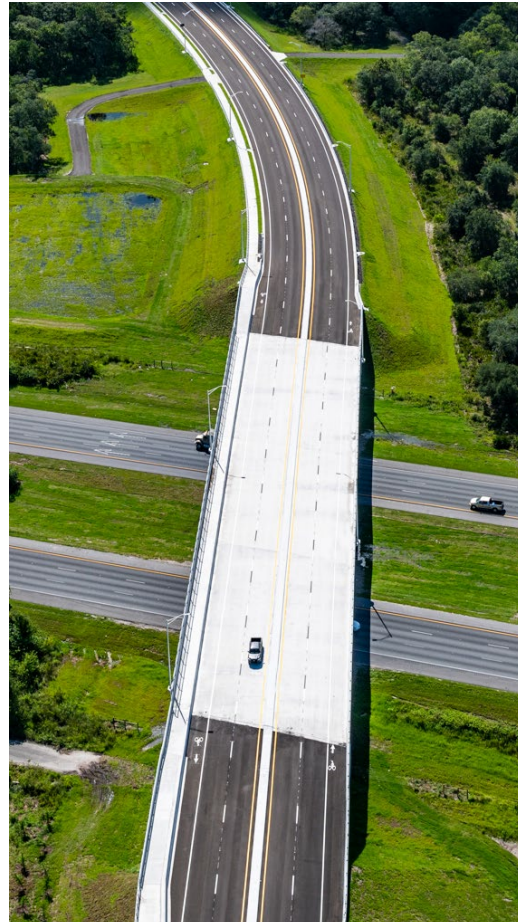


# County Administrator's Recommended Budget

# FY24-FY25



Hillsborough  
County Florida



**GFOA  
Award,  
Received  
Since 1986**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Hillsborough County  
Florida**

For the Biennium Beginning

**October 01, 2021**

*Christopher P. Morrill*

Executive Director



# AAA Credit Rating from the Three Leading Agencies



## Fitch

*“Management has sound policies in place that support its strong financial operating profile.”*

*“The County’s ‘AAA’ IDR and GO bond rating reflect a low long-term liability burden and strong financial performance, characterized by a history of maintaining high reserve levels, even through periods of severe economic volatility.”*

## S&P

*“Very strong management, with strong financial policies and practices under our Financial Management Assessment (FMA) methodology.”*

*“Hillsborough County’s GO bonds are eligible to be rated above the sovereign because we believe the County can maintain better credit characteristics than the U.S. in a stress scenario.”*

*“The rating reflects Hillsborough County's strong, diverse, mature, and continually expanding economy.”*

# Recognitions of Excellence



- **Fleet Services**
  - 2023 #1 Public Fleet in the Americas - National Association of Fleet Administrators (NAFA)
  - 2023 #1 Fleet Technician of the Year - NAFA
  - 2023 #1 Fleet Professional of the Year - NAFA
  - July 2022, Fleet Department Reaccreditation from the American Public Works Association
- **Code Enforcement**
  - 2022 Achievement Award, Operation Code Vet, National Association of Counties
  - 2022 Public Management Innovation Award, Operation Code Vet, Suncoast Chapter of the American Society for Public Administration
  - 2022 Environmental Community Service Award, Rapid Response Team, Keep Tampa Bay Beautiful
- **Human Resources**
  - 2022 Gold Cigna Healthy Workforce Designation, Well4Life Program

# Recognitions of Excellence



- **Children's Services**
    - 2021-2022 Best Care Provider Award, Florida Network of Youth and Family Services
    - Accredited, Council on Accreditation
  - **Risk Management**
    - 2023 Outstanding Achievement for a Public Risk Management Product, Public Risk Management Association (PRIMA)
  - **Social Services**
    - 2 Results-Oriented Management and Accountability (ROMA) Trainers, Community Services Block Grant
    - Community Services Block Grant. 100% Compliance
  - **Information and Innovation**
    - 2023 Florida ORBIE Award, Nonprofit/Public Sector
  - **Parks and Recreation**
    - 2022 National Gold Medal Award for Excellence, Finalist
  - **Pet Resources**
    - 2023 Award of Excellence for a Volunteer Program, National Association of Counties
-

# Recognitions of Excellence



- **Aging Services**
  - 2020, 2021, 2022 Best Direct Service Employee of the Year Award, Florida Association of Aging Service Providers
  - 2022 Senior Nutrition Program's Local Service Provider Champion Award, US Dept. of Health & Human Services, Administration for Community Living
- **Accredited by the American Public Works Association (APWA)**
  - Real Estate and Facilities Services
  - Fleet Management
  - Solid Waste
  - Public Works
- First County Government in Florida to receive Platinum Leadership in Energy and Environmental Design (LEED) Certification

# State of Florida Legislative Successes



African American Arts and Cultural Center - \$5 million

Emergency Operations Center Improvements - \$2.5 million

Short Term Residential Treatment Beds - \$1.584 million



# Demonstrated Operational Efficiency/ Effectiveness

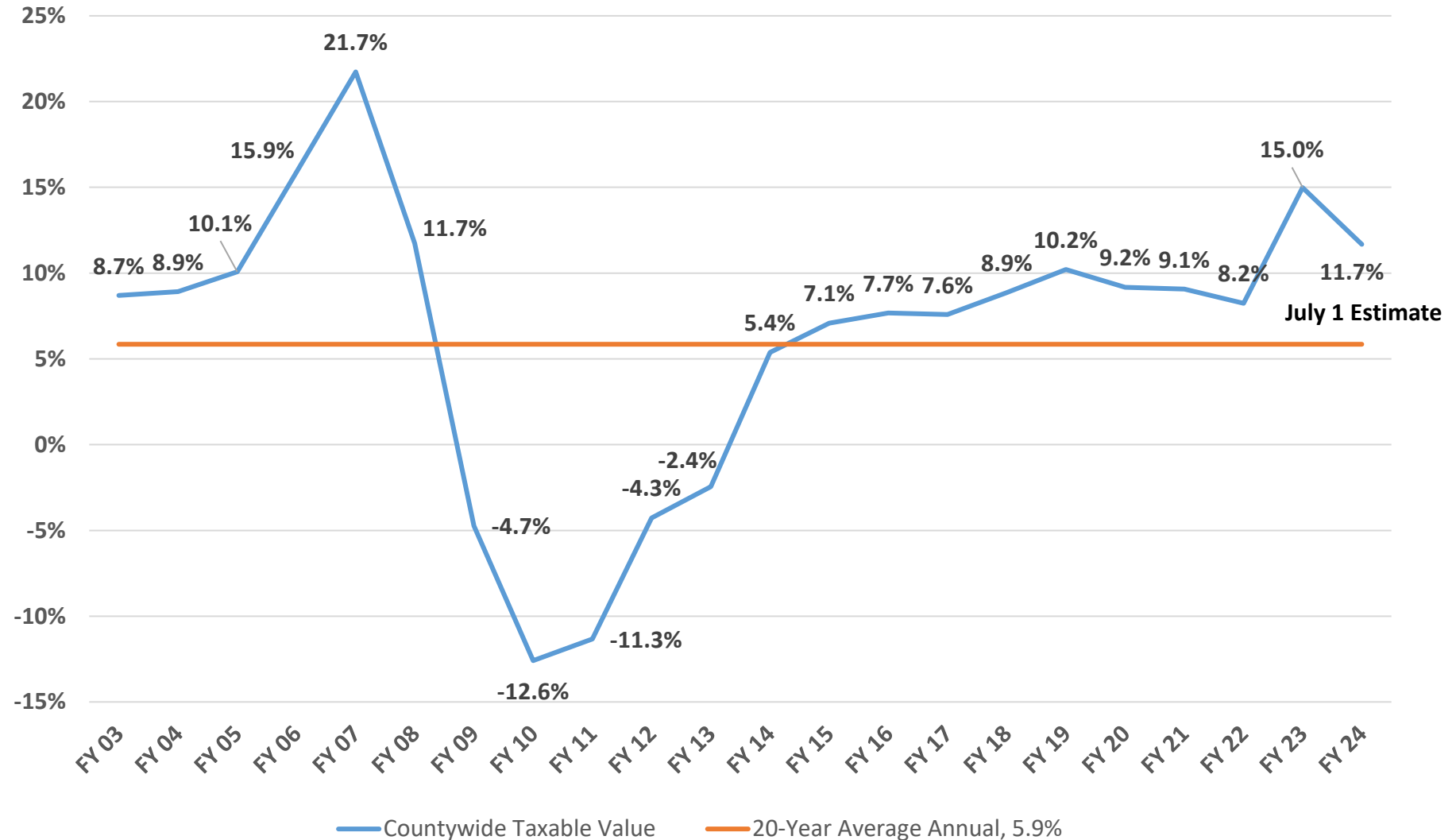
- The FY 23 Countywide Millage is 27.6% less than the millage 25 years ago.
- From FY 07 to FY 23, Hillsborough County's population has grown 24.8%. Excluding Fire Rescue, the County Administrator's organization has 835 less positions in FY 23 than in FY 07, a decrease of 14.7%.
- 320 positions have been added to the Fire Rescue Department since FY 07 representing a 34.1% increase.
- Hillsborough County's FY 23 Unincorporated Area millage rate is 29.5% less than the City of Tampa's millage. The millage is also more than a mil less than both Temple Terrace and Plant City.
- County Administrator Department expenditures increased 6.7% from FY 20 to FY 21 and 6.3% from FY 21 to FY 22.



# Ad Valorem Taxable Value Changes, FY 03 to FY 24



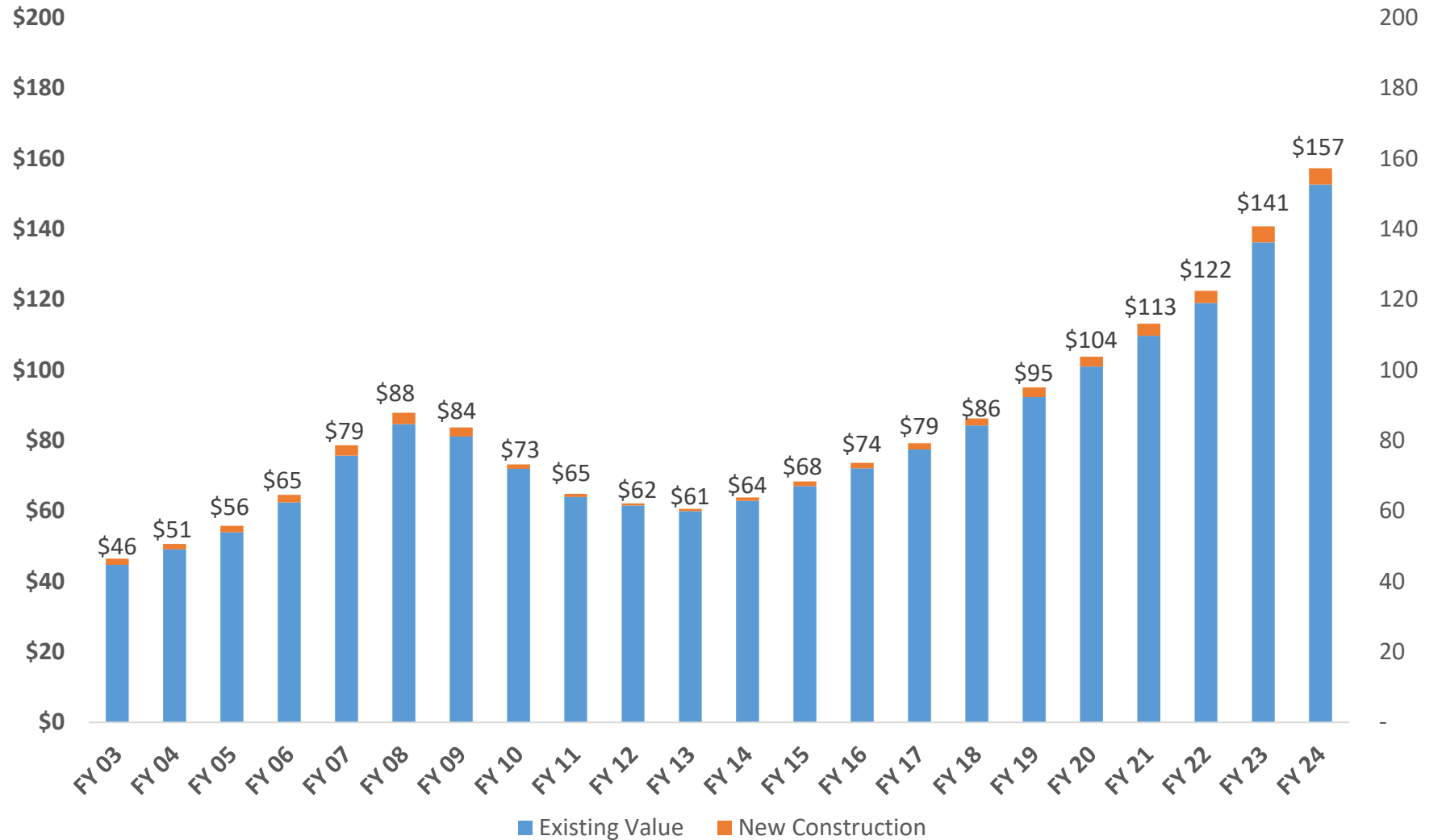
Percent Change in Countywide Ad Valorem Taxable Value



# Ad Valorem Taxable Value, FY 03 to FY 24



## Countywide Ad Valorem Taxable Value



# Change in Total County Budget, FY 23 to FY 24



In Billions	
FY 24 Recommended Budget	\$ 9.122
FY 23 Adopted Budget	<u>\$ 8.496</u>
FY 24 Budget Increase	\$ 0.626

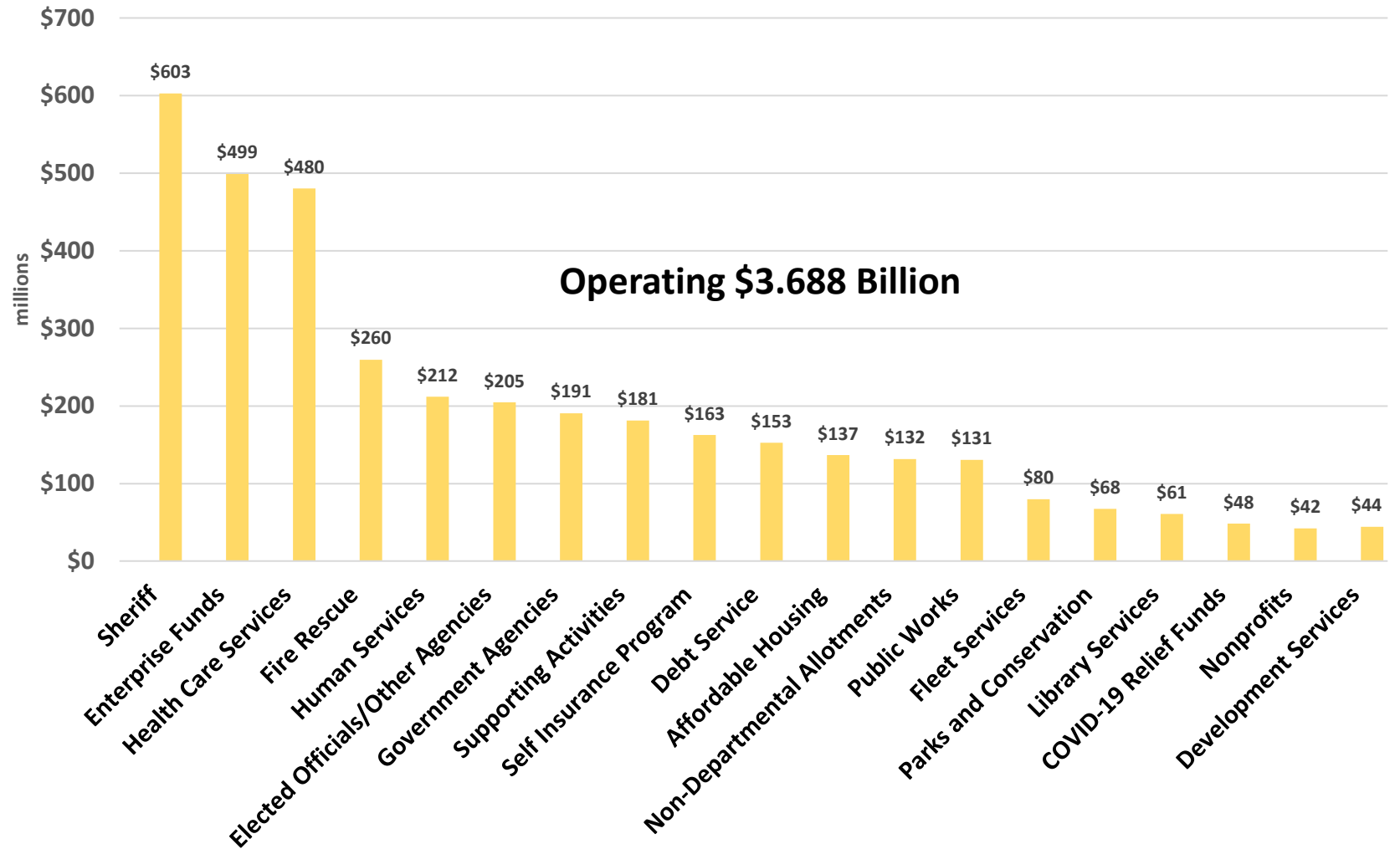
The total County budget increased \$626 million from FY 23 to FY 24 or 7.4%.

The FY 24 Grants and Aids Budget accounts for \$231 million of the total increase, of which \$227 million is for the new Hospital Directed Payment Program. Funding for Elected Officials, courts, Planning Commission, EPC, etc. increased \$72 million. Enterprise Funds reserves rose \$223 million. Indigent Health Care reserves rose \$142 million.

# FY 24 Total Recommended Budget, \$9.121 Billion



Reserves = \$2.314 Billion  
 Transfers = \$1.582 Billion  
 Capital Projects = \$1.537 Billion



Government Agencies = Community Redevelopment Areas, Tampa Sports Authority, Community Investment Tax to Cities  
 Elected Officials/OA = Property Appraiser, Tax Collector, Supervisor of Elections, Clerk of the Circuit Court, Courts, Environmental Protection Agency, Planning Commission  
 Human Services = Aging Services, Children’s Services, Social Services, Medical Examiner, Homeless Services, Sunshine Line, Healthcare Services  
 Supporting Activities = Budget, Procurement, Human Resources, Facilities, Risk Management, Technology Services, Financial Services, County Attorney, Internal Auditor, Communications, Customer Service, County Administration

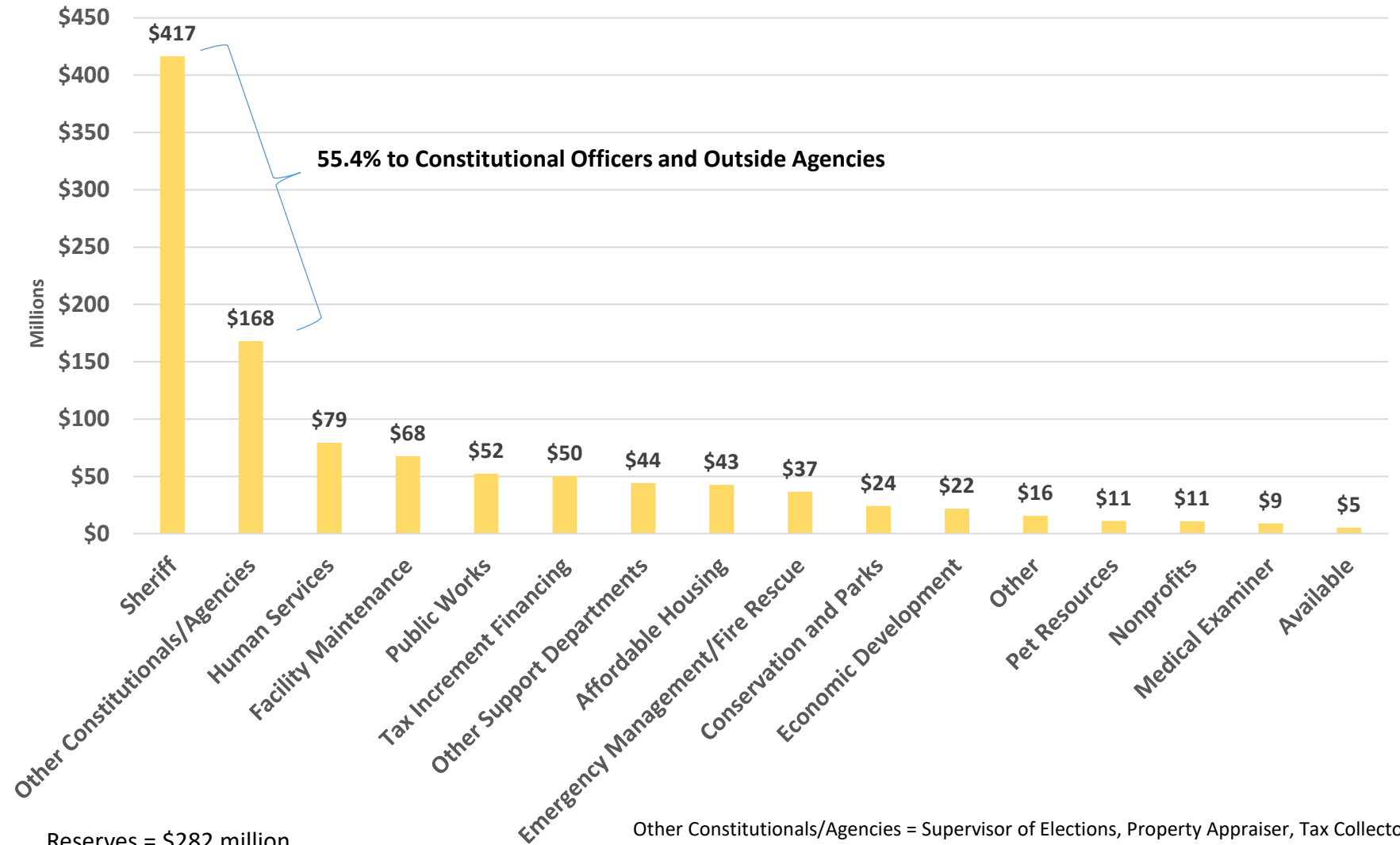
# Countywide General Fund Characteristics



- Funds services for all Hillsborough County residents
- Operating millage rate of 5.7309 mils assessed on all properties (FY 23)
  - \$1,719 on a home with an assessed value of \$350,000
- Services
  - Sheriff – primarily jail operations
  - Clerk of Courts, Supervisor of Elections, Tax Collector, Property Appraiser
  - Court Operations
  - Human Services
  - Conservation and Parks
  - Economic Development
  - Affordable Housing
  - Emergency Management
  - Medical Examiner
  - Pet Resources
  - Support Services – HR, Budget, Procurement, IIO, etc.
  - Environmental Protection Commission



# FY 24 Recommended Countywide General Fund, \$1.418 Billion



Reserves = \$282 million  
 Intrafund Transfers = \$14.0 million

Other Constitutionals/Agencies = Supervisor of Elections, Property Appraiser, Tax Collector, Clerk of the Court, Public Defender, Courts, State Attorney, Environmental Protection Commission, Planning Commission, Soil and Water, Guardian Ad Litem

Other support departments are net of indirect cost reimbursements of \$67 million. These departments include Management and Budget, Procurement, Communications, Human Resources, Risk Management, Real Estate and Facilities, etc.

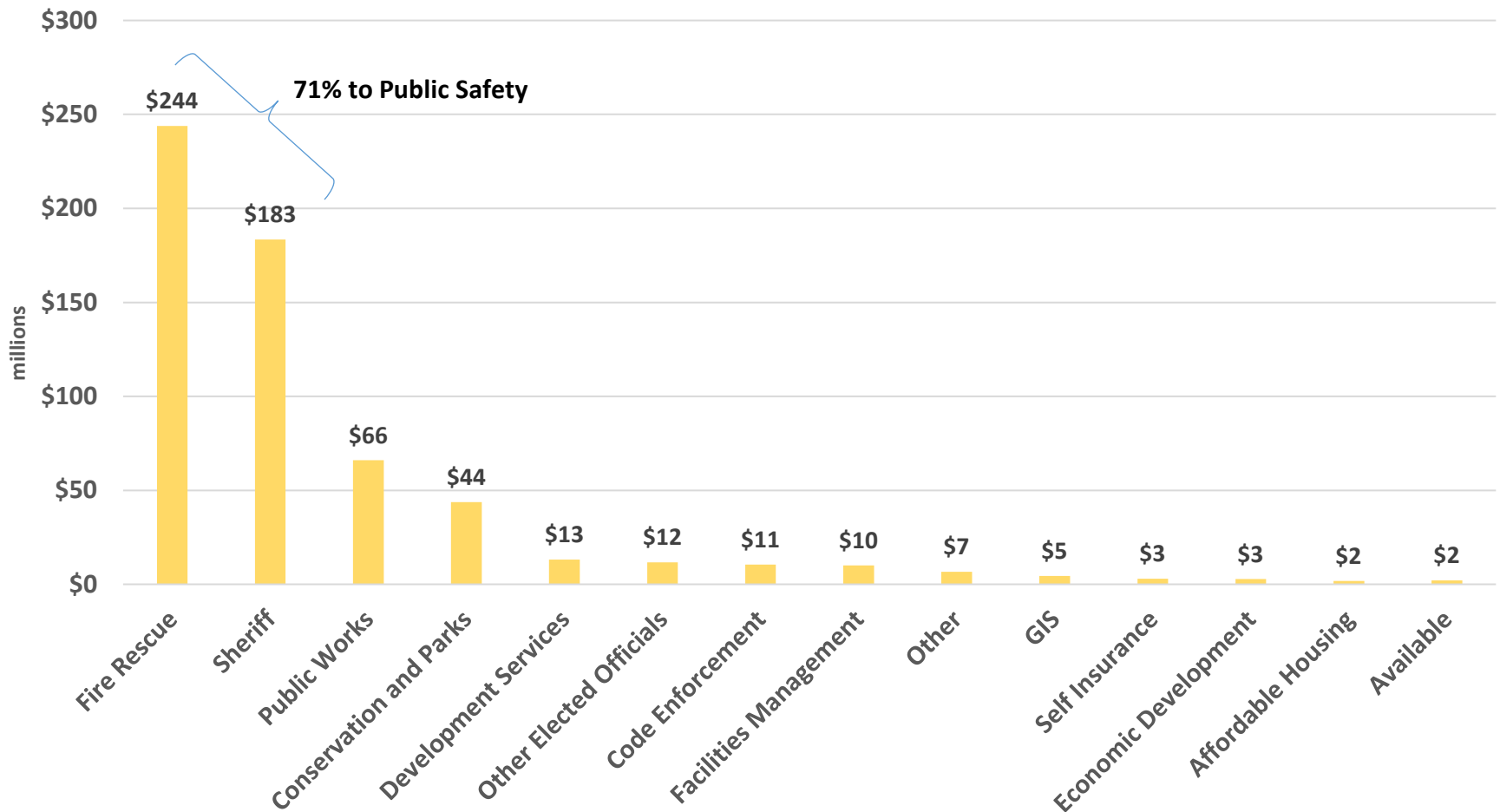


# Unincorporated Area General Fund Characteristics



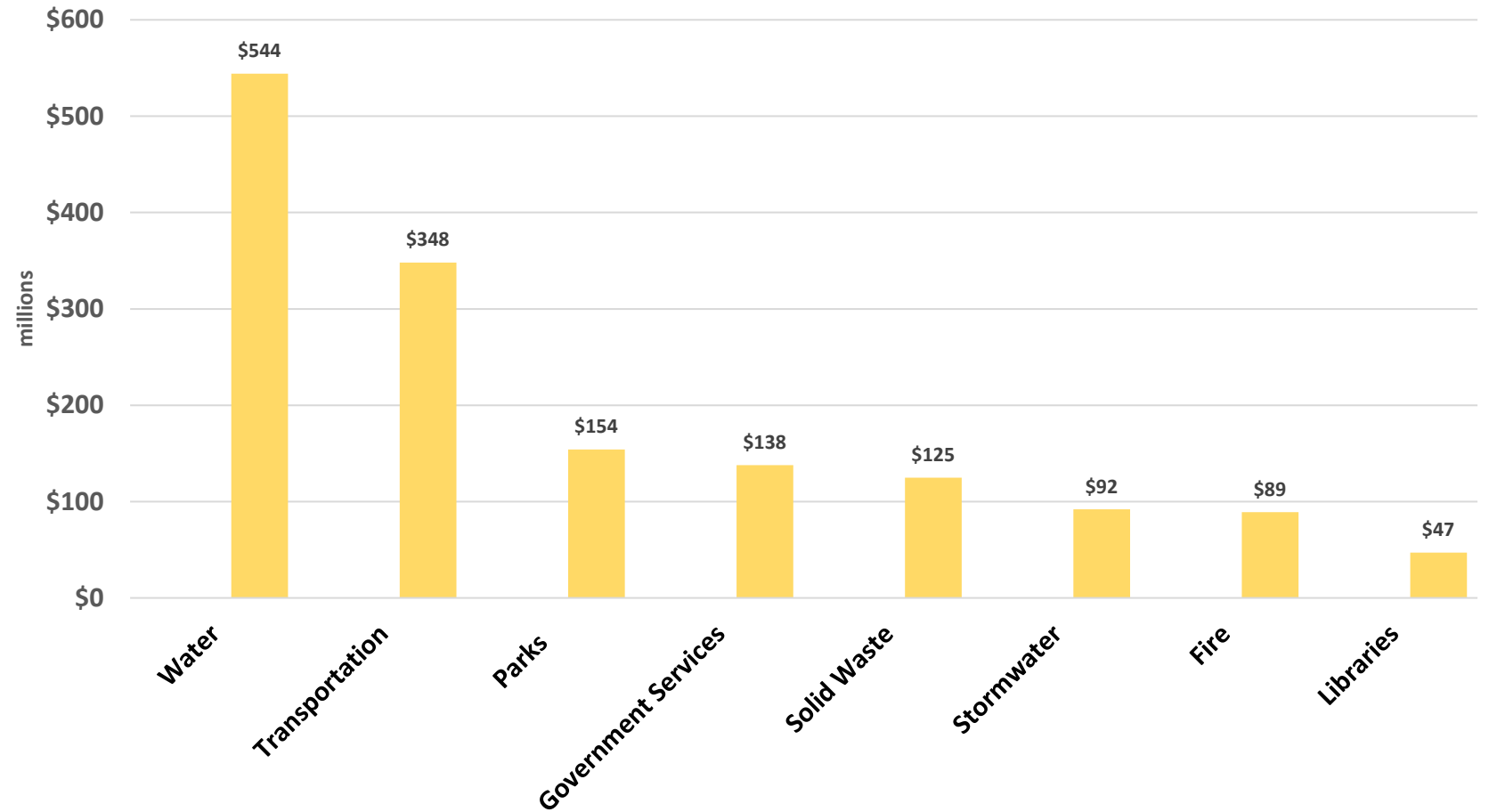
- Funds services for unincorporated area residents of Hillsborough County – services typically closely mirror those provided to city residents through city millage assessments
- Operating millage rate of 4.3745 mils assessed on all unincorporated area properties (FY 23)
  - \$1,312 on a home with an assessed value of \$350,000
  - City of Tampa’s millage is 6.2076, Plant City’s millage is 5.7157, and Temple Terrace’s millage is 6.5550
- Services:
  - Sheriff – primarily patrol operations
  - Fire Rescue
  - Parks and Recreation
  - Code Enforcement
  - Development Services
  - Public Works

# FY 24 Recommended Unincorporated Area General Fund, \$739 Million

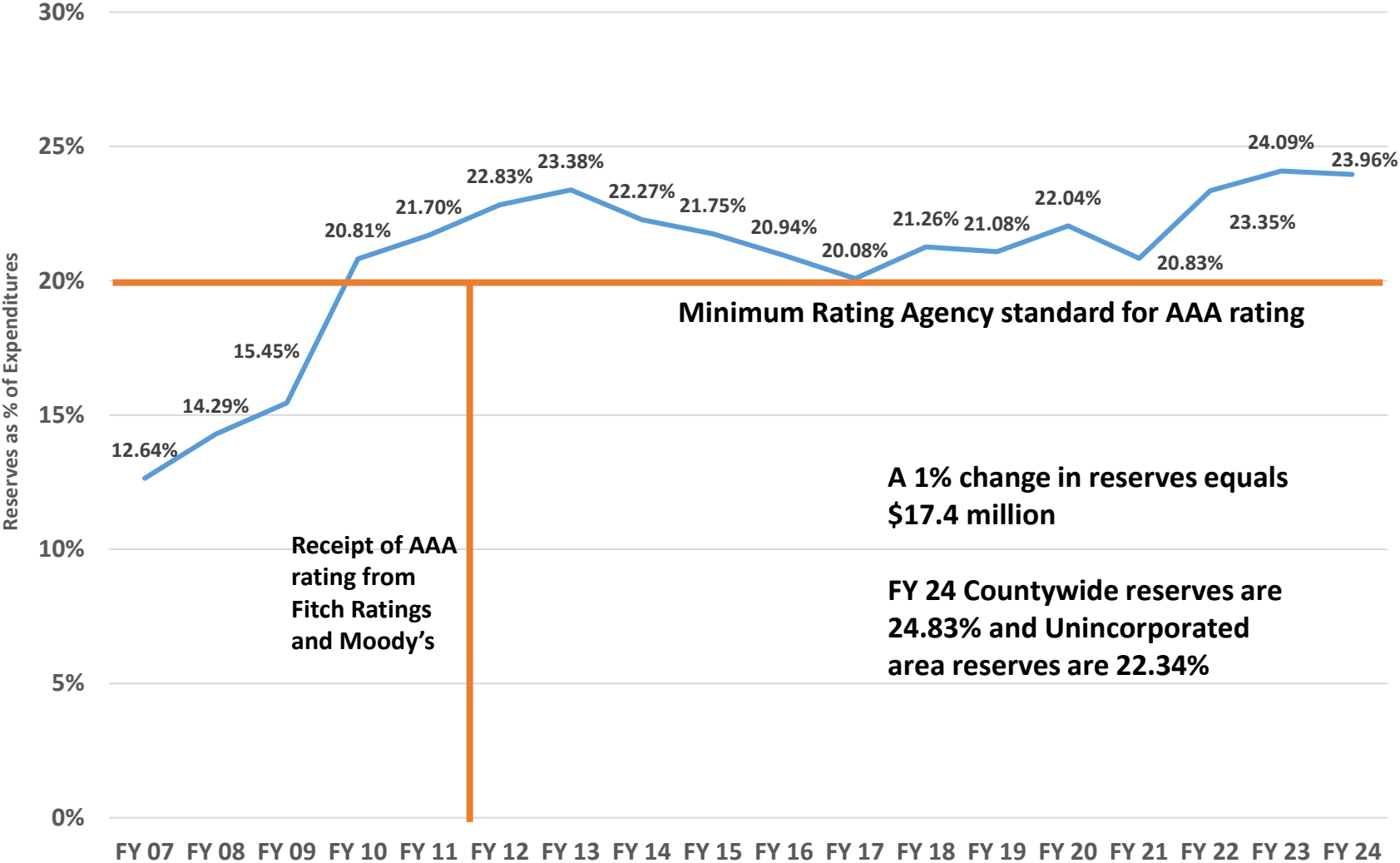


Reserves = \$135 million  
 Intrafund Transfers = \$1.0 million

# FY 24 Recommended Capital Budget, \$1.537 Billion



# General Fund Reserve Analysis





# FY 24 General Fund - Normal Budget Considerations



## Mandates

- Tax Increment Districts
- Tax Collector and Property Appraiser Commissions

Employee Compensation – Cost of Living Increases

Reserve Maintenance – Between 20% -25% per Board Policy

## Department Budget Requests

- Equipment Replacement
- Growth Due to Population Increases
- Operational Impacts of New Facilities

## Normal Inflationary Increases

- Electricity
- Fuel
- Contract Renewals
- Insurance

## Commissioner Budget Requests

- New Programs
- New Facilities
- Expanded Services

# FY 24 General Fund - Extraordinary Budget Considerations



Constitutional Officer/Outside Agency Budgets – 41% of New Growth Funds

Fire Rescue Union Contract

New Florida Retirement System Legislation - \$20 million Impact

Employee Health Insurance – Over 10% increase

Property Insurance – 37% Increase

Employee Compensation – Market Equity Adjustments

Inflation – Over 5%

# Community Investment Tax – New Pay Go Funds for FY 24 – \$56.6 Million



Repaving

\$20 million



Sheriff Training Facility and Emergency Management Uses

\$15 million



Jail Major Maintenance

\$10 million



Community Investment Tax reserves are approximately \$26 million. These reserves are being held to cover any unanticipated inflationary costs in current projects.

# Community Investment Tax – New Pay Go Funds for FY 24 – \$56.6 Million



Progress Village  
South Fire Station

(New)

\$8.6 million



African American  
Cultural Center

(Matching)

\$2 million



King Forest Park  
Improvements

(Cost Increase)

\$1 million



# FY 24 Remaining Available General Funds



Countywide -  
\$5.3 Million



Unincorporated -  
\$2.1 Million



# Innovative Funding Strategies



Funding Fire Rescue Mutual Aid Services Through the Countywide General Fund



Implementation of New Hospital Directed Payment Program Leveraging Additional Federal Funding for Local Hospitals



Using Existing ELAPP Millage to Issue Bonds to Fund New Land Acquisitions



Exploring the Possibility of Funding Jail Inmate Healthcare with Indigent Healthcare Funds

# FY 24 General Fund Budget Additions — Public Safety



- Countywide
  - Allocation of Fire Rescue Costs
  - PSOC Renovations
  - Increased mosquito larval control
  - Disaster funding
- Unincorporated
  - New Progress Village South Fire Station and staffing
  - Fire Rescue fleet costs
- Countywide and Unincorporated
  - Increased funding for Sheriff
  - Security enhancements





# FY 24 General Fund Budget Additions – Transportation and Parks



- Countywide
  - Upper Tampa Bay Trail IV
  - Bridge and Guardrail Program
  - Safe Streets for All
- Unincorporated
  - Parks site renovations and cost escalations
  - Roadway Pavement Preservation Program



# FY 24 General Fund Budget Additions - Technology and Facilities



- Countywide
  - Technology improvements, including cybersecurity, infrastructure modernization and disaster recovery
  - Enhanced funding for financial system improvements
- Countywide and Unincorporated
  - Increased facility costs for new County facilities



# FY 24 General Fund Budget Additions

## Investing in People and Partners



- Countywide and Unincorporated
  - Compensation adjustments
  - County Employee Health Plan
  - Increased funding requests from other Constitutional Officers/Outside Agencies



# Budget Calendar



## Budget Delivery

- July 12 – FY 24 Recommended Budget

## Budget Workshops

- May 10 – Budget Overview
- June 8 – Enterprise Funds and Stormwater
- July 25 – Public Safety, Transportation

## Budget Reconciliation Public Hearing

- July 27 - Flagging and TRIM

## Final Public Hearings

- September 14 – Adopt Tentative Budget and Millages
- September 21 – Adopt Final Budget and Millages



# Commissioner Flagging Process

- **Budget Flag = Commissioner desired budget change**
- **Flags are used to change the County Administrator's Recommended Budget delivered to the Board**
- **County Administration creates a list of all Commissioner flags gathered through individual Commissioner meetings, budget workshops, and public hearings**
- **Commissioners first vote on flagged items at the Budget Reconciliation Public Hearing on July 27**
- **Commissioners may vote on additional items at the Final Budget Public Hearing in September. However, most available resources are allocated at the Budget Reconciliation Public Hearing on July 27**