.Real	4.00	4.00	0.00	0.00
Administrative Specialist.N.Admin	1.00	0.00	0.00	0.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Business Process Engineer-E-Business	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	1.00	1.00	2.00	2.00
Database Administrator-E-Information Technology	5.00	5.00	4.00	4.00
Director Geospatial and Land Acquisition Services.E.ExMgt	1.00	1.00	0.00	0.00
Director Performance Data and Analytics-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Director Enterprise Data Governance-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Director Geospatial Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Drafting Technician-N-Engineering	3.00	3.00	3.00	3.00
Engineering Associate-N-Engineering	5.00	5.00	5.00	5.00
Field Data Technician-N-Engineering	5.00	5.00	4.00	4.00
GIS Analyst.E.ITS	2.00	0.00	0.00	0.00
GIS Analyst-N-Information Technology	12.00	8.00	7.00	7.00
GIS Database Administrator.E.ITS	1.00	1.00	0.00	0.00
GIS Project Manager-E-Projects	1.00	2.00	3.00	3.00
GIS Software Developer.E.ITS	1.00	1.00	0.00	0.00
GIS Systems Administrator-E-Information Technology	3.00	3.00	2.00	0.00
GIS Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
GIS/Mapping Technician-N-Information Technology	2.00	2.00	1.00	1.00
Manager Applied GIS-E-Information Technology	1.00	1.00	1.00	1.00
Manager Asset Registry-E-Engineering	1.00	1.00	1.00	1.00
Manager Database and Business Intelligence Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Enterprise Data and Analytics.E.Admin	1.00	1.00	0.00	0.00
Manager Enterprise GIS-E-Administrative	1.00	1.00	1.00	1.00
Manager GIS Core Data Services-E-Supervisory	0.00	0.00	1.00	1.00
Manager Public Safety 911-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Streets & Addresses.E.Trans	1.00	1.00	0.00	0.00
Manager Survey-E-Engineering	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	1.00	2.00	3.00
Procurement Performance and Business Manager-E-Administrative	0.00	1.00	1.00	1.00
Prof Land Surveyor/Mapper-E-Engineering	3.00	3.00	3.00	3.00
Program Coordinator.N.Proj	1.00	0.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Project Coordinator.N.Admin	1.00	0.00	0.00	0.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	0.00
Senior GIS Analyst-E-Information Technology	0.00	6.00	5.00	5.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor.E.Supv	1.00	0.00	0.00	0.00
Solutions Analyst-E-Information Technology	0.00	0.00	1.00	1.00
Solutions Architect-E-Information Technology	1.00	1.00	3.00	3.00
Solutions Engineer-E-Information Technology	1.00	1.00	2.00	4.00
Solutions Specialist-E-Information Technology	0.00	1.00	1.00	1.00
Survey Technician-N-Engineering	4.00	4.00	3.00	3.00
Systems Architect-E-Information Technology	0.00	0.00	1.00	1.00
Subtotal	**74.00**	**75.00**	**74.00**	**74.00**
Pet Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Assistant-N-Accounting	1.00	1.00	1.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Pet Resources (Continued)				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Animal Behavioral Trainer-N-Animal Svcs	0.00	0.00	2.00	2.00
Animal Care Assistant-N-Animal Svcs	28.00	26.00	26.00	26.00
Animal Care Supervisor-E-Animal Svcs	2.00	2.00	2.00	2.00
Business Analyst-E-Business	0.00	0.00	0.00	0.73
Business Manager-E-Planning	0.00	1.00	1.00	1.00
Business Manager I.E.Plan	1.00	0.00	0.00	0.00
Business Systems Department Specialist-E-Business	1.00	1.00	1.00	1.00
Chief Veterinarian.E.Anim	1.00	1.00	0.00	0.00
Community Relations Coord.N.Comm	0.00	0.00	1.00	1.00
Customer Service Analyst-N-Administrative	4.00	4.00	4.00	4.00
Customer Service Representative-N-Administrative	16.00	13.00	13.00	13.00
Director Pet Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Shelter Operations-E-Animal Svcs	1.00	1.00	1.00	1.00
Division Director Veterinary/Behavioral Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Pet Resources Rescue/Foster Coordinator-N-Animal Svcs	4.00	10.00	10.00	10.00
Program Coordinator.E.Proj	5.00	2.00	0.00	0.00
Program Coordinator-N-Projects	1.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Animal Behavioral Trainer-E-Animal Svcs	0.00	0.00	0.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	1.00	1.00	1.00	1.00
Supervisor-E-Administrative	5.00	5.00	6.00	5.00
Veterinarian-E-Animal Svcs	4.00	4.00	3.00	4.00
Veterinary Practice Manager-E-Animal Svcs	0.00	0.00	1.00	1.00
Veterinary Technician-N-Animal Svcs	13.00	12.00	12.00	12.00
Subtotal	**95.00**	**95.00**	**96.00**	**96.73**
Procurement Services				
Administrative Assistant.N.Admin	0.00	0.00	0.00	1.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	4.00	4.00	3.00
Business Analyst-E-Business	2.00	3.00	3.00	3.00
Contracts Management Associate.E.Purch	0.00	0.00	2.00	2.00
Director of Procurement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Functional Procurement Applications Coordinator.E.Admin	1.00	0.00	0.00	0.00
Manager Performance Management.E.Bus	0.00	0.00	0.00	1.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Procurement Analyst-E-Purchasing	20.00	20.00	20.00	20.00
Procurement Operations Coordinator-E-Administrative	7.00	7.00	7.00	7.00
Procurement Performance and Business Manager.E.Admin	1.00	0.00	0.00	0.00
Project Coordinator-E-Administrative	2.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Subtotal	**40.00**	**38.00**	**40.00**	**41.00**
Risk Management Division				
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Division Director Risk Management/Safety-E-Administrative	1.00	1.00	1.00	1.00
Manager-E-Supervisory	0.00	1.00	1.00	1.00
Program Coordinator.E.Proj	1.00	1.00	0.00	0.00
Program Coordinator-N-Projects	3.00	3.00	3.00	1.00
Safety Manager-E-Administrative	1.00	1.00	1.00	1.00
Safety Specialist.E.Admin	3.00	4.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Risk Management Division (Continued)				
Safety Specialist-E-Administrative	0.00	0.00	4.00	4.00
Safety Specialist-N-Administrative	0.00	0.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	0.00	1.00	3.00
Subtotal	**10.00**	**12.00**	**13.00**	**13.00**
Social Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accountant.N.Acctg	0.00	1.00	0.00	0.00
Accounting Clerk-N-Accounting	3.00	2.00	3.00	3.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	39.00	42.00	42.00	42.00
Child Care Licensing Inspector-N-Inspector	0.00	0.00	1.00	0.00
Director Social Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	9.00	10.00	10.00	10.00
Program Coordinator.E.Proj	2.00	0.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	0.00	2.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	3.00	3.00	0.00
Senior Training Specialist-E-Human Svcs	0.00	2.00	2.00	2.00
Social Services Manager I-E-Executive Mgmnt	7.00	7.00	7.00	7.00
Social Services Manager II-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Social Services Specialist-N-Social Svcs	9.00	5.00	6.00	7.00
Special Projects Coordinator-E-Administrative	0.00	0.00	0.00	1.00
Special Projects Coordinator-E-Miscellaneous	0.00	0.00	0.00	2.00
Special Projects Coordinator-E-Projects	2.00	2.00	2.00	2.00
Training Specialist.E.Human	4.00	0.00	0.00	0.00
Subtotal	**83.00**	**82.00**	**83.00**	**83.00**
Solid Waste				
Accountant-E-Accounting	0.00	0.00	0.00	1.00
Administrative Specialist I-N-Administrative	0.00	0.00	1.00	0.00
Administrative Specialist-N-Administrative	5.00	4.00	3.00	4.00
Budget Manager-E-Business	0.00	0.00	1.00	0.00
Business Analyst-E-Business	2.00	2.00	2.00	2.00
Business Manager-E-Planning	0.00	1.00	1.00	1.00
Community Collection Ctr Attendant-N-Trade Jobs	12.00	14.00	15.00	15.00
Contracts Compliance Inspector-N-Inspector	3.00	3.00	3.00	0.00
Contracts Management Associate.N.Acctg	0.00	0.00	2.00	2.00
Contracts Manager-E-Purchasing	2.00	4.00	4.00	4.00
Customer Account Specialist.E.Acctg	0.00	1.00	0.00	0.00
Customer Account Specialist.N.Acctg	0.00	0.00	1.00	0.00
Customer Account Specialist-N-Accounting	0.00	0.00	1.00	1.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative I.N.Admin	4.00	0.00	0.00	0.00
Customer Service Representative-N-Administrative	11.00	14.00	13.00	13.00
Director Solid Waste Management-E-Executive	0.00	0.00	1.00	1.00
Division Director.E.ExMgt	0.00	1.00	0.00	0.00
Division Director Business and Support Services-E-Utilities	0.00	0.00	0.00	1.00
Division Director Solid Waste Management.E.ExMgt	1.00	0.00	3.00	0.00
Division Director Solid Waste Transfer Operations-E-Utilities	0.00	0.00	0.00	1.00
Division Director Sustainability and Disposal Operations-E-Utilities	0.00	0.00	0.00	1.00
Engineer-E-Engineering	2.00	4.00	3.00	1.00
Engineer.N.Eng	1.00	0.00	0.00	0.00
Engineering Associate-N-Engineering	2.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Solid Waste (Continued)				
Engineering Technician-N-Engineering	2.00	2.00	2.00	2.00
Environmental Specialist-N-Environmental Svcs	6.00	6.00	6.00	6.00
Environmental Technician-N-Environmental Svcs	2.00	2.00	2.00	2.00
Fiscal Analyst-E-Administrative	1.00	0.00	0.00	1.00
General Maintenance Worker-N-Miscellaneous	0.00	3.00	3.00	3.00
Industrial Mechanic-N-Trade Jobs	1.00	1.00	1.00	1.00
Lead Solid Waste Transfer Equipment Operator-N-Miscellaneous	0.00	0.00	1.00	1.00
Manager Customer Resolution Unit.E.ExMgt	1.00	0.00	0.00	0.00
Manager Northwest Transfer Station-E-Administrative	1.00	1.00	1.00	1.00
Manager Scale House Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Solid Waste Landfill Ops-E-Executive Mgmnt	1.00	0.00	1.00	1.00
Manager South Solid Waste Ops-E-Executive Mgmnt	1.00	0.00	1.00	1.00
Manager South Solid Waste Ops.E.ExMgt	1.00	0.00	0.00	0.00
Manager Sustainable Materials Management-E-Supervisory	0.00	0.00	1.00	1.00
Manager Technical and Disposal Services-E-Utilities	0.00	0.00	0.00	1.00
Manager-E-Supervisory	3.00	8.00	3.00	4.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Operations Superintendent-N-Supervisory	2.00	2.00	2.00	2.00
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	3.00	5.00	5.00	10.00
Project Manager I.E.Proj	1.00	0.00	0.00	0.00
Project Manager II.E.Proj	0.00	1.00	0.00	0.00
Project Manager.E.Proj	0.00	1.00	1.00	0.00
Project Manager-E-Projects	0.00	0.00	4.00	7.00
Recycling Coordinator-E-Utilities	0.00	1.00	1.00	1.00
Scalehouse Specialist-N-Accounting	14.00	14.00	14.00	12.00
Section Manager Solid Waste Collection and Support-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Business Analyst.E.Bus	1.00	0.00	0.00	0.00
Senior Program Coordinator-E-Projects	0.00	3.00	3.00	3.00
Senior Supervisor.E.Supv	3.00	1.00	2.00	0.00
Senior Supervisor-E-Supervisory	0.00	0.00	3.00	4.00
Senior Supervisor-N-Supervisory	9.00	11.00	9.00	9.00
Solid Waste Equipment Operator-N-Utilities	31.00	14.00	18.00	17.00
Solid Waste Transfer Equipment Operator-N-Utilities	34.00	45.00	39.00	40.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Utilities Plant Operator-N-Trade Jobs	1.00	1.00	1.00	1.00
Subtotal	**171.00**	**177.00**	**186.00**	**187.00**
Sunshine Line				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Business & Compliance Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Customer Service Analyst.N.Admin	2.00	3.00	0.00	0.00
Customer Service Representative-N-Administrative	8.00	7.00	7.00	7.00
Director Sunshine Line-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Transportation Coordinator-N-Human Svcs	0.00	0.00	4.50	4.50
Human Services Transportation Supervisor-E-Supervisory	0.00	0.00	5.00	5.00
Manager of Operations.E.ExMgt	1.00	0.00	0.00	0.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Paratransit Minibus Operator-N-Transportation	56.00	56.00	47.00	47.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Paratransit Minibus Oper-N-Transportation	0.00	0.00	5.00	5.00
Senior Supervisor.E.Supv	1.00	1.00	0.00	0.00
Special Projects Coordinator-E-Administrative	0.00	0.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Sunshine Line (Continued)				
Sunshine Line Manager of Operations-E-Administrative	0.00	1.00	1.00	1.00
Supervisor.E.Admin	4.00	4.00	0.00	0.00
Transportation Route Scheduler-N-Transportation	3.00	3.00	3.00	3.00
Subtotal	**83.00**	**83.00**	**81.50**	**81.50**
Water Resources				
Accountant-E-Accounting	1.00	2.00	2.00	2.00
Accounting Assistant-N-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	18.00	20.00	16.00	14.00
Administrative Specialist-E-Administrative	0.00	0.00	1.00	1.00
Administrative Specialist-N-Administrative	17.00	17.00	25.00	24.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	16.00	17.00	18.00	17.00
Computerized Maintenance Management System (CMMS) Administrator-E-Administrative	0.00	0.00	1.00	1.00
Construction Services Fiscal Manager-E-Accounting	1.00	1.00	1.00	0.00
Contracts Management Associate-N-Accounting	0.00	0.00	1.00	1.00
Contracts Management Associate-N-Purchasing	0.00	0.00	0.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	2.00
Cross-Connection Control Inspector-N-Inspector	2.00	2.00	1.00	0.00
Customer Account Specialist.E.Acctg	2.00	0.00	0.00	0.00
Customer Account Specialist-N-Accounting	14.00	18.00	21.00	26.00
Customer Collections Specialist-N-Administrative	13.00	14.00	13.00	14.00
Customer Service Analyst-N-Administrative	10.00	11.00	10.00	12.00
Customer Service Representative-N-Administrative	26.00	22.00	25.00	23.00
Cyber Security Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	1.00	2.00	2.00	2.00
Director Water Resource Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Field Maint Svcs-E-Construction	2.00	2.00	1.00	1.00
Division Dir Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Utility Operations-E-Utilities	1.00	1.00	1.00	1.00
Division Director Enterprise Solutions-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Systems Reliability-E-Miscellaneous	0.00	0.00	1.00	1.00
Engineer Intern-E-Engineering	8.00	7.00	8.00	10.00
Engineer-E-Engineering	23.00	29.00	27.00	27.00
Engineering Associate Supervisor-E-Engineering	0.00	0.00	1.00	1.00
Engineering Associate-E-Engineering	13.00	13.00	13.00	12.00
Engineering Associate-N-Engineering	5.00	5.00	5.00	5.00
Engineering Intern.E.Eng	0.00	1.00	0.00	0.00
Engineering Technician-N-Engineering	3.00	3.00	3.00	2.00
Environmental Manager.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Scientist.E.EnvSv	2.00	2.00	0.00	0.00
Environmental Specialist.E.EnvSv	1.00	0.00	0.00	0.00
Executive Planner.E.Plan	1.00	1.00	0.00	0.00
Field Service Representative-N-Utilities	17.00	19.00	19.00	19.00
Fiscal Analyst-E-Administrative	3.00	4.00	5.00	3.00
Fiscal Manager-E-Executive Mgmnt	0.00	0.00	0.00	1.00
GIS Analyst.E.ITS	1.00	1.00	0.00	0.00
GIS Analyst-N-Information Technology	2.00	2.00	3.00	3.00
GIS Systems Analyst.E.ITS	1.00	0.00	0.00	0.00
Hydrologist.E.EnvSv	1.00	1.00	0.00	0.00
Industrial Automation SCADA Application Specialist-E-Information Technology	3.00	3.00	3.00	5.00
Industrial Automation SCADA Network Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Industrial Electrician-N-Trade Jobs	33.00	33.00	33.00	33.00
Industrial Instrm/Control Tech-N-Trade Jobs	16.00	16.00	16.00	16.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Water Resources (Continued)				
Industrial Mechanic.E.Trade	0.00	1.00	0.00	0.00
Industrial Mechanic-N-Trade Jobs	65.00	65.00	66.00	66.00
Information Technology Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Projects Manager.E.ITS	1.00	0.00	0.00	0.00
Manager Capital Improvement Program-E-Utilities	0.00	0.00	1.00	1.00
Manager Client Services Group-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Contract Admin & Assistant Group-E-Purchasing	1.00	1.00	1.00	1.00
Manager Contract Soltns Grant Mgmt.E.ExMgt	0.00	1.00	0.00	0.00
Manager Cost Control Compliance-E-Utilities	0.00	0.00	0.00	1.00
Manager Customer Billing Solutions-E-Administrative	1.00	1.00	1.00	1.00
Manager Engineering Svcs Capital Projects Management.E.Eng	1.00	2.00	0.00	0.00
Manager Engineering Svcs Capital Projects Management-E-Engineering	0.00	0.00	1.00	1.00
Manager Engineering Svcs Utility Design-E-Engineering	1.00	1.00	1.00	1.00
Manager Financial & Business Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager One Water Program-E-Executive Mgmnt	0.00	0.00	2.00	0.00
Manager QA/QC-E-Business	0.00	0.00	1.00	0.00
Manager Safety & Training-E-Administrative	1.00	1.00	1.00	1.00
Manager Solid Waste Landfill Ops-E-Executive Mgmnt	0.00	0.00	0.00	1.00
Manager Utility Revenues-E-Utilities	0.00	0.00	0.00	1.00
Manager-E-Supervisory	29.00	33.00	35.00	32.00
Meter Reader-N-Utilities	17.00	18.00	18.00	18.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Plant Electronics Supervisor-N-Utilities	2.00	2.00	2.00	2.00
Plant Manager-E-Utilities	9.00	9.00	12.00	15.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	5.00	4.00	4.00	4.00
Program Manager - Septic to Sewer-E-	0.00	0.00	1.00	1.00
Program Manager-E-Projects	0.00	1.00	1.00	0.00
Program Manager South County One Water-E-Utilities	0.00	0.00	0.00	1.00
Project Controls and Performance Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Coordinator.E.Admin	1.00	1.00	0.00	0.00
Project Manager II.E.Proj	0.00	1.00	0.00	0.00
Project Manager III.E.Proj	0.00	1.00	0.00	0.00
Project Manager-E-Projects	16.00	16.00	19.00	25.00
Process Improvement Analyst.E.ExMgt	1.00	1.00	0.00	0.00
Safety/Loss Control Coord-N-Inspector	1.00	1.00	1.00	1.00
SCADA Control & Applications Engineer-E-Information Technology	1.00	2.00	2.00	2.00
SCADA Control & Network Systems Engineer-E-Information Technology	4.00	3.00	2.00	2.00
SCADA Systems Engineer-E-Miscellaneous	0.00	0.00	1.00	1.00
Section Manager FMS Line Maint-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Section Manager FMS Pump Stn Ops-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Public Utilities Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Public Utilities Wastewater-E-Executive Mgmnt	1.00	2.00	1.00	1.00
Section Manager Public Utilities Water-E-Executive Mgmnt	1.00	1.00	2.00	2.00
Section Manager Utilities Construction and Inspections-E-Utilities	0.00	0.00	0.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor.E.Supv	8.00	7.00	1.00	0.00
Senior Supervisor-E-Supervisory	0.00	0.00	8.00	9.00
Senior Training Specialist-E-Administrative	0.00	0.00	1.00	0.00
Senior Training Specialist-E-Human Svcs	0.00	1.00	0.00	1.00
Solutions Analyst.E.ITS	5.00	2.00	0.00	0.00
Solutions Engineer-E-Information Technology	3.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Water Resources (Continued)				
Solutions Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Storekeeper-N-Purchasing	6.00	7.00	7.00	5.00
Supervisor-E-Administrative	8.00	8.00	9.00	10.00
Supervisor-N-Administrative	7.00	8.00	8.00	8.00
Systems Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Team Leader Transportation Planning/Spcl Program.E.Plan	0.00	1.00	0.00	0.00
Technical Writer.E.ITS	1.00	0.00	0.00	0.00
Training Specialist.E.Human	1.00	0.00	0.00	0.00
Training Specialist-N-Human Svcs	2.00	2.00	2.00	3.00
Utilities Asset Program Manager-E-Projects	1.00	1.00	1.00	1.00
Utilities Maintenance Operator.E.Trade	0.00	4.00	0.00	0.00
Utilities Maintenance Operator-N-Trade Jobs	109.00	109.00	119.00	120.00
Utilities Maintenance Supervisor.E.Util	0.00	4.00	0.00	0.00
Utilities Maintenance Supervisor-N-Utilities	52.00	52.00	58.00	58.00
Utilities Manager-E-Utilities	11.00	11.00	11.00	13.00
Utilities Plant Operator.E.Trade	3.00	0.00	0.00	0.00
Utilities Plant Operator-N-Trade Jobs	97.00	100.00	101.00	105.00
Utilities Plant Operator-Shift Leader-N-Trade Jobs	13.00	14.00	16.00	16.00
Utility Locate Technician-N-Engineering	11.00	11.00	11.00	11.00
Utility Planning Manager-E-Administrative	1.00	1.00	1.00	1.00
Water Resources Grants Program Manager-E-Business	0.00	0.00	1.00	1.00
Subtotal	**779.00**	**808.00**	**834.00**	**851.00**
TOTAL COUNTY ADMINISTRATOR ORGANIZATION	**5,782.23**	**5,892.94**	**5,951.96**	**6,045.14**
ELECTED OFFICIALS ORGANIZATION				
Clerk of the Circuit Court - BOCC Funded	**104.00**	**106.00**	**118.00**	**117.00**
Property Appraiser	**125.00**	**125.00**	**120.00**	**114.00**
Sheriff	**3,649.00**	**3,587.00**	**3,807.00**	**3,831.00**
State Attorney Part II (Victim Assistance)				
Administrative Assistant-N-Administrative	0.00	0.00	1.00	1.00
Administrative Assistant Part-Time.N.Admin	0.50	0.50	0.00	0.00
Court Clerk II-N-Court	8.00	7.00	7.00	6.00
Court Clerk III-E-Court	0.00	1.00	1.00	1.00
Court Clerk III-N-Court	1.00	1.00	1.00	1.00
Director Victim Assistance Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Domestic Violence Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Intake Counselor-N-Administrative	18.00	19.00	19.00	6.00
Notification Supervisor-E-Court	1.00	1.00	1.00	1.00
Program Manager-VA.E.Proj	1.00	0.00	0.00	0.00
Receptionist-N-Administrative	1.00	0.00	0.00	1.00
Senior Case Manager.N.SSvcs	0.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Special Victims Unit Supervisor-E-Supervisory	0.00	0.00	0.00	1.00
Victim Advocate-N-Administrative	0.00	0.00	0.00	12.00
Victim Support Specialist-VA.N.SSvcs	0.60	0.00	0.00	0.00
Subtotal	**32.10**	**32.50**	**33.00**	**33.00**
Supervisor of Elections	**49.00**	**49.00**	**49.00**	**51.00**
Tax Collector	**383.00**	**383.00**	**401.00**	**401.00**
TOTAL ELECTED OFFICIALS ORGANIZATION	**4,342.10**	**4,282.50**	**4,528.00**	**4,547.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
JUDICIAL ORGANIZATION				
13th Judicial Branch - Administrative Offices of the Court				
Program Coordinator-E-Projects	0.00	0.00	1.00	0.00
ZCA-Accountant III-N-Court Administrator	1.00	1.00	1.00	0.00
ZCA-Accounting Services Supervisor-E-Accounting	0.00	0.00	0.00	1.00
ZCA-Administrative Assistant II-N-Administrative	0.00	0.00	0.00	3.00
ZCA-Administrative Assistant I-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Chief Deputy Court Administrator-N-Court Administrator	2.00	2.00	2.00	2.00
ZCA-Circuit Court Counsel-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Counselor-N-Court Administrator	8.00	7.00	6.00	0.00
ZCA-Court Counselor-E-Legal	0.00	0.00	0.00	5.00
ZCA-Court Facilities Supervisor-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Operations Consul-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Operations Manager-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Ops Coordinator-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Program Specialist II-E-Court Administrator	1.00	1.00	1.00	1.85
ZCA-Court Program Specialist III-E-Court	0.00	2.00	5.00	11.00
ZCA-Court Program Specialist I-N-Court Administrator	5.85	5.85	1.85	1.00
ZCA-Court Program Specialist II-N-Court Administrator	3.00	2.00	2.00	0.00
ZCA-Customer Service Agent-N-Court Administrator	1.00	1.00	1.00	0.00
ZCA-Director of Facitlities Management-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Director of Problem Solving Courts-E-Legal	1.00	1.00	1.00	1.00
ZCA-Drug Court Specialist II-E-Court Administrator	0.00	0.00	0.00	5.00
ZCA-Drug Court Specialist II-N-Court Administrator	6.00	6.00	6.00	1.00
ZCA-Human Resources Mgr-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Information System Analyst-N-Court Administrator	2.00	2.00	2.00	0.00
ZCA-Mediation Services Coordinator-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Multi Trades Worker I-N-Court Administrator	1.00	1.00	1.00	0.00
ZCA-Multi Trades Worker II-N-Court Administrator	4.00	4.00	4.00	5.00
ZCA-Network Analyst-E-Information Technology	0.00	0.00	0.00	2.00
ZCA-Paralegal Specialist-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Program Assistant-N-Court Administrator	3.00	3.00	3.00	1.00
ZCA-Program Coordinator-E-Projects	0.00	0.00	0.00	1.00
ZCA-Public Information Specialist I-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Secretary Specialist-N-Court Administrator	2.00	2.00	2.00	2.00
ZCA-Senior Court Program Spec-E-Court Administrator	0.00	0.00	0.00	1.00
ZCA-Senior Court Program Spec-N-Court Administrator	4.00	4.00	4.00	0.00
ZCA-Senior Information Systems Analyst-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Senior Secretary-N-Court Administrator	0.85	0.85	0.85	0.85
ZCA-Senior Trial Court Staff Attorney-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-System Project Consultant-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-User Support Analyst-E-	0.00	0.00	0.00	2.00
ZCA-User Support Analyst-N-Court Administrator	3.00	3.00	3.00	0.00
ZCA-Web Administrator-E-Information Technology	0.00	0.00	0.00	1.00
TOTAL JUDICIAL ORGANIZATION	**62.70**	**62.70**	**61.70**	**61.70**
BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION				
Environmental Protection Commission				
Accountant II-E-Accounting	0.00	1.00	1.00	1.00
Administrative Specialist II-N-Administrative	3.00	2.00	2.00	2.00
Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Environmental Scientist.E.EnvSv	1.00	1.00	0.00	0.00
Communications Specialist-E-Administrative	0.00	0.00	0.00	1.00
Database Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Director Administration-E-Administrative	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Environmental Protection Commission (Continued)				
Director Air Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Waste Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Water Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Wetlands Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Electronics Technician II.E.Trade	0.00	0.00	0.00	1.00
Electronics Technician III-N-Trade Jobs	1.00	1.00	1.00	1.00
Electronics Technician II.N.Trade	2.00	3.00	1.00	0.00
Electronics Technician II-N-Trade Jobs	0.00	0.00	2.00	2.00
Electronics Technician III.E.Trade	1.00	0.00	0.00	0.00
Engineering Specialist I-E-Engineering	2.00	2.00	2.00	0.00
Engineering Specialist II-E-Engineering	5.00	4.00	4.00	6.00
Engineering Specialist II.N.Eng	1.00	0.00	0.00	0.00
Environmental Scientist I-E-Environmental Svcs	11.00	15.00	13.00	14.00
Environmental Scientist I.N.EnvSv	2.00	1.00	0.00	0.00
Environmental Scientist II-E-Environmental Svcs	25.00	24.00	26.00	22.00
Environmental Scientist II.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Scientist III-E-Environmental Svcs	18.00	18.00	18.00	27.00
Environmental Specialist I-N-Environmental Svcs	1.00	0.00	1.00	1.00
Environmental Specialist II-E-Environmental Svcs	1.00	2.00	1.00	0.00
Environmental Specialist II.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist III-E-Environmental Svcs	6.00	6.00	5.00	3.00
Environmental Supervisor I-E-Environmental Svcs	4.00	4.00	3.00	3.00
Environmental Supervisor II-E-Environmental Svcs	9.00	7.00	6.00	7.00
Executive Director-EPC.E.ExMgt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
General Counsel-EPC-E-Legal	1.00	1.00	1.00	1.00
General Manager III-E-Executive Mgmnt	1.00	1.00	1.00	1.00
General Manager IV.E.ExMgt	1.00	1.00	0.00	0.00
GIS Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Resources Manager-E-Executive Mgmnt	0.00	0.00	0.00	1.00
Human Resources Manager I-E-Executive Mgmnt	1.00	1.00	1.00	0.00
Hydrologist-E-Environmental Svcs	2.00	2.00	2.00	0.00
IT Systems Administrator-E-Information Technology	2.00	2.00	2.00	2.00
Legal Administrative Assistant-E-Administrative	1.00	1.00	1.00	1.00
Office Assistant II-N-Administrative	1.00	1.00	1.00	1.00
Prof Engineer I.E.Eng	0.00	0.00	0.00	1.00
Prof Engineer I-E-Engineering	3.00	3.00	3.00	1.00
Prof Engineer II-E-Engineering	3.00	3.00	3.00	2.00
Professional Engineer I-E-Engineering	1.00	1.00	2.00	1.00
Professional Engineer II-E-Engineering	0.00	0.00	1.00	2.00
Project Analyst-E-Supervisory	0.00	0.00	0.00	1.00
Senior Attorney-E-Legal	1.00	1.00	1.00	1.00
Senior Engineering Specialist.E.Eng	1.00	1.00	0.00	1.00
Senior Environmental Manager-E-Environmental Svcs	8.00	8.00	11.00	12.00
Senior Environmental Scientist-E-Environmental Svcs	4.00	8.00	10.00	10.00
Senior Hydrologist-E-Environmental Svcs	3.00	3.00	3.00	3.00
Senior Professional Engineer-E-Engineering	1.00	1.00	1.00	1.00
Senior Program Coordinator.N.Proj	1.00	1.00	0.00	0.00
Senior Public Relations Strategist-E-Communications	1.00	1.00	1.00	0.00
Software Specialist II-E-Information Technology	0.00	0.00	1.00	1.00
Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**143.00**	**143.00**	**143.00**	**146.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Planning Commission (Continued)				
Transportation Executive Planner-E-Planning	0.00	1.00	1.00	2.00
Web Manager-E-Information Technology	0.00	0.00	1.00	1.00
Webmaster.E.ITS	1.00	1.00	0.00	0.00
Subtotal	**45.00**	**48.00**	**48.00**	**49.00**
Soil & Water Conservation Board				
Administrative Specialist-E-Administrative	1.00	1.00	1.00	0.50
Community Relations Worker-N-Communications	0.50	1.00	1.00	1.00
Computer Graphics Designer-N-Information Technology	0.50	0.50	0.50	0.50
Executive Director-SWCD-E-Environmental Svcs	1.00	1.00	1.00	1.00
Soil & Water Conservation Board (Continued)				
Office Manager-CAT-E-Executive Mgmnt	0.00	0.00	0.00	1.00
Subtotal	**3.00**	**3.50**	**3.50**	**4.00**
Value Adjustment Board	**3.00**	**3.00**	**3.00**	**3.00**
TOTAL BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION	**210.00**	**213.50**	**213.50**	**218.00**
GRAND TOTAL	**10,485.03**	**10,539.64**	**10,842.16**	**10,958.84**

FY 23 – FY 28 Proforma

Countywide General Fund

Unincorporated Area General Fund



FY 23 – FY 28 Baseline Proforma Parameters



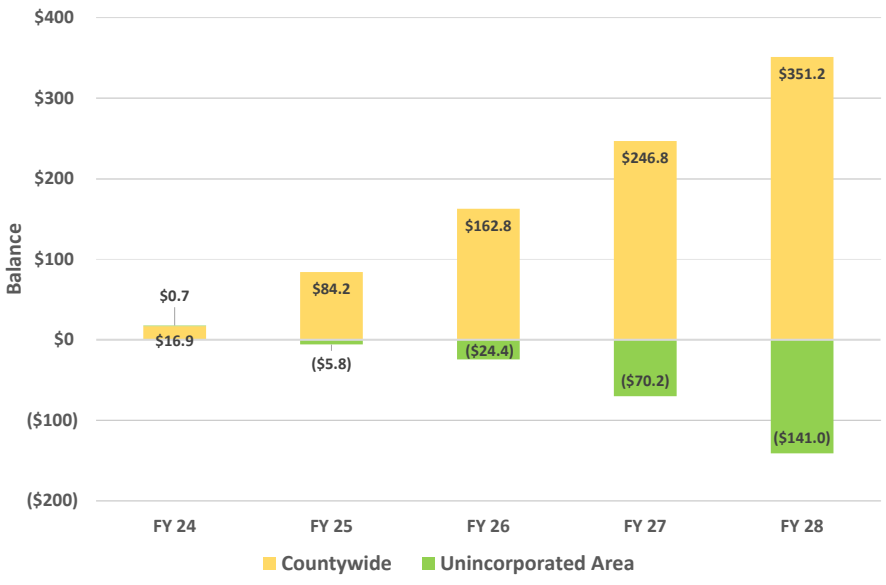
- Taxable Property Values growth
  - Modeled at 14.5% for FY 24
    - 1 % higher than Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference (REC) , Ad Valorem Assessments, March 6, 2023
    - Slightly below from 15.3% for FY 23
      - Home sales fell 12.1% in 2022 while prices rose 20%
      - Sales are down 9.2% in the first three months of 2024 and price gains have slowed to 2.41% in March 2023. These will likely limit gains in FY 25 taxable values.
    - A $111 million gain Countywide and $50 million Unincorporated (at 95%)
  - The state forecasts overall Hillsborough County taxable values will increase 8.1% for FY 25
  - 20-year average annual growth of 5.7% for FY 26 – FY 28
    - 2002 – 2022 Countywide average annual rate

FY 23 – FY 28 Baseline Proforma Parameters

- Expenditures
  - Most FY 24 non-personnel costs modeled to rise by combined 2022 rates of population and government inflation, 11.5%. 20-year long run average annual rate of 4.99% for FY 25 to FY 28.
  - Most nonunion personnel wage costs modeled to rise an average 6.0% in FY 24 and 3% annually thereafter
    - Florida Retirement System rates modeled at 17.9% to 24.7% for FY 24
    - Health plan cost modeled at 10% for FY 24
    - Disability costs modeled at 19% for FY 24
  - Constitutional increases
    - Countywide: 11.2% for FY 24, 3.4% for FY 25
    - Unincorporated: 2.4% for FY 24, 10.3% for FY 25

FY 23 – FY 28 Proforma

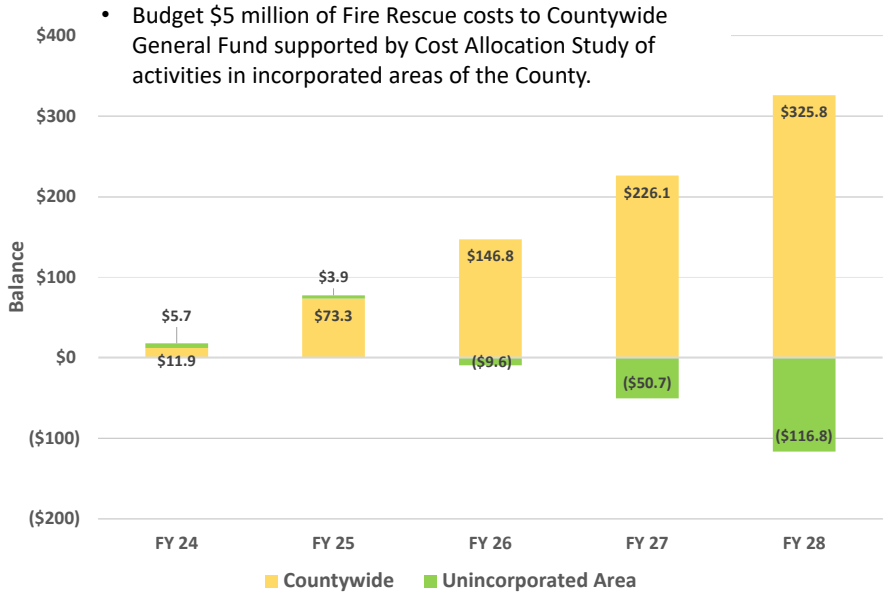
Baseline



FY 23 – FY 28 Proforma

Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide

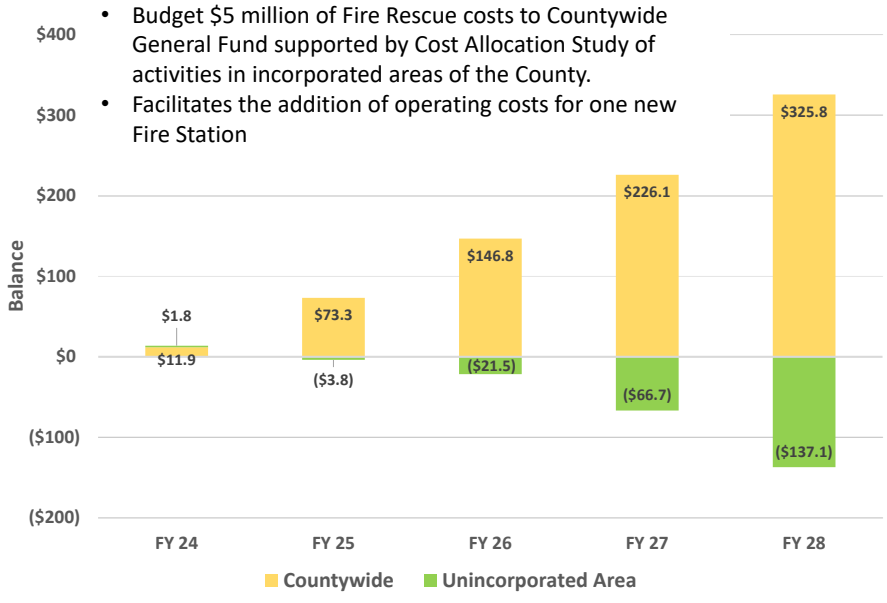
- Budget $5 million of Fire Rescue costs to Countywide General Fund supported by Cost Allocation Study of activities in incorporated areas of the County.



FY 23 – FY 28 Proforma

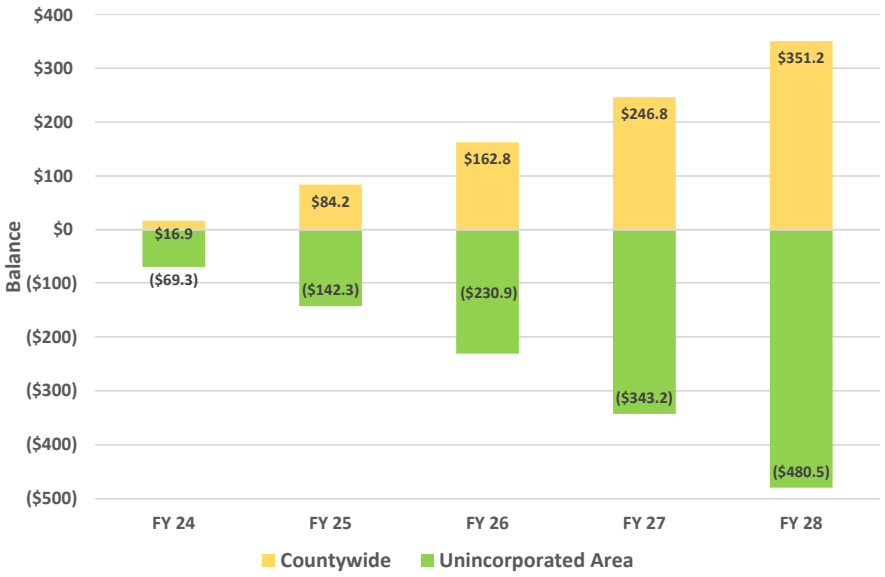
Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide

- Budget $5 million of Fire Rescue costs to Countywide General Fund supported by Cost Allocation Study of activities in incorporated areas of the County.
- Facilitates the addition of operating costs for one new Fire Station



FY 23 – FY 28 Proforma

$70 million annual Unincorporated Area contribution to transportation and/or Fire Rescue



Unincorporated Area General Fund Challenges

- **Fire Rescue Master Plan**
- **Transportation**
- **Parks Master Plan**
- **Law Enforcement**

Acronyms

ACES	Automated Client Eligibility System
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AFSCME	American Federation of State, County and Municipal Employees
ASE	Automotive Service Excellence
BAN	Bond Anticipation Notes
BEBR	Bureau of Economic and Business Research
BOCC	Board of County Commissioners
CARES	Coronavirus Aid, Relief, and Economic Security
CAU	Capacity Assessments Units
CCNA	Cisco Certified Network Associate
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CIT	Community Investment Tax
CLASS	Client Assistance System
CMCMP	Congestion Management/Crash Mitigation Process
CST	Communications Services Tax
CW	Countywide
DACCO	Drug Abuse Comprehensive Coordinating Office
DOR	Florida Department of Revenue
DRI	Developments of Regional Impact
EDI	Economic Development Innovation Initiative
EDR	Florida Legislature's Office of Economic & Demographic Research
ELAP	Environmental Land Acquisition Program
ELAPP	Environmental Lands Acquisition Protection Program
EPC	Environmental Protection Commission
ERC	Equivalent Residential Customers
ERP	Enterprise Resource Planning
ESG	Emergency Shelter Grant
ESQA	Enterprise Solutions & Quality Assurance Department
EVT	Emergency Vehicle Technician
FCIT	Florida Counties Investment Trust
FRS	Florida Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association of the United States and Canada
GIS	Geographic Information System
GTAR	Greater Tampa Association of Realtors
HIPAA	Health Insurance Portability and Accountability Act
IAFF	International Association of Firefighters
ITS	Information & Technology Services Department
JAWS	Judicial Automated Workflow System
JOIN	Judicial Online Internal Network
KPI	Key Performance Indicators
LRTP	Long Range Transportation Plan
MBE	Minority Businesses Enterprise
MOSI	Museum of Science and Industry
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Units
MSTU	Municipal Services Taxing Unit
NACSLB	National Advisory Council on State and Local Budgeting
NHSA	National Head Start Association
PAB	Private Activity Bond
PAM	Payback Analysis Model
PCI	Payment Card Industries
PHI	Protected Health Information
PPM	Project Prioritization Model
PSOC	Public Safety Operations Complex
REC	Florida Revenue Estimating Conference
REPS	Regional Election Problem Solvers
RWIU	Reclaimed Water Improvement Unit
SAINTS	State Attorney Interactive Notification Tracking System
SBE	Small Business Enterprise
SHIP	Safety & Health Investment Projects
SOH	Save Our Homes
STEMI	ST-elevated myocardial infarction
THHI	Tampa Hillsborough Homeless Initiative
TIP	Transportation Improvement Program
TSA	Tampa Sports Authority
TRIM	Truth-in-Millage
UA	Unincorporated Area
UAS	Uniform Accounting Standards
VDI	Virtual Desktop imaging
VOIP	Voice over Internet Protocol
VPK	Florida's Voluntary Prekindergarten

Glossary of Key Terms

ACCRUAL is a method of accounting that recognizes revenue when earned and expenditures when incurred regardless of when cash is received or disbursed.

AD VALOREM TAX is a tax levied on the assessed value of the property minus statutory exemptions on which it is levied. The rate of the tax is expressed in "mills." This tax is also called **PROPERTY TAX**. Also see the definition of **MILL**.

ADOPTED BUDGET is the financial plan for a fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

ADVANCED REFUNDED DEBT PRINCIPAL refers to principal owed on outstanding bonds that have been refinanced (refunded) prior to the date on which the outstanding bonds become due or callable. Proceeds from the refunding bond issue are used to pay principal and interest on the outstanding bonds until such time as the original bond issue can be retired.

ALL YEARS BUDGETING is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

ALLOTMENTS BY LEGISLATIVE ACTS is a department set up to provide a mechanism for the recording and payment of items which are general government costs and are not distributed to specific departments.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

APPROPRIATION is the legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value of property in Hillsborough County is determined by the Property Appraiser.

AUDIT is a systematic examination of financial or accounting records by an auditor, resulting in an expression of opinion on the fairness of the respective financial position of the governmental activities.

BEGINNING FUND BALANCE is the Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

BIENNIAL BUDGET PROCESS is a two-year budget process resulting from a policy adopted in 1995 by the Board of County Commissioners. In this process, two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as the FY 08 budget as required by State Statute. At the same time, the Board of County Commissioners also approves a budget for the second year, the planned FY 09 budget. Then, in the year 2008, the planned FY 09 budget is reviewed by staff and the Board during the budget update process. This review allows the County to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared in 2007. The Board then adopts a budget for FY 09 according to procedures outlined by State statute.

BOCC is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

BOARD OF COUNTY COMMISSIONERS is the seven-member legislative body of Hillsborough County's general purpose government. This board is governed by State law and the County Charter.

BOND is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

BUDGET is a financial plan containing an estimate of proposed sources and uses of funds for a given period of time (typically a fiscal year).

CAU is an acronym for Capacity Assessment Unit. See the definition for **CAPACITY ASSESSMENT UNIT**.

CAPACITY ASSESSMENT UNIT (CAU) is a financing tool that allows property owners to pay water and wastewater system connection charges over a 20 year period.

CAPITAL BUDGET is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual County budget.

CAPITAL EXPENDITURES are payments to acquire or construct capital assets which will benefit the County in both present and future periods.

CAPITAL IMPROVEMENT PROGRAM (CIP) is Hillsborough County's financial plan of approved capital projects with their schedules and costs over a six-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient

manner. It includes projects which are, or will become the property of Hillsborough County, as well as projects that although not owned by the County, will be part of a joint project agreement.

CAPITAL OUTLAY or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of $1,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CHARGES FOR SERVICES is revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP is an acronym for the **CAPITAL IMPROVEMENT PROGRAM**. See the definition for **CAPITAL IMPROVEMENT PROGRAM**.

CONTINUATION BUDGET is a level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

COVID is an acute respiratory illness in humans caused by a coronavirus.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

DECISION UNITS are groups of inputs which make a measurable contribution to the achievement of an established department purpose—a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are rank ordered in a hierarchical format.

DEFEASANCE is a financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. Cash is used to purchase government securities. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due. If the defeasance is consistent with generally accepted accounting principles and complies with the outstanding bond document requirements, the bonds will no longer treated as debt for accounting purposes nor for purposes of computing any statutory or constitutional debt limitation. In FY 10 the County will defease two bond issues; the 2003 CIP bonds and the 2006 MOSI / County Center bonds.

DEMAND is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners.

DEPRECIATION is a method of allocating the cost of a tangible asset over its useful life.

ELAPP is the acronym for Environmentally Sensitive Lands Acquisition and Protection Program. See the definition for **ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM.**

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM is a program established by Hillsborough County Ordinance Number 90-19 for the acquisition, preservation, protection, management and restoration of environmentally sensitive lands in Hillsborough County. Under Resolution Number 92-0131, the BOCC is authorized to issue limited ad valorem tax bonds and levy up to 0.25 mills for payment of these bonds.

FIDUCIARY FUNDS are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

FINES AND FORFEITURES REVENUES includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

FTE is the acronym for Full-Time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

Glossary of Key Terms

FULL-TIME EQUIVALENT is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE reflects the net financial resources of a fund, the difference between assets and liabilities. In simpler terms, fund balance reflects what is available to spend for a fund.

FUNDED POSITIONS is a term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

FUNDING SOURCES is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

FY (FISCAL YEAR) 20 ADOPTED BUDGET refers to the budget for the period beginning October 1, 2019 and ending September 30, 2020.

FY (FISCAL YEAR) 21 PLANNED BUDGET refers to the budget for the period beginning October 1, 2020 and ending September 30, 2021.

GAAP is the acronym for Generally Accepted Accounting Principles.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 34 is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing–requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 45 is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

GENERAL REVENUE FUND (GENERAL FUND) is the fund that accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues provide services or benefits to all residents of Hillsborough County.

GOVERNMENTAL FUNDS focus on how spendable resources flow into and out of those funds and the level of balances remaining at year end that are available for expenditure. These funds are where most of the County's basic services are reported. These funds are reported on an accrual basis.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

IMPACT FEES are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

INFRASTRUCTURE is a permanent installation such as a building, road, or water transmission system that provides public services.

INTERNAL SERVICE FUNDS are funds that finance and account for the operations of County agencies which provide services to other County agencies, organizations, or other governmental units on a cost-reimbursed basis such as the self-insurance fund.

INTERGOVERNMENTAL REVENUE includes all revenue received from federal, state, and other local government sources in the form of grants, shared revenue and payments in lieu of taxes.

LIBRARY TAXING DISTRICT is a special taxing district encompassing the City of Tampa and the unincorporated areas of the county. It provides library services for county residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

LICENSES AND PERMITS REVENUE are fees levied by the County for providing corporations or individuals the right to engage in a business, occupation, or activity otherwise lawful.

MAJOR FUND is generally a fund whose sources and uses of that individual fund are at least ten percent of the corresponding

total for the relevant fund type (i.e.,--governmental and proprietary funds). However, a major fund could also be a fund that is considered to be of particular importance to users of the budget.

MANDATE is a requirement imposed by a legal act of the federal, state, or local government.

MEASURE is a term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

METROPOLITAN PLANNING ORGANIZATION (MPO) is an agency that provides long-range transportation planning for Tampa, Temple Terrace, Plant City and Hillsborough County. The MPO works hand-in-hand with the three cities, the Hillsborough County City-County Planning Commission and with the West Central Florida Chairs Coordinating Committee, an organization of area MPO's, to ensure that local and regional transportation priorities are coordinated with land use. The MPO is statutorily required by Chapter 339.175 of the Florida Statutes.

MILL is a monetary measure equating to one one-thousandth (0.001) of a dollar. When used in reference to the **AD VALOREM TAX RATE,** it means a 1-mill tax is one dollar of tax on $1,000 of taxable value.

MILLAGE RATE is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MINIMUM SERVICE LEVEL (MSL) is a term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MISCELLANEOUS (FUNDING SOURCE) is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

MISSION STATEMENT is a broad statement of purpose derived from an organization's and/or community's values and goals.
MOSI is an acronym for the facility and organization known in Hillsborough County as the Museum of Science and Industry.

MPO is an acronym for the Metropolitan Planning Organization. See the definition for **METROPOLITAN PLANNING ORGANIZATION.**

MSTU is an acronym for Municipal Services Taxing Unit. See the definition for the **MUNICIPAL SERVICES TAXING UNIT**.

MUNICIPAL SERVICES TAXING UNIT (MSTU) is the taxing district encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area. Accounting for the funds from this taxing unit is done through the **UNINCORPORATED AREA GENERAL FUND**. See the definition for the **UNINCORPORATED AREA GENERAL FUND**.

NON-AD VALOREM ASSESSMENT is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES.**

OBJECTIVE is a statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT DAILY COST NOT TO EXCEED* $15.60 (quantified results) *DURING THE APPLICABLE FISCAL YEAR* (explicit timeframe).

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to- day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

OTHER TAXES are other charges levied by the local unit against the income or wealth of a person, whether natural or corporate.

PERSONAL SERVICES characterizes expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part- time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and

similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

PROJECT DEVELOPMENT AND ENVIRONMENTAL STUDY (PD&E) is the preliminary study to determine the best alternatives related to location, facility layout, materials of construction, design parameters, zoning requirements, right-of-way requirements, permitting issues, cost and schedule for completion. Additionally utility relocations, transportation needs, social and economic impacts, environmental impacts, economic factors and public acceptance are considered. The study results in a clear and complete project scope of work, schedule and budget such that a project can be properly prioritized and inserted into the County's CIP process.

PROJECTED EXPENSE is the estimated expense through the end of the current fiscal year for a respective budget line item.

PROPERTY TAX is another term for **AD VALOREM TAX**. See **AD VALOREM TAX**.

PROPRIETARY FUNDS account for the County's Enterprise Funds and Internal Service Fund operations. These funds account for activities of the County that are operated in a business-type manner. The County's proprietary funds include Water and Solid Waste Operations, and the County's Fleet Management and Risk Management Operations.

RECLAIMED WATER IMPROVEMENT UNIT is a type of **MUNICIPAL SERVICE BENEFIT UNIT** established by Hillsborough County in selected areas of the unincorporated area. The purpose of a unit of this type is to levy non-ad valorem assessments on properties benefiting from the installation of pipes carrying reclaimed water. The non-ad valorem assessments pay for costs associated with the installation of these pipes. There are multiple units of this type.

REPLACEMENT EQUIPMENT is equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE represents the increase or decrease in the unrealized value of the investments held by any subfund. While the change in the fair market value of any investment is reflected as a revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual reappropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the subfund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be include in a restricted reserve to prevent it from being "spent" or appropriated.

RESERVES AND REFUNDS refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RESTRICTED REVENUES are funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUES are funds received from the County by external sources; income. Revenues are to be differentiated from funding sources which include fund balance, interfund transfers, reimbursements, etc.

ROLLED-BACK RATE is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the "rolled-back rate" is governed by Florida Statutes.

RWIU is an acronym for Reclaimed Water Improvement Unit. See the definition for **RECLAIMED WATER IMPROVEMENT UNIT**.

SINKING FUND is an account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SPECIAL ASSESSMENT is another name for **NON-AD VALOREM ASSESSMENT**.

STRUCTURALLY BALANCED BUDGET An adopted budget where recurring revenues are equal to recurring expenditures, thus supporting long-term financial sustainability.

TAXABLE VALUE is the assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The **TAXABLE VALUE** is calculated by the Property Appraiser's Office in compliance with State law.

TE FLGFC is an acronym for *Tax Exempt Florida Local Government Finance Commission* and for the long term financing packages arranged through the Commission. This Commission is a legal entity formed through interlocal agreement among several Florida governments. This Commission enables public agencies

to benefit from the economies of scale associated with large commercial paper financings.

TRANSFERS is a term referring to monies moved from one budgetary fund or subfund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intrafund Transfer.

UNINCORPORATED AREA GENERAL FUND is the fund that accounts for MSTU ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, and emergency services.

UNRESTRICTED REVENUES is a term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions, or objectives.

USER FEES are charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, and park fees).

ZERO-BASE BUDGETING (ZBB) is a method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.