County Administrator's Adopted Budget

FY26-FY27

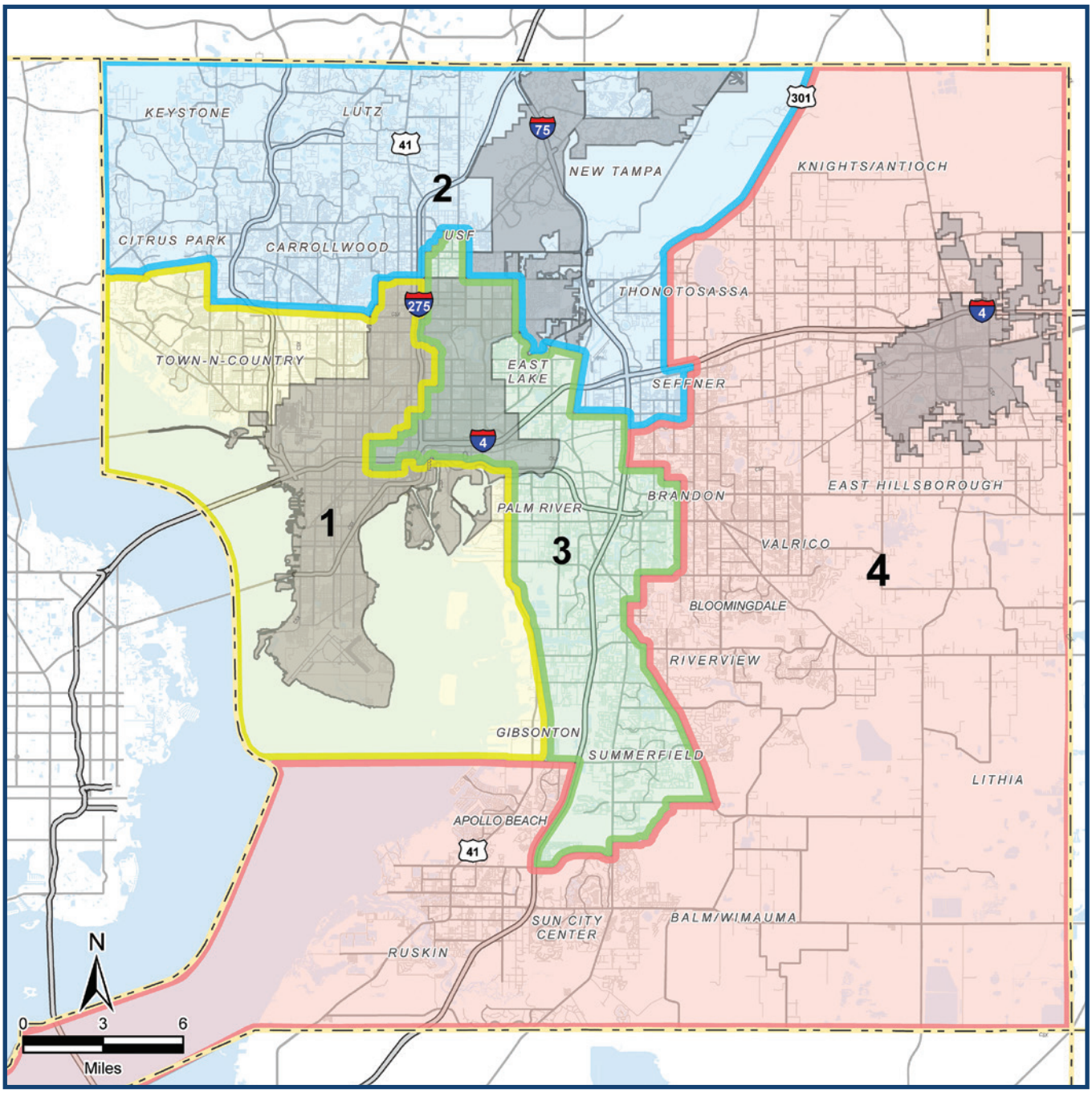
Hillsborough County Florida

Board of County Commissioners

Board of County Commissioners members are Harry Cohen (seated, left), Chaplain Gwen Myers (seated, right), Joshua Wostal (standing, from far left) Donna Cameron Cepeda, Chair Ken Hagan, Vice Chair Christine Miller, and Chris Boles.

Cover Photos
Top: Beautiful aerial view of Hillsborough County.
Middle left: Young athletes from across the Country unite to compete in a national soccer tournament at SouthShore Sportsplex.
Middle right: Artem Lazukin conducts building code inspections on a new development in Hillsborough County.
Bottom left: The Arts Council supports festivals and events throughout Hillsborough County via the Special Event Partnership Grant program, including Gasparilla Festival of the Arts shown here.
Bottom center: Library services offers public computer stations and laptop lending at its branches, such as the newly restored West Tampa Library.
Bottom right: Water Resources provides an image of an early morning installation of the South County Drinking Water Transmission Main.

Commissioner Districts



1 Harry Cohen

2 Ken Hagan, Chair

3 Gwen Myers, Chaplain

4 Christine Miller, Vice Chair

5 Donna Cameron Cepeda (Countywide)

6 Chris Boles (Countywide)

7 Joshua Wostal (Countywide)

Hillsborough County Florida

Accommodation Statement

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Table of Contents

INTRODUCTION
Description of Hillsborough County 11
Hillsborough County Organization Chart 14
Hillsborough County Strategic Plan 16
Acknowledgements 19
Government Finance Officers Association (GFOA) Award 20

EXECUTIVE SUMMARY
Introduction 23
Budget Message 25
Budget Overview 27
Short-Term Factors Affecting the Budget 31
Long-Term Financial Planning 34
Basis of Budgeting 35
The Process of Adopting the Budget 36
Procedures for Amending the Budget 39
Budget Summary 41
Budget Summary by Major Fund 42
Budget Summary by Major Fund & Department 44
Department Budget Summary Comparison 48
Budget Sources & Uses of Funds—Table & Charts 50
Summary of Funded Full-Time Equivalent & Funded Positions 52
Budget by Program—Narrative, Descriptions, Tables, & Charts 53
Capital Improvement Program Budget—Sources & Uses of Funds 64
Debt Service Budget Summary 65
Major County Revenues 66
County Revenues by Source 78
Millage Comparison—Table & Character 80
Basic Information on Property Taxes 84
Changes in Taxable Values by Property Classification 86
Major Tax Exemptions as a Percentage of Property Values Changes 87
Impact of Local Taxes 88
Economic Indicators 89
Financial Policies & Procedures 92
Calculation of Statutory Operating Budget 113
Estimating the County's Ending Fund Balance—Narrative & Tables 114

OPERATIONS AND FUNDING GUIDE
Budget by Fund 123
Hillsborough County Major Funds 124
Fund Accounting 125
Budget Summary by Fund 126
Fund Summary by Type of Expenditure 128
- Countywide General Fund 133
- Unincorporated Area General Fund 135
- Countywide Special Revenue Fund 137
- Unincorporated Area Special Revenue Fund 139
- Transportation trust Fund 140
- Library Tax District Special Revenue Fund 141
- Community Investment Tax (Infrastructure Surtax) Special Revenue Fund 142
- Grants (Non-Transportation-Related) 143
- Sales Tax Revenue Fund 145
- Discretely Presented Component Units Fund 146

Table of Contents

Local Housing Assistance Program Fund 147
COVID Relief Fund 148
Debt Service Funds 149
Capital Projects Funds 153
Public Works Solid Waste Resource Recovery Division 158
Public Utilities Water/Wastewater Division 159
Fleet Management Fund 160
Self-Insurance Fund 161
Noncommitment Debt Fund 162
Budget by Fund 163

Department Page Summaries 174
Matrix of Services 175
Board of County Commissioners
Board of County Commissioners 180
County Internal Auditor 182

County Attorney 184

County Administrator Departments
Affordable Housing Services 187
Aging Services 190
Arts Council Division 193
Capital Programs 196
Children's Services 199
Code Enforcement 202
Communications & Digital Media 205
Community & Infrastructure Planning 208
Conservation & Environmental Lands Management 211
Consumer and Veterans Services 214
County Administrator 217
Customer Service & Support 219
Cyber Security Services Division 222
Development Services 224
Economic Development 227
Engineering & Operations 230
Enterprise Program Management Office 233
Enterprise Solutions & Quality Assurance 236
Environmental Service Division 239
Extension Service 242
Facilities Management & Real Estate Services 245
Fire Rescue 248
Fleet Management 251
Government Relations & Strategic Services 254
Head Start 256
Health Care Services 259
Homeless & Community Services 262
Human Resources 265
Information Technology 268
Library Services 271
Management & Budget 274
Medical Examiner 276
Office of Community Impact 278
Parks & Recreation 279

Table of Contents

Performance Data & Analytics 282
Pet Resources 285
Procurement Services 288
Risk Management & Safety Division 291
Small Business Enterprises 294
Social Services 297
Solid Waste 300
Sunshine Line 303
Water Resources 306

Elected Officials
Clerk of the Circuit Court & Comptroller 309
Property Appraiser 312
Public Defender 315
Sheriff's Office 318
State Attorney Part I (13th Judicial Circuit) 321
State Attorney Part II (Victim Assistance) 323
Supervisor of Elections 325
Tax Collector 328

13th Judicial Circuit
Administrative Office of the Courts 331

Boards, Commissions & Agencies
Charter Review Board 334
Environmental Protection Commission 335
Guardian ad Litem 338
Hillsborough Transportation Planning Organization 341
Planning Commission 344
Soil & Water Conservation District 347
Value Adjustment Board 350

Other Budget Information
Capital Improvement Program Projects 351
Debt Service Accounts 352
Governmental Agencies 353
Non-Departmental Allotments 356
Nonprofit Organizations 360
Reserves & Refunds—Narrative & Schedule 366
Interfund Transfers—Narrative & Schedule 372

CAPITAL BUDGET 381

DEBT BUDGET 411

SUPPLEMENTAL INFORMATION
Salary Schedules 489
Detailed Listing of Full-Time Equivalent Positions 494
Pro Forma Budget 525
Acronyms 531
Glossary 532

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Introduction

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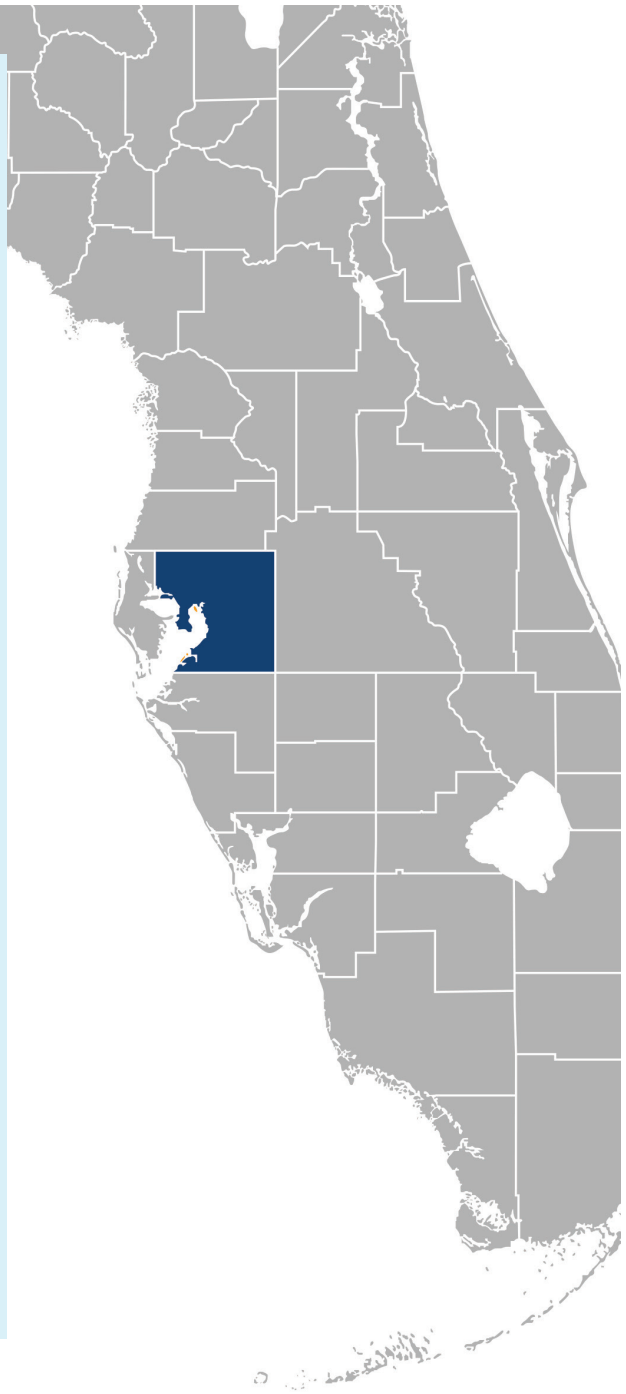
Fast Facts

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	1,560,449
Population in unincorporated area	69%
Number of households As of April 2024	598,847
Persons per square mile *2024 Office of Economic and Demographics Research*	1,526.1
People Visited Hillsborough County *Visit Tampa Bay*	27.0 million in Fiscal 2024
Decrease of Home Sales in 2024	5.0%
Agricultural product sales *- 2022 Census of Agriculture*	$704 million
In new Corporate Investments	$383.5 million



Geography & Demographics

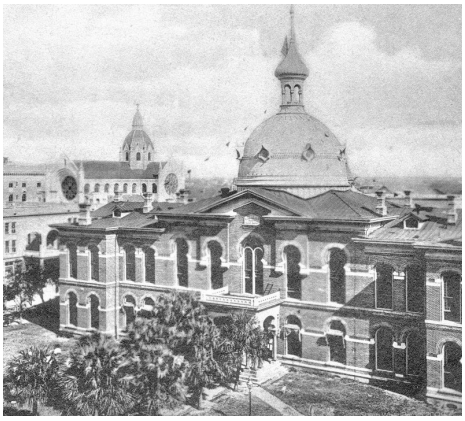
Located midway on the west coast of Florida, Hillsborough County's boundaries encompass 1,048 square miles of land and 24 square miles of inland water for a total of 1,072 square miles. With the largest bay in Florida opening to the Gulf of Mexico, its coast spans 76 miles.

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, 2024, total population was 1,560,449 making it the third most populous county in the state. Of this population,1,081,381 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 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 old courthouse from Franklin Street, circa 1908.

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.

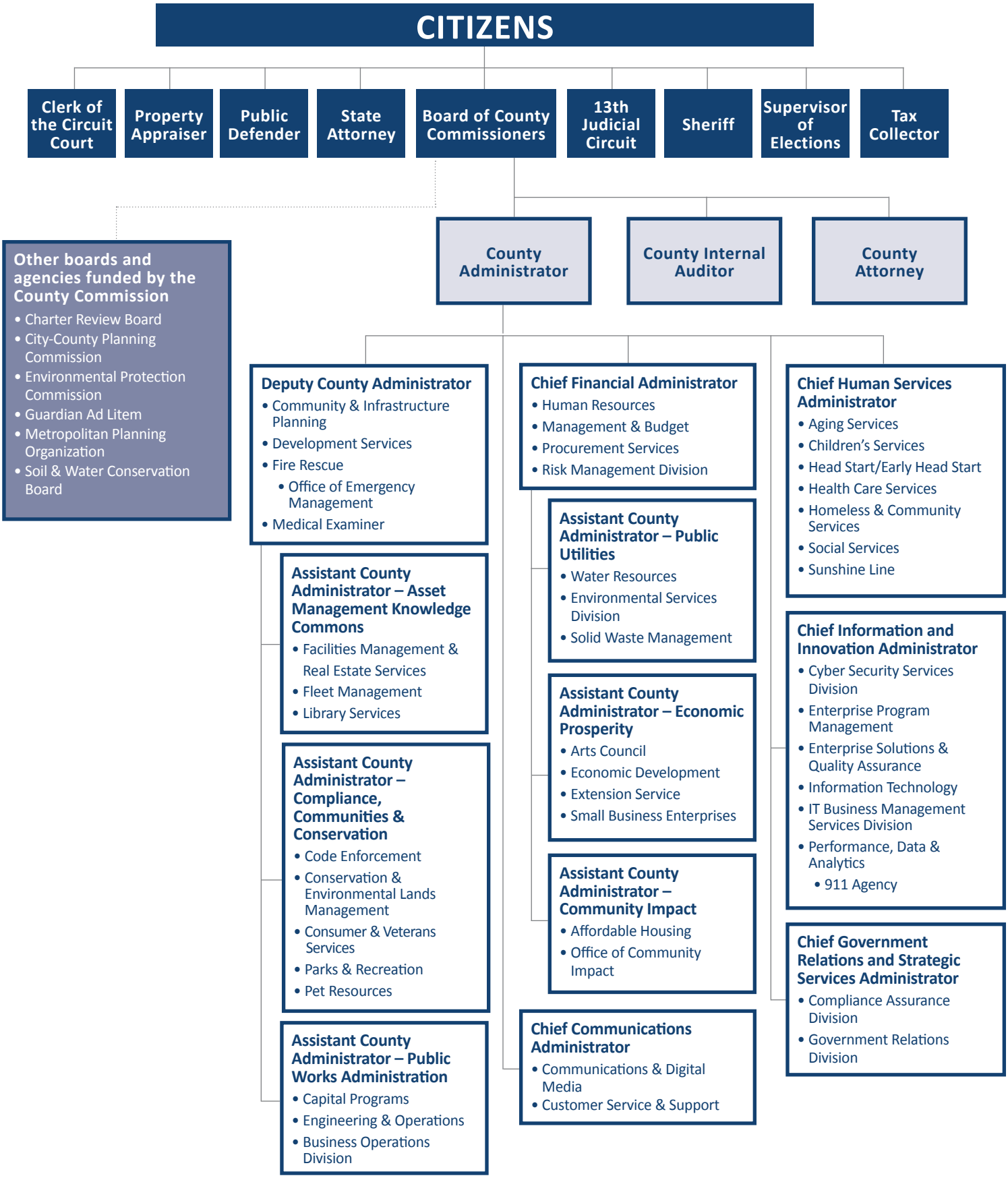
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road 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.

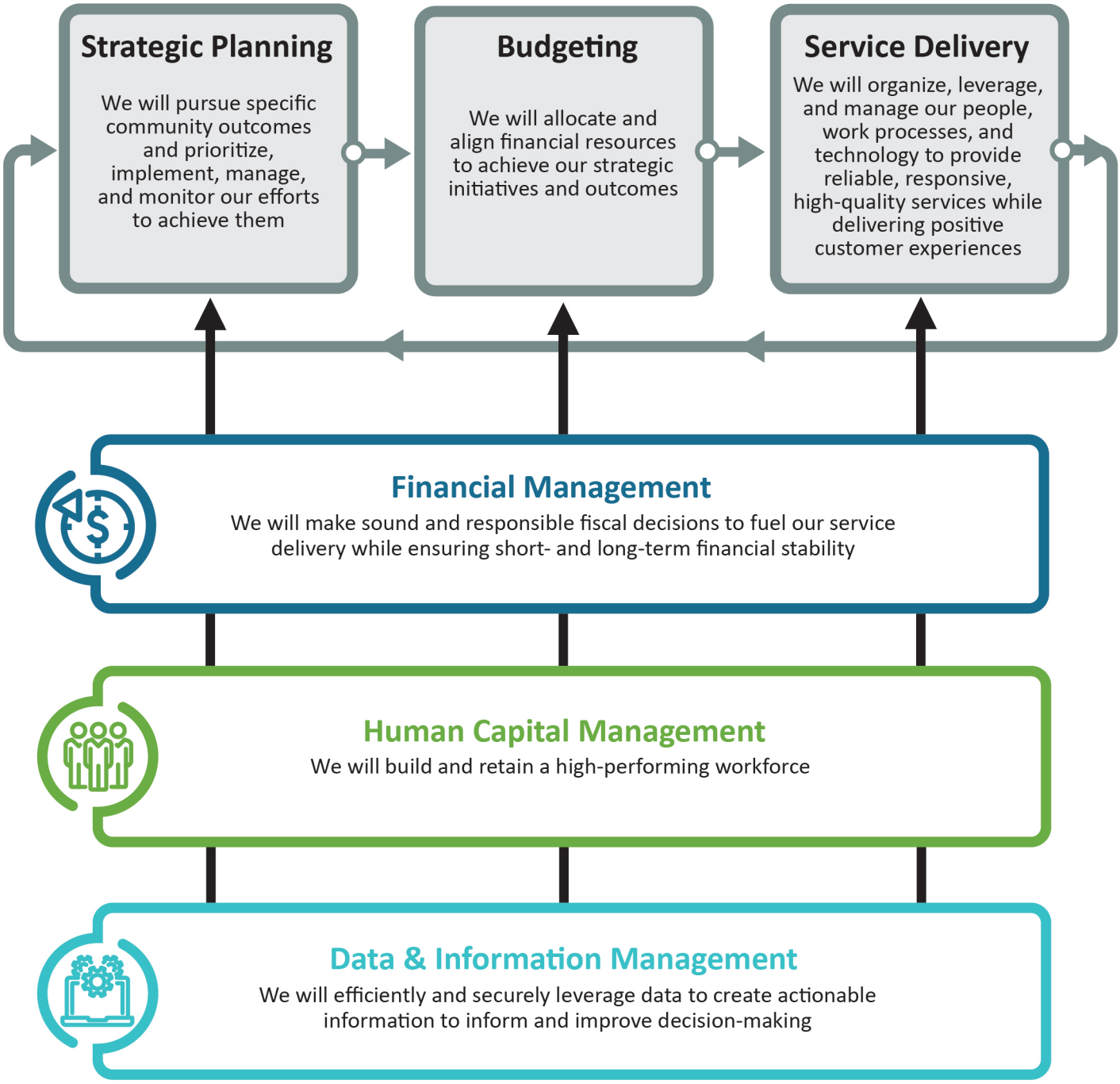
- **Act as One Team** – The County's departments provide a wide range of important services to our community, from fire rescue services to park programs to animal control (and many more). Though each service is unique, we acknowledge and appreciate that our community's needs are not always service-specific 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

Tom Fesler,
Chief Financial Administrator

Kevin Brickey, Director
Management and Budget Department

Irma Muka, Budget Managing Director
Management and Budget Department

County Center, 26th Floor
PO Box 1110
Tampa, FL 33601
813-272-5890

Staff Contributing to the Development of the Adopted Budget FY 26:

Cheryl Arends	**Manoucheca Chantigny**	**Chelsea Chipoletti**
Tannette Gayle	**Tifini Hill**	**Yolanda King**
Bridgett Lattimore	**Ray Likely**	**Tony Marcano**
Iva Martinaj	**Mark Martinet**	**Monica Moore**
Niki Patel	**Michael Podsiad**	**Viendu Tran**
Julie Wisdom	**Brenda Wright**	

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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For the Biennium Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

Executive Summary

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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 2025, in accordance with State Statute, as the FY 26 budget. At the same time, the BOCC approved a planned budget for the second year, the Planned FY 27 budget. During calendar year 2026, staff and the Board will review the Planned FY 27 budget and adjust revenues and expenditures to accommodate needs that have arisen since the planned budget was prepared in 2025. The Board will adopt the FY 27 Budget in September 2026.

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 **Adopted Budget for FY 26**. 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 26 and FY 27 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 26 and FY 27. It contains a narrative describing capital budget highlights as well as summaries showing projects to be started.

The fourth section, Debt Service, has information about the County's outstanding debt. This section is only included in the County's Adopted budget Book.

The fifth 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 26—FY 31**, 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.**

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Hillsborough County Florida

COUNTY ADMINISTRATOR
Bonnie M. Wise
PO Box 1110, Tampa, FL 33601-1110
(813) 276-2843 | Fax: (813) 272-5248

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COUNTY ATTORNEY
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COUNTY INTERNAL AUDITOR
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To the Hillsborough County Board of County Commissioners and County Residents:

I am pleased to present the Fiscal Year 2026 Adopted Budget. The Adopted Budget focuses on our commitment to maintaining services and assets for our residents, to prioritizing investment in transportation and public safety, and to our employees, who are the key to effective, impactful service delivery.

These ongoing priorities combined with our commitment to strong financial management have enabled Hillsborough County to weather recent storms, both natural and economic. Hillsborough County has maintained a strong financial position throughout recent hurricane response and recovery efforts, recessions, and public health emergencies as evidenced by our consistently healthy reserves and retention of our "AAA" credit ratings by the credit rating agencies. The County remains in a solid position to meet similar future challenges.

Economic conditions were prime considerations as we prepared the FY 2026 Budget. The Budget reflects the impacts of continued elevated interest rates and inflation and heightened awareness surrounding the potential impacts of higher tariffs and federal funding cuts, including potential loss of grant funding. Elevated mortgage rates and home prices have slowed housing markets, and retail sales have flattened. The overall economy exhibited surprising resilience in 2024, but economic growth remains volatile in 2025 amid uncertainty surrounding policy impacts. Growth in the First Quarter of 2025 turned negative, -0.6%, followed by 3.8% growth for the Second Quarter. Interest rates dropped in September 2025 but remain elevated and are a constraint on economic activity. Economic forecasters expect modest growth in 2025 and 2026. These current conditions and expectations point to continued moderation in County revenue growth.

The FY 2026 Adopted Budget expands on the progress made in the FY 2025 Adopted Budget to enhance the financial sustainability of the Unincorporated Area General Fund while investing in public safety and transportation. These are areas funded primarily within the Unincorporated Area General Fund, where we are challenged to fund service deficiencies while keeping pace with rising demand and costs. The FY 2025 Adopted Budget included three initiatives employing creative funding strategies. The first initiative was a property tax millage "swap," where the Countywide General Fund operating millage included a 0.1 mil reduction, while the Unincorporated Area General Fund included a 0.1 mil increase. Unincorporated Area revenue was increased about $10 million. The second and third revenue initiatives for FY 2025 employed Indigent Care Sales Surtax revenue to aid the funding of indigent health care costs for Hillsborough County Jail inmates and for Fire Rescue services.

The FY 2026 Adopted Budget includes an additional 0.1418 mil property tax millage "swap." The Countywide General Fund operating millage includes a 0.1418 mil reduction, while the Unincorporated Area General Fund includes a 0.1418 mil 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 0.1418 mils. Countywide General Fund revenue is reduced about $25.5 million, and Unincorporated Area revenue is increased about $15.2 million, further strengthening the Fund's financial sustainability. Additionally, the Unincorporated Area will see a 0.0259 mil decrease as the County's Unincorporated Area Parks and Recreation Bonds matured in July 2025, eliminating the need for this debt millage. All residents will experience a millage reduction for FY 2026.

This Adopted Budget also includes significant capital investments in transportation and public safety. The combined transportation investment of General Funds and Community Investment Tax (CIT) is $134.7 million in this budget. An additional $47 million of Mobility Fee Revenue, Fuel Taxes, and grants are also invested in transportation for FY 2026. These investments include funding for repaving roads, sidewalks, intersection improvements, bridges, and safety improvements. The Budget incorporates the $208.6 million for road repaving derived from the settlement of the invalidated Transportation Sales Surtax. The County will manage those repaving projects. The FY 2026 Budget also includes one-time capital investments in public safety, including a new fire station, a replacement fire station, and additional equipment in support of Fire Rescue. Further, the Adopted Budget addresses other public safety capital improvements for the Sheriff's Office, including additional funding for jail maintenance and the relocation of the Sheriff's Operations Center.

The Adopted Budget includes further investment in public safety and resiliency by increasing our Catastrophic Reserves. These reserves may be accessed to meet the challenges of natural disasters and significant economic hardship. The Board accessed $100 million of FY 2025's $123 million of Catastrophic Reserves to help fund response and recovery efforts in the wake of Hurricanes Helene and Milton. The Adopted Budget rebuilds those reserves to $116 million for FY 2026, placing the County in a good position to meet the potential challenges of future hurricane seasons and other potential emergencies without the need to access General Funds. In addition, County staff continues to develop plans to successfully access and invest the $709 million of Community Development Block Grant – Disaster Recovery funds allocated by the Federal Government to aid recovery from Hurricanes Helene and Milton.

Employees remain our greatest asset in meeting the needs of the community. The Adopted Budget remains dedicated to ensuring a safe, healthy work environment. A focus on programs such as Well4Life remains so that the County can continue to mitigate increasing healthcare costs. Additionally, the Adopted Budget incorporates compensation increases in recognition of our dedicated workforce.

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. The FY 2026 Adopted Budget continues to prioritize transportation and public safety while enhancing the financial sustainability of the Unincorporated Area General Fund. The Budget also continues our commitment to the strong financial management that has enabled the County to weather recent storms, both natural and economic, and future ones as well.

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 Adopted Budget for Fiscal Year 2026 (FY 26) totals $12.038 billion; by contrast the FY 25 Adopted Budget was $10.331 billion. This is the first year of the sixteen biennial budget adopted by the Board of County Commissioners (Board). The FY 26 budget was adopted by the Board on September 18, 2025, for the period of October 1, 2025, through September 30, 2026.

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

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.

The Adopted FY 26 Budget represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 26, we will continue to seek opportunities to improve the way we deliver service and continue to help grow our economy.

The County's FY 26 budget was developed in a conservative manner and designed with a focus on the following areas: public safety, transportation, stormwater, maintenance of County assets, maintenance of reserves, and investing in County employees.

During preparation of the budget, available resources were evaluated to determine the viability of the FY 26 budget. This process identified that overall resources would increase from FY 25 but at a reduced rate of growth. July 1st property taxable values for FY 26 as provided by the Hillsborough County Property Appraiser are about 6.9% higher than FY 25. This reflects a slower growth when compared 15.3% in FY 23 and 11.6% and virtually matching FY 25,s rate of 6.8%. 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 increase modestly in FY 26. Expectations of slower economic growth in 2026 could result in even slower FY 26 revenue growth. Economic conditions are also impacting our expenditure expectations with persistent inflation driving larger annual cost increases than in recent years.

The FY 26 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.

Two significant revenue initiatives are included in the Adopted FY 26 Budget. The first is a property tax millage "swap". The Countywide General Fund operating millage includes a 0.1418 mil reduction, while the Unincorporated Area General Fund includes a 0.1418 mil 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 0.1418 mills. As a result, the Countywide General Fund property revenue is reduced by about $25.5 million, while revenue for the Unincorporated Area General Fund increases by about $15.2 million. Additionally, the Unincorporated Area General Fund reflects a 0.0259 mil decrease as the County's Unincorporated Area Parks and Recreation Bonds matured in July 2025, eliminating the need for this debt millage. The FY 25 budget included a similar millage adjustment, consisting of a 0.1 mil swap, and an additional 0.0283 mil reduction Countywide. The challenges of meeting increasing service demands, particularly for public safety services and transportation, in the Unincorporated Area as population grows has been an ongoing budget discussion topic during recent years. In contrast, the Countywide General Fund has experienced more modest financial challenges.

The second revenue initiative continues the strategic utilization of the Indigent Care Sales Surtax revenue. This surtax funds health care for indigent persons and surtax revenue has grown substantially in recent years. In FY 25 the Board approved a revenue initiative to employ

Budget Overview

$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 FY 26 budget builds on this approach by allocating an additional $5 million to further support Fire Rescue services.

In addition to the two revenue initiatives, the FY 26 Adopted budget includes a series of expenditure reductions and reallocations aimed at improving operational efficiency. Notable savings include:

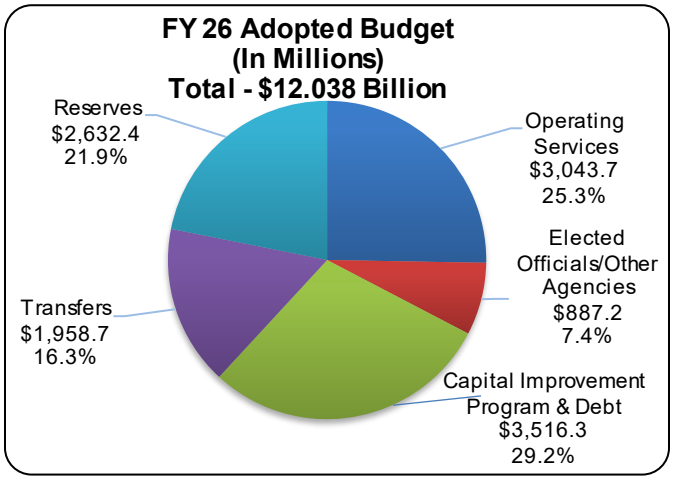
- $17.7 million from Nondepartmental Allotments;
- $15.3 million from a reduced reserve ratio;
- $3.7 million from adjustments to Nonprofit Organizations funding;
- $3.0 million from Capital Improvement Program – old projects, value engineering, project scope changes;
- $2.6 million from the elimination of Parks Debt Millage (0.0259 mils), which matures during FY 25;
- $2.5 million from department budget reductions;
- $1.3 million from the elimination of long-term vacant positions

These measures support the County's goal of maintaining a structurally balanced budget while continuing to invest in critical services for a growing population.

Budget in Brief

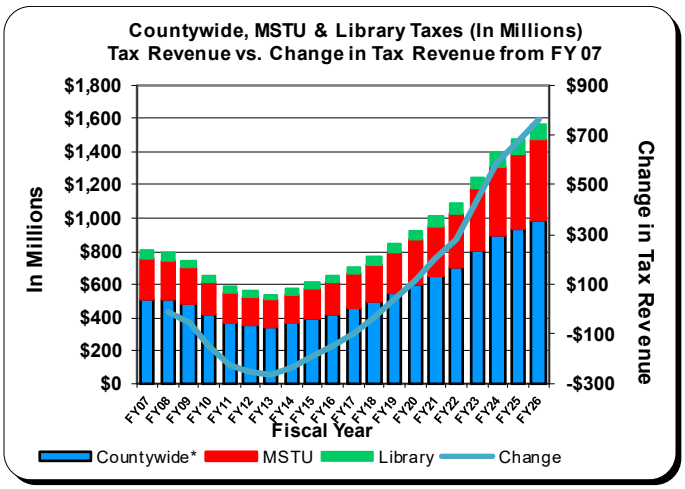
The County's Adopted Budget for FY 26 totals $12.038 billion, a $1.707 billion increase over the Adopted FY 25 budget of $10.331 billion. Some significant changes include:

- $1,277.14 million increase in the Capital Improvement Budget, including a $881.5 million increase in the Water and Wastewater Program, a $293.2 million increase in the Transportation Program, $53.6 million increase in the Government Facilities program and a $32.8 million increase in the Solid Waste Program. Additional information is found within the Capital Budget section;
- $32.8 million increase in Sheriff's budget to fund service continuation;
- $6.2 million increase in funding to Constitutional Officers, other than the Sheriff, and other elected officials;
- $5.9 million for 35 new Fire Rescue positions for the new Airport Industrial fire station and the related operating costs;
- $12.4 million increase in Debt Service and other related costs;
- $62.3 million decrease in transfers;
- $316.7 million increase in reserves. This is attributed mainly to Enterprise Funds, $91.2 million; Internal Service Funds (General Liability, Employee Group Health, and Lease Back Program Funds), $34.3 million; Countywide Special Revenue Funds (Countywide State Opioid Settlement, Countywide Local Participation, and Indigent & Trauma Health Care Center Funds), $81.8 million; and the Transportation Trust Fund, $34.9 million.



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 26 budget reflects increased revenue levels from Ad Valorem Property Taxes and sales taxes. Estimated FY 26 operating property tax revenue is $90.0 million above FY 25. Following five consecutive years of taxable property value declines brought on by a collapse in the housing market during the Great Recession, taxable valuations recovered slowly, finally surpassing the previous FY 07 valuation peak in FY 19. Growth accelerated to a peak of 15.0% in FY 23 and, amid high mortgage rates, high home prices and growing economic uncertainty, has steadily declined since. The following chart reflects annual taxable values and the recovery of values since the Great Recession.

Budget Overview



The County continues to provide services to a growing population. Areas of particular concern include transportation, fire services, and parks. Planning efforts in these areas are ongoing, and creative solutions will be necessary to meet identified needs. Recently, significant 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 Adopted Budget includes funding for pay adjustments to meet market challenges.

Operating Budget

The FY 26 operating budget includes $3,043.7 million for services delivered primarily by County Administrator departments as well as $887.2 million to fund Elected Officials and Other Agencies.

General fund property tax revenues will continue to increase in FY 26 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 Adopted Capital Improvement Budget for FY 26 is $3,302.5 million while the FY 25 Adopted budget was $2,025.4 million. This represents a $1,277.1 million increase from the prior year's capital budget, primarily reflecting increases in the Water and Wastewater Program, the Transportation Program, the Government Facilities Program and the Solid Waste Program. The budget reflects ongoing expenditures of both one-time funding carried forward from previous years, and new FY 26 capital funding in support of service levels and operations. More information can be found in the Capital Budget section.

The FY 26 Capital Budget includes:

- $36.9 million for the new Race Track Road, Sun City North, Progress Village South, and Airport Industrial fire stations;
- $59.9 million for the replacement of Falkenburg Road, 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;
- $18.8 million for Public Safety Operations Center (PSOC) Renovations;
- $45.8 million for Sheriff's Operations Center Relocation;
- $40.0 million for Jail Maintenance;
- $14.0 million for African American Art & Cultural Center;
- $15.9 million for the new Fishhawk Library;
- $40.1 million for the replacement of Brandon and Thonotosassa Libraries;
- $12.1 million for the Veterans Memorial Park Entrance and Other Improvements;
- $10.5 million for Thonotosassa Park Improvement/ Expansion;
- $5.7 million for Branchton Regional Park;
- $2.5 million for the Balm Park Expansion;
- $8.0 million for a Pet Resources Facility;
- $12.2 million for Upper Tampa Bay Trail IV;
- $77.7 million for Bridge and Guardrail Improvements;
- $47.5 million for Sidewalk Repairs and Improvements;
- $94.6 million for Roadway Pavement Preservation;
- $208.3 million for Road Repaving-Surtax;
- $112.2 million for Intersection Improvements;
- $17.9 million Lithia Pinecrest Rd Corridor Improvements;
- $21.5 million for Van Dyke Rd Corridor Improvements;
- $1,651.3 million for Water/Wastewater Improvements;
- $178.5 million for Solid Waste Improvements;

- $87.8 million for Stormwater Improvements

Summary of Changes Between Proposed and Adopted Budget

The Recommended FY 26 budget was $12.088 billion, the Adopted FY 26 budget is 12.038 billion. This represents a decrease of $50 million. Some significant changes include the following:

- $19.9 million increase in Operating Expenditures primarily due to realignments from Capital Outlay;
- $24.7 million decrease in Capital Outlay funding related to funds being realigned to Operating Expenditures and FY 25 unspent funds being carried forward to FY 26;
- $96.7 million decrease in reserves mainly related to Enterprise Funds and Internal Service Funds;
- $1.8 million increase in Debt Service costs;
- $23.2 million increase in Budget Transfers to Constitutional Officers due to an increase to the Sheriff's Operations Center Relocation capital improvement project;
- $27.4 million net increase in transfers, attributed to Enterprise Funds, Debt Funds, Sales Tax Revenue Funds, and the CW General Fund.

Planning

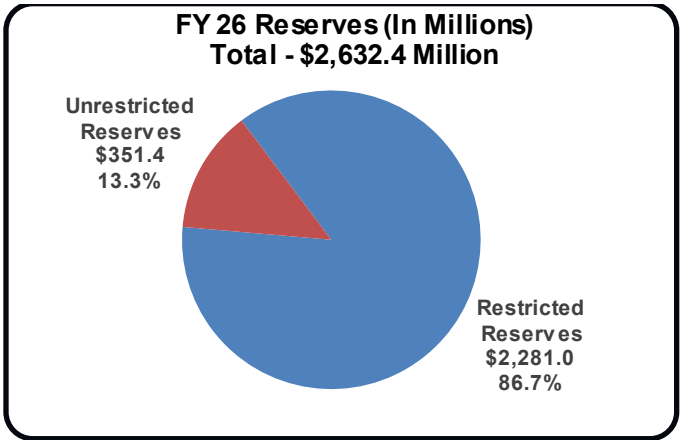
Revenue growth has slowed. A return to more moderate growth will likely continue budgetary stress for the Unincorporated Area General Fund. This is the fund from which much of Parks and Recreation and Public Safety, including Law Enforcement and Fire Rescue service, is funded. This fund also previously 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 Adopted 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 26 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 26 reserves total $2,632.4 million, of which, $351.4 million are unrestricted reserves, with the remaining $2,281.0 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 2025 the BOCC adopted the first year of the sixteenth biennial budget for FY 26.

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 and FY 23 budgets continued to recognize the impact of the pandemic and the gathering economic recovery as it receded. The Adopted FY 24 and FY 25 Budgets reflected higher costs as inflation and supply chain issues worsened as well as an emphasis on investing in County staff. The Adopted FY 26 Budget continues that emphasis on investing in County staff as well as maintaining our assets and financial stability amid persistent economic uncertainty.

ECONOMIC FACTORS

Average annual US Gross Domestic Product (GDP) fell 2.1% in 2020, the second largest decline since 1946. Economic growth in 2021 accelerated to 6.2%, 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 2.5%. Growth for 2023 and 2024 showed surprising resilience at 2.9% and 2.8% respectively even as inflation, though slowing, remained stubbornly high and higher interest rates slowed housing and retail markets. First quarter 2025 growth, however, weakened and fell by 0.6% amid those continuing constraints, combined with greater uncertainty surrounding Federal Government spending and the effects of higher tariffs. Second quarter 2025 growth bounced back to 3.8% reflecting continuing volatility.

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 2025 growth to be 1.8%, before modestly decreasing to 1.7% for 2026. Downside risks, however, do remain as tariff impacts loom and the path of interest rates remains uncertain. Expected price impacts of higher tariffs resulted in NABE forecasters keeping inflation forecasts at 2.8% for both 2025 and 2026, still above the Fed's 2.0% target. (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 25 budgets and continues in the Adopted FY 26 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 Adopted FY 26 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, 2026
    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, 2027
    Departments covered: Public Safety Services - Fire Rescue & Emergency Dispatch/Communications.

  - ***International Association of Firefighters (IAFF) Local 2294 SUPPRESSION UNIT***
    Contract start: October 1, 2024
    Contract end: September 30, 2027
    Departments covered: Public Safety Services - Fire Rescue.

  - ***International Association of Firefighters (IAFF) Local 2294 SUPERVISORS UNIT***
    Contract start: October 1, 2024
    Contract end: September 30, 2027
    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 26 will experience moderating growth in available recurring resources as property taxes grow at a slower rate, coupled with more cost increases in a persistently elevated inflation environment.

- 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 26 capital 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 26 - FY 31**.

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:

- Funding for one new fire station, Race Track Road, one replacement fire station at Falkenburg, improvements at jail facilities, and relocation of the Sheriff's Operations Center.

- Additional funding for the Roadway Pavement Preservation Program, Bridges, Sidewalks and Intersections. Additional funding is also provided for Lithia Pinecrest Road and Van Dyke Road.

- Funding for the One Water Project in the south county service area.

- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund being set aside to maintain existing County facili-

ties. For FY 26 two and one-half percent from the unincorporated Area General Fund of ad valorem revenues are set aside for maintenance.

Debt Service

When financial conditions were appropriate, existing debt has been refinanced or defeased to lower interest expense. Details on the County's debt capacity and debt obligations will appear in a separate section of this FY 26 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 25 – FY 30 five-year Pro Forma with related graphs appears in the Supplemental Information section of this document. The FY 25 – FY 30 Pro Forma incorporated slower ad valorem revenue growth for FY 26 and FY 27 compared to recent years due to weaker home sales and values and slower growing sales tax revenues compared to FY 22 to FY 24. 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
- public safety
- preserving existing County facilities and infrastructure

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 2025, the BOCC adopted its sixteenth biennial budget for FY 26 and FY 27.

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 26 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, 2024 with a review of the FY 25 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 26** at the BOCC's regular July 16, 2025, 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 26 will be set at the July 30 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 4, 2025. After hearing public testimony, the BOCC will adopt the tentative millage rates and a tentative FY 26 budget.

- The BOCC will adopt the FY 26 budget and millage rates at a second public hearing on September 18, 2025. 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 2024 -** Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

Preparation

- **February 21, 2025—**Budget submissions due from all organizations except Constitutional Officers
- **April 23, 2025—**Budget Workshop - Budget Overview
- **May 1, 2025—**Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **May 28, 2025 —**Budget Workshop Budget – Nonprofit and Solid Waste
- **June 1, 2025—**Budget submission due from Property Appraiser
- **July 23, 2025—**Budget Workshop Budget – Transportation

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, 2025—**Preliminary tax roll information from the Property Appraiser's Office available.

Public Adoption

- **July 16, 2025—**County Administrator will deliver the **Recommended Budget for FY 26** and the **Recommended Capital Improvement Program FY 26 - FY 31** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  July 30, 2025—Budget Reconciliation and Setting of TRIM millage rates
- **Mandatory Public Hearings**
  September 4, 2025—First State Required Public Hearing to adopt tentative millage rates and a tentative budget.

  September 18, 2025—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 budget. 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 reflects 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.

Hillsborough County Florida

EST. 1834

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

Budget Summary

Fiscal Year	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
PROPERTY TAX RATES (In Mills)				
Countywide [1]	5.7913	5.6630	5.4608	5.4608
Library District [2]	0.5583	0.5583	0.5583	0.5583
General Purpose MSTU [3]	4.4004	4.5004	4.6163	4.6163
VALUE OF 1 MILL (In Millions of $) [4]				
Countywide	$ 122.4	$ 168.1	$ 179.5	$ 189.7
Library District	117.8	160.6	171.5	181.1
Unincorporated	73.8	100.3	106.9	112.8
BUDGET SUMMARY (In Millions of $) [5]				
Operating Program	$ 2,901.5	$ 3,767.6	$ 3,930.9	$ 3,869.6
Capital Improvement Program [6]	358.7	2,025.4	3,302.5	3,122.0
Debt Service [7]	154.8	201.4	213.8	151.3
Reserves & Refunds [8]	0.5	2,315.7	2,632.4	2,984.4
MAJOR ORGANIZATION OPERATING BUDGET (In Millions of $)				
Board of County Commissioners	$ 4.2	$ 4.9	$ 5.0	$ 5.1
County Administrator	1,651.0	2,294.7	2,411.5	2,410.4
County Attorney	10.6	11.3	11.8	12.2
Elected Officials	726.7	776.2	816.1	840.4
Judicial	11.8	15.0	21.7	21.6
Boards, Commissions & Agencies	31.3	43.8	45.4	43.4
Non-Departmental [9]	466.0	621.8	619.4	536.5
	$ 2,901.5	$ 3,767.6	$ 3,930.9	$ 3,869.6
CAPITAL IMPROVEMENT PROGRAM (In Millions of $)				
Fire	$ 6.1	$ 147.6	$ 160.9	$ 1.9
Government Facilities	39.9	187.8	241.4	31.4
Libraries	5.3	59.7	78.1	3.0
Parks	28.7	191.8	178.4	2.7
Solid Waste	2.6	145.7	178.5	0.0
Stormwater	24.7	90.1	87.8	34.1
Transportation	97.7	433.0	726.2	14.3
Water/Wastewater & Reclaimed Water	153.6	769.7	1,651.3	401.1
Total Programs Budget	**$ 358.7**	**$ 2,025.4**	**$ 3,302.5**	**$ 488.4**
Carryforward[10]	0.0	0.0	0.0	2,633.6
Total Capital Budget	**$ 358.7**	**$ 2,025.4**	**$ 3,302.5**	**$ 3,122.0**

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 July 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 26 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)	**$509,200,845**	**$223,938,188**	**$728,320,772**	**$220,462,558**	**$85,565,309**	**$378,483,168**
REVENUES BY SOURCE:						
Taxes	$984,384,924	$494,806,064	$199,626,337	$276,121,754	$0	$37,200,563
Permits, Fees, & Assessments	617,919	0	252,301,334	0	0	66,831,682
Intergovernmental Revenue	5,781,100	49,726,354	23,116,033	157,020,993	222,357,868	259,620,164
Charges for Services	98,682,991	43,026,979	10,465,613	0	242,000	2,075,129
Fines and Forfeitures	910	5,851,183	528,100	0	0	0
Miscellaneous Revenues	20,516,460	6,780,990	29,400,108	5,932,000	4,007,446	9,055,100
Other Financing Sources [1]	(12,889,740)	75,791,477	344,607,331	(15,135,012)	60,771,549	174,183,811
Total Revenues and Other Financing Sources	**1,097,094,564**	**675,983,047**	**860,044,856**	**423,939,735**	**287,378,863**	**548,966,449**
Total Revenues and Balances	**$1,606,295,409**	**$899,921,235**	**$1,588,365,628**	**$644,402,293**	**$372,944,172**	**$927,449,617**
APPROPRIATIONS:						
Personnel Services	$195,821,743	$282,562,101	$26,462,757	$393,700	$62,188,363	$47,656,668
Operating Expenditures	143,262,260	122,607,984	126,511,822	337,110	141,395,504	52,119,108
Capital Outlay	2,935,761	1,091,050	11,271,690	0	25,093,388	578,339,290
Debt Service [3]	0	6,900	0	0	0	0
Grants and Aids	88,217,411	1,200,746	524,212,518	145,458,503	109,513,828	4,656,398
Other Uses	0	0	0	0	7,496,119	0
Transfers	283,150,752	127,204,974	295,979,986	313,352,852	26,904,592	55,945,780
Transfers to Constitutional Officers	568,772,359	211,702,343	21,616,543	607,715	0	281,514
Total Expenditures/Expenses	**1,282,160,286**	**746,376,098**	**1,006,055,316**	**460,149,880**	**372,591,794**	**738,998,758**
Reserves and Refunds	324,135,123	153,545,137	582,310,312	184,252,413	352,378	188,450,859
Total Appropriated Expenditures and Reserves	**$1,606,295,409**	**$899,921,235**	**$1,588,365,628**	**$644,402,293**	**$372,944,172**	**$927,449,617**

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 26 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)	**$214,552,943**	**$649,065,889**	**$786,594,807**	**$325,176,488**	**$364,458,888**	**$102,255,435**	**$4,588,075,290**
REVENUES BY SOURCE:							
Taxes	$0	$127,114,670	$0	$0	$0	$0	$2,119,254,312
Permits, Fees, & Assessments	0	80,291,518	6,247,942	225,000	0	0	406,515,395
Intergovernmental Revenue	0	54,195,187	41,162,231	0	65,369	0	813,045,299
Charges for Services	0	7,486,720	451,275,176	218,259,487	208,294,067	0	1,039,808,162
Fines and Forfeitures	0	96,832	142,440	0	0	0	6,619,465
Miscellaneous Revenues	4,309,000	11,393,989	22,772,427	8,870,973	23,344,530	2,063,791	148,446,814
Other Financing Sources [1]	66,495,742	309,436,416	1,621,248,149	198,912,099	93,242,277	(103,191)	2,916,560,908
Total Revenues and Other Financing Sources	**70,804,742**	**590,015,332**	**2,142,848,365**	**426,267,559**	**324,946,243**	**1,960,600**	**7,450,250,355**
Total Revenues and Balances	**$285,357,685**	**$1,239,081,221**	**$2,929,443,172**	**$751,444,047**	**$689,405,131**	**$104,216,035**	**$12,038,325,645**
APPROPRIATIONS:							
Personnel Services	$0	$67,602,201	$101,836,060	$18,621,579	$11,971,673	$0	$815,116,845
Operating Expenditures	10,000	139,763,727	286,410,983	183,117,061	203,916,493	120,000	1,399,572,052
Capital Outlay	212,871,282	391,028,701	1,590,807,040	182,268,939	66,226,401	75,123,991	3,137,057,533
Debt Service [3]	650,000	132,559,089	53,702,484	14,794,301	0	0	201,712,774
Grants and Aids	0	106,875,666	2,100,000	0	0	9,239,337	991,474,407
Other Uses	0	0	0	0	0	0	7,496,119
Transfers	0	64,663,006	578,291,884	210,243,037	3,000,000	10,604	1,958,747,467
Transfers to Constitutional Officers	8,299,842	83,479,001	0	0	0	0	894,759,317
Total Expenditures/Expenses	**221,831,124**	**985,971,391**	**2,613,148,451**	**609,044,917**	**285,114,567**	**84,493,932**	**9,405,936,514**
Reserves and Refunds	63,526,561	253,109,830	316,294,721	142,399,130	404,290,564	19,722,103	2,632,389,131
Total Appropriated Expenditures and Reserves	**$285,357,685**	**$1,239,081,221**	**$2,929,443,172**	**$751,444,047**	**$689,405,131**	**$104,216,035**	**$12,038,325,645**

FY 26 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	$ 3,946,513	$ 0	$ 0	$ 0	$ 0	$ 0
County Internal Audit	1,054,588	0	0	0	0	0
TOTAL BOCC	**5,001,101**	**0**	**0**	**0**	**0**	**0**
COUNTY ATTORNEY	**11,766,120**	**0**	**0**	**0**	**0**	**0**
COUNTY ADMINISTRATOR						
Affordable Housing Services	20,600,725	1,286,558	0	0	57,937,543	0
Aging Services	12,153,538	0	0	0	18,744,147	0
Arts Council Division	1,171,145	0	0	0	60,000	0
Capital Programs	2,551,656	1,502,916	0	0	0	5,172,354
Childrens Services	6,919,144	0	40,000	0	5,253,613	0
Code Enforcement	6,573,349	10,866,393	68,465	0	0	0
Communications & Digital Media	7,908,578	0	0	0	0	0
Community & Infrastructure Planning	895,000	0	0	0	0	3,204,566
Conservation & Enivronmental Lands Management	22,774,827	1,428,643	850,153	0	0	0
Consumer and Veterans Services	1,944,264	722,520	0	0	0	0
County Administrator	3,536,190	0	0	0	0	0
Customer Service & Support	3,555,011	0	0	0	0	0
Cyber Secuity Services Division	1,535,668	0	3,000,337	0	0	0
Development Services	113,421	14,150,345	0	0	0	2,562,386
Economic Development	6,771,111	2,808,074	0	9,782,095	489,455	0
Engineering and Operations	9,563,935	19,055,967	3,000,000	0	0	85,640,577
Enterprise Program Management Office	2,410,105	177,480	855,000	0	0	525,802
Enterprise Solutions and Quality Assurance	10,144,081	0	1,448,817	0	0	0
Environmental Management Division	351,259	0	0	0	0	0
Extension Service	2,656,621	0	0	0	200,245	0
Facilities Management & Real Estate Services	50,382,235	657,456	0	0	0	1,421,294
Fire Rescue	9,114,219	289,621,088	10,251,176	0	6,876,668	0
Fleet Management	0	0	0	0	0	0
Government Relations & Strategic Services	2,746,034	0	0	0	0	0
Head Start - Early Head Start	430,000	0	0	0	61,222,142	0
Health Care Services	431,634	0	508,154,292	0	29,426,321	0
Homeless & Community Services	11,323,453	0	0	0	0	0
Human Resources	8,355,265	0	0	0	209,797	0
Information Technology	35,122,338	0	16,766,468	0	0	0
Library Services	0	0	228,950	0	0	0
Management & Budget	5,239,078	0	4,445,627	0	811,518	0
Medical Examiner	9,672,948	0	0	0	107,268	0
Office of Community Impact	1,210,498	0	0	0	0	0
Parks & Recreation	3,776,353	49,942,234	255,336	0	0	0
Performance Data & Analytics	6,929,871	4,731,981	7,365,924	0	0	1,574,797
Pet Resources	12,222,422	0	467,500	0	0	0
Procurement Services	5,182,085	0	0	0	0	0
Risk Management & Safety Division	0	0	0	0	0	0
Small Business Enterprises Division	1,358,996	0	0	0	0	0
Social Services	7,789,330	0	0	0	12,950,811	0
Solid Waste	0	0	0	0	0	0
Sunshine Line	8,574,303	0	0	0	4,805,841	0
Water Resources	0	137,862	0	0	0	0
TOTAL COUNTY ADMINISTRATOR	**303,990,690**	**397,089,517**	**557,198,045**	**9,782,095**	**199,095,369**	**100,101,776**

FY 26 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	$ 3,946,513
0	0	0	0	0	0	1,054,588
0	**0**	**0**	**0**	**0**	**0**	**5,001,101**
0	**0**	**0**	**0**	**0**	**0**	**11,766,120**
0	54,131,694	0	0	0	0	133,956,520
0	0	0	0	0	0	30,897,685
0	0	0	0	0	0	1,231,145
0	355,885	0	0	0	0	9,582,811
0	0	0	0	0	0	12,212,757
0	0	0	0	0	0	17,508,207
0	0	155,795	0	0	0	8,064,373
0	0	0	0	0	0	4,099,566
0	375,000	0	0	0	0	25,428,623
0	0	0	0	0	0	2,666,784
0	0	0	0	0	0	3,536,190
0	0	0	0	0	0	3,555,011
0	0	0	0	0	0	4,536,005
0	26,460,818	694,972	0	0	0	43,981,942
0	0	0	0	0	0	19,850,735
0	12,639,317	0	0	0	0	129,899,796
0	137,657	797,399	340,079	0	0	5,243,522
0	0	0	0	0	0	11,592,898
0	1,722,812	12,951,483	0	0	0	15,025,554
0	231,962	0	0	0	0	3,088,828
0	0	138,653	0	0	0	52,599,638
0	0	0	0	0	0	315,863,151
0	0	0	0	100,053,190	0	100,053,190
0	0	0	0	0	0	2,746,034
0	0	0	0	0	0	61,652,142
0	0	0	0	0	0	538,012,247
0	0	0	0	0	0	11,323,453
0	0	0	0	1,968,289	0	10,533,351
0	0	0	0	0	0	51,888,806
0	67,463,467	0	0	0	0	67,692,417
0	0	0	0	0	0	10,496,223
0	0	0	0	0	0	9,780,216
0	0	0	0	0	0	1,210,498
0	0	0	0	0	0	53,973,923
0	0	100,165	25,041	0	0	20,727,779
0	0	0	0	0	0	12,689,922
0	0	0	0	0	0	5,182,085
0	0	0	0	2,531,201	0	2,531,201
0	0	0	0	0	0	1,358,996
0	0	0	0	0	0	20,740,141
0	0	0	202,384,845	0	0	202,384,845
0	0	0	0	0	0	13,380,144
0	0	355,885,049	2,660,451	0	0	358,683,362
0	**163,518,612**	**370,723,516**	**205,410,416**	**104,552,680**	**0**	**2,411,462,716**

FY 26 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	26,467,020	0	396,450	0	0	0
Property Appraiser	12,787,571	2,345,184	0	0	0	0
Public Defender	163,734	0	2,484,878	0	0	0
Sheriff's Office	466,052,384	199,279,730	20,805,093	0	0	0
State Attorney - Part I	553,544	0	3,942,328	0	0	0
State Attorney - Part II (Victim Assistance)	3,320,533	0	0	0	0	0
Supervisor of Elections	21,120,520	0	0	0	0	0
Tax Collector	41,712,620	10,077,429	0	607,715	0	281,514
TOTAL ELECTED OFFICIALS	**572,177,926**	**211,702,343**	**27,628,749**	**607,715**	**0**	**281,514**
JUDICIAL BRANCH	**4,106,153**	**0**	**15,946,045**	**0**	**1,673,024**	**0**
BOARDS, COMMISSIONS, & AGENCIES						
Charter Review Board	0	0	0	0	0	0
Environmental Protection Commission	14,970,337	0	1,482,728	0	7,604,121	0
Guardian ad Litem	699,032	0	0	0	0	0
Hillsborough Transportation Planning Organizatio	0	0	0	0	11,485,272	0
Planning Commission	0	0	0	0	0	0
Soil & Water Conservation District	664,703	0	0	0	0	0
Value Adjustment Board	632,244	0	0	0	0	0
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**16,966,316**	**0**	**1,482,728**	**0**	**19,089,393**	**0**
NON-DEPARTMENTAL						
Capital Improvement Program [1]	0	0	53,893,527	0	23,194,844	580,552,168
Debt Service Accounts [2]	0	0	0	0	0	0
Governmental Agencies	50,046,582	0	49,978,954	99,264,816	0	2,113,520
Non-Departmental Allotments	23,221,177	10,154,264	3,650,000	1,337,000	102,634,572	4,000
Nonprofit Organizations	11,733,469	225,000	297,282	35,805,402	0	0
TOTAL NON-DEPARTMENTAL	**85,001,228**	**10,379,264**	**107,819,763**	**136,407,218**	**125,829,416**	**582,669,688**
TRANSFERS, RESERVES, & REFUNDS						
Reserves and Refunds	324,135,123	153,545,137	582,310,312	184,252,413	352,378	188,450,859
Interfund Transfers	283,150,752	127,204,974	295,979,986	313,352,852	26,904,592	55,945,780
TOTAL TRANSFERS, RESERVES, & REFUNDS	**607,285,875**	**280,750,111**	**878,290,298**	**497,605,265**	**27,256,970**	**244,396,639**
TOTAL BOCC AND CONSTITUTIONAL OFFICERS	**$ 1,606,295,409**	**$ 899,921,235**	**$ 1,588,365,628**	**$ 644,402,293**	**$ 372,944,172**	**$ 927,449,617**

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 26 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	26,863,470
0	535,332	0	0	0	0	15,668,087
0	0	0	0	0	0	2,648,612
0	0	0	0	0	0	686,137,207
0	0	0	0	0	0	4,495,872
0	0	0	0	0	0	3,320,533
0	0	0	0	0	0	21,120,520
0	3,187,056	0	0	0	0	55,866,334
0	**3,722,388**	**0**	**0**	**0**	**0**	**816,120,635**
0	**0**	**0**	**0**	**0**	**0**	**21,725,222**
0	0	0	0	0	0	0
0	0	0	0	0	0	24,057,186
0	0	0	0	0	0	699,032
0	29,450	0	0	0	0	11,514,722
0	7,853,802	0	0	0	0	7,853,802
0	0	0	0	0	0	664,703
0	0	0	0	0	0	632,244
0	**7,883,252**	**0**	**0**	**0**	**0**	**45,421,689**
221,171,124	570,117,082	1,599,930,567	178,537,163	0	75,123,991	3,302,520,466
660,000	134,067,051	64,202,484	14,854,301	0	0	213,783,836
0	42,000,000	0	0	0	0	243,403,872
0	0	0	0	177,561,887	9,359,337	327,922,237
0	0	0	0	0	0	48,061,153
221,831,124	**746,184,133**	**1,664,133,051**	**193,391,464**	**177,561,887**	**84,483,328**	**4,135,691,564**
63,526,561	253,109,830	316,294,721	142,399,130	404,290,564	19,722,103	2,632,389,131
0	64,663,006	578,291,884	210,243,037	3,000,000	10,604	1,958,747,467
63,526,561	**317,772,836**	**894,586,605**	**352,642,167**	**407,290,564**	**19,732,707**	**4,591,136,598**
$ 285,357,685	**$ 1,239,081,221**	**$ 2,929,443,172**	**$ 751,444,047**	**$ 689,405,131**	**$ 104,216,035**	**$ 12,038,325,645**

Department Budget Summary Comparison

	FY24 Actuals	FY25 Adopted	FY26 Adopted	FY27 Planned
BOARD OF COUNTY COMMISSIONERS				
Board of County Commissioners	$ 3,437,792	$ 3,847,292	$ 3,946,513	$ 4,000,757
County Internal Audit	779,698	1,004,682	1,054,588	1,078,231
TOTAL BOARD OF COUNTY COMMISSIONERS	**4,217,490**	**4,851,974**	**5,001,101**	**5,078,988**
COUNTY ATTORNEY	**10,633,526**	**11,319,935**	**11,766,120**	**12,178,116**
COUNTY ADMINISTRATOR				
Affordable Housing Services	28,633,181	125,696,212	133,956,520	132,818,856
Aging Services	24,256,064	31,323,931	30,897,685	31,720,552
Arts Council	880,198	1,182,376	1,231,145	1,220,704
Capital Programs	10,444,922	8,773,872	9,582,811	9,727,113
Children's Services	6,351,636	10,420,459	12,212,757	10,062,171
Code Enforcement	14,483,331	15,939,265	17,508,207	17,904,427
Communications & Digital Media	7,205,988	7,925,349	8,064,373	8,124,547
Community & Infrastructure Planning	3,152,849	4,135,263	4,099,566	4,151,086
Conservation & Enivronmental Lands Management	19,131,304	22,288,813	25,428,623	23,387,646
Consumer and Veteran Services	2,356,989	3,350,720	2,666,784	2,763,421
County Administrator	3,516,786	3,475,908	3,536,190	3,663,780
Customer Service & Support	2,746,651	3,578,657	3,555,011	3,660,888
Cyber Security Services Division	1,875,907	2,501,052	4,536,005	4,713,196
Development Services	34,199,521	46,430,559	43,981,942	48,036,588
Economic Development	8,088,027	19,125,146	19,850,735	19,005,627
Engineering and Operations	110,779,407	121,089,056	129,899,796	128,331,271
Enterprise Program Management Office	4,355,248	5,196,969	5,243,522	5,454,003
Enterprise Solutions and Quality Assurance	7,985,069	12,524,328	11,592,898	11,824,966
Environmental Management Division	8,101,540	13,993,034	15,025,554	13,121,041
Extension Service	2,598,714	3,159,136	3,088,828	3,155,232
Facilities Management & Real Estate Services	43,075,567	50,663,921	52,599,638	52,970,799
Fire Rescue	259,096,249	292,932,692	315,863,151	332,792,709
Fleet Management	46,326,380	96,336,421	100,053,190	102,926,154
Government Relations & Strategic Services	2,096,257	2,969,850	2,746,034	2,658,311
Head Start - Early Head Start	47,003,209	58,009,314	61,652,142	61,134,559
Health Care Services	283,307,074	528,317,273	538,012,247	539,968,873
Homeless & Community Services	6,020,271	9,775,226	11,323,453	11,390,568
Human Resources	8,365,154	10,513,474	10,533,351	10,742,975
Information Technology	41,192,554	45,099,048	51,888,806	51,410,402
Library Services	55,101,026	62,630,437	67,692,417	68,593,426
Management & Budget	8,281,895	10,044,907	10,496,223	10,677,827
Medical Examiner	8,248,281	9,665,729	9,780,216	9,862,284
Office of Community Impact	715,738	1,381,519	1,210,498	1,234,970
Parks & Recreation	43,096,019	48,412,587	53,973,923	53,651,223
Performance Data & Analytics	21,407,728	20,508,081	20,727,779	21,075,653
Pet Resources	9,874,943	11,465,416	12,689,922	12,208,688
Procurement Services	4,401,657	5,122,530	5,182,085	5,314,031
Risk Management & Safety Division	1,742,747	2,266,222	2,531,201	2,630,788
Small Business Enterprises Division	988,384	1,334,767	1,358,996	1,387,721
Social Services	15,030,261	31,075,163	20,740,141	21,877,429
Solid Waste	165,085,160	203,654,502	202,384,845	199,660,971
Sunshine Line	9,229,958	12,680,714	13,380,144	13,070,283
Water Resources	270,123,252	317,710,499	358,683,362	340,267,958
TOTAL COUNTY ADMINISTRATOR	**1,650,953,097**	**2,294,680,397**	**2,411,462,716**	**2,410,355,717**

Department Budget Summary Comparison

	FY24 Actuals	FY25 Adopted	FY26 Adopted	FY27 Planned
ELECTED OFFICIALS				
Clerk of the Circuit Court & Comptroller	26,346,508	28,474,799	26,863,470	26,827,470
Property Appraiser	14,852,065	15,731,977	15,668,087	16,451,491
Public Defender	1,564,698	2,649,086	2,648,612	2,649,153
Sheriff's Office	612,830,640	653,302,922	686,137,207	706,686,545
State Attorney - Part I	3,484,483	3,682,251	4,495,872	4,186,759
State Attorney - Part II (Victim Assistance)	2,558,549	3,221,726	3,320,533	3,455,338
Supervisor of Elections	17,931,295	15,897,835	21,120,520	18,578,736
Tax Collector	47,119,287	53,220,135	55,866,334	61,592,902
TOTAL ELECTED OFFICIALS	**726,687,525**	**776,180,731**	**816,120,635**	**840,428,394**
JUDICIAL BRANCH	**11,756,026**	**14,970,867**	**21,725,222**	**21,550,148**
BOARDS, COMMISSIONS, & AGENCIES				
Charter Review Board	0	8,000	0	0
Environmental Protection Commission	19,750,030	24,178,674	24,057,186	21,861,228
Guardian ad Litem	516,981	694,031	699,032	717,131
Hillsborough Transportation Planning Organization	3,290,664	10,191,588	11,514,722	11,514,722
Planning Commission	6,793,751	7,597,169	7,853,802	8,094,173
Soil & Water Conservation District	296,111	450,539	664,703	607,016
Value Adjustment Board	637,104	664,191	632,244	632,244
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**31,284,640**	**43,784,192**	**45,421,689**	**43,426,514**
NON-DEPARTMENTAL				
Capital Improvement Program [1]	358,671,695	2,025,379,959	3,302,520,466	3,122,044,731
Debt Service Accounts [2]	154,780,251	201,413,963	213,783,836	151,306,292
Governmental Agencies	240,641,670	244,048,912	243,403,872	180,073,006
Non-Departmental Allotments	180,635,660	323,751,261	327,922,237	311,963,418
Nonprofit Organizations	44,696,684	53,977,980	48,061,153	44,500,506
TOTAL NON-DEPARTMENTAL	**979,425,960**	**2,848,572,075**	**4,135,691,564**	**3,809,887,953**
TRANSFERS, RESERVES, & REFUNDS				
Reserves and Refunds [3]	488,108	2,315,734,707	2,632,389,131	2,984,358,699
Interfund Transfers	1,385,408,696	2,021,077,223	1,958,747,467	1,603,855,047
TOTAL TRANSFERS, RESERVES, & REFUNDS	**1,385,896,804**	**4,336,811,930**	**4,591,136,598**	**4,588,213,746**
TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS	**$ 4,800,855,068**	**$ 10,331,172,101**	**$ 12,038,325,645**	**$ 11,731,119,576**

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.

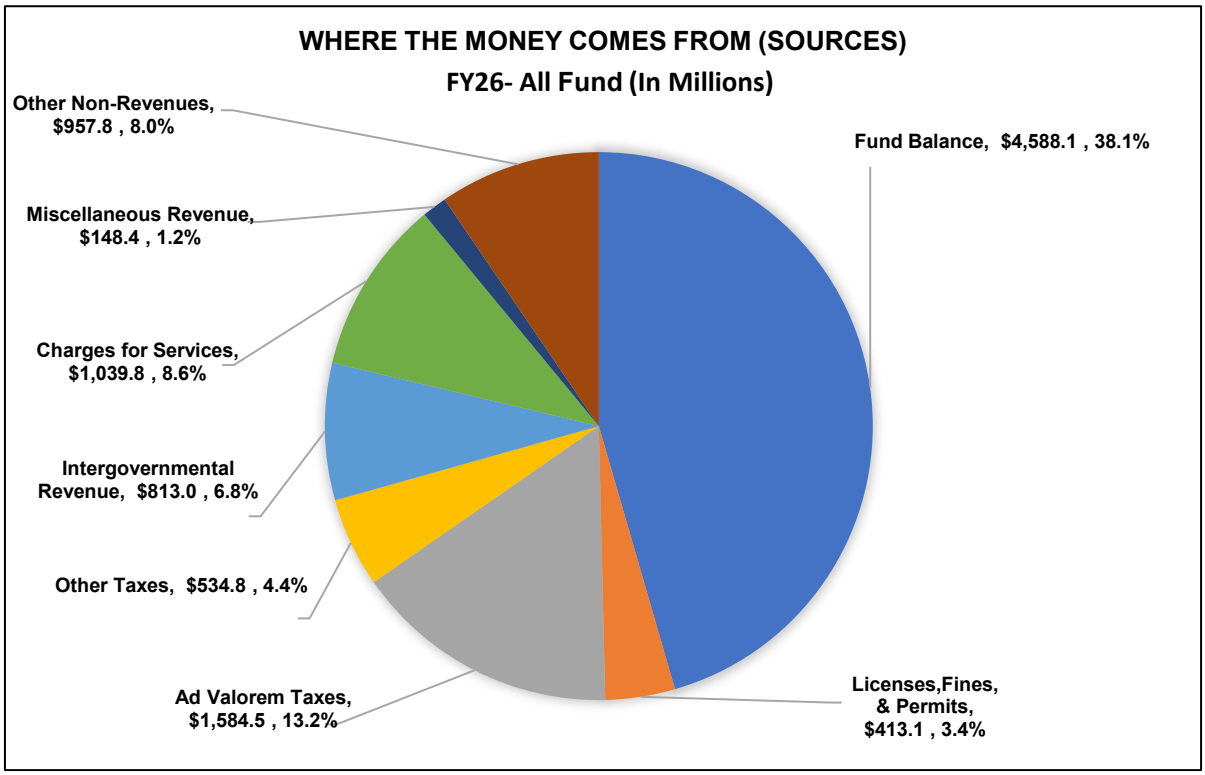
Budget Sources and Uses of Funds

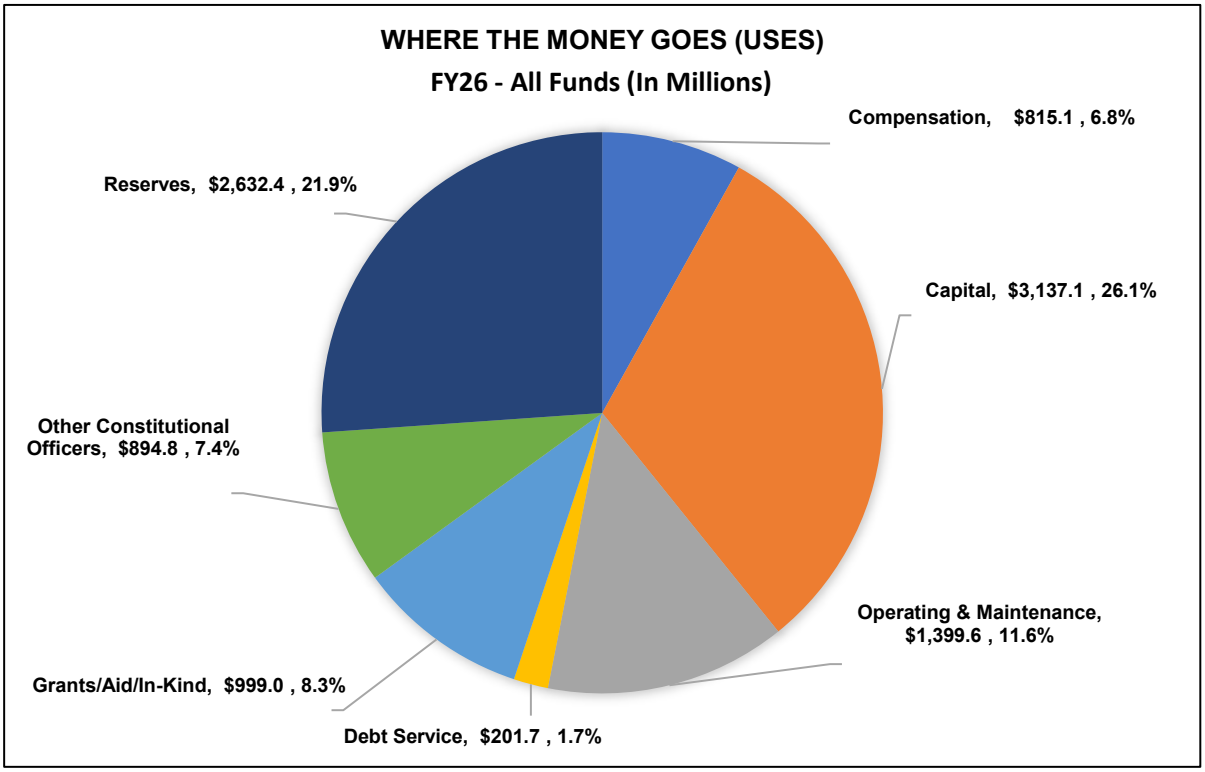
SOURCES	FY24 Actuals	FY25 Adopted	FY26 Adopted	FY27 Planned
Fund Balance Beginning of Year	$ 4,700.3	$ 4,008.4	$ 4,588.1	$ 5,289.7
Revenue:				
Ad Valorem Taxes	1,352.0	1,496.5	1,584.5	1,673.2
Other Taxes	507.0	510.1	534.8	551.1
Licenses and Permits	317.3	406.2	406.5	409.5
Intergovernmental Revenue	435.6	589.7	813.0	801.0
Charges for Services	947.4	988.2	1,039.8	1,088.9
Fines and Forfeits	6.5	7.0	6.6	6.7
Miscellaneous Revenue (Including Interest)	319.2	155.4	148.4	142.9
TOTAL REVENUE	**$ 3,885.0**	**$ 4,153.1**	**$ 4,533.7**	**$ 4,673.4**
Interfund Transfers	1,385.4	2,021.1	1,958.7	1,603.9
Other Non-Revenues [1]	68.6	148.6	957.8	164.2
TOTAL AVAILABLE	**$ 10,039.4**	**$ 10,331.2**	**$ 12,038.3**	**$ 11,731.1**
USES				
Compensation	657.2	783.8	815.1	853.0
Operating & Maintenance	863.9	1,241.8	1,399.6	1,306.9
Capital	384.3	1,929.2	3,137.1	3,103.4
Debt Service [2]	154.2	197.9	201.7	145.7
Grants, Aids, & In-Kind	635.2	1,012.5	999.0	903.0
Transfers to Constitutional Officers	719.8	829.2	894.8	830.8
Interfund Transfers	1,385.4	2,021.1	1,958.7	1,603.9
Reserves and Refunds	0.8	2,315.7	2,632.4	2,984.4
TOTAL USES	**$ 4,800.9**	**$ 10,331.2**	**$ 12,038.3**	**$ 11,731.1**

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





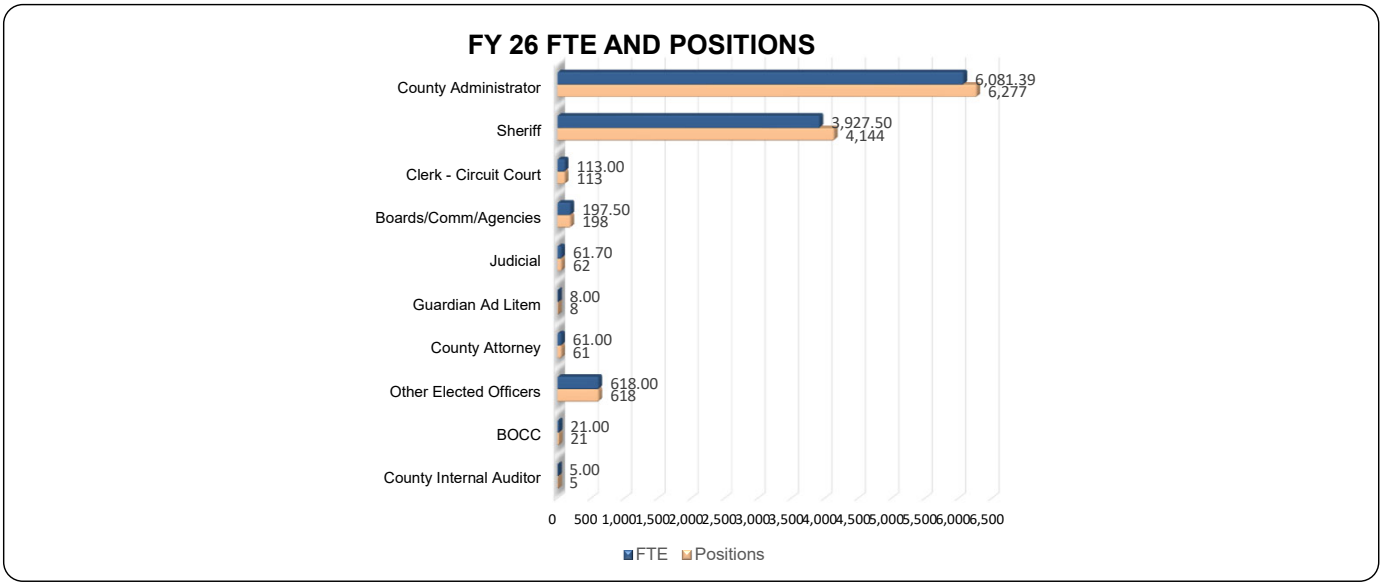
Note: Sources and Uses shown above exclude $1,958.7 billion in Tranfers In and Transfers Out, respectively.

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

A net 36.87 full time equivalents (FTEs) were added to the County Administrator's organization in FY26, including 35 FTEs to staff a new fire station. Changes in FTEs for other organizations are determined by the needs of that particular organization and its leadership. Additional details on staffing changes appear on individual department pages located in the Operating section of the budget book.

Organization	FY 22 Adopted	FY 23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	Changes FY 25 to FY26
County Administrator - Funded FTE	**5,782.23**	**5,892.94**	**5,951.96**	**6,044.52**	**6,081.39**	**36.87**
Funded Positions	5,979	6,088	6,135	6,232	6,277	45
Sheriff - Funded FTE	**3,649.00**	**3,587.00**	**3,807.00**	**3,831.00**	**3,927.50**	**96.50**
Funded Positions	4,038	4,072	4,072	4,069	4,144	75
Clerk of the Circuit Court/VAB - Funded FTE	**107.00**	**109.00**	**121.00**	**120.00**	**113.00**	**-7.00**
Funded Positions	107	109	121	120	113	-7
Boards, Commissions, and Agencies - Funded FTE	**199.00**	**202.50**	**202.50**	**207.00**	**197.50**	**-9.50**
Funded Positions	200	203	204	208	198	-10
Judicial - Funded FTE	**62.70**	**62.70**	**61.70**	**61.70**	**61.70**	**0.00**
Funded Positions	63	63	62	62	62	0
Guardian Ad Litem - Funded FTE	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**0.00**
Funded Positions	8	8	8	8	8	0
County Attorney - Funded FTE	**62.00**	**62.00**	**61.00**	**61.00**	**61.00**	**0.00**
Funded Positions	62	62	61	61	61	0
Other Elected Officers - Funded FTE	**589.10**	**589.50**	**603.00**	**616.00**	**618.00**	**2.00**
Funded Positions	590	590	603	616	618	2
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	**10,485.03**	**10,539.64**	**10,842.16**	**10,975.22**	**11,094.09**	**118.87**
Total Funded Positions	11,073.00	11,221.00	11,292.00	11,402.00	11,507.00	105.00



Note: For purposes of comparison, a 10 hour per week position counts as one funded position, but only as 0.25 of a FTE position.

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 26** chart by one percentage point would require an added $62.8 million increase in funding. A $62.8 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require a 10.73 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals only $5.8 million.

Hillsborough County Florida

EST. 1834

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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.

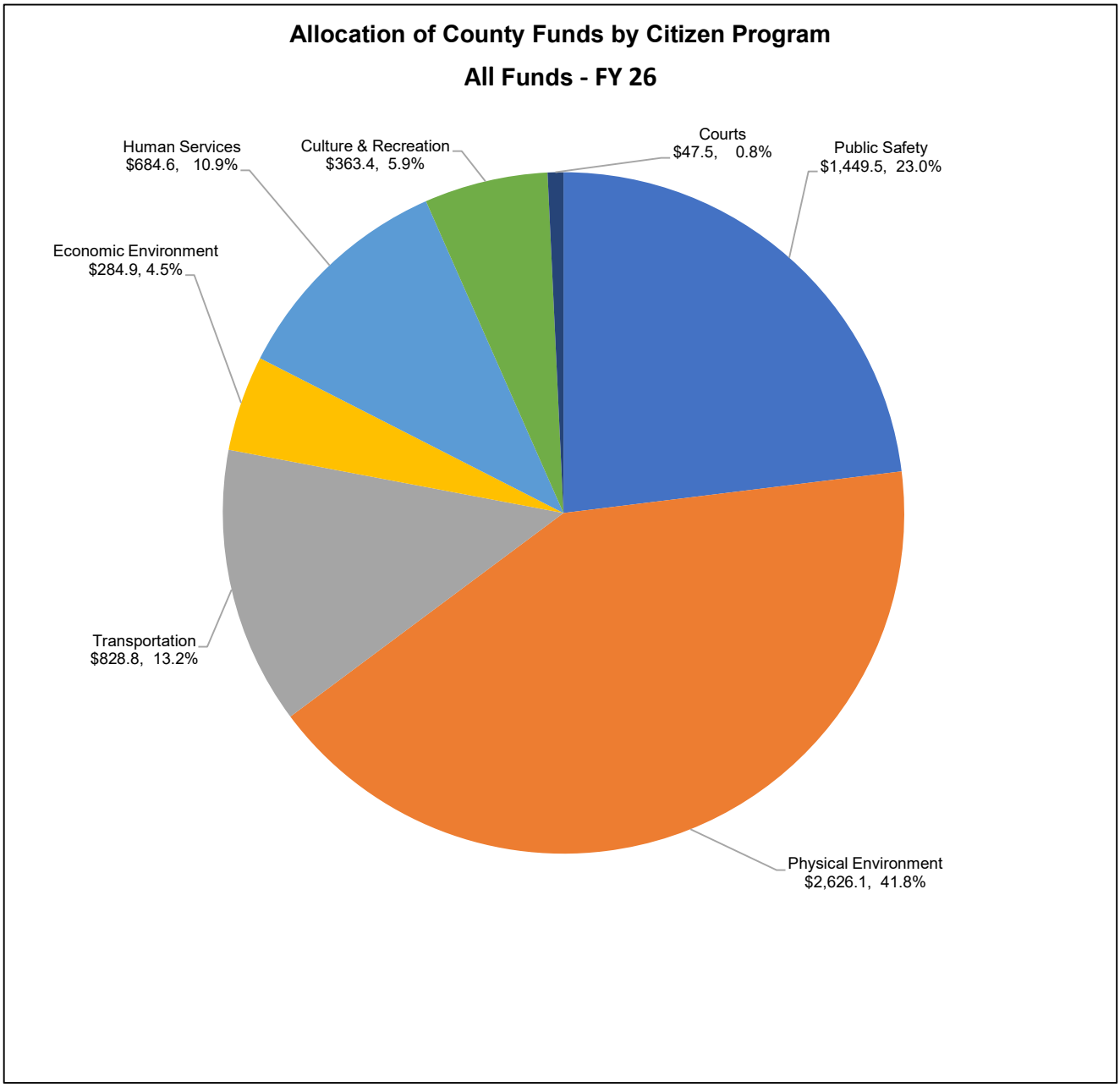
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations 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	FY24 Actuals	FY25 Adopted	FY26 Adopted	FY27 Planned
Public Safety				
Law Enforcement	$ 388,731,365	$ 422,146,380	$ 448,118,584	$ 461,487,363
Fire Control	205,966,594	360,052,428	387,127,155	361,793,110
Ambulance and Rescue	51,628,699	46,991,452	49,821,822	49,439,656
Detention/Corrections	244,893,980	299,068,255	332,640,132	251,406,419
Public Safety Protective Inspections	31,451,166	43,654,486	42,514,972	45,919,163
Emergency & Disaster Relief Services	27,596,991	98,486,210	120,979,043	101,597,558
Medical Examiner	8,259,954	11,930,229	14,003,439	9,876,784
Consumer Affairs	1,003,078	1,190,150	1,261,227	1,261,446
Other Public Safety	21,466,886	43,955,859	53,067,069	63,488,067
	980,998,713	**1,327,475,449**	**1,449,533,443**	**1,346,269,566**
Physical Environment				
Conservation & Resource Management	31,523,578	113,961,203	100,676,963	33,630,288
Flood Control	44,059,384	113,856,380	118,211,434	131,321,400
Physical Environment/Solid Waste	172,811,739	352,149,790	383,892,948	351,323,637
Sewer/Wastewater Services	1,028,002	0	0	0
Water Utility Services	1,096,672	0	0	0
Water/Sewer Combination Services	425,263,261	1,100,754,110	2,023,242,361	2,081,513,830
Other Physical Environment	170,353	425,000	48,750	36,875
	675,952,989	**1,681,146,483**	**2,626,072,456**	**2,597,826,030**
Transportation				
Road & Street Facilities	194,342,021	533,396,450	827,577,656	702,698,599
Transport Transit Systems	13,045	16,153,262	830,667	111,404
Other Transportation	472,416	354,026	397,403	374,209
	194,827,482	**549,903,738**	**828,805,726**	**703,184,212**
Economic Environment				
Employment Opportunity & Development	750,000	750,000	687,500	593,750
Industry Development	71,109,166	132,474,321	146,837,956	119,098,125
Veterans Services	1,302,915	1,814,758	1,727,681	1,809,956
Housing & Urban Development	26,395,102	125,452,664	133,956,520	131,840,873
Other Economic Environment	3,804,904	2,789,584	1,686,124	1,248,712
	103,362,087	**263,281,327**	**284,895,781**	**254,591,416**
Human Services				
Health	151,907,428	253,836,978	269,052,946	270,515,406
Mental Health	12,757,712	35,388,017	36,144,422	36,144,422
Human Services Public Assistance	13,345,842	30,030,877	22,973,210	23,182,710
Hospital Services	125,339,667	229,898,726	213,556,355	213,556,355
Other Human Services	103,553,419	147,144,948	142,834,534	135,458,858
	406,904,068	**696,299,546**	**684,561,467**	**678,857,751**
Culture/Recreation				
Libraries	61,464,515	123,098,713	145,817,363	144,525,817
Parks & Recreation	81,484,856	175,765,390	183,917,264	217,582,142
Cultural Services	4,965,440	9,017,053	8,239,185	7,229,834
Special Recreation Facilities	15,780,569	4,427,381	5,343,540	6,898,332
Other Culture/Recreation	4,173,198	25,357,268	25,076,383	2,582,774
	167,868,578	**337,665,805**	**368,393,735**	**378,818,899**
Courts				
Court Related Services	25,083,492	36,067,799	47,523,349	37,121,694
	25,083,492	**36,067,799**	**47,523,349**	**37,121,694**
Total Citizen Programs	**$ 2,554,997,409**	**$ 4,891,840,147**	**$ 6,289,785,957**	**$ 5,996,669,568**
General Government Services				
Legislative	3,594,914	4,210,311	4,124,532	4,178,776
Executive	3,999,308	4,931,408	4,691,690	4,897,227
Financial & Administrative	295,575,734	353,045,795	377,044,516	347,646,419
Legal Counsel	10,818,830	11,949,935	12,396,120	12,808,116
Comprehensive Planning	27,511,340	40,231,486	42,122,808	42,722,438
Debt Service	154,229,655	197,820,463	201,712,774	145,721,709
Other General Government	364,231,074	490,330,626	515,310,650	588,261,577
	859,960,855	**1,102,520,024**	**1,157,403,090**	**1,146,236,262**
Non-Expenditure Disbursements				
Transfers	1,385,408,696	2,021,077,223	1,958,747,467	1,603,855,047
Reserves & Refunds	488,108	2,315,734,707	2,632,389,131	2,984,358,699
	1,385,896,804	**4,336,811,930**	**4,591,136,598**	**4,588,213,746**
Grand Total	**$ 4,800,855,068**	**$ 10,331,172,101**	**$ 12,038,325,645**	**$ 11,731,119,576**

Budget By Program
All Funds



Each 1% equals $62.9 million
Total funding equals $6.289 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

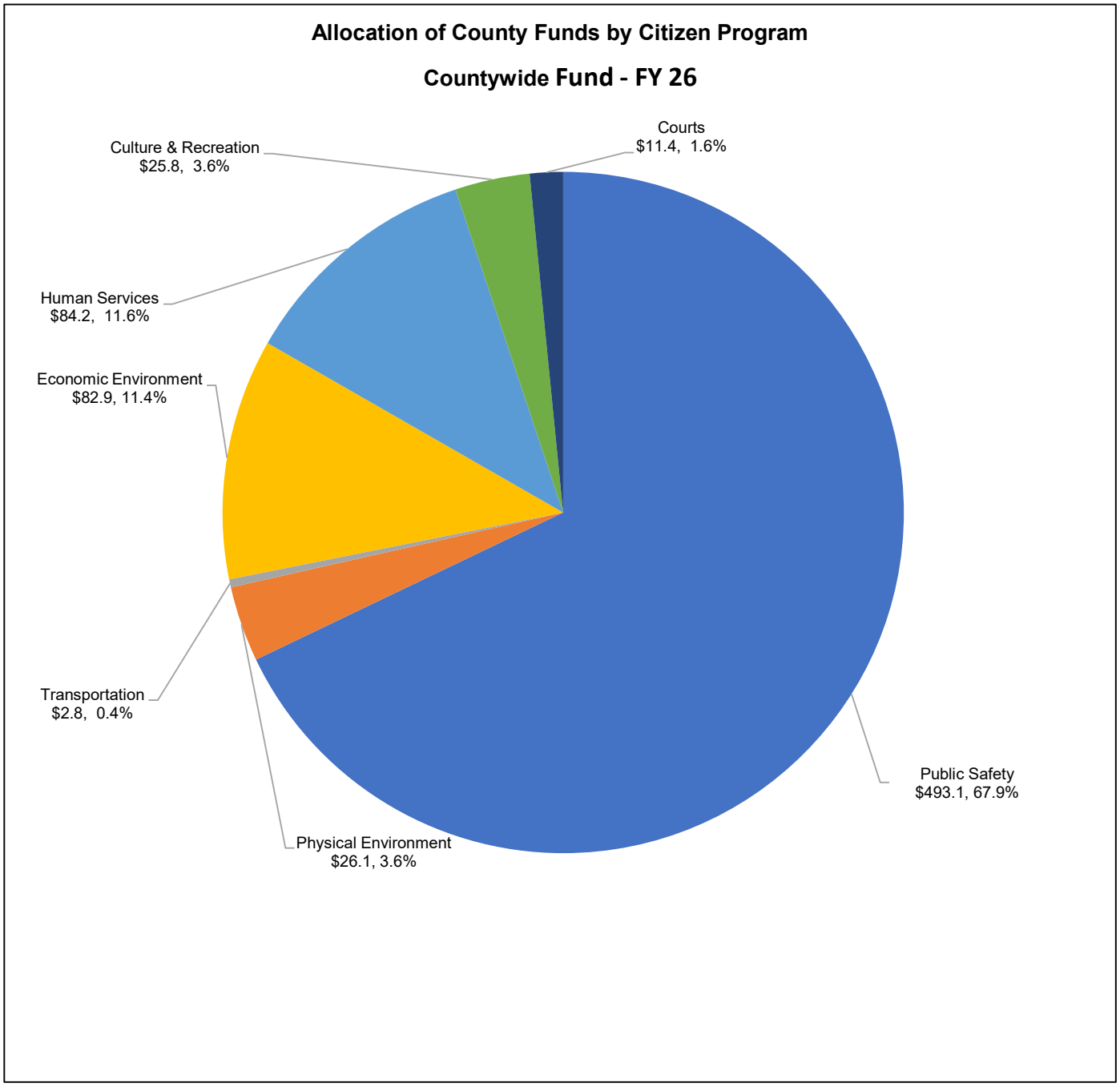
Public Safety- Law Enforcement, Detention, Fire Control, Ambulance & Rescue, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Countywide Funds

Program	FY24 Actuals	FY25 Adopted	FY26 Adopted	FY27 Planned
Public Safety				
Law Enforcement	$ 194,725,255	$ 224,592,473	$ 243,426,132	$ 250,728,834
Fire Control	4,913,403	5,036,109	5,300,247	5,340,859
Ambulance and Rescue	152,183	0	0	0
Detention/Corrections	231,996,315	214,765,001	222,629,002	229,778,872
Public Safety Protective Inspections	2,541,976	3,254,666	3,299,154	3,098,197
Emergency & Disaster Relief Services	2,212,509	3,915,932	3,795,231	3,888,131
Medical Examiner	8,255,040	9,680,229	9,687,448	9,857,540
Consumer Affairs	953,638	1,057,967	1,124,706	1,125,119
Other Public Safety	2,329,553	2,886,010	3,830,166	3,881,827
	448,079,872	**465,188,387**	**493,092,086**	**507,699,379**
Physical Environment				
Conservation & Resource Management	21,258,999	23,913,692	25,685,232	25,811,650
Flood Control	410,875	239,182	238,195	237,473
Physical Environment/Solid Waste	8,634	8,000	8,000	8,000
Sewer/Wastewater Services	1,858	0	0	0
Water/Sewer Combination Services	30,979	170,000	120,000	125,705
Other Physical Environment	150,000	390,000	13,750	1,875
	21,861,345	**24,720,874**	**26,065,177**	**26,184,703**
Transportation				
Road & Street Facilities	1,265,584	2,296,124	2,322,499	2,265,944
Transport Transit Systems	6,149	434,000	100,000	100,000
Other Transportation	72,167	324,866	355,892	326,472
	1,343,900	**3,054,990**	**2,778,391**	**2,692,416**
Economic Environment				
Employment Opportunity & Development	750,000	750,000	687,500	593,750
Industry Development	25,344,211	59,393,914	58,369,511	57,006,106
Veterans Services	1,302,915	1,814,758	1,727,681	1,809,956
Housing & Urban Development	10,533,862	27,010,524	20,600,725	16,223,581
Other Economic Environment	3,006,015	2,135,431	1,608,824	1,208,912
	40,937,003	**91,104,627**	**82,994,241**	**76,842,305**
Human Services				
Health	20,231,114	22,436,769	24,293,628	24,312,789
Mental Health	242,096	260,000	150,000	150,000
Human Services Public Assistance	7,566,859	10,923,543	13,154,400	13,294,813
Other Human Services	38,677,488	49,677,317	46,617,994	42,050,296
	66,717,557	**83,297,629**	**84,216,022**	**79,807,898**
Culture/Recreation				
Libraries	995,408	283,000	283,000	283,000
Parks & Recreation	15,544,980	17,227,038	18,907,539	17,682,000
Cultural Services	23,642	350,400	337,900	319,150
Special Recreation Facilities	8,801,728	3,577,381	4,493,540	6,048,332
Other Culture/Recreation	2,309,151	2,763,696	1,784,965	1,497,774
	27,674,909	**24,201,515**	**25,806,944**	**25,830,256**
Courts				
Court Related Services	9,101,133	10,850,112	11,424,051	11,546,981
	9,101,133	**10,850,112**	**11,424,051**	**11,546,981**
Total Citizen Programs	**$ 615,715,719**	**$ 702,418,134**	**$ 726,376,912**	**$ 730,603,938**
General Government Services				
Legislative	3,594,914	4,210,311	4,124,532	4,178,776
Executive	3,999,308	4,931,408	4,691,690	4,819,280
Financial & Administrative	155,427,783	184,681,255	179,964,977	185,099,326
Legal Counsel	10,818,260	11,949,935	12,396,120	12,808,116
Comprehensive Planning	682,663	1,241,361	1,250,196	1,260,300
Debt Service	498	0	0	0
Other General Government	53,539,623	68,296,178	70,205,107	70,684,897
	228,063,049	**275,310,448**	**272,632,622**	**278,850,695**
Non-Expenditure Disbursements				
Transfers	140,451,713	257,779,905	283,150,752	129,825,173
Reserves & Refunds	0	312,946,466	324,135,123	497,860,133
	140,451,713	**570,726,371**	**607,285,875**	**627,685,306**
Grand Total	**$ 984,230,481**	**$ 1,548,454,953**	**$ 1,606,295,409**	**$ 1,637,139,939**

Budget By Program
Countywide Funds



Each 1% equals $7.3 million
Total funding equals $726.4 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

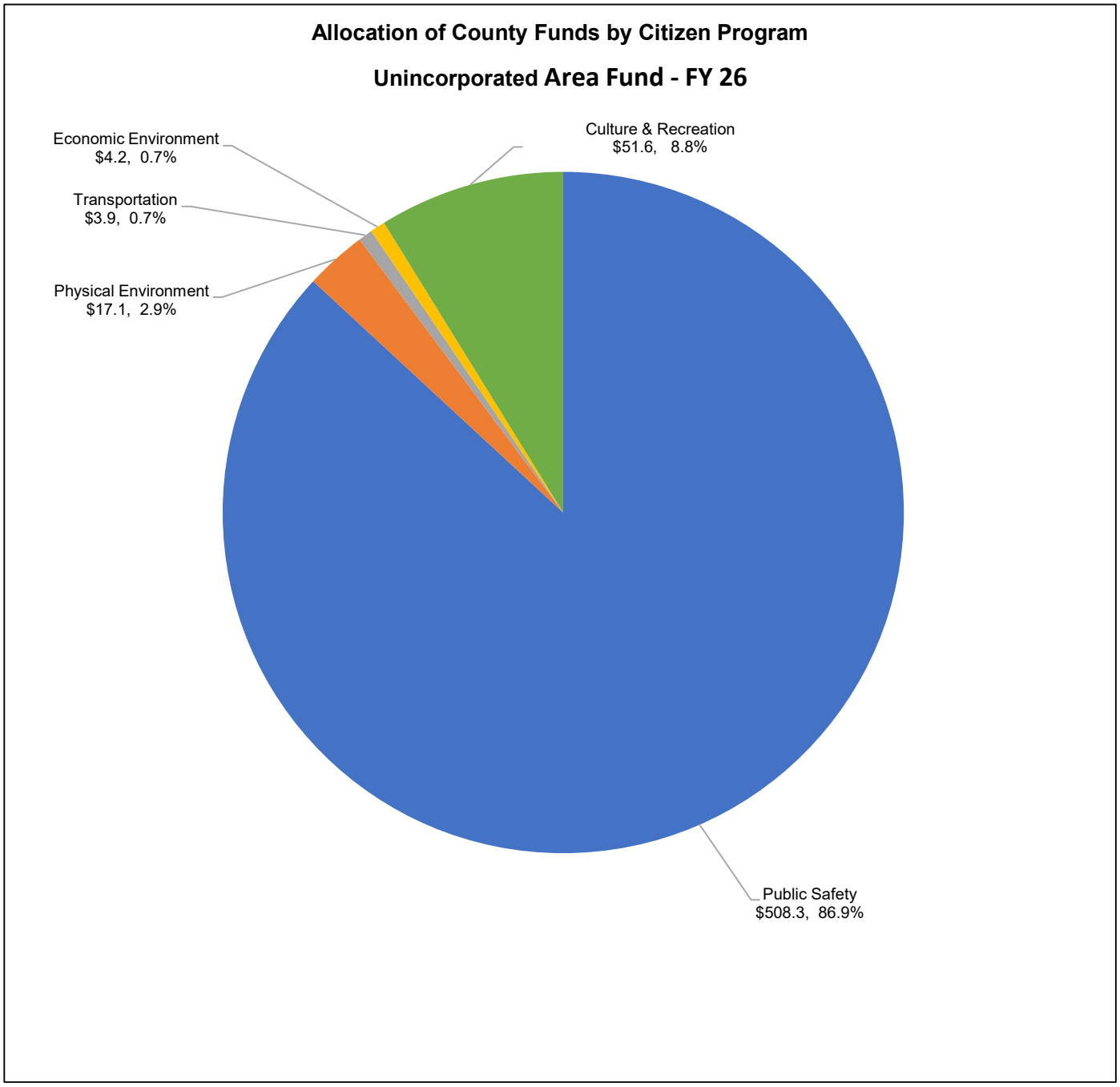
Public Safety- Law Enforcement, Detention, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Unincorporated Area Funds

Program	FY24 Actuals	FY25 Adopted	FY26 Adopted	FY27 Planned
Public Safety				
Law Enforcement	$ 183,649,086	$ 192,258,892	$ 199,279,730	$ 205,258,121
Fire Control	186,827,848	203,736,431	218,687,061	227,429,950
Ambulance and Rescue	51,448,159	41,898,875	39,821,822	39,439,656
Public Safety Protective Inspections	11,001,735	12,833,671	13,886,726	14,152,475
Emergency & Disaster Relief Services	330,047	552,734	534,419	534,419
Medical Examiner	4,248	0	0	0
Consumer Affairs	(11)	68,832	68,056	68,056
Other Public Safety	4,414,352	27,149,419	36,060,726	46,283,875
	437,675,464	**478,498,854**	**508,338,540**	**533,166,552**
Physical Environment				
Conservation & Resource Management	578	200,000	200,000	200,000
Flood Control	11,504,710	15,779,733	16,534,683	16,729,878
Physical Environment/Solid Waste	2,220	24,000	24,000	24,000
Water/Sewer Combination Services	52,265	256,904	266,959	267,008
Other Physical Environment	20,353	35,000	35,000	35,000
	11,580,126	**16,295,637**	**17,060,642**	**17,255,886**
Transportation				
Road & Street Facilities	7,440,339	4,485,378	3,946,473	4,035,910
	7,440,339	**4,485,378**	**3,946,473**	**4,035,910**
Economic Environment				
Industry Development	244,381	1,026,024	2,805,774	2,688,996
Housing & Urban Development	1,244,957	1,180,388	1,286,558	1,326,038
Other Economic Environment	699,626	654,153	77,300	39,800
	2,188,964	**2,860,565**	**4,169,632**	**4,054,834**
Culture/Recreation				
Parks & Recreation	42,299,349	47,012,701	51,370,877	51,091,377
Cultural Services	150,000	200,000	150,000	75,000
Other Culture/Recreation	0	55,000	55,000	55,000
	42,449,349	**47,267,701**	**51,575,877**	**51,221,377**
Courts				
Court Related Services	0	3,000	3,000	3,000
	0	**3,000**	**3,000**	**3,000**
Total Citizen Programs	**$ 501,334,242**	**$ 549,411,135**	**$ 585,094,164**	**$ 609,737,559**
General Government Services				
Executive	0	0	0	77,947
Financial & Administrative	10,384,366	18,673,534	14,650,309	14,961,661
Comprehensive Planning	11,713,802	13,490,216	13,692,849	13,979,906
Debt Service	0	0	6,900	6,083
Other General Government	3,129,603	4,033,824	5,726,902	5,796,073
	25,227,771	**36,197,574**	**34,076,960**	**34,821,670**
Non-Expenditure Disbursements				
Transfers	59,587,696	99,583,809	127,204,974	43,858,156
Reserves & Refunds	9,972	143,599,751	153,545,137	273,010,902
	59,597,668	**243,183,560**	**280,750,111**	**316,869,058**
Grand Total	**$ 586,159,681**	**$ 828,792,269**	**$ 899,921,235**	**$ 961,428,287**

Budget By Program
Unincorporated Area Funds



Each 1% equals $5.9 million
Total funding equals $585.1 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 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
ARP Funds	$33.4	$133.7	$75.1	$13.7
Boat Fees	0.0	0.5	0.2	0.2
Community Invest. Tax	25.5	180.7	221.2	200.6
Enterprise Fees	51.3	463.7	554.8	576.6
Financing	150.6	345.2	1,174.2	1,245.2
Gas Taxes	6.9	16.9	20.9	26.7
General Revenues	43.9	424.3	564.1	385.7
Grants & County Match	13.6	105.3	303.6	287.6
Impact Fees	3.7	93.9	87.6	79.4
Library Fund	5.3	59.7	78.0	75.8
Mobility Fees	3.5	102.8	122.6	110.1
Other	2.1	33.7	35.8	34.4
Stormwater Fees	18.9	65.1	64.2	86.3
TOTAL SOURCES	**$358.7**	**$2,025.4**	**$3,302.5**	**$3,122.0**

USES	FY 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
Fire	$6.1	$147.6	$160.9	$1.9
Government Facilities	39.9	187.8	241.4	31.4
Libraries	5.3	59.7	78.1	3.0
Parks	28.7	191.8	178.4	2.7
Solid Waste	2.6	145.7	178.5	0.0
Stormwater	24.7	90.1	87.8	34.1
Transportation	97.7	433.0	726.2	14.3
Water & Wastewater	153.6	769.7	1,651.3	401.1
Total Programs Budget	**358.7**	**2,025.4**	**3,302.5**	**488.4**
Carryforward [2]	0.0	0.0	0.0	2,633.6
TOTAL USES	**$358.7**	**$2,025.4**	**$3,302.5**	**$3,122.0**

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

(2) Reflects projects carryfoward balance from prior year.

Debt Service Budget Summary

(Millions)	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
DEBT SERVICE BUDGET				
Principal	$ 76.2	$ 76.6	$ 90.9	$ 73.5
Interest Payments, except capitalized [1]	49.6	51.6	50.2	45.1
Total Principal & Interest	**125.8**	**128.2**	**141.1**	**118.6**
Debt Administration Expenses [2]	1.0	1.4	1.4	1.3
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	27.4	68.2	59.2	25.8
Interfund Short term Loans				
Sub Total	**$ 154.2**	**$ 197.8**	**$ 201.7**	**$ 145.7**
Other Debt Services Costs and Fees [4]	0.6	3.6	12.1	5.6
Net Debt Service Funding	**$ 154.8**	**$ 201.4**	**$ 213.8**	**$ 151.3**
(not including Commercial Paper rollovers)				
COUNTY DEBT OUTSTANDING BY TYPE:				
(As of Fiscal Year End)				
General Obligation Debt	$ 146.9	$ 144.0	$ 140.4	$ 137.2
Self-Supporting Debt [1]	573.3	1,094.1	1,637.0	1,915.3
Non Self-Supporting Debt	589.7	544.8	478.8	431.0
TOTAL COUNTY DEBT OUTSTANDING	**$ 1,309.9**	**$ 1,782.8**	**$ 2,256.2**	**$ 2,483.6**
(As of Fiscal Year End)				

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 26 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 26 estimates generally reflect improving economic activity that is expected to continue through 2026.

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 – 34.9% in FY 26.

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 5.4608 mills, FY 26 revenue prior to the 5% statutory reduction is projected to be $980 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 4.6163 mills, FY 26 revenue prior to the 5% statutory reduction is projected to be $493 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 26 revenue prior to the 5% statutory reduction is projected to be $95 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 26 budget includes a countywide millage of 0.0604 mills for voter approved general obligation debt for the acquisition of environmentally sensitive land. FY 26 revenue prior to the 5% statutory reduction is projected to be $10 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:

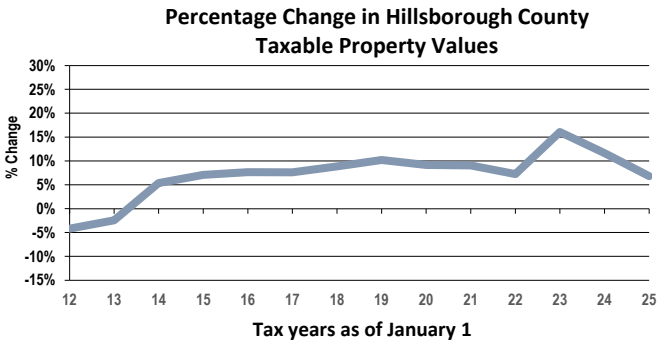
- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995, and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The 2025 tax year 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 11.7%. FY 25 taxable values increased 6.8% and FY 26 taxable values increased by 6.9%.

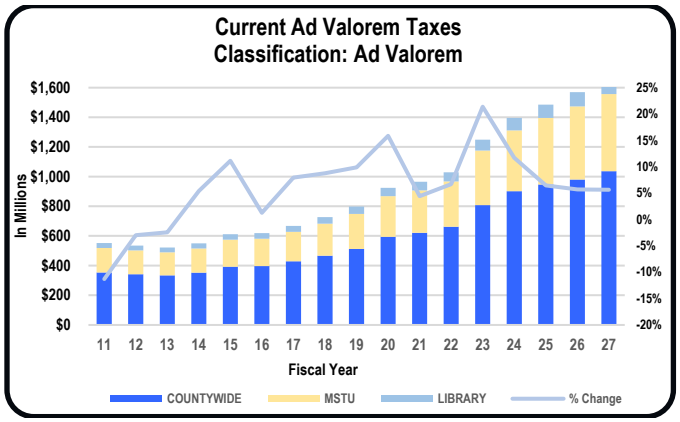
Projections of ad valorem tax revenues used for the budget are continuously updated throughout the budget process by staff as revised information on economic activity and the tax roll became available. While the adopted budget is based on taxable values provided by the Property Appraiser each July 1st, 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.



Each year represents the percentage change from the previous year.

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 11 – FY 24 actual revenue and budgeted FY 25– FY 27 revenue)

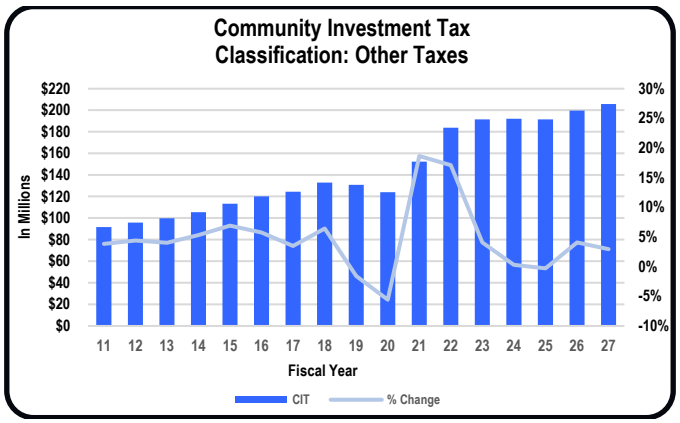
Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real estate markets. In both FY 25 and FY 26, 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 11.8% of FY 26 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. In November 2024, voters of Hillsborough County approved the renewal of the *Community Investment Tax*"[4] for a fifteen year period, commencing December 1, 2026, through December 31, 2041.

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 26 and FY 27 estimates reflect the average of the various forecast results after dropping the high and low results.

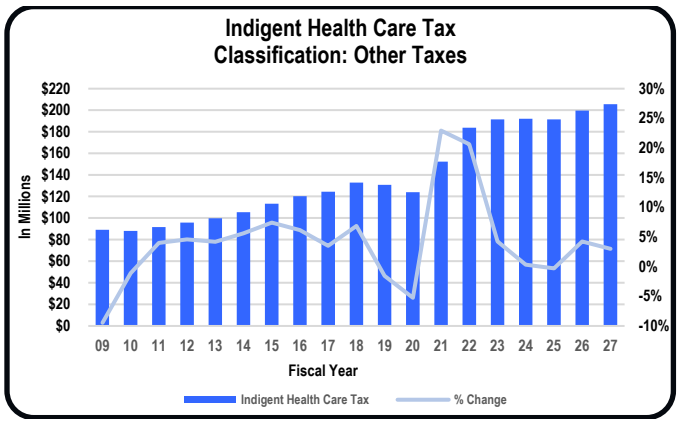
Surtax for Transportation Improvements – on November 7, 2018 the voters of Hillsborough County approved a 1% sales surtax to fund transportation improvements throughout Hillsborough County, including road and bridge improvements; the expansion of public transit options; fixing potholes; enhancing bus 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[5] 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 11. 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(2), Florida Statutes
[5] Section 212.055(4), Florida Statutes

Major County Revenues



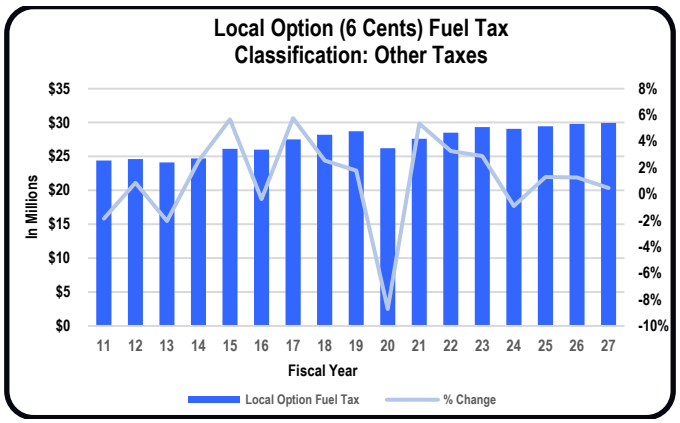
Fuel Taxes - This tax classification includes two County levied fuel taxes, the Voted (9th Cent) Fuel Tax[6] and the Local Option (6 Cents) Fuel Tax[7]. Two other fuel taxes – the Constitutional Fuel Tax and the County Fuel Tax – are levied by the State with proceeds distributed to the County and are 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.

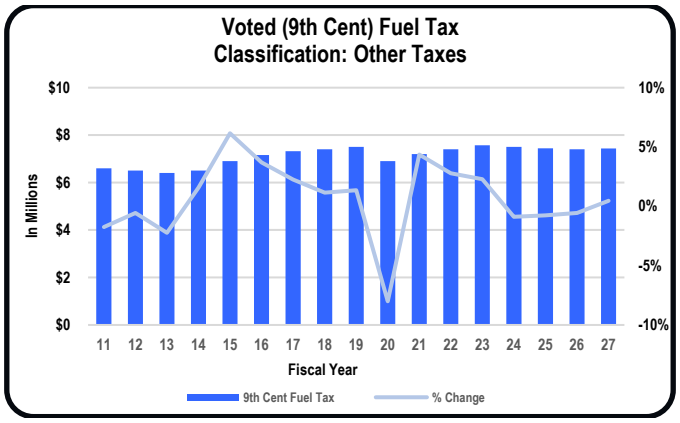
Fuel taxes are the primary source of funds for road maintenance and road resurfacing. In general, fuel tax revenues are not subject to large fluctuations from year to year, as reflected in the graphs below.

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 2027, FY 26 fuel tax revenue is projected to increase 0.7% above FY 25.



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.



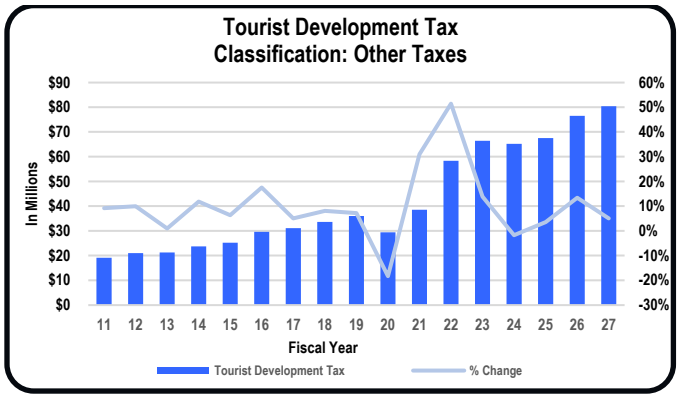
Local Option Tourist Development Tax[8] - This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond James 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,

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

[8] Section 125.0104, Florida Statutes

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



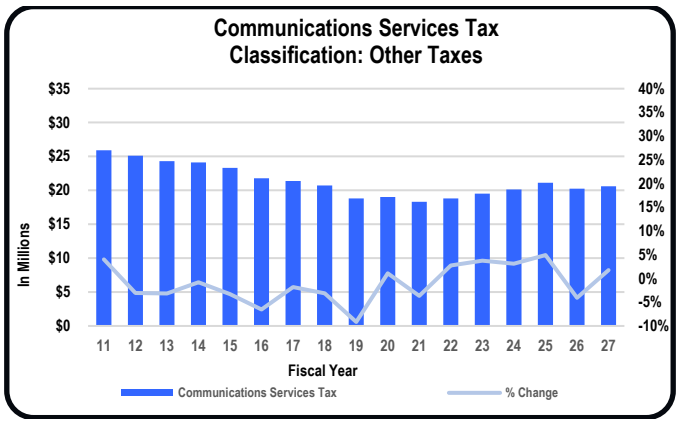
Based on forecasts provided by the Economic Development Department, tourist development tax revenue is projected to increase 13.4% in FY 26 as increased national economic conditions and increased tourism support more travel and improved local occupancy rates.

Communications Services Tax – In 2001 the State of Florida established the Communications Services Tax (CST)[9] 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 26 revenue is projected to decrease by 4.1%.



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 26 and FY 27 estimates reflect the average of the various forecast results after dropping the high and low results.

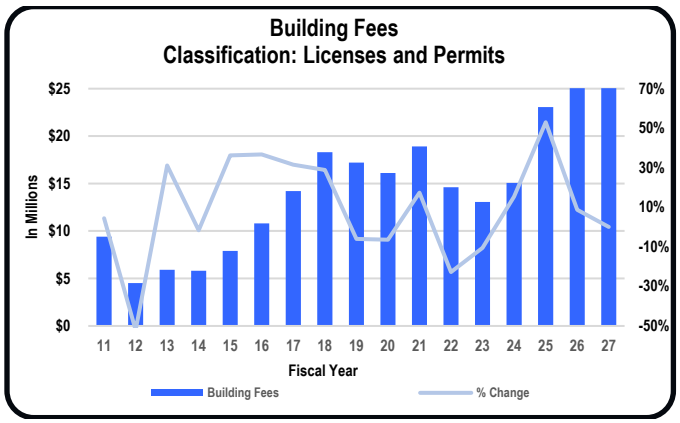
Licenses and Permits

Fees from licenses and permits will provide 9.0% of total FY26. 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.

[9] Section 202.19(1), Florida Statutes

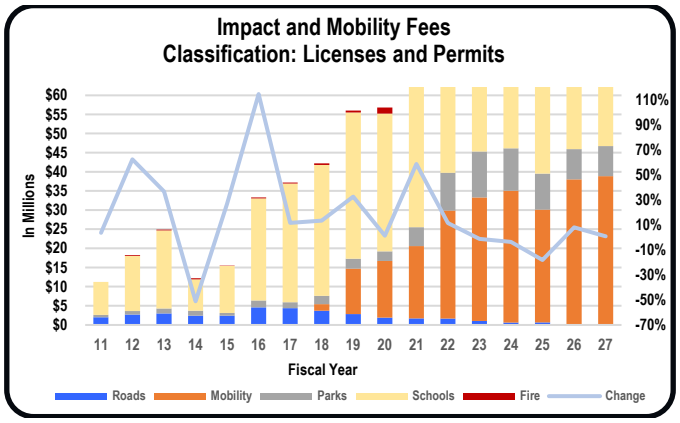
Major County Revenues



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 increased 16.3%. The FY 26 revenues are projected to increase 8.7%, 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.

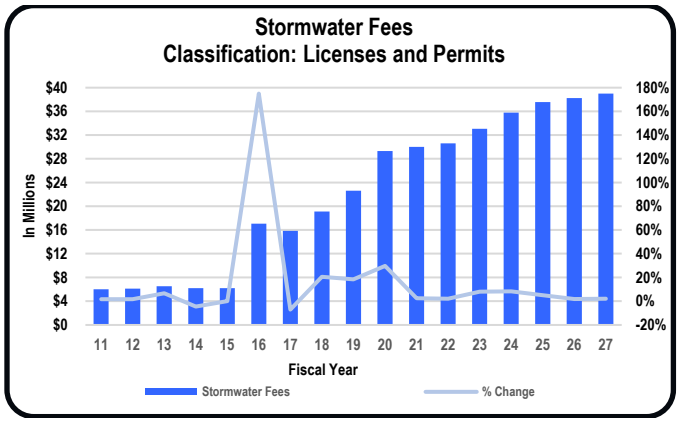
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017 are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being replaced by mobility fees; development will still be subject to Fire, Parks and School impact fees. Mobility fees are projected to generate $38.0 million in FY 26.

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 25 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.



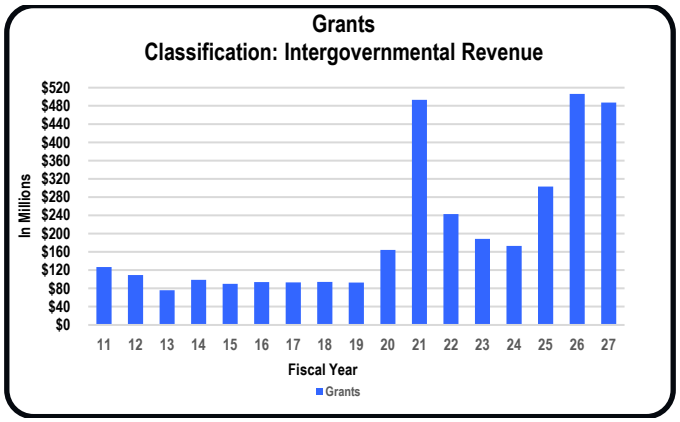
FY 26 revenues are expected to increase 1.8%. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

Intergovernmental Revenues

The County is projected to receive 17.9% of FY 26 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 Local Grants, which represent 26.6% of intergovernmental revenues and the Federal Grants, which represents 21.8% 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.



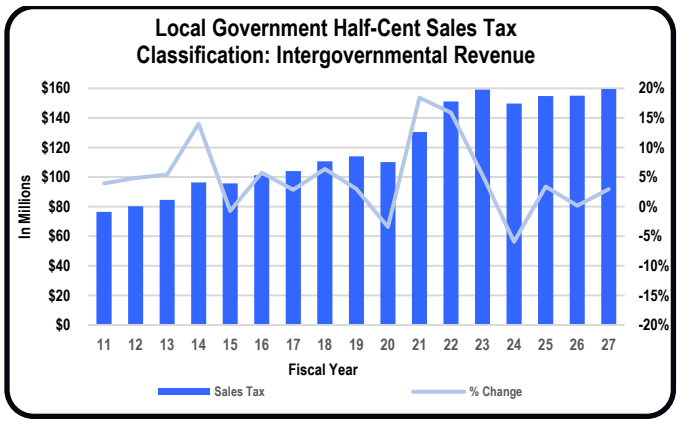
On December 1, 1992, the Hillsborough County Board of County Commissioners was designated as the grantee agency for the Ryan White CARE Act of 1990 for Title I funds to be allocated among service providers for HIV+ individuals in the Tampa-St. Petersburg area, comprised of Hillsborough, Pinellas, Pasco, 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 24 and forecast revenue for FY 25 through FY 27.

State Shared Revenues - Two State shared revenues are important sources of funding for the County. The *Local Government Half-Cent Sales Tax*[10] levied by the State has been a major source

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

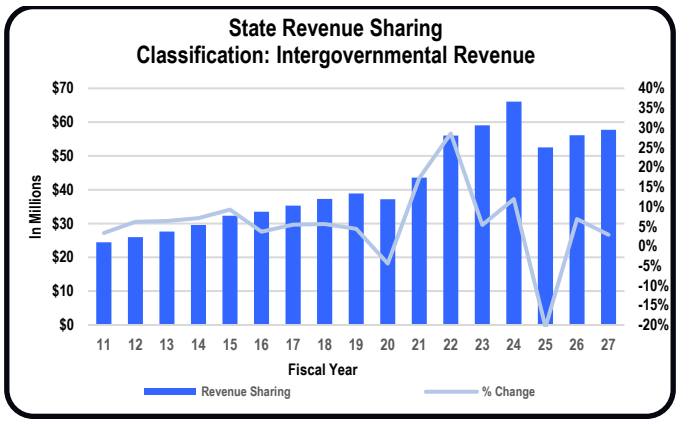
of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending in FY 08 and continuing into FY 10, during which period annual revenue declined a total of 20.1%.



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 revenue declined by 5.9%, while FY 25 increased 3.4%. FY 26 revenues are projected to remain flat increasing 0.2%. Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

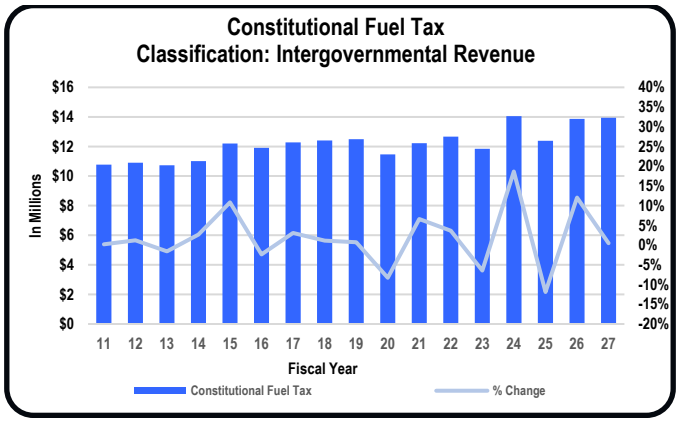
The second important State revenue source is the State Revenue Sharing Program[11]. This revenue is comprised of proceeds from a one-cent State cigarette tax and 2.25% of State sales tax revenue. State Revenue Sharing projections closely track half-cent sales tax forecasts.

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%, FY 23 increased 5.4%. FY 24 revenues increased 11.9%. FY 26 revenue is projected 6.9%.



The *Constitutional Fuel Tax*[12] 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 11.9%, while FY 26 is projected to increase 12.0%. 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*[13] 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

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

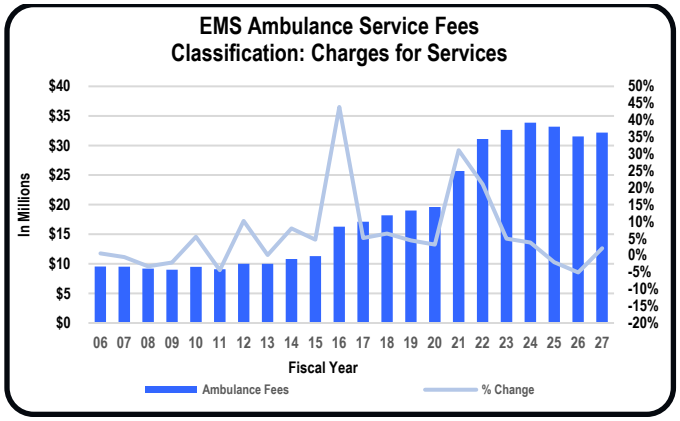
gasoline taxes and road network impact fees, is used to support road network maintenance and improvements.

This fuel tax generally mirrors the Constitutional Fuel Tax, and the revenue outlook is similar. FY 24 revenue was $5.7 million. FY25 and FY 26 revenues are projected to be $5.5 million and $5.8 million, respectively. The forecast was developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.

Charges for Services

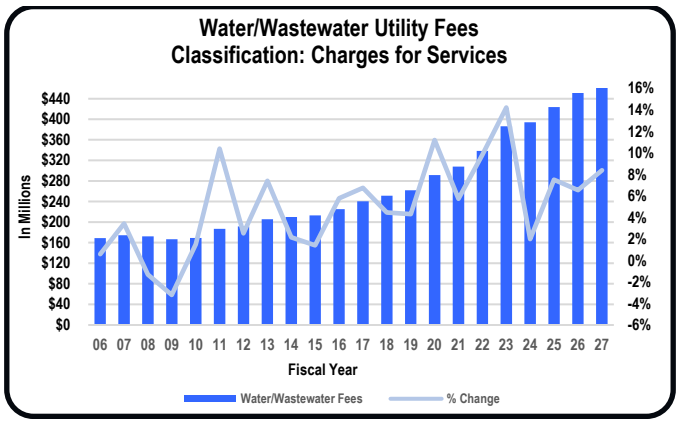
Charges for Services comprise 22.9% of FY 26 budgeted revenue, the largest component is water/wastewater and solid waste utility user charges, which represent 64.4% of total FY 26 charges for services. Internal service charges for services rendered by a central service department to other departments represents 1.2% of FY 26 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 increased 3.8%, while FY 25 decreased by 2.0%. FY 26 is projected to decrease by 5.0%. 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, 2024, resulting in the following rates: a Residential Base Facility Charge for Potable Water of $12.52, a Residential Base Facility Charge for Wastewater of $20.24, and a Customer Service Charge of $6.52. These base charges are in addition to Volumetric Charges, which are tiered as follows: $1.03 for each 1,000 gallons up to 5,000 gallons, $2.85 for each 1,000 gallons from 5,001 to 15,000 gallons, $4.79 for each 1,000 gallons from 15,001 to 30,000 gallons, and $7.13 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 $6.52 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.

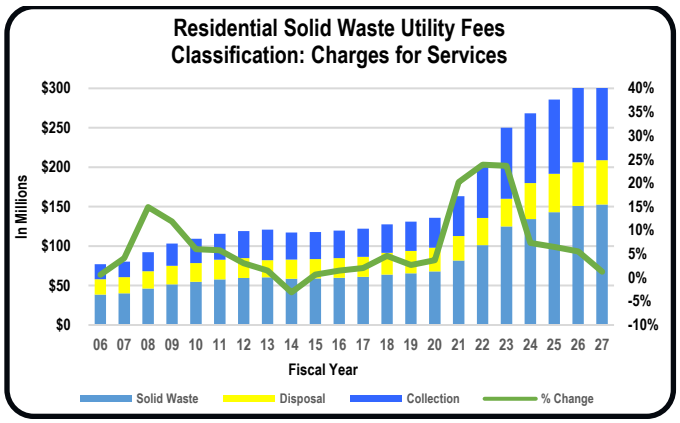


The Water/Wastewater chart reflects the improving economy and associated growth in the housing market, revenues from FY 11 through FY 14 increased an average of 6.0% per year. FY 15 revenue increased a slight 1.4% increase from FY 14: with FY 16 growth of 4.2% and FY 17 growth of 5.0%. Both FY 20 and FY 21 revenues increased by 11.2% and 5.7%. FY 22 increased by 9.8%. FY 23 revenue increased 14.2%. FY 24 revenues increased by 2.0% and FY 25 revenues increased by 7.5%, 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.

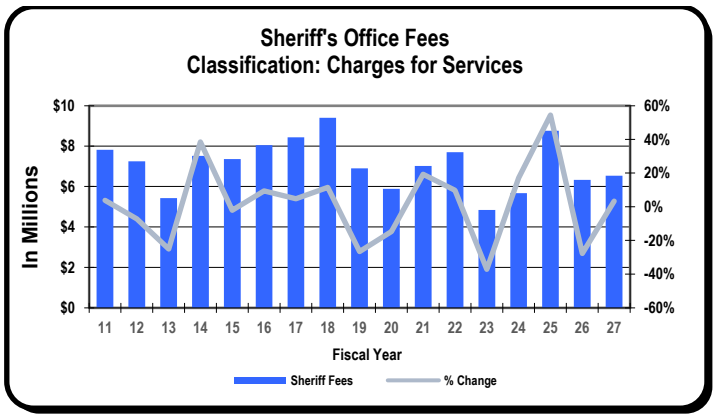
The solid waste collection and disposal assessments were initially approved by the Board of County Commissioners (BOCC) on November 13, 1996, and went into effect on October 1, 1997. The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise collectors are now paid directly by the County. Bond covenant requirements dictate that the collection rate be reviewed annually. As of October 1, 2025, the residential curbside collection rate is $302.17.



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 October 1, 2024, the residential disposal rate was $180.19; it is anticipated that the rate will remain unchanged through FY 25. 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.

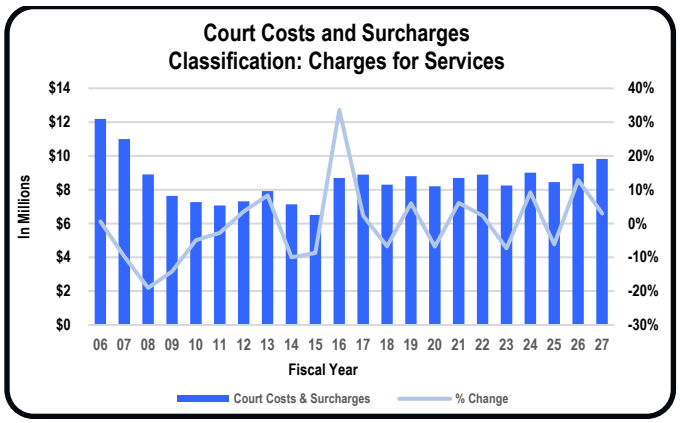
Revenues for FY 20 increased 3.7% primarily to population growth and disposal rate increase. FY 21 revenues increased 20.2%, while FY 22 and FY 23 revenues increased 23.9% and 23.6%, respectively. The FY 24 Revenues increased 7.3%. FY 25 increased 6.5% and FY 26 is projected to increase 5.5%. Estimates 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 increased 9.2%, FY 25 Revenues are decreased by 6.2%. While FY 26 is projected to increase 12.9%.

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

Fines and Forfeitures

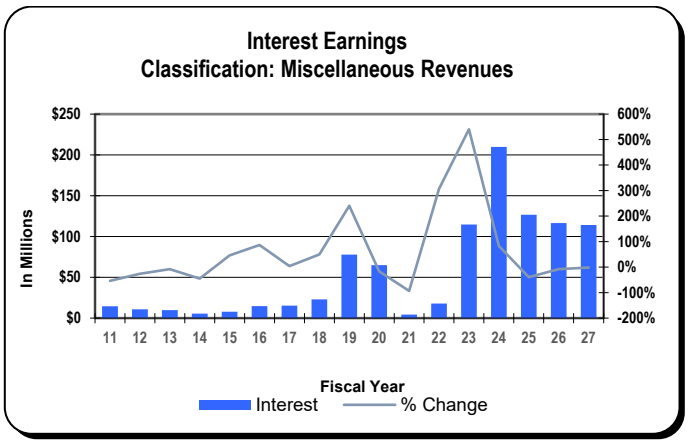
Fines and Forfeitures comprise only 0.1% for FY 26 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry out court-related functions. This resulted in an estimated ongoing annual revenue reduction of over $1.0 million.

Miscellaneous Revenues

Miscellaneous Revenues account for 3.3% of projected FY 26 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 300 basis points (3.0%) in FY 26 as compared to 400 basis points (4.0%) in FY 25. FY 26 interest revenues are projected to be $116.5 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

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned	% Total FY26
Taxes					
Ad Valorem Taxes	$ 1,351,997,646	$ 1,496,451,361	$ 1,584,470,333	$ 1,673,235,836	34.9%
Communications Services Tax	20,106,996	21,100,219	20,240,461	20,596,615	0.4%
Community Investment Tax	192,054,564	191,490,344	199,593,337	205,568,917	4.4%
Indigent Healthcare Surtax	192,054,187	191,490,344	199,593,337	205,568,917	4.4%
Local Option Six-Cents Fuel Tax	29,058,156	29,432,015	29,800,694	29,935,825	0.7%
Ninth-Cent Gas Tax	7,500,528	7,442,300	7,399,869	7,433,424	0.2%
Tourist Development Tax	65,194,031	67,503,018	76,528,417	80,355,138	1.7%
Other Taxes	1,833,948	1,633,701	1,627,864	1,627,864	0.0%
Total Taxes	**1,859,800,055**	**2,006,543,302**	**2,119,254,312**	**2,224,322,536**	**46.7%**
Licenses & Permits					
Building Permits	15,059,485	23,044,115	25,044,377	25,044,377	0.6%
Fire Impact Fees	1,878,892	2,023,195	1,340,218	1,340,218	0.0%
Parks Impact Fees	11,083,366	9,385,280	7,867,364	7,867,364	0.2%
School Impact Fees	47,943,113	37,083,250	37,752,880	37,752,880	0.8%
Transportation Impact Fees	51,737,561	43,774,453	53,130,972	54,247,871	1.2%
Special Assessments - Capital Improvemer	24,272,441	23,711,816	14,054,700	14,914,330	0.3%
Special Assessments - Stormwater	35,776,354	37,560,892	38,231,385	38,996,012	0.8%
Special Assessments - Public Service	114,948,200	214,000,000	214,000,000	214,000,000	4.7%
Special Assessments - Street Lighting	13,177,760	14,286,642	13,700,710	13,974,718	0.3%
Other Licenses & Permits	1,449,316	1,366,946	1,392,789	1,382,282	0.0%
Total Licenses & Permits	**317,326,487**	**406,236,589**	**406,515,395**	**409,520,052**	**9.0%**
Intergovernmental Revenue					
State Shared Revenues					
Constitutional Fuel Tax	14,053,041	12,381,109	13,871,438	13,939,634	0.3%
County Fuel Tax	5,682,217	5,503,014	5,829,722	5,857,344	0.1%
Local Government Half-Cent Sales Tax	149,695,361	154,757,874	155,020,989	159,567,547	3.4%
Shared State General Revenues	2,077,135	1,416,869	1,341,869	1,341,869	0.0%
Shared State Restricted Revenue	11,563,350	11,223,345	12,873,535	13,501,571	0.3%
State Revenue Sharing	66,086,355	52,543,639	56,144,647	57,753,190	1.2%
Other Culture & Recreation	2,649,468	2,250,004	2,250,004	2,250,004	0.0%
Other Intergovernmental Revenues	10,547,385	46,723,488	59,671,383	59,672,655	1.3%
	262,354,311	286,799,342	307,003,587	313,883,814	6.8%
Intergovernmental Grants					
Federal Grants	145,388,196	178,505,696	177,417,270	174,037,090	3.9%
Federal Payments In Lieu Of Taxes	1,282	-	-	-	0.0%
State Grants	25,683,079	114,985,374	112,507,297	104,696,039	2.5%
Local Grants	1,923,990	9,444,886	216,117,145	208,385,614	4.8%
	172,996,547	302,935,956	506,041,712	487,118,743	11.2%
Total Intergovernmental Revenue	**$ 435,350,858**	**$ 589,735,298**	**$ 813,045,299**	**$ 801,002,557**	**17.9%**

County Revenues by Source

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned	% Total FY26
Charges for Services					
Water/Wastewater Utility Fees					
Water/Reclaimed Water Utility Fees	183,883,938	192,584,821	203,791,852	218,844,362	4.5%
Wastewater Utility Fees	195,292,104	214,736,891	229,882,085	250,881,210	5.1%
Water/Wastewater Combination Fees	14,475,968	15,837,974	17,408,329	19,116,761	0.4%
	393,652,010	423,159,686	451,082,266	488,842,333	9.9%
Solid Waste Fees					
Solid Waste Collection/Disposal Fees	193,300,490	194,943,726	208,818,903	210,905,509	4.6%
Solid Waste Recycling Revenue	17,013,232	13,415,521	9,416,584	9,562,454	0.2%
Solid Waste Hardship/Assistance Credit	2,220	24,000	24,000	24,000	0.0%
	210,315,943	208,383,247	218,259,487	220,491,963	4.8%
Other User Fees					
Ambulance Fees	33,868,494	33,184,000	31,519,187	32,169,739	0.7%
Court Costs & Surcharges	9,007,540	8,453,701	9,539,318	9,823,485	0.2%
Sheriff's Office Fees	5,667,484	8,756,225	6,327,773	6,537,435	0.1%
Public Safety Fees	4,060,510	4,182,465	3,920,849	3,954,057	0.1%
Environment & Physical Resource Fees	6,199,555	5,456,976	5,103,194	5,103,194	0.1%
Transportation Fees	5,395,094	4,357,592	4,282,396	4,378,859	0.1%
Health & Human Services Fees	23,899,761	25,274,528	25,802,505	26,823,672	0.6%
Culture & Recreation Fees	5,217,595	5,056,513	4,740,478	4,782,298	0.1%
Economic Environment Fees	119,650	84,150	84,150	84,150	0.0%
Internal Service Charges	51,510,140	50,500,000	56,500,000	58,500,000	1.2%
Other User Fees	198,528,515	211,339,613	222,646,559	227,431,799	4.9%
	343,474,339	356,645,763	370,466,409	379,588,688	8.2%
Total Charges for Services	**$ 947,442,292**	**$ 988,188,696**	**$ 1,039,808,162**	**$ 1,088,922,984**	**22.9%**
Fines & Forfeits	**6,491,053**	**6,971,684**	**6,619,465**	**6,696,450**	**0.1%**
Miscellaneous Revenue					
Interest	209,681,834	126,715,160	116,444,066	112,518,115	2.6%
Other Miscellaneous Revenue	109,507,276	28,677,321	32,002,748	30,396,213	0.7%
Total Miscellaneous Revenue	**$ 319,189,110**	**$ 155,392,481**	**$ 148,446,814**	**$ 142,914,328**	**3.3%**
Total Revenue	**$ 3,885,599,856**	**$ 4,153,068,050**	**$ 4,533,689,447**	**$ 4,673,378,907**	**100.0%**

Millage Comparison

	FY 24 ADOPTED MILLAGE	FY 24 ADOPTED LEVY	FY 25 ADOPTED MILLAGE	FY 25 ADOPTED LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.7309	$ 901,125,107	5.6026	$ 940,890,159
TOTAL OPERATING	5.7309	901,125,107	5.6026	940,890,159
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	9,525,784	0.0604	10,172,875
TOTAL DEBT	0.0604	9,525,784	0.0604	10,172,875
TOTAL OPERATING & DEBT	5.7913	910,650,891	5.6630	951,063,034
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.3745	409,935,029	4.4745	448,919,606
Library Services	0.5583	84,007,083	0.5583	89,621,746
TOTAL OPERATING	4.9328	493,942,112	5.0328	538,541,352
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	2,427,920	0.0259	2,599,175
TOTAL OPERATING & DEBT	4.9587	496,370,032	5.0587	541,140,527
TOTAL BOCC	**10.7500**	**$ 1,407,020,923**	**10.7217**	**$ 1,492,203,561**

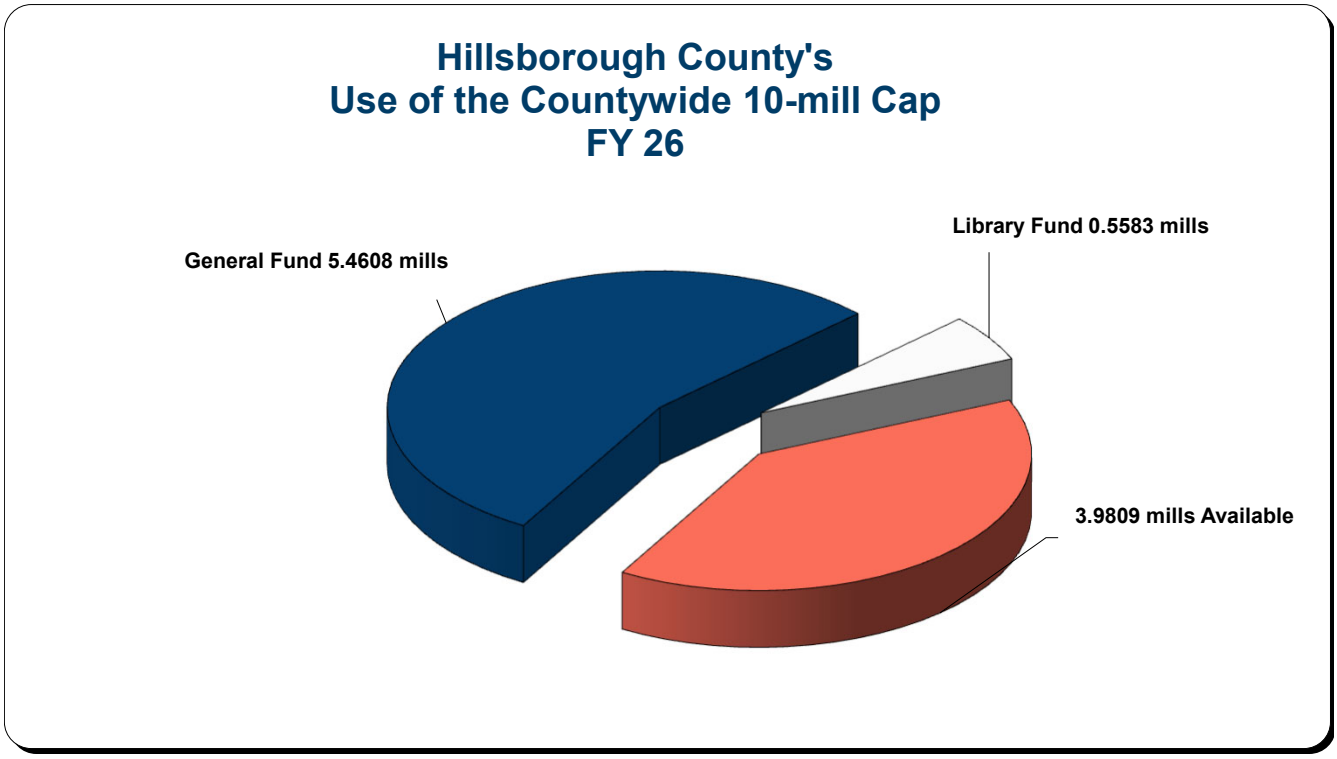
TAXABLE PROPERTY VALUES	FY 24	FY 25
COUNTYWIDE		
Value of Existing Property	$152,668,530,227	$163,967,646,531
Value of New Construction	4,571,189,100	3,970,481,929
Total Taxable Value	$157,239,719,327	$167,938,128,460
ELAPP DEBT SERVICE		
Value of ELAPP Property	$157,711,651,870	$168,425,089,916
Total Taxable Value	$157,711,651,870	$168,425,089,916
UNINCORPORATED(MSTU)		
Value of Existing Property	$91,301,631,912	$98,016,033,687
Value of New Construction	2,408,513,102	2,312,406,646
Total Taxable Value	$93,710,145,014	$100,328,440,333
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	$146,283,463,685	$156,744,157,866
Value of New Construction	4,185,966,617	3,781,984,963
Total Taxable Value	$150,469,430,302	$160,526,142,829
PARKS & RECREATION DEBT SERVICE		
Value of Existing Property	$91,333,577,954	$98,041,822,151
Value of New Construction	2,408,513,102	2,312,406,646
Total Taxable Value	$93,742,091,056	$100,354,228,797

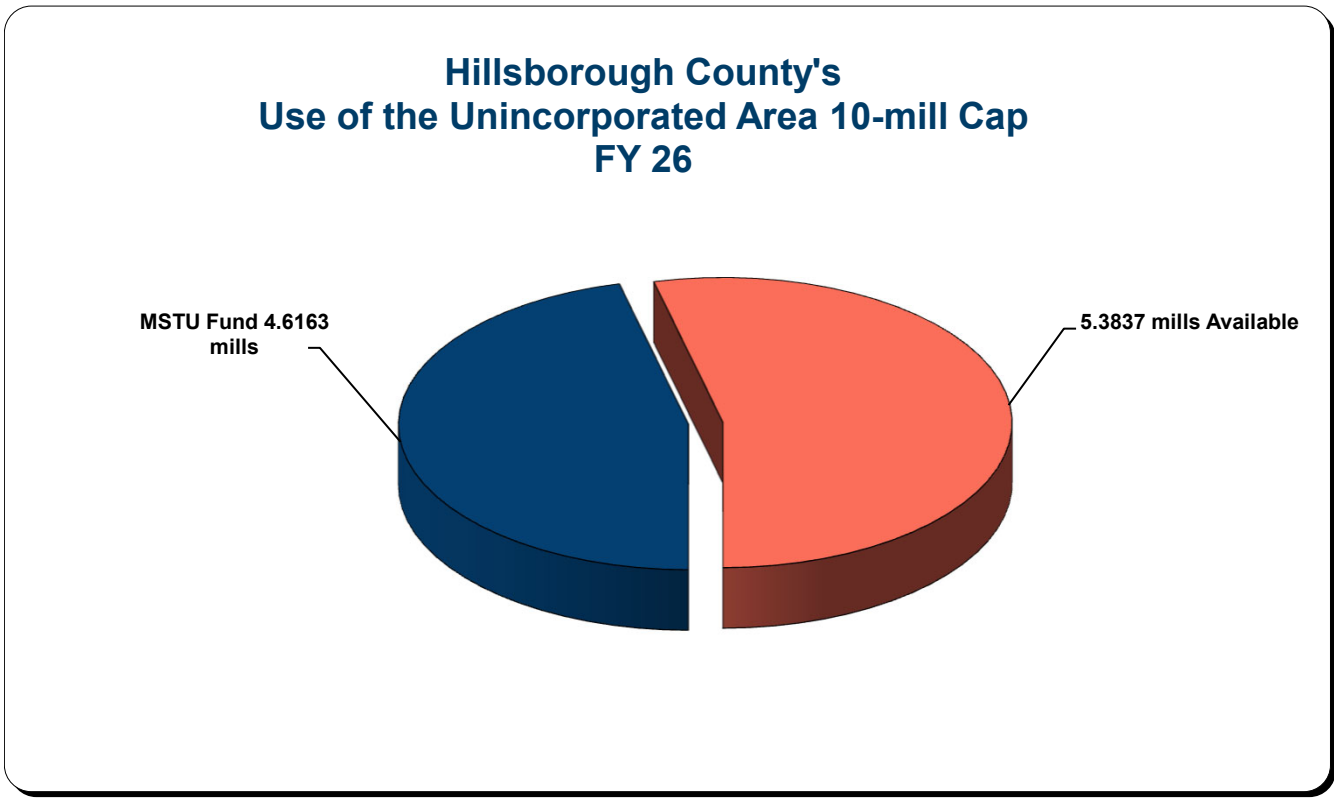
Millage Comparison

	FY 26 Adopted		FY 27 Planned	
	MILLAGE	LEVY	MILLAGE	LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.4608	$ 980,334,924	5.4608	$ 1,035,919,914
TOTAL OPERATING	5.4608	980,334,924	5.4608	1,035,919,914
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	10,873,780	0.0604	11,490,324
TOTAL DEBT	0.0604	10,873,780	0.0604	11,490,324
TOTAL OPERATING & DEBT	5.5212	991,208,704	5.5212	1,047,410,238
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.6163	493,306,064	4.6163	520,536,559
Library Services	0.5583	95,753,565	0.5583	101,087,039
TOTAL OPERATING	5.1746	589,059,629	5.1746	621,623,598
DEBT SERVICE				
Parks & Recreation Bonds [1]		-		-
TOTAL OPERATING & DEBT	5.1746	589,059,629	5.1746	621,623,598
TOTAL BOCC	**10.6958**	**$ 1,580,268,333**	**10.6958**	**$ 1,669,033,836**

TAXABLE PROPERTY VALUES	FY 26	FY 27
COUNTYWIDE		
Value of Existing Property	$176,235,960,131	$189,701,127,022
Value of New Construction	3,286,257,170	N/A
Total Taxable Value	$179,522,217,301	$189,701,127,022
ELAPP DEBT SERVICE		
Value of ELAPP Property	$180,029,476,072	$190,237,147,365
Total Taxable Value	$180,029,476,072	$190,237,147,365
UNINCORPORATED(MSTU)		
Value of Existing Property	$105,186,838,233	$112,760,556,867
Value of New Construction	1,674,948,032	N/A
Total Taxable Value	$106,861,786,265	$112,760,556,867
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	$168,534,467,379	$181,062,222,283
Value of New Construction	2,974,694,583	N/A
Total Taxable Value	$171,509,161,962	$181,062,222,283
PARKS & RECREATION DEBT SERVICE		
Value of Existing Property	N/A	N/A
Value of New Construction	N/A	N/A
Total Taxable Value	$0	$0

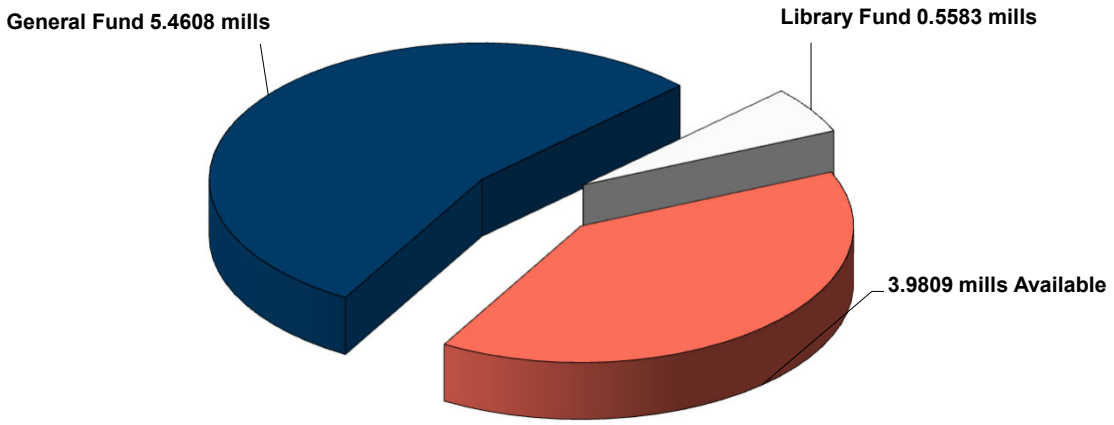
Millage Comparison



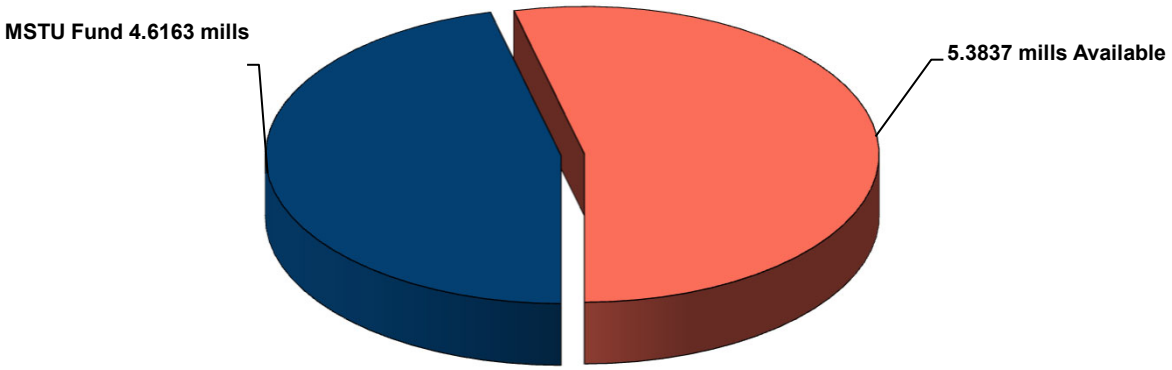


Millage Comparison

Hillsborough County's Use of the Countywide 10-mill Cap FY 27



Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 27



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 26 Adopted countywide millage rate	5.4608
Equals the amount of countywide property tax levied on property	**$627.99**

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

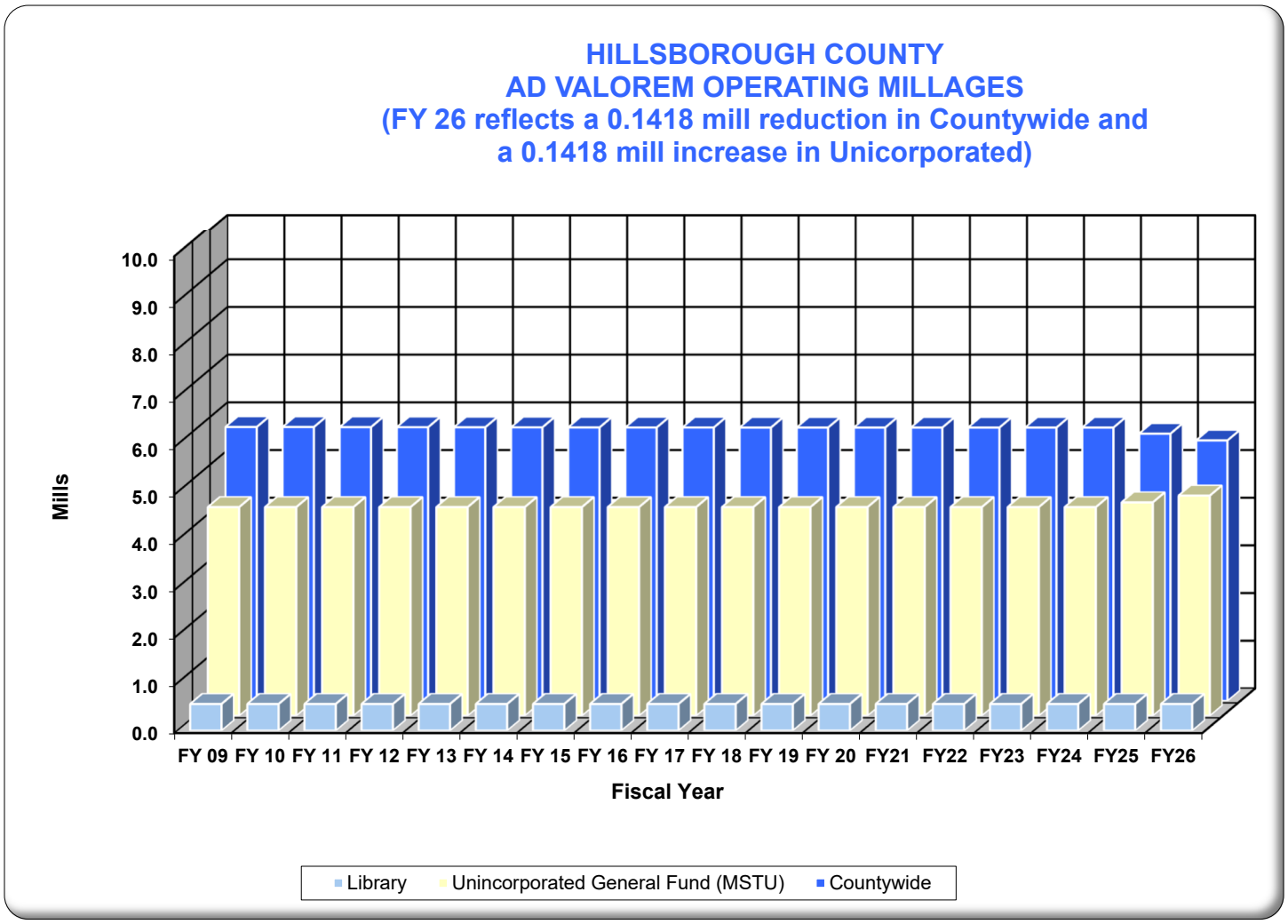
EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE [1]

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 = $1,453,044,266

Divided by

Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = $170,800,631,961

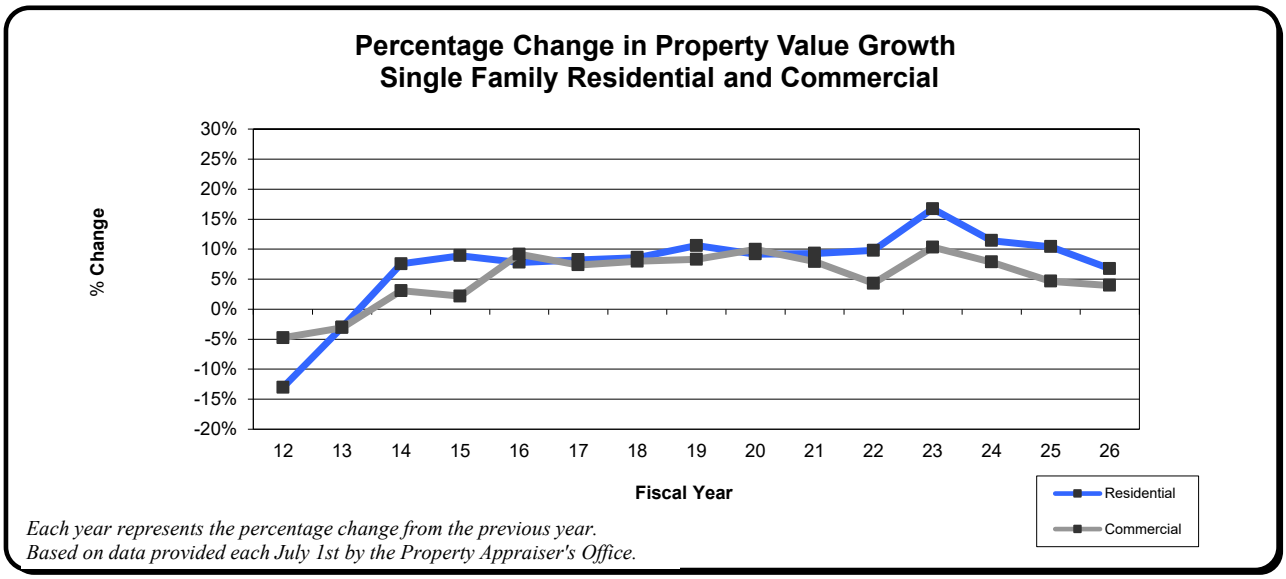
The result of this calculation is the Aggregate Rolled-Back Rate of 8.5073 Mills or $8.51 per $1,000 of Taxable Value



[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)
[2] FY 26 reflects a 0.1418 millage swap between Countywide and Unincorporated Ares General Fund (MTSU)

Changes in Taxable Values by Property Classification

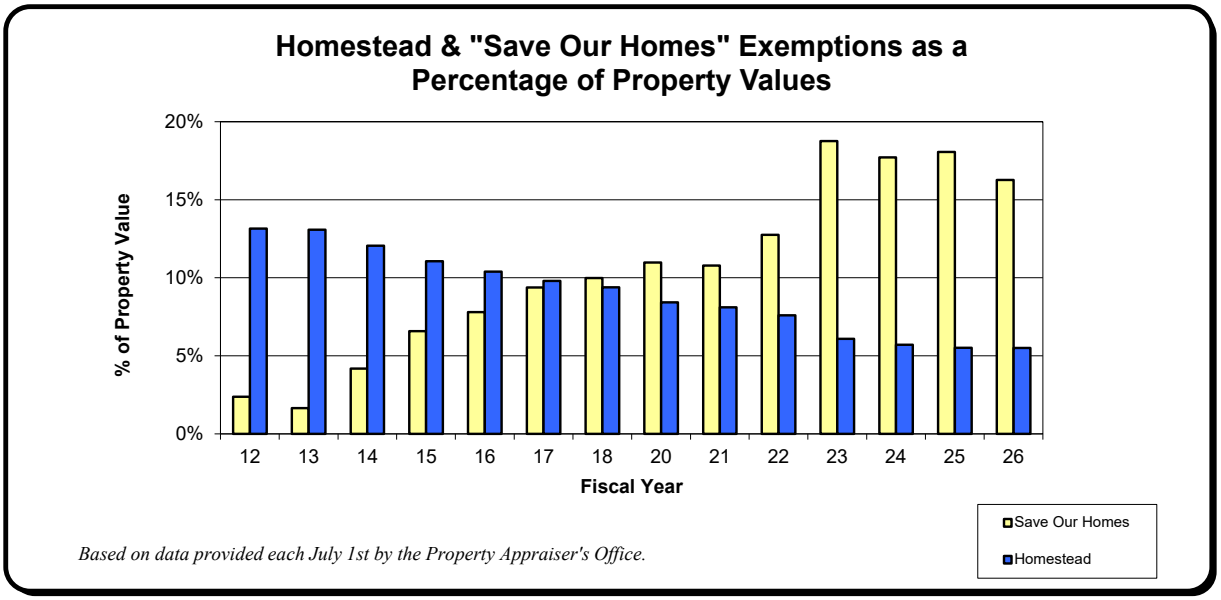


Real Property Value Changes by Fiscal Year

	Single Family Residential	Percent Change	Other Residential	Percent Change	Commercial Property	Percent Change
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%
FY 25	85,500,091,746	10.42%	29,314,560,369	0.07%	26,708,773,003	4.65%
FY 26	91,268,857,779	6.75%	32,661,907,053	11.42%	27,764,565,447	3.95%

	Industrial Property	Percent Change	All Others	Percent Change	Total	Percent Change
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%
FY 25	10,749,695,597	13.04%	3,963,435,307	2.53%	156,236,556,022	7.29%
FY 26	11,859,784,946	10.33%	4,143,421,666	4.54%	167,698,536,891	7.34%

Major Tax Exemptions as a Percentage of Property Values



Exemption Percentages by Fiscal Year

	Homestead Exemption	Percent Value	Save Our Homes Capped Value	Percent Value	Total Just Value
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
FY 21	13,555,560,530	8.11%	18,036,792,699	10.79%	167,233,133,437
FY 22	14,012,399,772	7.60%	23,525,049,626	12.75%	184,455,453,727
FY 23	14,257,006,381	6.08%	43,984,103,276	18.77%	234,393,365,874
FY 24	14,572,434,181	5.70%	45,279,868,593	17.72%	255,480,002,052
FY 25	14,908,595,248	5.52%	48,830,936,711	18.07%	270,280,908,844
FY 26	15,239,479,073	5.50%	45,060,843,113	16.27%	276,876,696,073

	Governmental Exemption	Percent Value	Institutional Exemption	Percent Value	Total Just Value
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
FY 20	9,914,479,566	6.38%	4,968,279,162	3.19%	155,515,806,716
FY 21	10,611,634,093	6.35%	5,294,324,224	3.17%	167,233,133,437
FY 22	11,331,145,243	6.14%	5,729,538,194	3.11%	184,455,453,727
FY 23	12,285,379,121	5.24%	6,402,546,706	2.73%	234,393,365,874
FY 24	13,576,403,183	5.31%	7,606,171,718	2.98%	255,480,002,052
FY 25	14,611,800,244	5.41%	8,322,312,179	3.08%	270,280,908,844
FY 26	15,262,794,704	5.51%	9,031,052,901	3.26%	276,876,696,073

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 21 Adopted	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
TAXES LEVIED COUNTYWIDE							
BOCC - General Fund	$659.05	$659.05	$659.05	$659.05	$644.30	$627.99	$627.99
BOCC - General Obligation Debt	$6.95	$6.95	$6.95	$6.95	$6.95	$6.95	$6.95
Southwest Florida Water Mgmt District *+	$30.69	$29.15	$25.99	$23.49	$21.95	$21.06	$21.06
School Board (incl. General Oblig. Debt)*	$835.38	$818.86	$768.18	$756.00	$754.32	$887.60	$887.60
Children's Board *	$52.77	$52.77	$52.77	$52.77	$52.77	$52.77	$52.77
Port Authority*	$11.41	$10.75	$9.66	$8.86	$8.86	$8.48	$8.48
TOTAL COUNTYWIDE TAXES	**$1,596.25**	**$1,577.54**	**$1,522.60**	**$1,507.12**	**$1,489.15**	**$1,604.84**	**$1,604.84**
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	$514.57	$530.87	$530.87
MSTU Parks General Obligation Debt **	$2.98	$2.98	$2.98	$2.98	$2.98	$0.00	$0.00
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**	**$639.25**	**$652.58**	**$652.58**
TOTAL AD VALOREM TAXES	**$2,224.01**	**$2,205.29**	**$2,150.35**	**$2,134.87**	**$2,128.40**	**$2,257.42**	**$2,257.42**
$ change from preceding year:	($67.69)	($18.72)	($54.94)	($15.48)	($6.48)	$129.03	$0.00
% change from preceding year:	(3.0%)	(0.8%)	(2.6%)	(0.7%)	(0.3%)	5.7%	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

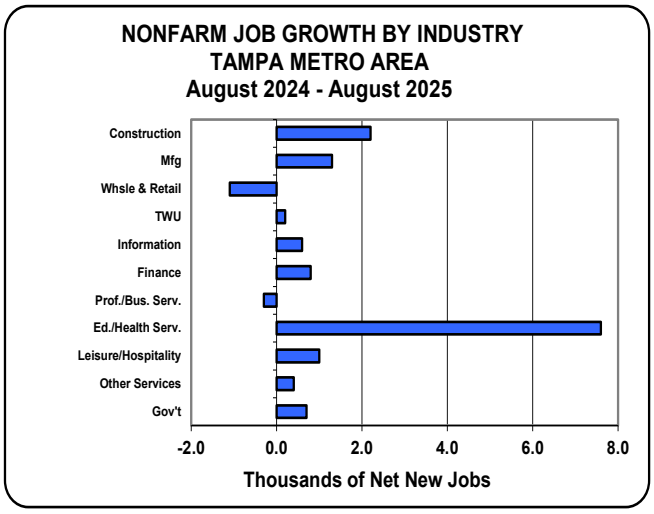
The Hillsborough County budget is affected by various economic variables that are significant drivers of demand for County services and of major revenues. The following is a brief discussion of past and projected trends for key economic indicators including jobs, population, income, housing, and taxable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

Average annual US Gross Domestic Product (GDP) fell 2.1% in 2020, the second largest decline since 1946. Economic growth in 2021 accelerated to 6.2%, 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 2.5%. Growth for 2023 and 2024 showed surprising resilience at 2.9% and 2.8% respectively even as inflation, though slowing, remained stubbornly high and higher interest rates slowed housing and retail markets. First quarter 2025 growth, however, weakened and fell by 0.6% amid those continuing constraints, combined with greater uncertainty surrounding Federal Government spending and the effects of higher tariffs. Second quarter 2025 growth bounced back to 3.8% reflecting continuing volatility.

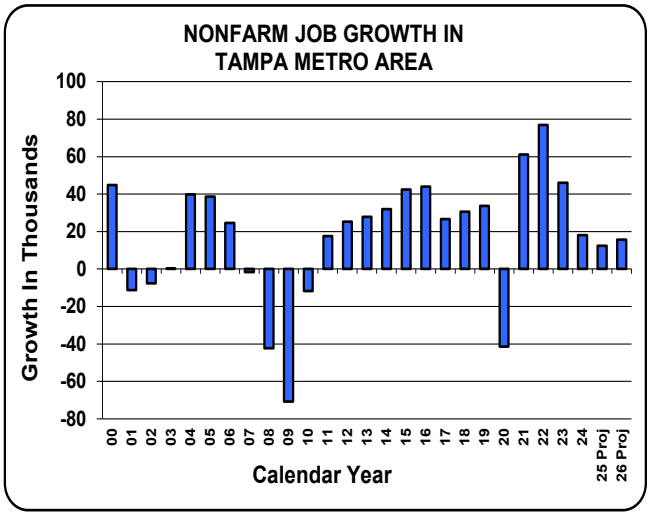
As interest rates climbed and housing and retail sales slowed, recession fears rose but have, so far, not materialized as the economy has exhibited surprising resilience. The median forecast from the National Association for Business Economics (NABE) expects 2025 growth to be 1.8%, before modestly decreasing to 1.7% for 2026. Downside risks, however, do remain as tariff impacts loom and the path of interest rates remains uncertain. Expected price impacts of higher tariffs resulted in NABE forecasters keeping inflation forecasts at 2.8% for both 2025 and 2026, still above the Fed's 2.0% target.

Employment suffered greatly during the pandemic shutdowns with record unemployment compensation claims as a result. The US lost 1.0 million nonfarm jobs in March 2020 compared to February, followed by a further loss of 19.7 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 resulted in retention and recruiting difficulties which also resulted 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 2025 job gains will drop to 60,000, from monthly gains of 251,000 in 2023 and 168,000 in 2024. NABE expects job gains will rise modestly to 75,000 in 2026.

Metro Tampa has enjoyed monthly job gains compared to a year ago since April 2021, with the exception of October 2024. Job growth during 2022 and 2023 was broadly based at 5.5% and 3.1% 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 and 2025. Metro Tampa's 2024 job gain slowed to 1.2%. August 2024 to August 2025 posted a 0.9% job gain compared to the US gain of 0.8%. Florida jobs posted a 1.0% increase. Job growth has decreased and weakness in wholesale and retail trade and professional and business services is now appearing. The University of Central Florida forecasts 0.8% job gains for Tampa Bay in 2025 followed by a 1.0% increase in 2026.



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

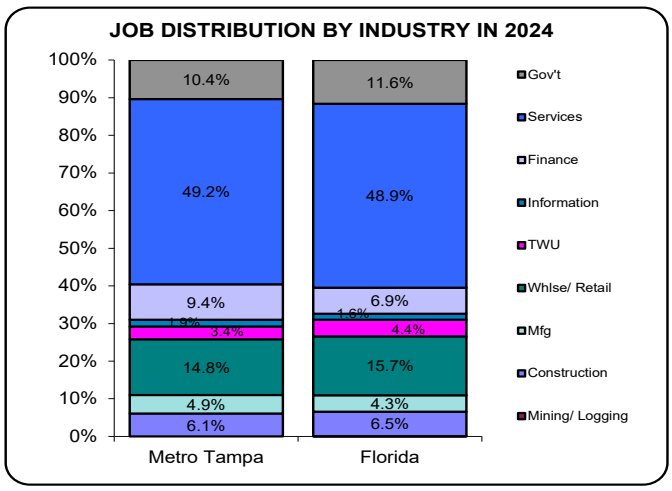


Source: Florida Department of Economic Opportunity, Labor Market Statistics Center and Institute for Economic Competitiveness, University of Central Florida

Unemployment rates declined since 2021 through mid-2023 and remain relatively low even as they show signs of modestly increasing. Hillsborough County's August 2025 rate is 4.4%, compared to 3.9% in August 2024. April 2025's Florida rate is 4.4%. The US rate is 4.5%.

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2024 services industries accounted for 49% 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% of all jobs. Most of Hillsborough's ten largest employers in 2024 are government or health related.

Economic Indicators



Note: TWU = Transportation, Warehousing & Utilities

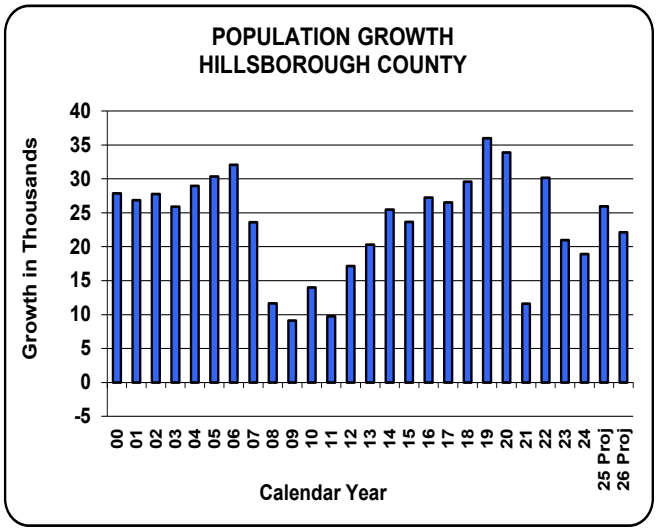
Source: Bureau of Labor Statistics

LARGEST HILLSBOROUGH EMPLOYERS, 2024

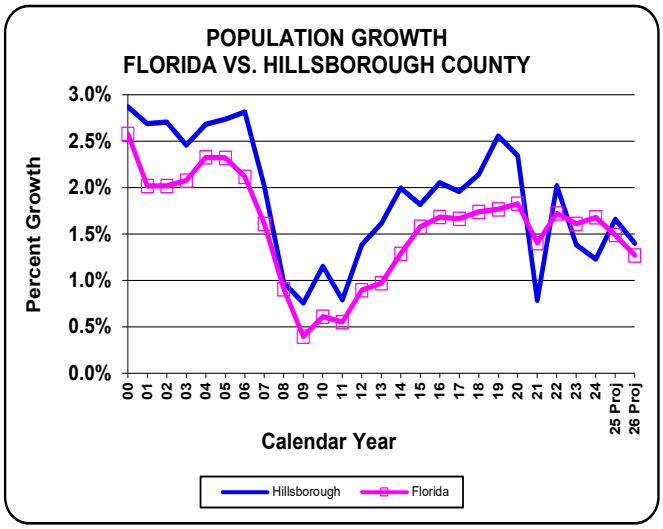
Publix	46,500
Baycare Health System	32,000
Hillsborough County School District	22,680
HCA West Florida Division	21,000
MacDill Air Force Base	16,900
University of South Florida	15,837
AdventHealth West Florida Division	12,000
Hillsborough County Government	10,093
Tampa General Hospital	10,000
Moffitt Cancer Center	9,000

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2024

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 18,900 residents in 2024. BEBR forecasts Hillsborough population growth during 2025-2030 will average 22,140 annually.



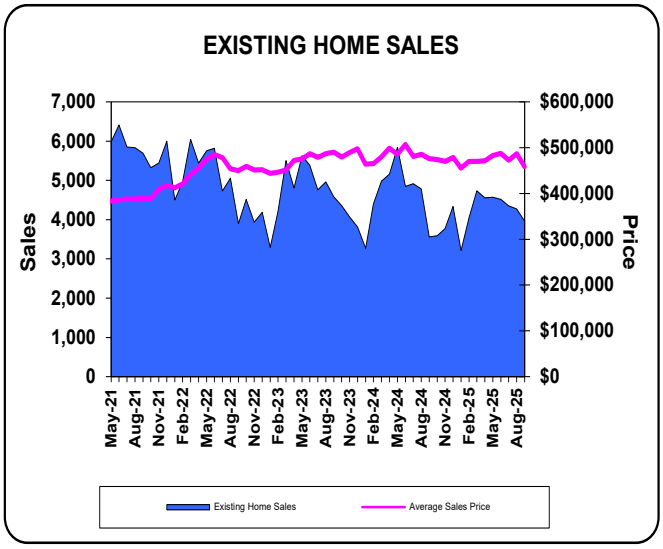
Source: Bureau of Economic and Business Research (BEBR)



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. Suncoast Tampa Association of Realtors reports that 2023 home sales fell 5.9% and 2024 sales fell 3.5% amid high prices and rising mortgage rates. Sales for the first nine months of 2025 have dropped 8.4% compared to 2024. September 2025 average home sales price were 3.6% below September 2024. Sales are likely to remain flat.

Economic Indicators



Source: Suncoast Tampa Association of Realtors

Rising inventories and months of supply are slowing price gains in Florida and Hillsborough. This will restrain taxable property valuations.

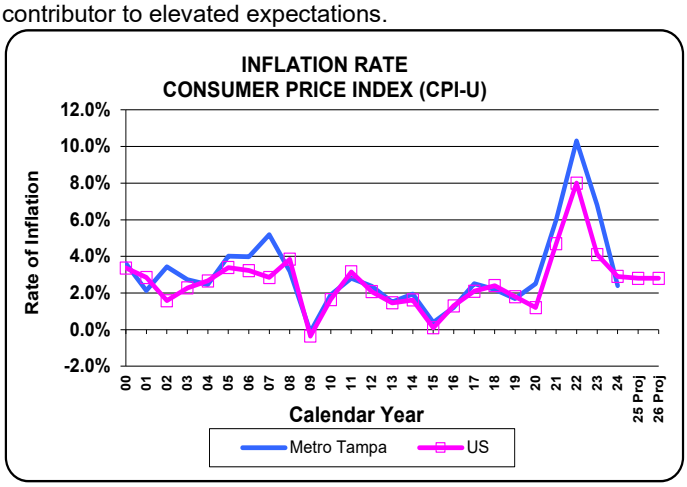
LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 24

	$ Millions
Tampa Electric Company	63.1
Hillsborough County Aviation Authority	20.6
Water Street LLC	11.3
Highwoods/Florida Holding LP	9.4
Post Apartment Homes LP	8.6
Mosaic Company	8.4
Amazon	8.1
Eastgroup Properties	6.9
Wal-Mart	6.2
Tampa Port Authority	5.7

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2024

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 17.6%, 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 impacted the pace of sales growth in FY 24 with taxable sales falling 1.5%. FY 25 rose 2.1%, a reflection of the volatility and resiliency observed in other economic indicators as well.

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%. 2024's rate was 2.9%. The National Association for Business Economics expects inflation to remain relatively stable at 2.8% in both 2025 and 2026. Uncertainty surrounding the impact of tariffs is a main contributor to elevated expectations.



Sources: U.S. Department of Labor, Bureau of Labor Statistics and National Association for Business Economics (NABE)

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. BOCC policies can be found at: http://www.hcflgov.net/en/government/board-of-county-commissioners/board-policies.

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 annual budget development and monitoring functions of the County are conducted in accordance with the following statutes and policy statements. These policies correspond closely to explicit provisions found in 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, in 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 de- fined 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 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
Total Budget	**$9,033.5**	**$10,331.2**	**$11,688.3**	**$11,731.1**
Reductions:				
Internal Service Funds (Net of Transfers)	571.2	633.1	686.4	695.6
Trust and Agency Funds (Net of Transfers)	13.6	13.1	12.6	8.9
Debt Redemption, Defeasance and Commercial Paper Rollovers	45.5	66.3	57.2	23.8
Transfers	1,470.3	2,021.1	1,958.7	1,603.9
Capital Budget (Net of Reserves)	1,615.1	2,025.4	3,302.5	3,122.0
Capital Reserves	195.5	366.1	40.1	593.3
Total Reductions	3,911.2	5,125.1	6,057.5	6,047.4
Statutory Operating Budget[1]	**$5,122.3**	**$5,206.1**	**$5,630.8**	**$5,683.7**

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 in the operations section of this document. FY 26 reserves total $2.6 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 on September 30th is column one plus column two, less column three. The total for all funds is $5.4 billion for FY 26.

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 26, 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 26, the fund balance is projected to decrease by $17.9 million, or 3.5%.
    - This decrease was driven by one-time transfers of $72 million to Countywide Construction Fund and $62 million to the Catastrophic Disaster Fund.
- Unincorporated Area general Fund – During FY 26, the fund balance is projected to increase by $17.0 million, or 7.5%.
    - Driven by higher than anticipated interest earning expected at Fiscal Year-End 2025.
- Unincorporated Special Revenue Fund – During FY 26, the fund balance is projected to increase by $17.2 million, or 11.1% driven by fee and assessment revenue growth.
- Sales Tax Revenue Fund – During FY 26 the fund balance is projected to fall $38.7 million or 17.6% due to an anticipated slowdown in revenue growth and higher one-time transfers to capital funds.
- County Transportation Trust Fund - During FY 26, the fund balance is projected to increase by $91.6 million, or 24.2% due to carry forward of construction in progress costs.
- Library District Fund – FY26 anticipates an increase of $27.5 million or 20.6%.
    - Carry forward construction in progress costs of $48 million plus additional costs of $16 million.
- Water & Wastewater Funds – FY 26 anticipates an increase of $774.8 million or 98.5%.
    - Carry forward of additional capital costs of $815 million
        - South County One Water Campus
- Solid Waste System Enterprise Fund – anticipates a decrease of $87.9 million or 27.0%. The primary drivers of the decrease are:
    - $26.4 million additional costs for Southeast County Landfill Expansion
    - $11.6 million additional costs for Southeast County landfill closure.
    - $48.6 million in carryforward Capital costs for the Northwest Transfer Facility.
- Fleet Service Fund – FY 26 anticipates a decrease of $39.0 million or 39.0%. 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 $79.0 million, or 29.9%.
    - $88.0 million Transfers into the Catastrophic Disaster Fund, to build reserves, and $2.8 million transfer into the General Liability fund.

The aggregate fund balance for non-major funds is estimated to increase by 3.0% in FY 26.

FY 26 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
General Fund						
Countywide General Fund	$ 509,200,845	$ 1,153,121,629	$ 1,171,053,636	$ 491,268,838	$ (17,932,007)	-3.5%
Unincorporated Area General Fund	223,938,188	705,987,418	$689,290,797	240,634,809	16,696,621	7.5%
Subtotal	733,139,033	1,859,109,047	1,860,344,433	731,903,647	(1,235,386)	-0.2%
Special Revenue Funds						
Countywide Special Revenue Funds	728,320,772	873,800,083	893,187,110	708,933,745	(19,387,027)	-2.7%
Unincorporated Area Special Revenue Fund(1)	155,049,600	128,606,350	111,455,349	172,200,601	17,151,001	11.1%
Discretely Presented Component Units Fund	0	7,931,606	7,931,606	0	0	0.0%
Sales Tax Revenue Fund(1)	220,462,558	441,087,394	479,815,618	181,734,334	(38,728,224)	-17.6%
Intergovernmental Grants Fund(2)	85,565,309	287,532,776	275,591,794	97,506,291	11,940,982	N/A
County Transportation Trust Fund(1)	378,483,168	555,641,233	463,998,758	470,125,643	91,642,475	24.2%
Local Housing Assistance Program Fund(2)	0	54,131,694	54,131,694	0	0	N/A
Library Tax District Fund(1)	133,724,810	123,362,430	95,822,816	161,264,424	27,539,614	20.6%
Infrastructure Surtax Fixed Project Fund(2)	214,552,943	71,020,192	(20,799,974)	306,373,109	91,820,166	N/A
Covid Relief	102,255,435	2,063,791	70,930,067	33,389,159	(68,866,276)	N/A
Subtotal	2,018,414,595	2,545,177,549	2,432,064,838	2,131,527,306	113,112,711	5.6%
Debt Service Funds (3)						
ELAPP Series 2019 Bds Sk Fd	5,385,207	7,504,288	6,036,297	6,853,198	1,467,991	N/A
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	149,022	1,539,844	1,338,576	350,290	201,268	N/A
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,532,391	2,355,000	3,081,691	1,805,700	(726,691)	N/A
5th Cent TDT 06A/16 Ref Rev Bds	2,091,803	2,049,000	2,510,893	1,629,910	(461,893)	N/A
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	5,967,293	2,175,000	8,142,293	0	(5,967,293)	N/A
CIP Rev Bds 12/17 Note Sk Fd-20054001	932,874	5,946,000	6,878,874	0	(932,874)	N/A
CST Series 2015 Bonds Sk Fd	3,747,970	4,160,201	4,027,675	3,880,496	132,526	N/A
CIT Series 2015 Refunding Revenue Bonds	18,911,763	1,824,500	20,736,263	0	(18,911,763)	N/A
CIT Series 2018 Sk Fd	6,063,152	31,169,000	8,182,450	29,049,702	22,986,550	N/A
CP Note Sk Fd-Stadium Impr Notes-20044004	57,173	28,903,000	28,960,173	0	(57,173)	N/A
CP Note Sk Fd-Arena Impr-20044005	1,320,541	12,879,609	14,200,150	0	(1,320,541)	N/A
CIP Half Cent Series 2020 Sk Fd	1,800,000	0	1,800,000	0	(1,800,000)	N/A
Transportation MP Bds DS	979,577	9,402,988	9,422,988	959,577	(20,000)	N/A
M2Gen Proj Rev/Sinking Fd-DS0155 Note 37	0	1,203,000	1,203,000	0	0	N/A
M2Gen Proj Rev/Sinking Fd-DS0169 Note 39	153,350	282,000	420,350	15,000	(138,350)	N/A
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	1,814,902	2,057,000	2,089,402	1,782,500	(32,402)	N/A
CIP Series 2019 Sk Fd Total	441,590	6,022,000	5,050,188	1,413,402	971,812	N/A
CP (Taxable) Series 2017 Sk Fd	8,891	0	8,891	0	(8,891)	N/A
Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd	2,572,042	46,000	1,152,097	1,465,945	(1,106,097)	N/A
CIP CP Notes Fd 30022 Sk Fd	60,917	4,422,631	3,371,475	1,112,073	1,051,156	N/A
ELAPP Series 2023 Bds Sk Fd	2,152,962	3,374,892	3,425,436	2,102,418	(50,544)	N/A
Taxable CP HCSO new Ops Ctr	0	1,255,000	1,255,000	0	0	N/A
Subtotal	57,143,420	128,570,953	133,294,162	52,420,211	(4,723,209)	N/A

FY 26 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	135,155,329	71,661,769	75,058,565	131,758,533	(3,396,796)	N/A
Unincorporated Area Capital Projects Fund	108,060,694	33,181,154	44,270,958	96,970,890	(11,089,804)	N/A
BP Oil Spill Proceeds Prj Fd	8,422,801	0	236,674	8,186,127	(236,674)	N/A
Environmental Lands Acq & Protect Fund	46,170,523	1,801,101	7,282,640	40,688,984	(5,481,539)	N/A
Commercial Paper & Credit Capacity Fund	68,309	44,354,475	44,350,675	72,109	3,800	N/A
Subtotal	297,877,656	150,998,499	160,199,512	288,676,643	(9,201,013)	N/A
Enterprise Funds						
Solid Waste System Enterprise Fund [1]	325,176,488	437,598,497	525,467,392	237,307,593	(87,868,895)	-27.0%
Water & Wastewater Utility Enterprise Fund	786,594,807	2,166,870,264	1,392,030,953	1,561,434,118	774,839,311	98.5%
Subtotal	1,111,771,295	2,604,468,761	1,917,498,345	1,798,741,711	686,970,416	61.8%
Internal Service Fund						
Fleet Services Fund[1]	99,933,298	61,353,987	100,292,315	60,994,970	(38,938,328)	-39.0%
County Self Insurance Fund	264,525,590	265,211,114	186,204,318	343,532,386	79,006,796	29.9%
Subtotal	364,458,888	326,565,101	286,496,633	404,527,356	40,068,468	11.0%
Agency Funds						
Noncommitment Debt Service Funds [3]	5,270,403	7,677,138	11,362,769	1,584,772	(3,685,631)	N/A
Subtotal	5,270,403	7,677,138	11,362,769	1,584,772	(3,685,631)	N/A
Total	**$4,588,075,290**	**$7,622,567,048**	**$6,801,260,692**	**$5,409,381,646**	**$821,306,356**	**17.9%**

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.

FY 27 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
General Fund						
Countywide General Fund	$ 491,268,838	$ 1,204,632,610	$ 1,139,679,806	$ 556,221,642	$ 64,952,804	13.2%
Unincorporated Area General Fund	240,634,809	752,282,675	688,642,385	304,275,099	63,640,290	26.4%
Subtotal	731,903,647	1,956,915,285	1,828,322,191	860,496,741	128,593,094	17.6%
Special Revenue Funds						
Countywide Special Revenue Funds	708,933,745	869,144,961	933,187,110	644,891,596	(64,042,149)	-9.0%
Unincorporated Area Special Revenue Fund[1]	172,200,601	128,776,204	187,576,707	113,400,098	(58,800,503)	-34.1%
Discretely Presented Component Units Fund	-	8,171,977	8,123,623	48,354	48,354	0.0%
Sales Tax Revenue Fund[1]	181,734,334	454,194,115	433,190,558	202,737,891	21,003,557	11.6%
Intergovernmental Grants Fund[2]	97,506,291	237,758,582	284,882,121	50,382,752	(47,123,539)	N/A
County Transportation Trust Fund[2]	470,125,643	453,840,579	546,572,502	377,393,720	(92,731,923)	-19.7%
Local Housing Assistance Program Fund[2]	-	54,131,694	54,131,694	0	0	N/A
Library Tax District Fund[1]	161,264,424	108,219,908	149,598,756	119,885,576	(41,378,848)	-25.7%
Infrastructure Surtax Fixed Project Fund[2]	306,373,109	138,578,923	201,135,966	243,816,066	(62,557,043)	N/A
CARES ACT	33,389,159	812,119	13,667,056	20,534,222	(12,854,937)	N/A
Subtotal	2,131,527,306	2,453,629,062	2,812,066,093	1,773,090,275	(358,437,031)	-16.8%
Debt Service Funds [3]						
ELAPP Series 2019 Bds Sk Fd	6,853,198	7,929,704	5,610,647	9,172,255	2,319,057	N/A
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	350,290	1,335,720	1,332,018	353,992	3,702	N/A
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	1,805,700	1,570,113	2,292,203	1,083,610	(722,090)	N/A
5th Cent TDT 06A/16 Ref Rev Bds	1,629,910	2,104,269	2,075,819	1,658,360	28,450	N/A
CST Series 2015 Bonds Sk Fd	3,880,496	4,160,951	4,031,075	4,010,372	129,876	N/A
CIT Series 2018 Sk Fd	29,049,702	169,000	29,210,252	8,450	(29,041,252)	N/A
CP Note Sk Fd-Stadium Impr Notes-20044004	0	10,903,000	10,365,000	538,000	538,000	N/A
CP Note Sk Fd-Arena Impr-20044005	0	8,434,549	6,434,399	2,000,150	2,000,150	N/A
Transportation MP Bds DS	959,577	9,420,675	9,420,488	959,764	187	N/A
M2Gen Proj Rev/Sinking Fd-DS0155 Note 37	0	1,203,000	1,202,850	150	150	N/A
M2Gen Proj Rev/Sinking Fd-DS0169 Note 39	15,000	420,350	435,000	350	(14,650)	N/A
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	1,782,500	307,000	2,086,700	2,800	(1,779,700)	N/A
CIP Series 2019 Sk Fd Total	1,413,402	7,922,000	7,829,088	1,506,314	92,912	N/A
Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd	1,465,945	46,000	1,509,645	2,300	(1,463,645)	N/A
ELAPP Series 2023 Bds Sk Fd	2,102,418	3,566,020	3,230,376	2,438,062	335,644	N/A
Big Bend Rd FDOT Loan Sk Fd	1,112,073	1,873,608	2,985,581	100	(1,111,973)	N/A
Taxable CP HCSO new Ops Ctr	0	1,255,000	1,255,000	0	0	N/A
Subtotal	52,420,211	62,620,959	91,306,141	23,735,029	(28,685,182)	N/A

FY 27 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	131,758,533	2,987,500	53,931,625	80,814,408	(50,944,125)	N/A
Unincorporated Area Capital Projects Fund	96,970,890	8,158,033	80,644,668	24,484,255	(72,486,635)	N/A
BP Oil Spill Proceeds Prj Fd	8,186,127	0	8,186,127	0	(8,186,127)	N/A
Environmental Lands Acq & Protect Fund	40,688,984	1,801,101	24,500,030	17,990,055	(22,698,929)	N/A
Commercial Paper & Credit Capacity Fund	72,109	16,093,581	15,485,581	680,109	608,000	N/A
Subtotal	288,676,643	29,040,215	182,748,031	134,968,827	(153,707,816)	N/A
Enterprise Funds						
Solid Waste System Enterprise Fund	237,307,593	449,184,316	535,472,063	151,019,846	(86,287,747)	-36.4%
Water & Wastewater Utility Enterprise Fund[1]	1,561,434,118	1,367,939,466	1,873,700,119	1,055,673,465	(505,760,653)	-32.4%
Subtotal	1,798,741,711	1,817,123,782	2,409,172,182	1,206,693,311	(592,048,400)	-32.9%
Internal Service Fund						
Fleet Services Fund[1]	60,994,970	63,445,137	102,926,154	21,513,953	(39,481,017)	-64.7%
County Self Insurance Fund	343,532,386	232,394,123	185,210,785	390,715,724	47,183,338	13.7%
Subtotal	404,527,356	295,839,260	288,136,939	412,229,677	7,702,321	1.9%
Agency Funds						
Noncommitment Debt Service Funds (3)	1,584,772	7,657,138	6,684,300	2,557,610	972,838	61.4%
Subtotal	1,584,772	7,657,138	6,684,300	2,557,610	972,838	61.4%
Total	**$5,409,381,646**	**$6,622,825,701**	**$7,618,435,877**	**$4,413,771,470**	**($995,610,176)**	**-18.4%**

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.

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Operating & Funding Guide

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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 24, the FY 25 Adopted budget, the FY 26 Recommended budget, and the FY27 Planned 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 24 actuals, FY 25 adopted budget, FY26 adopted budget, and FY 27 planned 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 Annual Comprehensive Financial Report (ACFR)

Budget Summary by Fund

	Fund Title	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
	GENERAL FUNDS				
00003	Countywide General Fund	$ 984,230,639	$ 1,548,454,953	$ 1,606,295,409	$ 1,637,139,939
00050	Unincorporated Area General Fund	586,159,681	828,792,269	899,921,235	961,428,287
		1,570,390,320	**2,377,247,222**	**2,506,216,644**	**2,598,568,226**
	SPECIAL REVENUE FUNDS				
10002	Countywide Special Revenue Funds	561,279,589	1,457,113,898	1,588,365,628	1,482,945,539
10003	Unincorporated Area Special Revenue Funds	95,317,470	257,069,656	278,488,574	320,475,643
10004	Transportation Trust Fund	223,863,247	660,106,065	927,449,617	867,829,932
10005	Library Tax District Special Rev Fund	72,588,838	212,793,563	252,130,458	264,260,876
10006	CIT Special Revenue Fund	26,499,811	230,941,358	285,357,685	444,736,582
10008	Grants (Not Transportation-Related)	154,702,506	317,720,611	372,944,172	332,243,999
10009	Sales Tax Revenue Fund	426,458,035	640,508,663	644,402,293	616,615,177
10010	Discretely Presented Component Units	6,793,751	7,626,619	7,883,252	8,123,623
10011	Local Housing Assistance Program Fund	5,310,278	45,660,404	54,131,694	54,131,694
		1,572,813,524	**3,829,540,837**	**4,411,153,373**	**4,391,363,065**
	COVID RELIEF FUNDS				
10034	Emergency Rental Assistance I 12/27/2020	81,190	0	0	0
10036	American Rescue Plan 3 Act	23,473,306	14,946,659	8,994,474	0
10037	American Rescue Plan 3 Act Interest	0	13,495,580	17,415,799	18,153,367
10038	Emergency Rental Assistance II May 2021	1,612,945	1,226,262	271,924	0
10039	American Rescue Plan 3 Act Revenue Recovery	1,100,394	1,273,734	92,939	0
10040	American Rescue Plan 3 Revenue Recovery Project Fund	11,954,170	34,489,742	15,916,686	4,722,326
10041	American Rescue Plan 3 Project Fund	21,548,546	103,018,160	61,524,213	11,284,979
10043	ARP Local Assistance and Tribal Consistency Fund	89,769	0	0	0
		59,860,319	**168,450,137**	**104,216,035**	**34,160,672**
	DEBT SERVICE FUNDS				
20003	2008 Non-AdVal Ref Rev (Whse/Shrf Fac Prj) Bnds Sk Fund	1,328,761	1,667,288	1,684,874	1,682,018
20005	2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund	2,291,545	4,131,961	4,884,641	3,373,063
20006	2016 5th Ct TDT Ref Rev Bonds Sinking Fund	2,072,569	3,876,319	4,138,353	3,731,729
20007	2002 Parks & Rec General Obligation Bonds Sinking Fund	718,707	6,525,978	0	0
20010	2015 Court Facilities Ref Revenue Note Sinking Fund	2,027,667	3,865,323	3,869,052	2,086,700
20011	2016 Capital Improve Program Ref Rev Bonds Sinking Fund	2,745,600	2,809,297	0	0
20016	Comm Paper Notes Sink Fund-Stadium Cap Imp Projects	64,382	10,866,150	28,940,023	10,882,850
20017	Comm Paper Notes Sink Fund-Arena Capital Imp Projects	12,424,073	11,942,902	14,200,000	8,434,399
20023	2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund	9,856,575	17,291,147	8,128,543	0
20024	2012 Capital Improvement Program Rev Bds Sinking Fund	6,662,656	7,786,266	6,876,924	0
20025	2015 Arena Non-AdValorem Ref Rev Note Sinking Fund	1,147,916	3,760,112	2,615,742	1,509,645
20026	2015 Communications Svcs Tax Rev Bds Sinking Fund	4,026,850	7,770,823	7,903,821	8,037,097
20029	2015 Comm Invest Tax Ref Rev Bonds Sinking Fund	20,237,375	39,147,875	20,733,500	0
20030	2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund	5,563,975	13,070,914	12,514,281	14,386,417
20032	CP (Taxable) Series 2017 Sinking Fund	0	8,890	8,891	0
20033	2018 Community Investment Tax Sinking Fund	6,856,350	13,692,709	37,223,702	29,210,252
20034	Half Cent Transportation Plan Sinking Fund	85,842	56,881,359	0	0
20035	2020 CIP Half Cent Sinking Fund	0	1,766,730	1,800,000	0
20036	2019 CIP Sinking Fund	5,000,138	6,299,088	6,462,490	9,334,302
20037	Transportation MP Bonds DS	9,404,263	10,420,490	10,382,565	10,380,252
20038	CP Notes Fund 30022 Sk Fund	250,000	3,947,701	4,483,498	2,985,581
20050	ELAPP Series 2023 Bonds Sinking Fund	3,184,992	6,662,281	5,359,109	5,490,137
20051	ELAPP 2023 CP Notes Sinking Fund	0	58,356	0	0
20052	Taxable CP HCSO new Ops Ctr	0	0	1,255,000	1,255,000
20101	Commercial Paper Notes-M2Gen (Moffitt) Cap Proj Fund	13,048,059	1,613,000	1,637,850	1,637,850
		108,998,294	**235,862,959**	**185,102,859**	**114,417,292**

Budget Summary by Fund

	Fund Title	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
	CAPITAL PROJECTS FUNDS				
30002	Countywide Construction Fund	17,683,181	152,951,609	206,817,098	134,746,033
30003	Unincorp Area Construction Fund	9,974,730	123,932,970	141,241,848	105,128,923
30010	Court Facil Imprvmt Non-Bd Proj Fund	3,349	0	0	0
30013	CST Ser 2015 Project Fund (PSOC)	0	1,223	0	0
30024	BP Oil Spill Proceeds Project Fund	655,804	9,104,811	8,422,801	8,186,127
30025	Non Ad Val Bonds (2019) Project Fund	6,434,831	250,000	0	0
30100	Environmental Lands Acq & Protect Fund	3,901,849	57,904,147	47,881,569	42,400,030
30101	Commercial Paper & Credit Capacity Fund	15,788,903	28,497,820	44,417,384	16,160,290
		54,442,647	**372,642,580**	**448,780,700**	**306,621,403**
	ENTERPRISE (PUBLIC UTILITIES) FUNDS				
40001	Public Works Solid Waste Resource Recovery	355,848,859	768,264,996	751,444,047	675,049,347
40099	Public Utilities Water/Wastewater	872,386,222	1,930,411,156	2,929,443,172	2,903,509,494
		1,228,235,082	**2,698,676,152**	**3,680,887,219**	**3,578,558,841**
	INTERNAL SERVICE FUNDS				
50001	Fleet Management Fund	46,326,380	123,041,261	161,048,160	124,195,907
50002	Self-Insurance Fund	151,508,067	512,571,642	528,356,971	574,375,117
		197,834,446	**635,612,903**	**689,405,131**	**698,571,024**
	AGENCY FUNDS				
61000	Noncommitment Debt Service Funds	7,381,903	13,139,311	12,563,684	8,859,053
		7,381,903	**13,139,311**	**12,563,684**	**8,859,053**
		$ 4,799,956,534	**$ 10,331,172,101**	**$ 12,038,325,645**	**$ 11,731,119,576**

Fund Summary by Type of Expenditure

Fund Title	FY 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
00003: County Wide General Funds				
Personnel Services	$ 169,754,432	$ 195,440,708	$ 195,821,743	$ 203,846,776
Operating Expenditures/Expenses	97,247,434	142,069,832	143,262,260	138,694,944
Capital Outlay	2,240,036	3,998,801	2,935,761	421,000
Grants & Aids	54,979,700	99,669,980	88,217,411	79,712,155
Reserves & Refunds	0	312,946,466	324,135,123	497,860,133
Transfers	140,451,713	257,779,905	283,150,752	129,825,173
Other Non Operating	519,557,324	536,549,261	568,772,359	586,779,758
	984,230,639	1,548,454,953	1,606,295,409	1,637,139,939
00050: Unincorporated Area General Funds				
Personnel Services	232,658,702	272,150,823	282,562,101	301,924,931
Operating Expenditures/Expenses	97,094,540	104,106,114	122,607,984	123,274,080
Capital Outlay	2,145,701	3,667,729	1,091,050	250,000
Debt Service	0	94,633	6,900	6,083
Grants & Aids	1,072,605	1,808,215	1,200,746	1,125,746
Reserves & Refunds	9,972	143,599,751	153,545,137	273,010,902
Transfers	59,587,696	99,583,809	127,204,974	43,858,156
Other Non Operating	193,590,466	203,781,195	211,702,343	217,978,389
	586,159,681	828,792,269	899,921,235	961,428,287
GENERAL FUNDS TOTAL	**1,570,390,320**	**2,377,247,222**	**2,506,216,644**	**2,598,568,226**
10002: County Wide Special Revenue Funds				
Personnel Services	14,264,541	16,256,983	26,462,757	27,068,478
Operating Expenditures/Expenses	41,745,830	92,374,287	126,511,822	128,650,620
Capital Outlay	2,167,930	6,359,688	11,271,690	5,944,099
Grants & Aids	354,046,689	549,249,272	524,212,518	519,000,988
Reserves & Refunds	8,634	500,519,603	582,310,312	484,808,429
Transfers	146,355,233	270,211,280	295,979,986	296,139,007
Other Non Operating	2,690,730	22,142,785	21,616,543	21,333,918
	561,279,589	1,457,113,898	1,588,365,628	1,482,945,539
10003: Unincorporated Area Special Revenue Funds				
Personnel Services	17,236,071	19,069,364	20,268,881	24,191,277
Operating Expenditures/Expenses	19,158,147	58,682,552	57,589,255	63,242,322
Capital Outlay	21,832,313	93,831,822	96,526,827	117,397,455
Debt Service	174,980	171,339	181,338	180,338
Reserves & Refunds	6,202	51,281,645	70,133,225	82,898,936
Transfers	36,194,230	33,264,216	32,641,920	31,767,895
Other Non Operating	715,527	768,718	1,147,128	797,420
	95,317,470	257,069,656	278,488,574	320,475,643
10004:Transportation Trust Fund				
Personnel Services	40,928,048	45,988,610	47,656,668	49,636,920
Operating Expenditures/Expenses	48,233,240	49,074,021	52,119,108	52,042,594
Capital Outlay	69,726,474	300,304,129	578,339,290	479,860,134
Grants & Aids	2,134,560	21,680,927	4,656,398	2,134,400
Reserves & Refunds	460,590	153,507,947	188,450,859	231,257,430
Transfers	62,116,778	89,257,198	55,945,780	52,611,460
Other Non Operating	263,555	293,233	281,514	286,994
	223,863,247	660,106,065	927,449,617	867,829,932

Fund Summary by Type of Expenditure

Fund Title	FY 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
10005: Library Tax District Special Revenue Fund				
Personnel Services	28,016,100	32,667,880	34,132,857	35,838,871
Operating Expenditures/Expenses	25,554,078	34,245,467	44,084,859	32,111,945
Capital Outlay	6,247,084	54,445,526	66,665,631	75,827,730
Grants & Aids	374,878	750,571	560,164	373,419
Reserves & Refunds	0	71,406,779	81,200,326	114,662,120
Transfers	10,320,301	16,967,735	23,051,299	2,951,501
Other Non Operating	2,076,397	2,309,605	2,435,322	2,495,290
	72,588,838	212,793,563	252,130,458	264,260,876
10006:CIT Special Revenue Fund				
Operating Expenditures/Expenses	134,472	10,000	10,000	8,900
Capital Outlay	25,492,135	174,266,158	212,871,282	200,577,066
Debt Service	873,204	650,000	650,000	550,000
Reserves & Refunds	0	49,162,820	63,526,561	243,600,616
Transfers	0	419,715	0	0
Other Non Operating	0	6,432,665	8,299,842	0
	26,499,811	230,941,358	285,357,685	444,736,582
10008: Grants (Not Transportation-Related)				
Personnel Services	42,409,780	62,968,182	62,188,363	59,631,890
Operating Expenditures/Expenses	27,166,388	131,319,751	141,395,504	131,265,761
Capital Outlay	7,862,798	23,358,034	25,093,388	21,342,207
Grants & Aids	42,166,640	89,388,751	109,513,828	112,250,516
Reserves & Refunds	101,144	336,164	352,378	361,878
Transfers	28,292,418	2,637,723	26,904,592	0
Other Non Operating	6,703,338	7,712,006	7,496,119	7,391,747
	154,702,506	317,720,611	372,944,172	332,243,999
10009: Sales Tax Revenue Fund				
Personnel Services	281,426	387,263	393,700	407,573
Operating Expenditures/Expenses	106,577	330,598	337,110	337,269
Grants & Aids	134,630,829	145,050,454	145,458,503	117,384,869
Reserves & Refunds	0	173,913,215	184,252,413	183,424,619
Transfers	290,950,248	320,298,360	313,352,852	314,425,182
Other Non Operating	488,955	528,773	607,715	635,665
	426,458,035	640,508,663	644,402,293	616,615,177
10010: Discretely Presented Component Units				
Personnel Services	6,219,150	6,901,745	7,164,983	7,407,076
Operating Expenditures/Expenses	574,601	711,874	708,269	716,547
Capital Outlay	0	13,000	10,000	0
	6,793,751	7,626,619	7,883,252	8,123,623
10011: Local Housing Assistance Program Fund				
Personnel Services	535,066	4,286,973	6,035,480	6,097,196
Operating Expenditures/Expenses	45,188	199,566	222,246	224,779
Grants & Aids	4,730,024	41,173,865	47,873,968	47,809,719
	5,310,278	45,660,404	54,131,694	54,131,694

Fund Summary by Type of Expenditure

Fund Title	FY 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
10030: COVID Relief				
Personnel Services	(368)	0	0	0
Operating Expenditures/Expenses	1,283,275	1,334,866	120,000	0
Capital Outlay	33,381,617	133,664,364	75,123,991	13,667,056
Grants & Aids	16,368,816	16,111,789	9,239,337	0
Reserves & Refunds	231,362	17,339,118	19,722,103	20,493,616
Transfers	8,595,618	0	10,604	0
Other Non Operating	0	0	0	0
	59,860,319	168,450,137	104,216,035	34,160,672
TOTAL SPECIAL REVENUE FUNDS	**1,632,673,843**	**3,997,990,974**	**4,515,369,408**	**4,425,523,737**
20103: General Obligation Bonds Sinking Funds				
Operating Expenditures/Expenses	4,519	34,000	34,000	34,000
Debt Service	9,147,288	9,142,608	8,496,319	8,495,069
Reserves & Refunds	0	16,709,276	9,038,133	11,035,531
Other Non Operating	315,867	373,289	304,938	311,954
	9,467,674	26,259,173	17,873,390	19,876,554
20104: Revenue Bonds Sinking Funds				
Operating Expenditures/Expenses	86,892	88,000	71,768	35,000
Debt Service	70,481,631	83,459,495	67,848,926	55,695,691
Reserves & Refunds	0	44,350,763	40,294,963	9,557,770
Transfers	0	43,876,364	203,756	460,252
	70,568,523	171,774,622	108,419,413	65,748,713
20105: Commercial Paper Sinking Funds				
Operating Expenditures/Expenses	218,898	0	10,000	10,000
Debt Service	25,317,615	24,893,929	45,572,850	20,982,249
Reserves & Refunds	0	1,787,901	3,187,046	2,517,850
Transfers	250,000	3,521,899	3,555,366	1,685,581
	25,786,513	30,203,729	52,325,262	25,195,680
20106: Direct Borrowing and Placement Note Sinking Funds				
Operating Expenditures/Expenses	0	85,000	60,694	61,266
Debt Service	3,175,583	3,179,835	3,175,605	3,184,822
Reserves & Refunds	0	4,360,600	3,248,495	0
Transfers	0	0	0	350,257
	3,175,583	7,625,435	6,484,794	3,596,345
DEBT SERVICE FUNDS TOTAL	**108,998,294**	**235,862,959**	**185,102,859**	**114,417,292**
30002: Countywide Construction Fund				
Operating Expenditures/Expenses	4,432,371	20,693,001	22,401,149	0
Capital Outlay	11,325,261	66,404,856	88,862,550	116,944,125
Grants & Aids	1,925,549	9,963,655	13,444,137	1,987,500
Reserves & Refunds	0	15,509,948	19,874,408	15,814,408
Transfers	0	0	500,000	0
Other Non Operating	0	40,380,149	61,734,854	0
	17,683,181	152,951,609	206,817,098	134,746,033

Fund Summary by Type of Expenditure

Fund Title	FY 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
30003: Unincorporated Area Construction Fund				
Operating Expenditures/Expenses	745,835	7,392,289	6,949,987	1,670,489
Capital Outlay	4,087,124	80,704,498	93,984,949	83,536,635
Grants & Aids	150,780	1,631,424	1,511,992	0
Reserves & Refunds	0	14,558,295	16,484,255	14,484,255
Transfers	4,990,992	4,646,464	4,710,665	5,437,544
Other Non Operating	0	15,000,000	17,600,000	0
	9,974,730	123,932,970	141,241,848	105,128,923
30010: Court Facil Imprvmt Non-Bd Project Fund				
Transfers	3,349	0	0	0
	3,349	0	0	0
30013: CST Bonds (2015) Project Fund (PSOC)				
Interfund Transfers	0	1,223	0	0
	0	1,223	0	0
30024: BP Oil Spill Proceeds Project Fund				
Capital Outlay	655,804	7,383,178	6,937,396	8,186,127
Grants & Aids	0	1,721,633	1,485,405	0
	655,804	9,104,811	8,422,801	8,186,127
30025: Non Ad Val Bonds (2019) Project Fund				
Operating Expenditures/Expenses	(9,387)	0	0	0
Capital Outlay	6,218,652	0	0	0
Grants & Aids	225,565	0	0	0
Transfers	0	250,000	0	0
	6,434,831	250,000	0	0
30100: Environmental Lands Acquistion & Protection Fund				
Operating Expenditures/Expenses	877,256	13,278,093	6,300,000	0
Capital Outlay	3,024,593	41,716,694	36,351,632	35,500,030
Reserves & Refunds	0	2,909,360	5,229,937	6,900,000
	3,901,849	57,904,147	47,881,569	42,400,030
30101: Commercial Paper & Credit Capacity Fund				
Capital Outlay	109,985	1,688,851	1,689,716	1,685,581
Grants & Aids	15,678,918	26,600,000	42,000,000	13,800,000
Reserves & Refunds	0	163,532	727,668	674,709
Transfers	0	45,437	0	0
	15,788,903	28,497,820	44,417,384	16,160,290
CAPITAL PROJECTS FUNDS TOTAL	**54,442,647**	**372,642,580**	**448,780,700**	**306,621,403**

Fund Summary by Type of Expenditure

Fund Title	FY 24 Actuals	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
40001: Public Works Solid Waste Resource Recovery				
Personnel Services	15,914,933	18,430,402	18,621,579	19,160,067
Operating Expenditures/Expenses	150,707,961	187,411,779	183,117,061	183,155,328
Capital Outlay	6,430,476	147,693,849	182,268,939	149,237,335
Debt Service	12,018,401	34,462,250	14,794,301	13,930,050
Reserves & Refunds	2,709	113,521,503	142,399,130	89,577,284
Transfers	170,774,379	266,745,213	210,243,037	219,989,283
Other Non Operating	0	0	0	0
	355,848,859	768,264,996	751,444,047	675,049,347
40099: Public Utilities Water/Wastewater				
Personnel Services	78,748,744	97,814,572	101,836,060	105,410,043
Operating Expenditures/Expenses	182,344,031	211,234,552	286,410,983	246,231,171
Capital Outlay	161,560,553	723,757,124	1,590,807,040	1,725,160,542
Debt Service	25,757,155	34,578,707	53,702,484	36,544,607
Reserves & Refunds	0	254,005,519	316,294,721	288,809,375
Transfers	423,975,740	609,020,682	578,291,884	501,353,756
Other Non Operating	0	0	2,100,000	0
	872,386,223	1,930,411,156	2,929,443,172	2,903,509,494
ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,228,235,082**	**2,698,676,152**	**3,680,887,219**	**3,578,558,841**
50001: Fleet Management Fund				
Personnel Services	6,709,756	7,011,304	7,501,640	7,829,140
Operating Expenditures/Expenses	20,744,598	23,405,117	26,325,149	27,188,195
Capital Outlay	18,872,026	65,920,000	66,226,401	67,908,819
Reserves & Refunds	0	26,704,840	60,994,970	21,269,753
	46,326,380	123,041,261	161,048,160	124,195,907
50002: Self-Insurance Fund				
Personnel Services	3,518,009	4,421,720	4,470,033	4,566,218
Operating Expenditures/Expenses	145,440,058	162,360,771	177,591,344	177,644,567
Reserves & Refunds	0	343,239,151	343,295,594	389,164,332
Transfers	2,550,000	2,550,000	3,000,000	3,000,000
	151,508,067	512,571,642	528,356,971	574,375,117
TOTAL INTERNAL SERVICE FUNDS	**197,834,446**	**635,612,903**	**689,405,131**	**698,571,024**
61000: Noncommitment Debt Service Funds				
Operating Expenditures/Expenses	525	1,331,500	1,331,500	331,500
Debt Service	7,283,300	7,282,300	7,284,051	6,152,800
Reserves & Refunds	0	3,900,511	3,748,133	2,174,753
Other Non Operating	98,078	625,000	200,000	200,000
	7,381,903	13,139,311	12,563,684	8,859,053
TOTAL AGENCY FUNDS	7,381,903	13,139,311	12,563,684	8,859,053
GRAND TOTAL	**$ 4,799,956,535**	**$ 10,331,172,101**	**$ 12,038,325,645**	**$ 11,731,119,576**

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Current Ad Valorem Taxes	$ 865,501,577	$ 940,890,159	$ 980,334,924	$ 1,035,919,914
Delinquent Ad Valorem Taxes	385,346	2,500,000	2,500,000	2,500,000
Local Business Taxes	1,769,733	1,550,000	1,550,000	1,550,000
Permits, Fees & Special Assessments	663,089	574,983	617,919	618,044
Intergovernmental Revenue	1,897,095	1,276,500	5,781,100	5,781,100
Charges for Services	76,765,891	89,554,728	98,682,991	97,794,218
Fines and Forfeits	1,843	1,110	910	910
Miscellaneous Revenues	56,684,409	25,189,129	20,516,460	20,487,002
Gross Revenue	1,003,668,983	1,061,536,609	1,109,984,304	1,164,651,188
Less 5% required By Law	0	(53,675,356)	(56,027,065)	(58,761,509)
Interfund Transfers	28,275,829	36,202,422	27,413,026	27,402,422
Intrafund transfers	6,000,000	6,100,000	5,167,299	2,000,000
Residual Equity	43,463,410	11,970,502	10,410,000	10,410,000
Other	147,727	145,000	147,000	169,000
Fund Balance	481,840,215	486,175,776	509,200,845	491,268,838
	559,727,180	486,918,344	496,311,105	472,488,751
Total	$ 1,563,396,163	$ 1,548,454,953	$ 1,606,295,409	$ 1,637,139,939

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Board of County Commissioners				
Board of County Commissioners	$ 3,437,792	$ 3,847,292	$ 3,946,513	$ 4,000,757
County Internal Audit	779,698	1,004,682	1,054,588	1,078,231
	4,217,490	4,851,974	5,001,101	5,078,988
County Administrator				
Arts Council Division	765,996	1,125,376	1,171,145	1,190,704
Affordable Housing Services	10,612,715	27,035,746	20,600,725	16,223,581
Aging Services	10,989,983	12,638,696	12,153,538	12,976,308
Capital Programs	1,990,818	2,263,250	2,551,656	2,542,247
Children's Services	4,493,419	5,231,074	6,919,144	5,192,684
Code Enforcement	5,082,121	6,038,011	6,573,349	6,770,432
Communications & Digital Media	7,074,387	7,771,092	7,908,578	7,963,844
Community & Infrastructure Planning	427,014	925,000	895,000	895,000
Conservation & Environmental Lands Management	17,505,803	19,812,773	22,774,827	21,087,500
Consumer and Veterans Services	1,958,994	2,588,424	1,944,264	2,026,688
County Administrator	3,516,786	3,475,908	3,536,190	3,663,780
Customer Service & Support	2,754,962	3,566,498	3,555,011	3,660,888
Cyber Security Services Division	1,380,342	1,568,358	1,535,668	1,577,359
Development Services	61,144	114,069	113,421	116,506
Economic Development	3,591,703	7,541,901	6,771,111	6,744,350
Engineering and Operations	8,687,122	8,915,142	9,563,935	9,588,413
Enterprise Program Management Office	1,965,103	2,404,200	2,410,105	2,495,148
Enterprise Solutions and Quality Assurance	7,940,680	11,075,511	10,144,081	10,376,149
Environmental Management Division	203,972	357,412	351,259	357,049
Extension Service	2,310,560	2,756,249	2,656,621	2,720,795
Facilities Management and Real Estate Services	41,071,692	48,323,655	50,382,235	50,594,009
Fire Rescue	7,556,336	8,942,686	9,114,219	9,299,338

Countywide General Fund

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Government Relations & Strategic Services	$ 2,096,257	$ 2,969,850	$ 2,746,034	$ 2,658,311
Head Start - Early Head Start	(907)	0	430,000	0
Health Care Services	230,135	419,383	431,634	446,019
Homeless & Community Services	6,020,271	9,775,226	11,323,453	11,390,568
Human Resources	6,799,809	8,347,878	8,355,265	8,515,068
Information Technology	31,311,857	33,891,982	35,122,338	35,762,873
Management & Budget	3,769,956	4,079,933	5,239,078	5,363,083
Medical Examiner	8,248,281	9,665,729	9,672,948	9,843,040
Office of Community Impact	715,738	1,381,519	1,210,498	1,234,970
Parks & Recreation	3,048,260	3,675,035	3,776,353	3,949,709
Performance Data & Analytics	6,094,694	6,820,655	6,929,871	7,076,418
Pet Resources	9,583,658	10,997,916	12,222,422	11,741,188
Procurement Services	4,401,657	5,122,530	5,182,085	5,314,031
Small Business Enterprises	988,384	1,334,767	1,358,996	1,387,721
Social Services	7,267,133	6,443,386	7,789,330	8,885,285
Sunshine Line	6,711,198	7,774,185	8,574,303	8,251,758
Water Resources	1,148	0	0	0
	239,229,182	297,171,005	303,990,690	299,882,814
County Attorney				
County Attorney	10,633,526	11,319,935	11,766,120	12,178,116
Elected Officials				
Sheriff	426,720,765	439,354,724	466,052,384	480,504,956
Clerk of the Circuit Court	26,346,508	28,101,320	26,467,020	26,467,020
Public Defender	63,408	164,679	163,734	164,275
State Attorney - Part I	358,145	391,560	553,544	553,544
State Attorney - Part II (Victim Assistance)	2,558,549	3,221,726	3,320,533	3,455,338
Property Appraiser	12,134,719	12,853,641	12,787,571	13,426,950
Supervisor of Elections	17,931,295	15,897,835	21,120,520	18,578,736
Tax Collector	35,786,933	39,677,550	41,712,620	47,169,852
	521,900,321	539,663,035	572,177,926	590,320,671
Judicial	3,394,701	4,017,991	4,106,153	4,175,478
Boards, Commissions & Agencies				
Charter Review Board	0	8,000	0	0
Value Adjustment Board	637,104	664,191	632,244	632,244
Environmental Protection Commission	13,523,436	14,536,936	14,970,337	15,369,657
Soil and Water Conservation Board	296,111	450,539	664,703	607,016
Guardian Ad-litem Program	516,981	694,031	699,032	717,131
	14,973,632	16,353,697	16,966,316	17,326,048
Non-Departmental Organizations				
Governmental Agencies	27,135,862	48,253,686	50,046,582	50,821,532
Major Maintenance & Repair	4,801	0	0	0
Non-Departmental Allotments	9,320,909	41,593,428	23,221,177	23,085,984
NonProfit Organizations	12,968,344	14,503,831	11,733,469	6,585,002
	49,429,916	104,350,945	85,001,228	80,492,518
Non-Expenditure Accounts				
Reserves and Refunds	0	312,946,466	324,135,123	497,860,133
Transfers	140,451,713	257,779,905	283,150,752	129,825,173
	140,451,713	570,726,371	607,285,875	627,685,306
Total	$ 984,230,481	$ 1,548,454,953	$ 1,606,295,409	$ 1,637,139,939

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Current Ad Valorem Taxes	$ 393,777,187	$ 448,919,606	$ 493,306,064	$ 520,536,559
Delinquent Ad Valorem Taxes	126,361	1,500,000	1,500,000	1,500,000
Permits, Fees & Special Assessments	2,060	0	0	0
Intergovernmental Revenue	60,177,397	46,040,939	49,726,354	51,332,287
Charges for Services	44,750,479	44,256,937	43,026,979	43,795,800
Fines and Forfeits	5,061,218	6,321,960	5,851,183	5,928,168
Miscellaneous Revenues	21,212,829	6,736,511	6,780,990	6,795,281
Gross Revenue	$ 525,107,531	$ 553,775,953	$ 600,191,570	$ 629,888,095
Less 5% required By Law	0	(27,688,798)	(30,004,371)	(31,489,197)
Interfund Transfers	107,610,441	100,876,602	104,795,848	121,394,580
Intrafund transfers	1,000,000	1,000,000	1,000,000	1,000,000
Residual Equity	9,176,038	0	0	0
Fund Balance	183,636,131	200,828,512	223,938,188	240,634,809
	301,422,610	275,016,316	299,729,665	331,540,192
Total	$ 826,530,140	$ 828,792,269	$ 899,921,235	$ 961,428,287

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Affordable Housing Services	$ 1,244,957	$ 1,180,388	$ 1,286,558	$ 1,326,038
Capital Programs	1,523,785	1,410,036	1,502,916	1,549,325
Code Enforcement	9,351,759	9,837,903	10,866,393	11,065,724
Communications & Digital Media	(12,116)	0	0	0
Conservation & Environmental Lands Management	1,136,827	1,627,613	1,428,643	1,467,810
Consumer and Veterans Services	397,996	762,296	722,520	736,733
Customer Service & Support	(23,311)	12,159	0	0
Development Services	12,011,453	13,920,886	14,150,345	14,437,578
Economic Development	244,381	1,030,177	2,808,074	2,691,296
Engineering and Operations	17,294,537	18,760,193	19,055,967	19,340,681
Enterprise Program Management Office	117,942	172,604	177,480	183,645
Facilities Management and Real Estate Services	529,846	681,814	657,456	663,682
Fire Rescue	242,215,720	271,964,218	289,621,088	308,204,725
Parks & Recreation	40,047,759	44,737,552	49,942,234	49,701,514
Performance Data & Analytics	4,335,962	4,651,274	4,731,981	4,795,057
Water Resources	70	137,862	137,862	137,862
	330,417,568	370,886,975	397,089,517	416,301,670
Elected Officials				
Sheriff	183,499,145	192,258,892	199,279,730	205,258,121
Property Appraiser	2,202,204	2,332,674	2,345,184	2,462,443
Tax Collector	7,889,117	9,189,629	10,077,429	10,257,825
	193,590,466	203,781,195	211,702,343	217,978,389
Non-Departmental Organizations				
Non-Departmental Allotments	2,094,027	10,087,636	10,154,264	10,166,670
NonProfit Organizations	459,951	852,903	225,000	112,500
	2,553,979	10,940,539	10,379,264	10,279,170

Unincorporated Area General Funds

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Expenditure Accounts				
Reserves and Refunds	$ 9,972	$ 143,599,751	$ 153,545,137	$ 273,010,902
Transfers	59,587,696	99,583,809	127,204,974	43,858,156
	59,597,668	243,183,560	280,750,111	316,869,058
Total	$ 586,159,681	$ 828,792,269	$ 899,921,235	$ 961,428,287

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Local Option Taxes	$ 192,054,187	$ 191,490,344	$ 199,593,337	$ 205,568,917
Local Business Taxes	32,405	33,000	33,000	33,000
Permits, Fees & Special Assessments	163,441,413	251,648,797	252,301,334	252,290,702
Intergovernmental Revenue	17,166,005	16,731,374	23,116,033	23,326,033
Charges for Services	10,171,143	9,509,807	10,465,613	10,765,372
Fines and Forfeits	1,129,907	486,991	528,100	528,100
Miscellaneous Revenues	55,424,266	30,278,276	29,400,108	27,167,210
Gross Revenue	439,419,326	500,178,589	515,437,525	519,679,334
Less 5% required By Law	0	(13,270,574)	(13,755,227)	(14,059,307)
Interfund Transfers	45,941,185	76,730,479	65,371,267	54,703,665
Intrafund transfers	140,792,286	245,192,490	292,021,291	293,791,962
Residual Equity	1,428,051	400,000	970,000	970,000
Fund Balance	553,994,455	647,882,914	728,320,772	627,859,885
	742,155,976	956,935,309	1,072,928,103	963,266,205
Total	$ 1,181,575,302	$ 1,457,113,898	$ 1,588,365,628	$ 1,482,945,539

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Children's Services	$ 1,348	$ 3,325	$ 40,000	$ 10,450
Code Enforcement	49,451	63,351	68,465	68,271
Conservation & Environmental Lands Management	204,078	282,498	850,153	457,336
Cyber Security Services Division	495,565	932,694	3,000,337	3,135,837
Development Services	3,659	0	0	0
Engineering and Operations	0	0	3,000,000	0
Enterprise Program Management Office	669,199	834,285	855,000	912,250
Enterprise Solutions and Quality Assurance	0	1,448,817	1,448,817	1,448,817
Environmental Management Division	(1,555)	0	0	0
Fire Rescue	226,014	5,225,360	10,251,176	10,251,176
Health Care Services	268,217,467	502,056,098	508,154,292	510,096,533
Information Technology	9,880,697	11,206,466	16,766,468	15,647,529
Library Services	207,138	217,015	228,950	228,950
Management & Budget	3,537,052	4,386,952	4,445,627	4,820,931
Parks & Recreation	0	0	255,336	0
Performance Data & Analytics	7,228,348	7,059,004	7,365,924	7,454,513
Pet Resources	291,285	467,500	467,500	467,500
	291,009,746	534,183,365	557,198,045	555,000,093
Elected Officials				
Sheriff	2,610,730	21,689,306	20,805,093	20,923,468
Clerk of the Circuit Court	0	373,479	396,450	360,450
Public Defender	1,501,290	2,484,407	2,484,878	2,484,878
State Attorney - Part I	3,126,339	3,290,691	3,942,328	3,633,215
	7,238,359	27,837,883	27,628,749	27,402,011

Countywide Special Revenue Funds

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Judicial	$ 7,844,704	$ 8,865,118	$ 15,946,045	$ 15,754,098
Boards, Commissions & Agencies				
Environmental Protection Commission	1,678,984	2,009,524	1,482,728	1,493,182
	1,678,984	2,009,524	1,482,728	1,493,182
Non-Departmental Organizations				
Capital Improvement Programs	3,464,752	6,068,677	5,072,735	36,289,474
Governmental Agencies	96,044,809	70,597,724	49,978,954	43,148,015
Major Maintenance & Repair	3,750,415	32,873,442	48,820,792	18,963,948
Non-Departmental Allotments	3,598,990	3,650,000	3,650,000	3,650,000
NonProfit Organizations	284,962	297,282	297,282	297,282
	107,143,928	113,487,125	107,819,763	102,348,719
Non-Expenditure Accounts				
Reserves and Refunds	8,634	500,519,603	582,310,312	484,808,429
Transfers	146,355,233	270,211,280	295,979,986	296,139,007
	146,363,867	770,730,883	878,290,298	780,947,436
Total	$ 561,279,589	$ 1,457,113,898	$ 1,588,365,628	$ 1,482,945,539

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other General taxes	$ 20,106,996	$ 21,100,219	$ 20,240,461	$ 20,596,615
Local Business Taxes	31,810	50,701	44,864	44,864
Permits, Fees & Special Assessments	63,937,149	72,148,045	72,614,380	73,392,269
Charges for Services	6,182,245	4,668,073	6,417,961	6,417,961
Fines and Forfeits	82,074	67,183	50,562	50,562
Miscellaneous Revenues	7,493,421	3,472,280	3,979,275	3,979,275
Gross Revenue	97,833,694	101,506,501	103,347,503	104,481,546
Less 5% required By Law	0	(5,075,325)	(5,167,376)	(5,224,079)
Interfund Transfers	11,328,900	14,662,375	11,845,365	11,343,547
Intrafund transfers	16,576,023	12,793,443	13,413,482	12,951,111
Residual Equity	288,733	0	0	0
Other	1,782,802	0	0	0
Fund Balance	106,649,895	133,182,662	155,049,600	196,923,518
	136,626,353	155,563,155	175,141,071	215,994,097
Total	$ 234,460,047	$ 257,069,656	$ 278,488,574	$ 320,475,643

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Capital Programs	$ 450,534	$ 347,203	$ 355,885	$ 358,955
Conservation & Environmental Lands Management	284,596	375,000	375,000	375,000
Customer Service & Support	15,000	0	0	0
Development Services	19,345,402	29,190,287	26,460,818	30,130,250
Engineering and Operations	9,723,582	12,175,178	12,639,317	12,642,213
Enterprise Program Management Office	60,663	133,636	137,657	142,514
Environmental Management Division	1,177,068	1,432,239	1,518,355	1,542,614
Extension Service	99,488	208,475	231,962	234,192
Information Technology	0	600	0	0
Water Resources	2,500	204,457	204,457	204,457
	31,158,832	44,067,075	41,923,451	45,630,195
Elected Officials				
Tax Collector	715,527	768,718	782,128	797,420
	715,527	768,718	782,128	797,420
Non-Departmental Organizations				
Capital Improvement Programs	24,099,263	115,759,957	119,133,243	149,677,642
Debt Service Accounts	215,830	171,339	181,338	180,338
Major Maintenance & Repair	2,927,585	11,756,706	13,693,269	9,523,217
	27,242,679	127,688,002	133,007,850	159,381,197
Non-Expenditure Accounts				
Reserves and Refunds	6,202	51,281,645	70,133,225	82,898,936
Transfers	36,194,230	33,264,216	32,641,920	31,767,895
	36,200,432	84,545,861	102,775,145	114,666,831
Total	$ 95,317,470	$ 257,069,656	$ 278,488,574	$ 320,475,643

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Local Option Taxes	$ 36,558,684	$ 36,874,315	$ 37,200,563	$ 37,369,249
Permits, Fees & Special Assessments	64,915,321	58,061,095	66,831,682	68,222,589
Intergovernmental Revenue	21,757,532	51,066,615	259,620,164	252,711,924
Charges for Services	1,950,166	1,979,438	2,075,129	2,133,142
Fines and Forfeits	15,191	0	0	0
Miscellaneous Revenues	17,789,497	10,281,000	9,055,100	7,774,400
Gross Revenue	142,986,390	158,262,463	374,782,638	368,211,304
Less 5% required By Law	0	(6,182,876)	(6,674,784)	(6,696,011)
Interfund Transfers	62,006,349	127,093,169	126,249,450	34,354,450
Intrafund transfers	61,545,918	51,939,489	54,609,145	51,274,825
Residual Equity	105,835	0	0	0
Fund Balance	306,829,484	328,993,820	378,483,168	420,685,364
	430,487,586	501,843,602	552,666,979	499,618,628
Total	$ 573,473,976	$ 660,106,065	$ 927,449,617	$ 867,829,932

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Capital Programs	$ 6,479,784	$ 4,753,383	$ 5,172,354	$ 5,276,586
Community & Infrastructure Planning	2,725,836	3,210,263	3,204,566	3,256,086
Development Services	2,168,014	2,519,892	2,562,386	2,637,886
Engineering and Operations	75,073,555	81,238,543	85,640,577	86,759,964
Enterprise Program Management Office	493,775	541,553	525,802	544,846
Facilities Management and Real Estate Services	1,354,318	1,531,885	1,421,294	1,579,702
Performance Data & Analytics	1,163,777	1,486,112	1,574,797	1,620,444
	89,459,058	95,281,631	100,101,776	101,675,514
Elected Officials				
Tax Collector	263,555	293,233	281,514	286,994
	263,555	293,233	281,514	286,994
Non-Departmental Organizations				
Capital Improvement Programs	69,434,793	304,630,391	580,552,168	479,871,538
Governmental Agencies	2,128,092	2,131,665	2,113,520	2,122,996
Non-Departmental Allotments	381	15,004,000	4,000	4,000
	71,563,265	321,766,056	582,669,688	481,998,534
Non-Expenditure Accounts				
Reserves and Refunds	460,590	153,507,947	188,450,859	231,257,430
Transfers	62,116,778	89,257,198	55,945,780	52,611,460
	62,577,368	242,765,145	244,396,639	283,868,890
Total	$ 223,863,247	$ 660,106,065	$ 927,449,617	$ 867,829,932

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Current Ad Valorem Taxes	$ 80,687,287	$ 89,621,746	$ 95,753,565	$ 101,087,039
Delinquent Ad Valorem Taxes	33,077	200,000	200,000	200,000
Intergovernmental Revenue	1,387,266	1,763,865	1,175,493	799,295
Charges for Services	151,524	305,150	168,684	168,684
Fines and Forfeits	69,538	32,000	46,270	46,270
Miscellaneous Revenues	6,564,794	2,704,119	2,967,119	2,967,119
Gross Revenue	88,893,485	94,626,880	100,311,131	105,268,407
Less 5% required By Law	0	(4,643,151)	(4,956,782)	(5,223,456)
Intrafund transfers	10,320,301	16,967,735	23,051,299	2,951,501
Residual Equity	658,755	0	0	0
Fund Balance	82,730,133	105,842,099	133,724,810	161,264,424
	93,709,189	118,166,683	151,819,327	158,992,469
Total	$ 182,602,674	$ 212,793,563	$ 252,130,458	$ 264,260,876

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Library Services	$ 54,893,889	$ 62,413,422	$ 67,463,467	$ 68,364,476
	54,893,889	62,413,422	67,463,467	68,364,476
Elected Officials				
Property Appraiser	451,008	477,728	480,809	504,849
Tax Collector	1,625,389	1,831,877	1,954,513	1,990,441
	2,076,397	2,309,605	2,435,322	2,495,290
Non-Departmental Organizations				
Capital Improvement Programs	4,895,223	57,609,095	75,945,913	74,835,988
Major Maintenance & Repair	403,028	2,086,927	2,034,131	951,501
	5,298,251	59,696,022	77,980,044	75,787,489
Non-Expenditure Accounts				
Reserves and Refunds	0	71,406,779	81,200,326	114,662,120
Transfers	10,320,301	16,967,735	23,051,299	2,951,501
	10,320,301	88,374,514	104,251,625	117,613,621
Total	$ 72,588,838	$ 212,793,563	$ 252,130,458	$ 264,260,876

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 7,790,325	$ 3,146,000	$ 4,309,000	$ 4,309,000
Gross Revenue	7,790,325	3,146,000	4,309,000	4,309,000
Less 5% required By Law	0	(157,300)	(215,450)	(215,450)
Interfund Transfers	88,387,046	54,871,774	66,711,192	134,269,923
Intrafund transfers	0	419,715	0	0
Fund Balance	105,597,088	172,661,169	214,552,943	306,373,109
	193,984,134	227,795,358	281,048,685	440,427,582
Total	$ 201,774,459	$ 230,941,358	$ 285,357,685	$ 444,736,582

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 25,492,135	$ 180,698,823	$ 221,171,124	$ 200,577,066
Debt Service Accounts	1,007,676	660,000	660,000	558,900
	26,499,811	181,358,823	221,831,124	201,135,966
Non-Expenditure Accounts				
Reserves and Refunds	0	49,162,820	63,526,561	243,600,616
Transfers	0	419,715	0	0
	0	49,582,535	63,526,561	243,600,616
Total	$ 26,499,811	$ 230,941,358	$ 285,357,685	$ 444,736,582

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Intergovernmental Revenue	$ 118,296,774	$ 223,640,264	$ 222,357,868	$ 215,506,384
Charges for Services	181,247	182,000	242,000	242,000
Fines and Forfeits	44	0	0	0
Miscellaneous Revenues	3,306,583	3,636,496	4,007,446	3,650,482
Gross Revenue	121,784,648	227,458,760	226,607,314	219,398,866
Less 5% required By Law	0	(131,812)	(153,913)	(136,071)
Interfund Transfers	14,661,317	29,757,826	53,314,399	10,967,969
Intrafund transfers	4,292,418	2,000,000	114,944	0
Other	6,703,338	7,712,006	7,496,119	7,391,747
Fund Balance	57,262,566	50,923,831	85,565,309	94,621,488
	82,919,640	90,261,851	146,336,858	112,845,133
Total	$ 204,704,288	$ 317,720,611	$ 372,944,172	$ 332,243,999

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Arts Council Division	$ 114,203	$ 57,000	$ 60,000	$ 30,000
Affordable Housing Services	11,465,231	51,819,674	57,937,543	61,137,543
Aging Services	13,266,081	18,685,235	18,744,147	18,744,244
Children's Services	1,856,869	5,186,060	5,253,613	4,859,037
Conservation & Environmental Lands Management	0	190,929	0	0
Economic Development	484,529	618,554	489,455	489,455
Engineering and Operations	611	0	0	0
Extension Service	188,666	194,412	200,245	200,245
Fire Rescue	9,098,180	6,800,428	6,876,668	5,037,470
Head Start - Early Head Start	47,004,115	58,009,314	61,222,142	61,134,559
Health Care Services	14,859,472	25,841,792	29,426,321	29,426,321
Human Resources	2,058	209,713	209,797	209,797
Management & Budget	974,887	1,578,022	811,518	493,813
Medical Examiner	0	0	107,268	19,244
Performance Data & Analytics	2,468,377	369,160	0	0
Social Services	7,673,359	24,631,777	12,950,811	12,992,144
Sunshine Line	2,518,760	4,906,529	4,805,841	4,818,525
	111,975,396	199,098,599	199,095,369	199,592,397
Judicial	516,621	2,087,758	1,673,024	1,620,572
Boards, Commissions & Agencies				
Environmental Protection Commission	4,547,610	7,632,214	7,604,121	4,998,389
Metropolitan Planning Organization	3,290,664	10,162,138	11,485,272	11,485,272
	7,838,273	17,794,352	19,089,393	16,483,661
Non-Departmental Organizations				
Capital Improvement Programs	4,517,793	23,400,859	23,194,844	18,053,614
Non-Departmental Allotments	1,562,004	72,365,156	102,634,572	96,131,877
	6,079,797	95,766,015	125,829,416	114,185,491

Grants (Not Transportation-Related)

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Expenditure Accounts				
Reserves and Refunds	$ 0	$ 336,164	$ 352,378	$ 361,878
Transfers	28,292,418	2,637,723	26,904,592	0
	28,292,418	2,973,887	27,256,970	361,878
Total	$ 154,702,506	$ 317,720,611	$ 372,944,172	$ 332,243,999

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Local Option Taxes	$ 257,248,595	$ 258,993,362	$ 276,121,754	$ 285,924,055
Intergovernmental Revenue	152,028,699	156,757,878	157,020,993	161,567,551
Miscellaneous Revenues	12,295,578	5,360,000	5,932,000	5,892,000
Gross Revenue	421,572,872	421,111,240	439,074,747	453,383,606
Less 5% required By Law	0	(16,396,136)	(17,147,659)	(19,313,272)
Interfund Transfers	0	29,643,136	2,012,647	810,509
Fund Balance	237,134,086	206,150,423	220,462,558	181,734,334
	237,134,086	219,397,423	205,327,546	163,231,571
Total	$ 658,706,958	$ 640,508,663	$ 644,402,293	$ 616,615,177

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Economic Development	$ 3,767,414	$ 9,934,514	$ 9,782,095	$ 9,080,526
	3,767,414	9,934,514	9,782,095	9,080,526
Elected Officials				
Tax Collector	488,955	528,773	607,715	635,665
	488,955	528,773	607,715	635,665
Non-Departmental Organizations				
Governmental Agencies	99,653,991	96,465,837	99,264,816	70,180,463
Non-Departmental Allotments	614,000	1,044,000	1,337,000	1,363,000
NonProfit Organizations	30,983,427	38,323,964	35,805,402	37,505,722
	131,251,418	135,833,801	136,407,218	109,049,185
Non-Expenditure Accounts				
Reserves and Refunds	0	173,913,215	184,252,413	183,424,619
Transfers	290,950,248	320,298,360	313,352,852	314,425,182
	290,950,248	494,211,575	497,605,265	497,849,801
Total	$ 426,458,035	$ 640,508,663	$ 644,402,293	$ 616,615,177

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	$ 1,102,553	$ 890,075	$ 900,075	$ 900,075
Miscellaneous Revenues	67,423	67,000	67,000	67,000
Gross Revenue	1,169,977	957,075	967,075	967,075
Less 5% required By Law	0	(47,854)	(48,354)	(48,354)
Interfund Transfers	5,661,032	6,717,398	6,964,531	7,204,902
Fund Balance	16,923	0	0	0
	5,677,954	6,669,544	6,916,177	7,156,548
Total	$ 6,847,931	$ 7,626,619	$ 7,883,252	$ 8,123,623

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Boards, Commissions & Agencies				
Hillsborough County Planning Commission	$ 6,793,751	$ 7,597,169	$ 7,853,802	$ 8,094,173
Metropolitan Planning Organization	0	29,450	29,450	29,450
	6,793,751	7,626,619	7,883,252	8,123,623
Total	$ 6,793,751	$ 7,626,619	$ 7,883,252	$ 8,123,623

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Intergovernmental Revenue	$ 10,430,099	$ 44,768,892	$ 53,019,694	$ 53,019,694
Miscellaneous Revenues	2,133,468	891,512	1,112,000	1,112,000
Gross Revenue	12,563,567	45,660,404	54,131,694	54,131,694
Fund Balance	26,344,309	0	0	0
	26,344,309	0	0	0
Total	$ 38,907,876	$ 45,660,404	$ 54,131,694	$ 54,131,694

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Affordable Housing Services	$ 5,310,278	$ 45,660,404	$ 54,131,694	$ 54,131,694
	5,310,278	45,660,404	54,131,694	54,131,694
Total	$ 5,310,278	$ 45,660,404	$ 54,131,694	$ 54,131,694

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Intergovernmental Revenue	$ 49,884,504	$ 0	$ 0	$ 0
Miscellaneous Revenues	10,186,727	3,388,090	2,063,791	812,119
Gross Revenue	60,071,231	3,388,090	2,063,791	812,119
Less 5% required By Law	0	(169,404)	(103,191)	(40,606)
Intrafund transfers	8,595,618	0	0	0
Other	965	0	0	0
Fund Balance	18,913,219	165,231,451	102,255,435	33,389,159
	27,509,802	165,062,047	102,152,244	33,348,553
Total	$ 87,581,033	$ 168,450,137	$ 104,216,035	$ 34,160,672

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Social Services	$ 89,769	$ 0	$ 0	$ 0
	89,769	0	0	0
Non-Departmental Organizations				
Capital Improvement Programs	33,381,617	133,664,364	75,123,991	13,667,056
Non-Departmental Allotments	17,793,316	17,446,655	9,359,337	0
	51,174,932	151,111,019	84,483,328	13,667,056
Non-Expenditure Accounts				
Reserves and Refunds	0	17,339,118	19,722,103	20,493,616
Transfers	8,595,618	0	10,604	0
	8,595,618	17,339,118	19,732,707	20,493,616
Total	$ 59,860,319	$ 168,450,137	$ 104,216,035	$ 34,160,672

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 Recreation 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 the Series 1993 and 1996 General Obligation Bonds and matured 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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Current Ad Valorem Taxes	$ 11,481,717	$ 12,772,050	$ 10,873,780	$ 11,490,324
Delinquent Ad Valorem Taxes	5,094	47,800	2,000	2,000
Miscellaneous Revenues	228,863	279,000	3,400	3,400
Gross Revenue	11,715,674	13,098,850	10,879,180	11,495,724
Less 5% required By Law	0	(654,943)	(543,959)	(574,786)
Interfund Transfers	0	57,428	0	0
Residual Equity	101,947	0	0	0
Fund Balance	9,981,083	13,757,838	7,538,169	8,955,616
	10,083,031	13,160,323	6,994,210	8,380,830
Total	$ 21,798,705	$ 26,259,173	$ 17,873,390	$ 19,876,554

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Elected Officials				
Property Appraiser	$ 64,134	$ 67,934	$ 54,523	$ 57,249
Tax Collector	251,733	305,355	250,415	254,705
	315,867	373,289	304,938	311,954
Non-Departmental Organizations				
Debt Service Accounts	9,151,807	9,176,608	8,530,319	8,529,069
	9,151,807	9,176,608	8,530,319	8,529,069
Non-Expenditure Accounts				
Reserves and Refunds	0	16,709,276	9,038,133	11,035,531
	0	16,709,276	9,038,133	11,035,531
Total	$ 9,467,674	$ 26,259,173	$ 17,873,390	$ 19,876,554

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 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, 2025), Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2049), the Series 2021 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2051), and the Series 2025 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (final maturity will occur on October 1, 2038). In addition to the bond issues described above, several commercial paper funds are included in this governmental revenue debt group and each note is on a budgeted repayment plan.

Revenues by Source	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 2,818,050	$ 1,750,844	$ 831,094	$ 461,844
Gross Revenue	2,818,050	1,750,844	831,094	461,844
Less 5% required By Law	0	(87,542)	(41,555)	(23,092)
Interfund Transfers	70,915,273	104,079,834	65,812,439	26,220,884
Other	0	15,000,000	0	0
Fund Balance	42,318,335	51,031,486	41,817,435	39,089,077
	113,233,608	170,023,778	107,588,319	65,286,869
Total	$ 116,051,658	$ 171,774,622	$ 108,419,413	$ 65,748,713

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Debt Service Accounts	$ 70,568,523	$ 83,547,495	$ 67,920,694	$ 55,730,691
	70,568,523	83,547,495	67,920,694	55,730,691
Non-Expenditure Accounts				
Reserves and Refunds	0	44,350,763	40,294,963	9,557,770
Transfers	0	43,876,364	203,756	460,252
	0	88,227,127	40,498,719	10,018,022
Total	$ 70,568,523	$ 171,774,622	$ 108,419,413	$ 65,748,713

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 where 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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 917,113	$ 738,000	$ 422,000	$ 422,000
Gross Revenue	917,113	738,000	422,000	422,000
Less 5% required By Law	0	(36,900)	(20,850)	(20,850)
Interfund Transfers	14,311,061	19,373,288	46,834,389	23,667,507
Other	11,520,000	1,688,851	1,688,851	0
Fund Balance	15,099,217	8,440,490	3,400,872	1,127,023
	40,930,278	29,465,729	51,903,262	24,773,680
Total	$ 41,847,390	$ 30,203,729	$ 52,325,262	$ 25,195,680

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Debt Service Accounts	$ 25,536,513	$ 24,893,929	$ 45,582,850	$ 20,992,249
	25,536,513	24,893,929	45,582,850	20,992,249
Non-Expenditure Accounts				
Reserves and Refunds	0	1,787,901	3,187,046	2,517,850
Transfers	250,000	3,521,899	3,555,366	1,685,581
	250,000	5,309,800	6,742,412	4,203,431
Total	$ 25,786,513	$ 30,203,729	$ 52,325,262	$ 25,195,680

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	$ 565,141	$ 210,526	$ 0	$ 0
Miscellaneous Revenues	141,937	121,000	103,000	103,000
Gross Revenue	707,078	331,526	103,000	103,000
Less 5% required By Law	0	(16,576)	(5,150)	(5,150)
Interfund Transfers	3,210,175	3,115,292	2,000,000	250,000
Fund Balance	3,037,388	4,195,193	4,386,944	3,248,495
	6,247,563	7,293,909	6,381,794	3,493,345
Total	$ 6,954,641	$ 7,625,435	$ 6,484,794	$ 3,596,345

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Debt Service Accounts	$ 3,175,583	$ 3,264,835	$ 3,236,299	$ 3,246,088
	3,175,583	3,264,835	3,236,299	3,246,088
Non-Expenditure Accounts				
Reserves and Refunds	0	4,360,600	3,248,495	0
Transfers	0	0	0	350,257
	0	4,360,600	3,248,495	350,257
Total	$ 3,175,583	$ 7,625,435	$ 6,484,794	$ 3,596,345

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 1,650	$ 0	$ 0	$ 0
Gross Revenue	1,650	0	0	0
Interfund Transfers	28,511,149	77,994,659	71,661,769	2,987,500
Intrafund transfers	3,349	0	0	0
Fund Balance	63,607,140	74,956,950	135,155,329	131,758,533
	92,121,638	152,951,609	206,817,098	134,746,033
Total	$ 92,123,288	$ 152,951,609	$ 206,817,098	$ 134,746,033

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 17,683,181	$ 137,441,661	$ 183,142,690	$ 118,931,625
Major Maintenance & Repair	0	0	3,300,000	0
	17,683,181	137,441,661	186,442,690	118,931,625
Non-Expenditure Accounts				
Reserves and Refunds	0	15,509,948	19,874,408	15,814,408
Transfers	0	0	500,000	0
	0	15,509,948	20,374,408	15,814,408
Total	$ 17,683,181	$ 152,951,609	$ 206,817,098	$ 134,746,033

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 1,726	$ 0	$ 0	$ 0
Gross Revenue	1,726	0	0	0
Interfund Transfers	13,877,876	84,342,519	33,181,154	8,158,033
Intrafund transfers	0	1,223	0	0
Fund Balance	34,062,834	39,589,228	108,060,694	96,970,890
	47,940,710	123,932,970	141,241,848	105,128,923
Total	$ 47,942,436	$ 123,932,970	$ 141,241,848	$ 105,128,923

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 4,983,739	$ 104,728,211	$ 120,046,928	$ 85,207,124
	4,983,739	104,728,211	120,046,928	85,207,124
Non-Expenditure Accounts				
Reserves and Refunds	0	14,558,295	16,484,255	14,484,255
Transfers	4,990,992	4,646,464	4,710,665	5,437,544
	4,990,992	19,204,759	21,194,920	19,921,799
Total	$ 9,974,730	$ 123,932,970	$ 141,241,848	$ 105,128,923

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Fund Balance	$ 9,336,642	$ 9,104,811	$ 8,422,801	$ 8,186,127
Total	$ 9,336,642	$ 9,104,811	$ 8,422,801	$ 8,186,127

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 655,804	$ 9,104,811	$ 8,422,801	$ 8,186,127
	655,804	9,104,811	8,422,801	8,186,127
Total	$ 655,804	$ 9,104,811	$ 8,422,801	$ 8,186,127

Environmental Lands Acquisition & Protect Fund

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 5,256,024	$ 1,293,101	$ 1,801,101	$ 1,801,101
Gross Revenue	5,256,024	1,293,101	1,801,101	1,801,101
Less 5% required By Law	0	(64,655)	(90,055)	(90,055)
Interfund Transfers	0	20,799	0	0
Fund Balance	54,146,125	56,654,902	46,170,523	40,688,984
	54,146,125	56,611,046	46,080,468	40,598,929
Total	$ 59,402,149	$ 57,904,147	$ 47,881,569	$ 42,400,030

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 3,901,849	$ 54,994,787	$ 42,651,632	$ 35,500,030
	3,901,849	54,994,787	42,651,632	35,500,030
Non-Expenditure Accounts				
Reserves and Refunds	0	2,909,360	5,229,937	6,900,000
	0	2,909,360	5,229,937	6,900,000
Total	$ 3,901,849	$ 57,904,147	$ 47,881,569	$ 42,400,030

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 County's commercial paper program provides a low-cost interim financing alternative and allows for the encumbering of capital contracts prior to the issuance of long-term fixed debt.

Revenues by Source	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Miscellaneous Revenues	$ 140,200	$ 15,000	$ 108,000	$ 108,000
Gross Revenue	140,200	15,000	108,000	108,000
Less 5% required By Law	0	(750)	(5,400)	(5,400)
Interfund Transfers	250,000	1,688,851	1,746,475	1,685,581
Other	15,800,000	26,500,000	42,500,000	14,300,000
Fund Balance	4,268	294,719	68,309	72,109
	16,054,268	28,482,820	44,309,384	16,052,290
Total	$ 16,194,467	$ 28,497,820	$ 44,417,384	$ 16,160,290

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 109,985	$ 1,688,851	$ 1,746,475	$ 1,685,581
Governmental Agencies	15,678,918	26,600,000	42,000,000	13,800,000
	15,788,903	28,288,851	43,746,475	15,485,581
Non-Expenditure Accounts				
Reserves and Refunds	0	163,532	670,909	674,709
Transfers	0	45,437	0	0
	0	208,969	670,909	674,709
Total	$ 15,788,903	$ 28,497,820	$ 44,417,384	$ 16,160,290

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Permits, Fees & Special Assessments	$ 225,000	$ 225,000	$ 225,000	$ 225,000
Charges for Services	210,316,193	208,383,247	218,259,487	220,491,963
Fines and Forfeits	90	0	0	0
Miscellaneous Revenues	18,525,070	6,651,489	8,870,973	8,478,070
Gross Revenue	229,066,354	215,259,736	227,355,460	229,195,033
Less 5% required By Law	0	(10,762,987)	(11,330,938)	(11,442,562)
Intrafund transfers	170,774,379	266,745,213	210,243,037	219,989,283
Other	(630,470)	96,500,000	0	0
Fund Balance	237,788,881	200,523,034	325,176,488	237,307,593
	407,932,791	553,005,260	524,088,587	445,854,314
Total	$ 636,999,145	$ 768,264,996	$ 751,444,047	$ 675,049,347

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Enterprise Program Management Office	$ 313,946	$ 331,431	$ 340,079	$ 351,575
Performance Data & Analytics	23,267	24,374	25,041	25,844
Solid Waste	165,085,160	203,654,502	202,384,845	199,660,971
Water Resources	5,013,319	2,263,589	2,660,451	2,817,005
	170,435,692	206,273,896	205,410,416	202,855,395
Non-Departmental Organizations				
Capital Improvement Programs	2,597,653	145,687,134	178,537,163	148,637,335
Debt Service Accounts	12,038,426	36,037,250	14,854,301	13,990,050
	14,636,079	181,724,384	193,391,464	162,627,385
Non-Expenditure Accounts				
Reserves and Refunds	2,709	113,521,503	142,399,130	89,577,284
Transfers	170,774,379	266,745,213	210,243,037	219,989,283
	170,777,089	380,266,716	352,642,167	309,566,567
Total	$ 355,848,859	$ 768,264,996	$ 751,444,047	$ 675,049,347

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Permits, Fees & Special Assessments	$ 15,903,278	$ 15,208,669	$ 6,247,942	$ 7,114,310
Intergovernmental Revenue	2,325,487	47,548,602	41,162,231	36,892,920
Charges for Services	393,918,422	423,457,398	451,275,176	489,035,430
Fines and Forfeits	131,148	62,440	142,440	142,440
Miscellaneous Revenues	52,004,970	29,878,160	22,772,427	20,989,610
Gross Revenue	464,283,305	516,155,269	521,600,216	554,174,710
Less 5% required By Law	0	(23,430,334)	(24,021,899)	(25,864,090)
Interfund Transfers	0	420,000	60,000	60,000
Intrafund transfers	423,975,740	609,020,682	578,291,884	501,353,756
Other	111,944,256	153,050,198	1,066,918,164	312,351,000
Fund Balance	1,725,648,031	675,195,341	786,594,807	1,561,434,118
	2,261,568,027	1,414,255,887	2,407,842,956	2,349,334,784
Total	**$ 2,725,851,332**	**$ 1,930,411,156**	**$ 2,929,443,172**	**$ 2,903,509,494**

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Communications & Digital Media	$ 143,717	$ 154,257	$ 155,795	$ 160,703
Development Services	609,849	685,425	694,972	714,368
Enterprise Program Management Office	734,620	779,260	797,399	824,025
Enterprise Solutions and Quality Assurance	44,388	0	0	0
Environmental Management Division	6,719,555	11,998,926	12,951,483	11,016,921
Facilities Management and Real Estate Services	119,710	126,567	138,653	133,406
Performance Data & Analytics	93,304	97,502	100,165	103,377
Water Resources	265,108,715	315,309,048	355,885,049	337,313,091
	273,573,858	329,150,985	370,723,516	350,265,891
Non-Departmental Organizations				
Capital Improvement Programs	149,933,249	703,185,263	1,599,930,567	1,721,485,865
Debt Service Accounts	25,802,067	35,048,707	64,202,484	41,594,607
	175,735,316	738,233,970	1,664,133,051	1,763,080,472
Non-Expenditure Accounts				
Reserves and Refunds	0	254,005,519	316,294,721	288,809,375
Transfers	423,975,740	609,020,682	578,291,884	501,353,756
	423,975,740	863,026,201	894,586,605	790,163,131
Total	**$ 873,284,914**	**$ 1,930,411,156**	**$ 2,929,443,172**	**$ 2,903,509,494**

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Charges for Services	$ 51,511,913	$ 50,500,000	$ 56,502,000	$ 58,502,000
Miscellaneous Revenues	6,744,455	2,999,000	4,780,500	4,882,000
Gross Revenue	58,256,368	53,499,000	61,282,500	63,384,000
Less 5% required By Law	0	(149,950)	(239,125)	(244,200)
Interfund Transfers	35,031	70,971	71,487	61,137
Other	8,404,809	0	0	0
Fund Balance	106,680,454	69,621,240	99,933,298	60,994,970
	115,120,294	69,542,261	99,765,660	60,811,907
Total	$ 173,376,662	$ 123,041,261	$ 161,048,160	$ 124,195,907

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Fleet Management	$ 46,326,380	$ 96,336,421	$ 100,053,190	$ 102,926,154
	46,326,380	96,336,421	100,053,190	102,926,154
Non-Expenditure Accounts				
Reserves and Refunds	0	26,704,840	60,994,970	21,269,753
	0	26,704,840	60,994,970	21,269,753
Total	$ 46,326,380	$ 123,041,261	$ 161,048,160	$ 124,195,907

Self-Insurance Funds

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Intergovernmental Revenue	$ 0	$ 140,369	$ 65,369	$ 65,369
Charges for Services	149,875,374	154,291,317	151,792,067	158,676,339
Miscellaneous Revenues	31,105,769	16,387,474	18,564,030	20,652,415
Gross Revenue	180,981,143	170,819,160	170,421,466	179,394,123
Less 5% required By Law	0	(1,299,808)	(1,379,733)	(1,551,392)
Interfund Transfers	44,000,000	38,628,411	91,789,648	50,000,000
Intrafund transfers	2,550,000	2,550,000	3,000,000	3,000,000
Other	(16,311)	0	0	0
Fund Balance	233,340,815	301,873,879	264,525,590	343,532,386
	279,874,503	341,752,482	357,935,505	394,980,994
Total	$ 460,855,646	$ 512,571,642	$ 528,356,971	$ 574,375,117

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
County Administrator				
Human Resources	$ 1,563,287	$ 1,955,883	$ 1,968,289	$ 2,018,110
Risk Management & Safety Division	1,742,747	2,266,222	2,531,201	2,630,788
	3,306,034	4,222,105	4,499,490	4,648,898
Non-Departmental Organizations				
Non-Departmental Allotments	145,652,033	162,560,386	177,561,887	177,561,887
	145,652,033	162,560,386	177,561,887	177,561,887
Non-Expenditure Accounts				
Reserves and Refunds	0	343,239,151	343,295,594	389,164,332
Transfers	2,550,000	2,550,000	3,000,000	3,000,000
	2,550,000	345,789,151	346,295,594	392,164,332
Total	$ 151,508,067	$ 512,571,642	$ 528,356,971	$ 574,375,117

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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Permits, Fees & Special Assessments	$ 8,239,178	$ 8,370,000	$ 7,677,138	$ 7,657,138
Miscellaneous Revenues	9,982	129,000	0	0
Gross Revenue	8,249,160	8,499,000	7,677,138	7,657,138
Less 5% required By Law	0	(424,950)	(383,857)	(382,857)
Other	1,036,412	0	0	0
Fund Balance	(1,975,017)	5,065,261	5,270,403	1,584,772
	(938,605)	4,640,311	4,886,546	1,201,915
Total	$ 7,310,555	$ 13,139,311	$ 12,563,684	$ 8,859,053

Appropriations by Organization	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Elected Officials				
Tax Collector	$ 98,078	$ 625,000	$ 200,000	$ 200,000
	98,078	625,000	200,000	200,000
Non-Departmental Organizations				
Debt Service Accounts	7,283,825	8,613,800	8,615,551	6,484,300
	7,283,825	8,613,800	8,615,551	6,484,300
Non-Expenditure Accounts				
Reserves and Refunds	0	3,900,511	3,748,133	2,174,753
	0	3,900,511	3,748,133	2,174,753
Total	$ 7,381,903	$ 13,139,311	$ 12,563,684	$ 8,859,053

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
00002 GENERAL FUNDS				
00003 Countywide General Fund				
00004 00004-BOCC - CW General Operating Fund-01001001	$ 971,898,048	$ 1,495,795,099	$ 1,559,797,745	$ 1,595,069,013
00005 00005-BOCC - Economic Devel Activity Fund-01001006	1,454,543	24,550,260	25,382,667	25,961,217
00006 00006-BOCC - CW Gaming Compact Grf-01001005	624,000	1,442,900	882,450	267,950
00007 00007-BOCC - Hillsborough County Local Affordable Housing Fund Ord 19-19	10,254,049	26,666,694	20,232,547	15,841,759
	984,230,639	**1,548,454,953**	**1,606,295,409**	**1,637,139,939**
00050 Unincorporated Area General Fund				
00051 00051-BOCC - UA Gen Op Fund-01003001	585,915,300	818,968,019	888,596,485	950,877,837
00052 00052-BOCC - UA Econ Devel Activity Fund-01003006	244,381	9,824,250	11,324,750	10,550,450
	586,159,681	**828,792,269**	**899,921,235**	**961,428,287**
GENERAL FUNDS TOTAL	**1,570,390,320**	**2,377,247,222**	**2,506,216,644**	**2,598,568,226**
10000 SPECIAL REVENUE FUNDS				
10002 Countywide Special Revenue Funds				
10100 10100-BOCC-CW Public Art Prog Fd Ord 89-32-10002602	91,390	364,234	0	0
10101 10101-BOCC-CW Major Maint & Repair Proj Fd-R3M-10002606	7,123,777	48,796,612	63,647,996	65,142,700
10103 10103-BOCC-CW School Site Impact Fee Fd (11/06-)10002637	85,747,039	66,064,137	46,845,123	37,939,710
10104 10104-BOCC-CW School Impact Fee Interest Fd (11/06-) Ord 06-16 Art 8 Sec L 2(b)	6,385,818	0	0	0
10105 10105-BOCC-CW Crim Just Ed/Trg Fd-Fs318.18(11)D/938.15-10002702	819,390	3,565,045	2,691,894	2,334,565
10106 10106-BOCC-CW Crim Just Training Trust Fd R95-077-10002703	0	1,822,090	1,881,400	1,930,800
10107 10107-BOCC-CW County Boat Registr Fee Fd Ord08-32-10002705	586,326	1,326,037	1,354,925	1,170,200
10108 10108-BOCC-CW Sheriff's Child Protect/Trng Facility Fd-10002708	0	564,996	743,000	756,300
10109 10109-BOCC-CW US Marshals/DOJ Asset Forfeiture Fd-10002709	251,130	5,193,960	5,664,300	6,171,600
10110 10110-BOCC-CW Drug Abuse Alternate Source Fd R91-0223-10002713	0	302,112	321,509	330,059
10111 10111-BOCC-CW 800Mhz Intrgv Radio Comm Sys Fd Fs318.21-10002714	693,443	1,556,733	1,178,700	1,623,300
10112 10112-BOCC-CW Fla Contraband Forfeit Fd Fs 932.703/704-10002715	301,830	5,074,600	4,037,000	2,646,000
10113 10113-BOCC-CW Drug Abuse Tr Fd Fs 938.21/Ord 97-16-10002718	77,805	390,716	326,865	293,002
10114 10114-BOCC-CW Federal Treasury Asset Forfeiture Fd-10002719	0	329,409	342,500	352,000
10115 10115-BOCC-CW Children's Advocacy Ctr Fd Ao 99-081-10002736	0	22,353	23,055	23,505
10116 10116-BOCC-CW Drug CT Prog Admin Fd Fs 796.07(6) 10002738	0	19,209	26,448	32,798
10117 10117-BOCC-CW State Court Innov Ord 04-33;Fs 939.185-10002742	1,983,925	2,464,362	2,526,911	2,583,215
10118 10118-BOCC-CW Legal Aid Fd Ord 04-33; Fs 939.185-10002743	1,099,668	1,100,000	1,100,000	1,100,000
10119 10119-BOCC-CW Teen Ct/Juv Divrs Fd Ord 04-33; Fs 939.185-10002744	1,806,067	2,120,897	1,232,046	1,300,933
10120 10120-BOCC-CW Court-Related Tech Fd Fs 28.24(12)E)1-10002745	9,738,720	11,195,397	13,700,065	12,037,031
10121 10121-BOCC-CW Traf Surcharge Tr Fd Fs 318.18/Ord 04-26-10002746	2,047,751	9,168,466	10,002,500	10,691,000
10122 10122-BOCC-CW Crime Prev/Safe Neighborhds Fs 775.083(2)10002747	586,403	1,027,015	949,908	743,604
10123 10123-BOCC-CW Child Supprt Incent Fd-Ss Act Title Iv-D-10002749	0	373,479	396,450	360,450
10124 10124-BOCC-CW Florida Dept Of Juvenile Justice Fd-10002750	5,038,269	5,650,000	5,650,000	5,650,000
10125 10125-BOCC-CW Vict Asst; Crime Prev & Yth Advoc R09-132-10002751	421,111	1,556,893	1,276,391	1,168,592
10126 10126-BOCC-CW Emerg Mgt Facil Plns Rev Fd Fac 9G-20.004-10002904	0	56,639	54,739	52,839
10127 10127-BOCC-CW Lcl Air Poll Ctrl Tag Fee Tr Fd Fs 320.03-10002905	1,534,010	1,615,725	1,618,000	1,668,000
10128 10128-BOCC-CW Medicaid Certified Match Prog-10002906	0	97,600	100,850	103,700
10129 10129-BOCC-CW Indigent Health Care Svcs Fd Fs 212.055-10002907	145,632,506	269,216,910	294,990,823	296,948,831
10131 10131-BOCC-CW Pollution Recovery Fd Lf 84-446-10002909	146,783	914,950	919,700	919,700
10133 10133-BOCC-CW State Rev Sharing Fd; Entitlement I & II-10002911	1,561,061	15,543,124	21,383,224	26,836,448
10134 10134-BOCC-CW 911 Emer Tel Sys-Combined FS365.173 -10002917	7,454,362	20,616,185	18,923,864	19,890,014
10135 10135-BOCC-CW FL Boating Improv Prog Project Fd-Fs 328.72(15)-10002925	175,000	1,405,249	1,271,405	1,018,579
10137 10137-BOCC-CW Children's Svcs Contributions Fd-10002968 BA A-40;7/13/11	1,348	3,325	40,000	10,450
10138 10138-BOCC-CW Animal Cont Spay/Neuter Inc Pymt Prog-10002971 BA B-1;9/5/01	291,285	763,931	904,964	825,464
10139 10139-BOCC-CW Animal Svcs Contributions Fd B-1; 9/5/01-10002972	0	297,844	321,046	327,766
10140 10140-BOCC-CW Its Project Fund-10002992	10,688,484	35,364,647	45,244,881	40,780,334
10141 10141-BOCC - CTY Lcl Alcohol/Drg Tr Fd 938.13 & 89-29 10002712	35,000	802,446	906,743	881,331
10144 10144-BOCC-CW Safe and Sound Hillsborough	284,962	297,282	297,282	297,282
10145 10145-BOCC - Misdemeanor Probationary Services FS 163.01(4)&(5)	2,700,428	3,300,000	3,633,800	3,995,750
10147 10147-BOCC - CW Vehicle for Hire Services Ord. 17-22	49,451	304,936	478,034	466,565
10148 10148-BOCC - Capital Project Priv/Dev Contributions (Non Transportation)	0	574,835	552,194	512,969
10149 10149-BOCC - CW FL Boating Improv Prog Operating Fd-Fs 328.72(15) non-project re	41,752	89,349	555,849	155,849
10150 10150-BOCC- CW Phosphate Severance Tax Fd Fs 211.31	296	0	0	0
10151 10151-BOCC- CW State Opioid Settlement R21-078	0	37,068,431	50,775,587	30,932,988
10152 10152-BOCC -CW Local Participation Fund Ord 22-15	125,342,271	230,343,498	254,335,061	254,804,061
10153 10153-BOCC- Drug CT Adult MH Program	0	0	3,215,386	3,215,386
10154 10154-BOCC - Circuit Opioid Prevention Screening Assessment and Treatment (COPSA	0	0	3,013,173	3,013,173
10900 10900-County Law Library Bd Fd-Ord 14-27; Fs 939.18510006002	207,138	216,065	228,000	228,000
10901 10901-County Law Library Sales/Svcs Ord 14-27; Sec 810006903	0	950	950	950
15001 15001-BOCC - Indigent & Trauma Health Care Center Fund10009001	140,333,590	668,171,225	718,681,087	638,677,746
	561,279,589	**1,457,113,898**	**1,588,365,628**	**1,482,945,539**

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10003 Unincorporated Area Special Revenue Funds				
10200 10200-BOCC-UA Public Art Prog Fd Ord 89-32-10004602	9,970	540,803	113,025	127,215
10201 10201-BOCC-UA Major Maint & Repair Proj Fd-R3M-10004610	4,729,317	27,266,409	29,563,855	35,384,326
10202 10202-BOCC-UA Parks Impact Fee (Nw Zone) Fd-10004620	213,296	2,122,042	2,748,693	3,093,368
10203 10203-BOCC-UA Parks Impact Fee (Ne Zone) Fd-10004621	1,074,321	5,334,970	5,555,916	6,864,721
10204 10204-BOCC-UA Parks Impact Fee (Cnt Zone) Fd-10004622	1,071,776	7,177,227	8,353,242	9,673,898
10205 10205-BOCC-UA Parks Impact Fee (S Zone) Fd-10004623	473,716	27,510,098	29,865,753	34,045,061
10206 10206-BOCC-UA Fire Svc Impact Fee (Nw Zone) Fd-10004630	3,301	2,343,741	2,097,969	2,452,748
10207 10207-BOCC-UA Fire Svc Impact Fee (Ne Zone) Fd-10004631	4,048	1,302,520	1,263,375	1,679,642
10208 10208-BOCC-UA Fire Svc Impact Fee (Cnt Zone) Fd-10004632	4,982	2,315,117	2,288,842	2,488,434
10209 10209-BOCC-UA Fire Svc Impact Fee (S Zone) Fd-10004633	323,183	8,855,812	7,838,736	9,826,800
10210 10210-BOCC-UA Impact Fees Administration-10004641	1,527,717	3,063,636	4,463,163	4,495,674
10211 10211-BOCC-UA Communication Services Tax-10004645	17,643,550	27,952,408	26,804,688	27,233,284
10212 10212-BOCC-UA Enviro Restoration Operating Fd (Ldc Sec 4.01.15)10004892	6,435,914	5,844,416	5,433,308	5,375,405
10213 10213-BOCC-UA Local Habitat Mitigation Bank Fd (R96-294)10004893	135,599	1,266,751	1,211,102	1,056,702
10214 10214-BOCC-UA Bldg Svc Div Fd; Ord 05-12/Fs553.80(7)10004900	17,871,545	28,055,442	42,956,064	47,769,325
10215 10215-BOCC-UA Land Excav Ops/Inspect Sec 8.01.03 Ldc-10004908	9,078	420,470	465,606	508,355
10216 10216-BOCC-UA Water Conserv Tr Fd Ord 03-7 Amended-10004913	101,988	382,650	406,050	338,649
10218 10218-BOCC-UA Stormwater Mgmt Proj Fd Ord 89-27-10004924	29,877,325	78,381,059	79,083,432	100,755,948
10219 10219-BOCC-UA Stormwater Mgmt Oper Fd Ord 89-27-10004925	11,329,267	13,215,109	13,762,557	13,792,782
10223 10223-BOCC - UA Enviro Restoration Projects Fund (LDC Sec 4.01.15 Ord 03-9 05-10	539,089	13,518,000	14,017,720	13,322,968
10224 10224-BOCC - Dana Shores Civic Assn Spec Assmt Rev Bonds 2019 Series	1,938,487	200,976	195,478	190,338
	95,317,470	**257,069,656**	**278,488,574**	**320,475,643**
10004 Transportation Trust Fund				
10300 10300-BOCC - Transportation Trust Fund Operating-10013001	75,777,973	98,426,302	107,038,674	109,371,996
10301 10301-BOCC - Transp Trust Fd Projects- 6 Cent Fuel Tx-10013002	30,865,755	32,913,804	31,660,576	31,553,556
10302 10302-BOCC - Street Lighting Non-Ad Val Assessment Fd-10013005	13,945,021	19,377,504	18,008,618	18,820,328
10305 10305-BOCC - Dev/Privately Funded Transportation Proj-10013300	666,470	649,460	724,460	649,460
10306 10306-BOCC - Local Voted/9Th Cent Fuel Tx Proj Fd-10013940	4,883,800	12,008,512	18,028,219	22,794,697
10307 10307-BOCC - Road Impact Fee Zone 01 Fund-10013970	119,052	468,860	364,420	361,615
10308 10308-BOCC - Road Impact Fee Zone 02 Fund-10013971	7,294	587,552	696,365	680,876
10309 10309-BOCC - Road Impact Fee Zone 03 Fund-10013972	0	164,804	172,191	177,479
10310 10310-BOCC - Road Impact Fee Zone 04 Fund-10013973	3,117	1,743,699	1,871,495	1,922,550
10311 10311-BOCC - Road Impact Fee Zone 05 Fund-10013974	0	495,212	521,015	533,074
10312 10312-BOCC - Road Impact Fee Zone 06 Fund-10013975	0	115,318	122,246	122,438
10313 10313-BOCC - Road Impact Fee Zone 07 Fund-10013976	44,226	2,770,827	1,895,592	1,732,279
10314 10314-BOCC - Road Impact Fee Zone 08 Fund-10013977	331,640	7,221,546	6,988,357	7,323,108
10315 10315-BOCC - Road Impact Fee Zone 09 Fund-10013978	0	8,895,271	9,090,415	9,295,090
10316 10316-BOCC - Road Impact Fee Zone 10 Fund-10013979	34,118	577,564	563,603	570,302
10317 10317-BOCC - Constitutional Fuel Tax Fund-10013989	12,650,094	14,015,828	16,572,226	16,151,035
10318 10318-BOCC - County 7Th Cent Fuel Tax Fund- 10013990	6,644,945	6,261,313	6,833,136	6,085,377
10319 10319-BOCC - Local Voted/9Th CT Fuel Tx Rev Fd Ord 00-0110013991	7,517,190	7,299,393	8,475,977	7,174,328
10320 10320-BOCC - CW Ad Valorem Tax Transp Fd-10013995	4,651,137	67,710,804	64,881,648	39,255,812
10321 10321-BOCC - Uninc Ad Valorem Tax Transp Fd-10013992	6,402,481	46,631,605	113,427,630	53,719,147
10322 10322-BOCC - US 301 Road Widening Tier I - Cp0020	(41,447)	6,457,445	6,953,482	6,766,993
10323 10323-BOCC - US 301 Road Widening Tier II - Cp0026	0	978,642	1,025,974	1,038,574
10324 10324-BOCC - Madison Ave/Us41/66Th St Improvements - Cp0030	78,628	0	0	0
10325 10325-BOCC - Lake Hutto Dri-Boyette/Bell Shoals Int - Cp0031	280,034	0	115,614	115,614
10327 10327-BOCC - Sligh/Orient - CP0023	0	0	18,237	18,237
10330 10330-BOCC - BBD Blvd & Richard Silver Way	18,254	0	17,339	17,339
10331 10331-BOCC - Dev Prop Share Zn 1	19,495	26,261	6,766	6,766
10334 10334-BOCC - Dev Prop Share Zn 4	67,486	76,431	4,801	4,724
10337 10337-BOCC - Dev Prop Share Zn 7	0	223,618	223,618	223,618
10338 10338-BOCC - Dev Prop Share Zn 8	0	1,680,955	1,680,955	1,680,955
10339 10339-BOCC - Dev Prop Share Zn 9	0	136,000	136,000	136,000
10340 10340-BOCC - Dev Prop Share Zn 10	0	86,145	86,145	86,145
10351 10351-BOCC-Mobility Fee Benefit District 1	3,328,237	39,752,128	46,428,215	47,109,415
10352 10352-BOCC-Mobility Fee Benefit District 2	3,179,374	44,857,180	47,837,611	48,668,411
10353 10353-BOCC-Mobility Fee Benefit District 3	29,707	12,672,723	13,376,013	13,786,425
10354 10354-BOCC-Mobility Fee Benefit District 4	3,000,236	66,308,680	87,771,498	100,332,617
10355 10355-BOCC-Mobility Fee Benefit District 5	147,112	55,996,881	62,432,740	72,485,483
10356 10356-BOCC- Mobility Fee Benefit District 5-HC/CPA 24-44	0	0	1,730,470	3,552,017
10357 10357-BOCC- Mobility Fee Benefit District 5-HC/CPA 24-46	0	0	4,794,144	9,840,611
10361 10361-BOCC- Transportation MP Bds Project Fund	43,741,992	43,522,573	4,178,627	0
10364 10364-BOCC – HART Heavy Maint Facility Contribution Fd	0	25,000,000	0	0
10365 10365-Bay to Bay Blvd Safety Imp Construction	0	0	1,000,000	1,000,000
12882 12882-BOCC - Int Imp-Valrico@ Sydney Trf Signal CP0002	0	141,064	140,625	140,193
12883 12883-BOCC - Int Imp-Mt Carmel@ Front St Trf Signal CP0003	9,100	0	6,275	6,275
12884 12884-BOCC - Int Imp-US 41@11th Trf Signal CP0004	0	132,224	132,224	132,224
12885 12885-BOCC - Int Imp-Sunlake @ Dale Mabry Hwy Trf Sig CP0005	0	583,169	583,169	583,169

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10004 Transportation Trust Fund continued				
12888 12888-BOCC - Int Imp-Van Dyke@ Simmons Rd Sig/Int Imp CP0019	0	380,195	380,195	380,195
12889 12889-BOCC - Big Bend Rd/S Shore Commons PD&E(NRI) CP0028	0	44,707	44,707	44,707
12890 12890-BOCC - Blmngdale & Provd Int Imp CP0032	891	0	2,719	2,679
12896 12896-BOCC - Madison Ave Improv CP0301	11,890	64,452	64,558	41,296
12901 12901-BOCC - W Waters Av & UTBT Improv-CP0432	0	143,118	143,118	143,118
12903 12903-BOCC - George Rd/Hillsborough Av Improv-CP0303	0	70,596	70,596	70,596
12940 12940-BOCC - PW South County Trail PD&E 19th Ave NE	152,337	257,025	122,248	73,378
12944 12944-BOCC - PW South Coast County Greenway Trail	(105,164)	0	0	0
12945 12945-BOCC - PW RRFB LF Agreement	10,483	334,000	315,000	297,081
12947 12947-BOCC - PW Gibsonton Dr/Fern Dr Imprv	4,625,485	2,636,032	126,000	0
12948 12948-BOCC - PW Safe Route to Schools-Limona Elementry	375,367	29,208,643	29,221,235	29,208,250
12949 12949-BOCC - PW HC CAV Transportation Project	389,438	0	0	0
12950 12950-BOCC - PW Surtax Road Repaving Grant	0	0	208,341,836	201,542,280
	223,863,247	**660,106,065**	**927,449,617**	**867,829,932**
10005 Library Tax District Special Rev Fd				
10400 10400-BOCC - Library Tax District Operating Fd-10014001	66,017,865	150,737,908	172,494,687	187,193,858
10401 10401-BOCC - Library Tax District Proj Fd-10014002	4,967,368	58,191,401	76,351,345	73,550,461
10402 10402-BOCC - Library Major Maint & Repair (R3M) Fd-10014003	330,883	2,086,927	2,108,933	2,717,262
10405 10405-BOCC - Library Tax District Public Art Fd-10014602	0	13,462	0	0
10425 10425-BOCC - LS10425-22 State Aid To Lib	(114,544)	0	0	0
10426 10426-BOCC - LS10426-23 State Aid To Lib	587,971	0	0	0
10428 10428-BOCC - LS10428-24 State Aid To Lib	799,295	799,295	0	0
10429 10429-BOCC - LS10429-25 State Aid to Library	0	964,570	376,198	0
10430 10430-BOCC – LS10430 – 26 State Aid to Lib	0	0	799,295	0
10431 10431-BOCC – LS10431–27 State Aid to Lib	0	0	0	799,295
	72,588,838	**212,793,563**	**252,130,458**	**264,260,876**
10006 CIT Special Revenue Fund				
10501 10501-BOCC - CIT Proj Fd (Phase II 03-08)10030003	5,073	419,715	$0	$0
10502 10502-BOCC - CIT Proj Fd (Ph III Feb 08 - Sept 16)10030005	3,299,288	27,420,443	27,805,422	26,892,687
10503 10503-BOCC - CIT Proj Fd (Transportation Task Force)10030006	2,329,809	15,177,192	13,192,394	13,245,768
10506 10506-BOCC - Commercial Paper Notes Fd Ii -10030044	1,007,676	1,599,726	1,600,000	1,598,900
10507 10507-BOCC - CIT Project Fund (Phase IV November 2021 – November 2026)	19,857,965	186,324,282	242,759,869	287,486,109
10513 10513-BOCC – CIT Extension Project Fund (December 2026 – November 2041)	0	0	0	115,513,118
	26,499,811	**230,941,358**	**285,357,685**	**444,736,582**
10008 Grants (Not Transportation-Related)				
10702 10702-BOCC - FEMA FDEM Hurricane Irma - Disaster Events Fd	0	146,032	147,541	147,541
10707 10707-BOCC - Brownflds PG2002/ED3220/ED3221	0	336,164	352,378	361,878
10708 10708-BOCC - Nfl - Youth Education Tow PR2002	0	177,327	177,327	177,327
10709 10709-BOCC - Nfl - Youth Education Tow PR2902	0	533,155	533,155	533,155
10711 10711-BOCC – FEMA Hurricane Debby – Disaster Events Fd	213,298	6,356,929	6,291,550	95,317
10727 10727-BOCC - HUD Neighborhood Stabiliz AH2920	0	89,933	0	0
10775 10775-BOCC - AH10775-17 HOME Investment Ptp	0	15,802	0	0
10791 10791-BOCC - EL10791-19 Cockroach Bay Inv Plant Rmvl	0	190,929	0	0
10792 10792-BOCC - HR10792-19 Hands on Interns	2,058	209,713	209,797	209,797
10793 10793-BOCC FEMA COVID-19 – Disaster Events Fd	24,077,593	19,241,659	300,524	285,856
10794 10794-BOCC - FEMA Hurricane Eta - Disaster Events Fd	50,070	67,799	195,189	40,000
10795 10795-BOCC - FEMA Hurricane Elsa - Disaster Events Fd	3,196	226,723	234,743	43,257
10796 10796-BOCC – FEMA Hurricane Ian – Disaster Events Fd	348,678	7,175,408	9,293,931	1,211,536
10797 10797-BOCC – FEMA Hurricane Nicole – Disaster Events Fd	4,008,280	2,270,096	2,411,341	62,481
10798 10798-BOCC – FEMA Hurricane Idalia – Disaster Events Fd	713,784	5,390,534	10,187,331	288,041
10799 10799-BOCC – FEMA Hurricane Helene – Disaster Events Fd	147,105	8,588,629	5,984,596	5,640,907
10830 10830-BOCC – FEMA Hurricane Milton – Disaster Events Fd	0	6,445,347	31,853,141	23,892,448
10832 10832-BOCC - Future Disaster Events	0	0	10,285,000	10,578,122
10833 10833-BOCC – Future Disaster Events	0	6,152,000	10,594,759	10,896,709
10834 10834-BOCC – Future Disaster Events	0	6,152,000	10,594,759	10,896,709
10835 10835-BOCC – Future Disaster Events	0	6,152,000	10,594,759	10,896,709
10836 10836-BOCC – Future Disaster Events	0	0	10,285,000	10,578,122
10837 10837-BOCC – Future Disaster Events	0	0	10,285,000	10,578,122
12284 12284-BOCC - Envirofocus Technologies EP3039	10,681	12,000	12,000	12,000
12365 12365-BOCC - AH12365-18 HOME Investment Ptp	0	400,751	400,751	400,751
12369 12369-BOCC - AH12369-19 HOME Investment Ptp	0	2,136,232	2,136,232	2,136,232
12370 12370-BOCC - AH12370-19 HUD CDBG	22,241	130,002	124,590	124,590
12399 12399-BOCC - PW12399 WMP- Hillsborough County Peak/Volume project	($3,332)	3,360	0	0
12400 12400-BOCC - PW12400 WMP Duck Pond Update Project	0	2,392	0	0
12401 12401-BOCC - PW12401 TPA Bypass Canal Trail Proj - CIP - Proj Dev &Envir - LAP	35,905	0	0	0
12406 12406-BOCC - PW12406 Pemberton/Baker Canal Watershed Mgmt	0	167	0	0
12407 12407-BOCC - PW12407 Hillsborough River/Tampa Bypass Canal WMP	($3,160)	10,204	0	0
12408 12408-BOCC - PW12408-19 HC SCADA Long-Term Planning	29,120	119,972	17,756	8,812
12717 12717-BOCC - PW12717 N. Falkenburg Road Drainage Imp	($401,285)	198,715	600,000	599,999

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10008 Grants (Not Transportation-Related) continued				
12756 12756-BOCC - MP12756-17 Healthiest Cities & Counties Challenge	0	14,136	14,136	14,136
12818 12818-BOCC - PW12818-18 WMP- East Lake Watershed Mgt Plan Update (N903)	0	184	0	0
12824 12824-BOCC - PW12824-18 WMP- Floodplain Redelineation (N894)	($22,124)	11,070	0	0
12928 12928-BOCC - EP12928-19 EPC/COT – MS4 NPDES Permit Mon. Svcs	90,813	95,000	97,500	97,500
13012 13012-BOCC - AH13012-20 HOME Investment Ptp	167,441	930,253	930,253	930,253
13013 13013-BOCC - AH13013-20 HUD CDBG	0	20,153	20,155	20,155
13051 13051-BOCC - PW13051 56th St and Hanna Ave Drainage	($205,663)	400,000	0	0
13052 13052-BOCC - PW13052 Gibson Ave Drain Impr	0	147,621	0	0
13057 13057-BOCC - PW13057 Town N County/Hillsborough Ave Reginal Drainage Imp	0	41,926	0	0
13058 13058-BOCC - EP13058-20 EPC/HC - NPDES Permit Mon.s Svcs.	75,000	75,000	136,000	136,000
13067 13067-BOCC - SP13067-20 CJMHSA Reinvestment Grant	55,928	0	0	0
13068 13068-BOCC - SS13068-20 CSBG - CARES ACT	($110)	0	0	0
13070 13070-BOCC - EL13070-20 LGSP Hydrologic Impr Freshwater Wetland Restoration	($955)	20,799	0	0
13077 13077-BOCC - AH13077-20 CDBG-CV	22,578	364,526	344,920	344,920
13078 13078-BOCC - AH13078-20 ESG-CV	19,808	0	0	0
13079 13079-BOCC - AH13078-20 ESG-CVII	440,671	0	0	0
13088 13088-BOCC - AH13088-20 CDBG-CV 3	1,540,747	2,476,401	2,459,162	2,459,162
13112 13112-BOCC - AH13112-21 HOME Investment Ptp	980,609	1,433,279	1,442,279	1,442,279
13113 13113-BOCC - AH13113-21 HUD CDBG	430,675	775,239	775,239	775,239
13134 13134-BOCC - HS13134-21 Head Start Prog HHS	0	0	0	0
13136 13136-BOCC - HS13136-21 Early Head Start Prog HHS	0	0	0	0
13147 13147-BOCC - SS13147-21 Emergency Home Assist Prog (EHEAP)	($359)	0	0	0
13149 13149-BOCC - SS13149-21 Community Svcs Block Grant (CSBG)	($12,374)	0	0	0
13162 13162-JB13162-21 BJA Marchman Act Drug Court Enhancement	139,333	469,960	0	0
13163 13163-BOCC - PW13163-21 HC SCADA System	1,077,675	1,800,000	321,265	195,923
13166 13166-BOCC - PW13166-21 FEMA Flood Mitig 56th and Hanna	73,621	0	87,783	0
13170 13170-BOCC - PW13170-21 CW Floodway Update and Re-Delineation	136,062	26,858	0	0
13172 13172-BOCC - HS13172-21 CRRSA ARP	1,271,377	1,019,196	0	0
13174 13174-BOCC - AH13174-21 HOME ARP	1,094,664	9,310,564	9,310,564	9,310,564
13175 13175-BOCC - EL13175-21 RESTORE Act Bahia Beach Costal Restoration	214,940	1,343,250	1,410,771	1,387,192
13191 13191-BOCC - SS13191-21 Low Income Household Water Assistance Program (LIHWAP)	($2,250)	0	0	0
13211 13211-BOCC - AH13211-22 HUD CDBG	865	1,035,015	670,094	0
13212 13212-BOCC - AH13212-22 HOME Investment Ptp	2,497,383	3,697,845	2,172,621	2,172,621
13213 13213-BOCC - AH13213-22 HUD CDBG	720,758	2,672,204	2,616,685	2,616,685
13214 13214-BOCC - AH13214-22 Emergency Shelter Grant	3,960	16	16	16
13217 13217-BOCC - CS13217-22 Natl Sch Brkfst/Lunch Prog Educ	($7)	0	0	0
13221 13221-BOCC - EP13221-22 Petro Site Cleanup Fdep G	176,881	0	0	0
13222 13222-BOCC - EP13222-22 Pollutant Stge Sys Compli	61,472	0	0	0
13223 13223-BOCC - EP13223-22 National Air Toxics Trend	6,979	0	0	0
13225 13225-BOCC - EP13225-22 County Clean Air Program	325	0	0	0
13234 13234-BOCC - HS13234-22 Head Start Prog HHS	($268,626)	0	0	0
13235 13235-BOCC - HS13235-22 Child Care Food Prog	($5,295)	0	0	0
13236 13236-BOCC - HS13236-22 Early Head Start Prog HHS	($6,865)	0	0	0
13242 13242-BOCC - JB13242-21 SAMHSA - Fam Dep Treatment Exp Yr 5 of 5	2,072	0	0	0
13243 13243-BOCC - PW13243-22 76th St W Bypass Feasibility Study	611	0	0	0
13245 13245-BOCC - SP13245-22 Federal Justice Assistance	6,337	0	0	0
13246 13246-BOCC - SP13246-22 State JAG	($984)	0	0	0
13251 13251-BOCC - MP13251-22 Fed Hwy Adm Sec 112 Plng	($1,725)	0	0	0
13254 13254-BOCC - MP13254-22 Long Range Transp Plan	12,500	0	0	0
13255 13255-BOCC - EP13255-22 PM2.5 ARP	14,852	65,148	65,148	65,148
13258 13258-BOCC - PW13258-22 Countywide Watershed Model Migration Grant	176,619	1,510,874	1,548,220	1,503,260
13259 13259-BOCC - JB13259-22 Children's Network of Hillsborough	($486)	0	0	0
13261 13261-BOCC - SP13261-22 SAMHSA Enhanced Jail Diversion	92,771	0	0	0
13263 13263-BOCC - FR13263-22 AFG Auto Chest Comp	672,000	0	0	0
13265 13265-BOCC - FR13265-23 2022 Port Security Grant Program	0	417,488	417,488	0
13267 13267-BOCC - SP13267-22 CJMHSA Reinvestment Grant	644,646	873,562	0	0
13269 13269-BOCC - FR13269-22 Hillsborough County TF3	($19,004)	0	0	0
13270 13270-BOCC - FR13270-22 Urban Search & Rescue	429,761	0	0	0
13271 13271-BOCC - FR13271-22 EMPG ARPA CARES ACT	0	0	0	0
13272 13272-BOCC - FR13272-22 SAFER Grant	4,372,252	1,978,604	0	0
13273 13273-BOCC - AG13273-22 American Rescue Plan RP3B	386,875	0	0	0
13274 13274-BOCC - AG13274-22 American Rescue Plan RP3C1	804,431	0	0	0
13275 13275-BOCC - AG13275-22 American Rescue Plan RP3E	66,984	0	0	0
13276 13276-BOCC - AG13276-22 American Rescue Plan RP3C2	119,876	0	0	0
13277 13277-BOCC - 13277-22 FL Dept of Ecomonic Opprotunity Grant	1,552,694	1,037,488	0	0
13287 13287-BOCC - FR13287-22 MARC4	0	0	0	0
13288 13288-BOCC - ET13288-22 911 State Grant Program	2,468,377	369,160	0	0
13293 13293-BOCC - RE13293-22 African American Cultural Center FL State Grant (900.844	32,214	500,000	298,032	52,314
13301 13301-BOCC - AG13301-23 Congregate Meals Title III-C1	585,343	0	0	0
13302 13302-BOCC - AG13302-23 Home Deliv Meals Title III-C2	1,342,649	0	0	0
13303 13303-BOCC - AG13303-23 Sr Adult Day Care III-B	386,414	0	0	0

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10008 Grants (Not Transportation-Related) continued				
13304 13304-BOCC - AG13304-23 Homemkr Local Svc Prog	86,352	0	0	0
13305 13305-BOCC - AG13305-23 Alzheimer Disease Initiat	1,737,897	0	0	0
13307 13307-BOCC - AG13307-23 Community Care For The El	3,010,694	0	0	0
13308 13308-BOCC - AG13308-23 Home Care For The Elderly	177,326	0	0	0
13309 13309-BOCC - AG13309-23 NSIP Nutrition Incentive Svc Prog	99,362	0	0	0
13310 13310-BOCC - AG13310-23 Caregiver Svcs Title IIIE	15,785	0	0	0
13312 13312-BOCC - AH13312-23 HOME Investment Ptp	185,179	3,037,680	3,149,227	3,149,227
13313 13313-BOCC - AH13313-23 HUD CDBG	616,636	5,221,783	5,004,072	5,004,072
13314 13314-BOCC - AH13314-23 Emergency Shelter Grant	278,347	35,715	35,715	35,715
13315 13315-BOCC - CS13315-23 Emerg Shelter Care Reside	161,047	0	0	0
13316 13316-BOCC - CS13316-23 Florida Network Prog	924,854	0	0	0
13317 13317-BOCC - CS13317-23 Natl Sch Brkfst/Lunch Prog Educ	25,638	0	0	0
13319 13319-BOCC - CX13319-23 FL-Friendly Landscaping Prog	(610)	0	0	0
13320 13320-BOCC - EP13320-23 Air Pollution Control TitV	223,815	0	0	0
13321 13321-BOCC - EP13321-23 Petro Site Cleanup Fdep G	1,162,754	0	0	0
13322 13322-BOCC - EP13322-23 Pollutant Stge Sys Compli	449,411	0	0	0
13323 13323-BOCC - EP13323-23 National Air Toxics Trend	109,152	0	0	0
13324 13324-BOCC - EP13324-23 Federal Bio Watch Program	325,419	0	0	0
13325 13325-BOCC - EP13325-23 County Clean Air Program	1,089	0	0	0
13326 13326-BOCC - EP13326-23 Air Monitoring Sec 103;	50,683	0	0	0
13327 13327-BOCC - EP13327-23 Baywide Benthic Monitorin	3,161	0	0	0
13329 13329-BOCC - FR13329-23 HazMat Planning	11,605	0	0	0
13330 13330-BOCC - FR13330-23 Emer Mgt State/Lcl Prog	579,198	0	0	0
13331 13331-BOCC - FR13331-23 Emer Mgt Prep/Assist	79,355	0	0	0
13332 13332-BOCC - FR13332-23 Emer Medical Svcs Cnty Grt	28,357	0	0	0
13333 13333-BOCC - HC13333-23 Ryan White Part A-HIV/AIDS Prog Svcs	5,590,646	0	0	0
13334 13334-BOCC - HS13334-23 Head Start Prog HHS	5,834,308	0	0	0
13335 13335-BOCC - HS13335-23 Child Care Food Prog	21,640	0	0	0
13336 13336-BOCC - HS13336-23 Early Head Start Prog HHS	776,199	0	0	0
13338 13338-BOCC - JB13338-23 FNCAC (DCF License Plate Vol Contribution	3,240	600	0	0
13339 13339-BOCC - JB13339-23 Florida Network for Children's Advocacy Center (FNCAC) O	165,158	0	0	0
13340 13340-BOCC - JB13340-23 VOCA (Victim of Crime Act)	(8,220)	0	0	0
13341 13341-BOCC - ED13341-23 Florida SBDC at USFSmall Business Development Center	143,310	0	0	0
13344 13344-BOCC - SL13344-23 Sunshine Line Program	1,883,326	0	0	0
13345 13345-BOCC - SP13345-23 Federal Justice Assistance	18,904	0	0	0
13346 13346-BOCC - SP13346-23 State JAG	0	176,677	0	0
13347 13347-BOCC - SS13347-23 Emergency Home Assist Prog (EHEAP)	(418)	0	0	0
13348 13348-BOCC - SS13348-23 Low-Income Home Energy Assist Prg (LIHEAP)	4,004,058	0	0	0
13349 13349-BOCC - SS13349-23 Community Svcs Block Grant (CSBG)	1,037,024	0	0	0
13350 13350-BOCC - PW13350-23 Watershed BMP Alternative	165,262	1,400,000	1,259,064	1,195,543
13351 13351-BOCC - MP13351-23 Fed Hwy Adm Sec 112 Plng	1,896,855	0	0	0
13352 13352-BOCC - MP13352-23 Comm for Transp Disadvantaged Plng	53,371	0	0	0
13353 13353-BOCC - MP13353-23 Fed Transit Admin Sec 5303 Plng	87,982	0	0	0
13354 13354-BOCC - MP13354-23 Long Range Transp Plan	707,917	0	0	0
13355 13355-BOCC - MP13355-23 Enhanced Air Quality Monitoring	54,445	389,000	389,000	389,000
13356 13356-BOCC - PW13356-23 Digital Flood Ins. Rate Map	0	750,000	750,000	750,000
13358 13358-BOCC - RE13358-23 African American Cultural Center FL State Grant	905,883	475,092	0	0
13359 13359-BOCC - JB13359-23 Children's Network of Hillsborough	34,144	0	0	0
13362 13362-BOCC - PW13362-23 Shimberg Park Flood Mitigation Grant	145,106	155,616	78,800	46,369
13363 13363-BOCC - PW13363-23 Crosstown Bypass Feasibility Study Grant	82,771	57,746	183	152
13364 13364-BOCC - HC13364-23 Ending the HIV Epidemic RW Parts A and B	1,335,430	0	0	0
13368 13368-BOCC - FR13368-23 FF Cancer Decon Equip Grant	20,825	0	0	0
13372 13372-BOCC - FR13372-23 SAFER Grant	2,859,598	3,500,000	1,173,200	0
13375 13375-BOCC - EL13375-23 Rocky Brushy Creek Grant	0	826,339	826,339	553,568
13378 13378-BOCC - CS13378-23 Dom Violence Respite Svcs	171,013	0	0	0
13389 13389-BOCC - ED13389-23 Division of Cultural Affairs Grant	99,263	0	0	0
13390 13390-BOCC - ED13390-23 Arts Council Specialty License Plate	9,686	0	0	0
13391 13391-BOCC - SS13391-23 Low Income Household Water Assistance Program (LIHWAP)	30,108	0	0	0
13392 13392-BOCC - EP13392-23 EPA Section 103 Clean Air Act - IRA	4,049	63,065	63,065	0
13393 13393-BOCC - RE13393-23 African American Cultural Center FL State Grant (900.841	0	5,000,000	5,000,000	5,000,000
13401 13401-BOCC - AG13401-24 Congregate Meals Title III-C1	894,377	611,400	0	0
13402 13402-BOCC - AG13402-24 Home Deliv Meals Title III-C2	1,427,152	1,100,877	0	0
13403 13403-BOCC - AG13403-24 Sr Adult Day Care III-B	491,346	462,940	0	0
13404 13404-BOCC - AG13404-24 Homemkr Local Svc Prog	20,599	107,712	0	0
13405 13405-BOCC - AG13405-24 Alzheimer Disease Initiat	327,965	2,027,289	0	0
13407 13407-BOCC - AG13407-24 Community Care For The El	727,901	3,601,181	0	0
13408 13408-BOCC - AG13408-24 Home Care For The Elderly	38,684	137,511	0	0
13409 13409-BOCC - AG13409-24 NSIP Nutrition Incentive Svc Prog	289,083	157,424	0	0
13410 13410-BOCC - AG13410-24 Caregiver Svcs Title IIIE	228,984	119,443	0	0
13412 13412-BOCC - AH13412-24 HOME Investment Ptp	241,270	3,489,491	3,489,702	3,489,702
13413 13413-BOCC - AH13413-24 HUD CDBG	1,768,759	6,621,837	5,760,851	5,760,851

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10008 Grants (Not Transportation-Related) continued				
13414 13414-BOCC - AH13414-24 Emergency Shelter Grant	433,505	404,811	404,811	404,811
13415 13415-BOCC - CS13415-24 Emerg Shelter Care Reside	41,420	425,500	452,302	0
13416 13416-BOCC - CS13416-24 Florida Network Prog	422,026	1,492,772	0	0
13417 13417-BOCC - CS13417-24 Natl Sch Brkfst/Lunch Prog Educ	1,195	82,000	0	0
13419 13419-BOCC - CX13419-24 FL-Friendly Landscaping Prog	189,276	0	0	0
13420 13420-BOCC - EP13420-24 Air Pollution Control TitV	80,178	262,500	0	0
13421 13421-BOCC - EP13421-24 Petro Site Cleanup Fdep G	419,784	1,427,237	0	0
13422 13422-BOCC - EP13422-24 Pollutant Stge Sys Compli	140,339	462,468	0	0
13423 13423-BOCC - EP13423-24 National Air Toxics Trend	28,428	129,270	0	0
13424 13424-BOCC - EP13424-24 Federal Bio Watch Program	199,358	388,734	0	0
13425 13425-BOCC - EP13425-24 County Clean Air Program	1,108,276	0	0	0
13426 13426-BOCC - EP13426-24 Air Monitoring Sec 103;	50,605	58,334	0	0
13427 13427-BOCC - EP13427-24 Baywide Benthic Monitorin	39,722	20,000	0	0
13429 13429-BOCC - FR13429-24 HazMat Planning	0	11,072	0	0
13430 13430-BOCC - FR13430-24 Emer Mgt State/Lcl Prog	0	504,882	0	0
13431 13431-BOCC - FR13431-24 Emer Mgt Prep/Assist	26,451	79,355	0	0
13432 13432-BOCC - FR13432-24 Emer Medical Svcs Cnty Grt	0	92,577	0	0
13433 13433-BOCC - HC13433-24 Ryan White Part A-HIV/AIDS Prog Svcs	6,691,061	10,214,591	0	0
13434 13434-BOCC - HS13434-24 Head Start Prog HHS	32,374,609	5,450,000	0	0
13435 13435-BOCC - HS13435-24 Child Care Food Prog	1,203,822	300,000	0	0
13436 13436-BOCC - HS13436-24 Early Head Start Prog HHS	6,262,740	455,000	0	0
13438 13438-BOCC - JB13438-24 FNCAC (DCF License Plate Vol Contribution	2,545	9,516	0	0
13439 13439-BOCC - JB13439-24 Florida Network for Children's Advocacy Center (FNCAC) O	39,177	274,083	0	0
13441 13441-BOCC - ED13441-24 Florida SBDC at USFSmall Business Development Center	341,219	152,158	0	0
13443 13443-BOCC - SS13443-24 Emergency Home Assist Prog (EHEAP)	57,774	246,727	0	0
13444 13444-BOCC - SL13444-24 Sunshine Line Program	635,434	2,131,389	0	0
13445 13445-BOCC - SP13445-24 Federal Justice Assistance	164,085	13,730	0	0
13446 13446-BOCC - SP13446-24 State JAG	0	345,441	345,441	0
13447 13447-BOCC - SS13447-23 Emergency Home Assist Prog (EHEAP)	172,239	0	0	0
13448 13448-BOCC - SS13448-24 Low-Income Home Energy Assist Prg (LIHEAP)	1,669,276	5,293,992	0	0
13449 13449-BOCC - SS13449-24 Community Svcs Block Grant (CSBG)	522,627	1,700,495	0	0
13450 13450-BOCC - JB13450-24 BJA FY 23 Veterans Treatment Court Grant	131,295	950,000	950,000	950,000
13451 13451-BOCC - MP13451-24 Fed Hwy Adm Sec 112 Plng	464,507	4,507,886	0	0
13452 13452-BOCC - MP13452-24 Comm for Transp Disadvantaged Plng	395	58,523	0	0
13454 13454-BOCC - MP13454-24 Long Range Transp Plan	14,417	950,000	0	0
13456 13456-BOCC - SS13456-24 LIHEAP LEE23	195,765	5,905,398	0	0
13459 13459-BOCC - JB13459-24 Children's Network of Hillsborough	8,363	50,000	50,000	0
13460 13460-BOCC - SS13460-24 LIHEAP Infrastructure	0	4,243,951	0	0
13464 13464-BOCC - HC13464-24 Ending the HIV Epidemic RW Parts A and B	1,242,334	2,375,000	0	0
13469 13469-BOCC - FR13469-24 Hillsborough County TF3	37,782	216,450	0	0
13471 13471-BOCC - FR13471-24 HC EOC Improvements	65,784	2,434,216	2,500,000	2,500,000
13478 13478-BOCC - CS13478-24 Dom Violence Respite Svcs	109,683	388,040	0	0
13490 13490-BOCC - ED13490-24 Arts Council Specialty License Plate	5,255	27,000	0	0
13494 13494-BOCC - PW13494-24 Columbus Dr, Bridge No 105504 - Feasibility Study	0	250,000	250,000	250,000
13495 13495-BOCC - PW13495-24 Platt St Bridge, No 105500 - Feasibility Study	0	250,000	250,000	250,000
13497 13497-BOCC - ME13497-24 Postmortem Enhanced Toxicology Testing	0	0	107,268	19,244
13501 13501-BOCC - AG13501-25 Congregate Meals Title III-C1	0	1,260,535	525,133	0
13502 13502-BOCC - AG13502-25 Home Deliv Meals Title III-C2	0	2,171,157	784,820	0
13503 13503-BOCC - AG13503-25 Sr Adult Day Care III-B	0	494,048	255,102	0
13504 13504-BOCC - AG13504-25 Homemkr Local Svc Prog	0	109,352	98,417	0
13505 13505-BOCC - AG13505-25 Alzheimer Disease Initiat	0	1,995,818	2,019,875	0
13507 13507-BOCC - AG13507-25 Community Care For The El	0	3,564,623	3,548,317	0
13508 13508-BOCC - AG13508-25 Home Care For The Elderly	0	128,483	195,000	0
13509 13509-BOCC - AG13509-25 NSIP Nutrition Incentive Svc Prog	0	393,560	0	0
13510 13510-BOCC - AG13510-25 Caregiver Svcs Title IIIE	0	241,882	103,440	0
13512 13512-BOCC - AH13512-25 HOME Investment Ptp	0	2,933,945	2,773,629	2,773,629
13513 13513-BOCC - AH13513-25 HUD CDBG	0	7,484,202	6,941,906	6,941,906
13514 13514-BOCC - AH13514-25 Emergency Shelter Grant	0	637,010	632,617	632,617
13515 13515-BOCC - CS13515-25 Emerg Shelter Care Reside	0	491,787	0	0
13516 13516-BOCC - CS13516-25 Florida Network Prog	0	1,758,312	2,051,999	0
13517 13517-BOCC - CS13517-25 Natl Sch Brkfst/Lunch Prog Educ	0	82,000	82,000	0
13519 13519-BOCC - CX13519-25 FL-Friendly Landscaping Prog	0	194,412	0	0
13520 13520-BOCC - EP13520-25 Air Pollution Control TitV	0	315,000	262,500	0
13521 13521-BOCC - EP13521-25 Petro Site Cleanup Fdep G	0	1,810,725	1,508,938	0
13522 13522-BOCC - EP13522-25 Pollutant Stge Sys Compli	0	554,544	462,120	0
13523 13523-BOCC - EP13523-25 National Air Toxics Trend	0	153,430	127,859	0
13524 13524-BOCC - EP13524-25 Federal Bio Watch Program	0	504,000	0	0
13525 13525-BOCC - EP13525-25 County Clean Air Program	0	1,090,759	0	0
13526 13526-BOCC - EP13526-25 Air Monitoring Sec 103;	0	105,000	61,250	0
13527 13527-BOCC - EP13527-25 Baywide Benthic Monitorin	0	40,000	60,000	0
13528 13528-BOCC - EP13528-25 EPA Section 103 CAA-IRA-PAMS	0	0	642,486	642,486

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10008 Grants (Not Transportation-Related) continued				
13529 13529-BOCC - FR13529-25 HazMat Planning	0	0	10,982	0
13531 13531-BOCC - FR13531-25 Emer Mgt Prep/Assist	0	0	79,354	0
13533 13533-BOCC - HC13533-25 Ryan White Part A-HIV/AIDS Prog Svcs	0	10,752,201	10,773,400	0
13534 13534-BOCC - HS13534-25 Head Start Prog HHS	0	41,476,185	6,350,000	0
13535 13535-BOCC - HS13535-25 Child Care Food Prog	0	1,433,263	300,000	0
13536 13536-BOCC - HS13536-25 Early Head Start Prog HHS	0	8,894,866	1,350,000	0
13537 13537-BOCC - JB13537-25 FNCAC (License Plate Vol Contribution)	0	0	4,139	0
13538 13538-BOCC - JB13538-25 FNCAC DCF	0	9,516	9,516	0
13539 13539-BOCC - JB13539-25 Florida Network for Children's Advocacy Center (FNCAC) O	0	274,083	274,083	0
13541 13541-BOCC - ED13541-25 Florida SBDC at USFSmall Business Development Center	0	466,396	114,015	0
13543 13543-BOCC - SS13543-25 Emergency Home Assist Prog (EHEAP)	0	246,727	197,382	0
13544 13544-BOCC - SL13544-25 Sunshine Line Program	0	2,775,140	2,052,398	0
13545 13545-BOCC - SP13545-25 Federal Justice Assistance	0	168,612	34,029	0
13546 13546-BOCC - SP13546-25 State JAG	0	0	283,676	0
13548 13548-BOCC - SS13548-25 Low-Income Home Energy Assist Prg (LIHEAP)	0	5,293,992	4,172,840	0
13549 13549-BOCC - SS13549-25 Community Svcs Block Grant (CSBG)	0	1,700,495	1,360,396	0
13551 13551-BOCC - MP13551-25 Fed Hwy Adm Sec 112 Plng	0	3,234,070	3,878,178	3,878,178
13552 13552-BOCC - MP13552-25 Comm for Transp Disadvantaged Plng	0	58,523	58,523	58,523
13554 13554-BOCC - MP13554-25 Long Range Transp Plan	0	950,000	1,171,000	1,171,000
13559 13559-BOCC - JB13559-25 Children's Network of Hillsborough	0	50,000	50,000	0
13564 13564-BOCC - HC13564-25 Ending the HIV Epidemic RW Parts A and B	0	2,500,000	3,562,500	0
13569 13569-BOCC - FR13569-25 Homeland Security TF3	0	0	123,074	0
13572 13572-BOCC - FR13572-25 SAFER Grant	0	0	5,037,470	5,037,470
13573 13573-BOCC - FR13573-25 PSOC Improvements Grant	0	0	2,000,000	2,000,000
13578 13578-CLOSED BOCC - CS13578-25 Dom Violence Respite Svcs	0	465,649	0	0
13585 13585-BOCC - FR13585-25 Homeland Security HM4A	0	0	35,100	0
13590 13590-BOCC - ED13590-25 Arts Council Specialty License Plate	0	30,000	30,000	0
13592 13592-BOCC - FWC-24042 HC Artificial Reef Monitoring	0	0	60,000	0
13593 13593-BOCC - Partners for Fish and Wildlife Program	0	0	50,000	50,000
13594 13594-BOCC - HC Aviation Authority Balm Scrub Preserve Tortoise Relocation	0	0	140,140	0
13595 13595-BOCC - CP13595-25 Tampa Bay Estuary Prg Little Bullfrog Crk Restoration Pr	0	0	225,915	0
13601 13601-BOCC - AG13601-26 Congregate Meals Title III-C1	0	0	1,506,696	525,222
13602 13602-BOCC - AG13602-26 Home Deliv Meals Title III-C2	0	0	2,248,840	784,911
13603 13603-BOCC - AG13603-26 Sr Adult Day Care III-B	0	0	725,908	252,331
13604 13604-BOCC - AG13604-26 Homemkr Local Svc Prog	0	0	109,352	98,417
13605 13605-BOCC - AG13605-26 Alzheimer Disease Initiative	0	0	2,244,305	2,019,875
13607 13607-BOCC - AG13607-26 Community Care For The Elderly	0	0	3,933,917	3,548,317
13608 13608-BOCC - AG13608-26 Home Care For The Elderly	0	0	150,000	195,000
13610 13610-BOCC - AG13610-26 Caregiver Svcs Title IIIE	0	0	295,025	102,977
13612 13612-BOCC - AH13612-26 HOME Investment Ptp	0	0	2,960,866	2,960,866
13613 13613-BOCC - AH13613-26 HUD CDBG	0	0	7,606,094	7,606,094
13614 13614-BOCC - AH13614-26 Emergency Shelter Grant	0	0	644,586	644,586
13615 13615-BOCC - CS13615-26 Emerg Shelter Care Reside	0	0	122,947	110,789
13616 13616-BOCC - CS13616-26 Florida Network Prog	0	0	2,462,365	1,998,936
13617 13617-BOCC - CS13617-26 Natl Sch Brkfst/Lunch Prog Educ	0	0	82,000	82,000
13619 13619-BOCC - CX13619-26 FL-Friendly Landscaping Prog	0	0	200,245	0
13620 13620-BOCC - EP13620-26 Air Pollution Control Title V	0	0	310,963	310,963
13621 13621-BOCC - EP13621-26 Petro Site Cleanup Fdep G	0	0	1,810,725	1,810,725
13622 13622-BOCC - EP13622-26 Pollutant Stge Sys Compliance	0	0	554,544	554,544
13623 13623-BOCC - EP13623-26 National Air Toxics Trend	0	0	153,430	153,430
13625 13625-BOCC - EP13625-26 County Clean Air Program	0	0	1,015,759	1,015,759
13626 13626-BOCC - EP13626-26 Air Monitoring Sec 103 PM 2.5	0	0	99,834	99,834
13627 13627-BOCC - EP13627-26 Baywide Benthic Monitoring	0	0	100,000	100,000
13633 13633-BOCC - HC13633-26 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	11,340,421	10,773,400
13634 13634-BOCC - HS13634-26 Head Start Prog HHS	0	0	42,178,581	6,350,000
13635 13635-BOCC - HS13635-26 Child Care Food Prog	0	0	2,005,311	303,182
13636 13636-BOCC - HS13636-26 Early Head Start Prog HHS	0	0	9,038,250	1,350,000
13637 13637-BOCC - JB13637-26 FNCAC (License Plate Vol Contribution)	0	0	4,139	4,139
13638 13638-BOCC - JB13638-26 FNCAC DCF	0	0	7,064	7,064
13639 13639-BOCC - JB13639-26 Florida Network for Children's Advocacy Center (FNCAC) O	0	0	274,083	274,083
13641 13641-BOCC - ED13641-26 Florida SBDC at USFSmall Business Development Center	0	0	375,440	114,015
13643 13643-BOCC - SS13643-26 Emergency Home Assist Prog (EHEAP)	0	0	246,727	197,382
13644 13644-BOCC - SL13644-26 Sunshine Line Program	0	0	2,753,443	2,065,082
13645 13645-BOCC - SP13645-26 Federal Justice Assistance	0	0	148,372	0
13646 13646-BOCC - SP13646-26 State JAG	0	0	0	345,441
13648 13648-BOCC - SS13648-26 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	5,272,971	4,214,173
13649 13649-BOCC - SS13649-26 Community Svcs Block Grant (CSBG)	0	0	1,700,495	1,360,396
13651 13651-BOCC - MP13651-26 Fed Hwy Adm Sec 112 Plng	0	0	4,213,260	4,213,260
13652 13652-BOCC - MP13652-26 Comm for Transp Disadvantaged Plng	0	0	61,175	61,175
13654 13654-BOCC - MP13654-26 Long Range Transp Plan	0	0	1,200,000	1,200,000
13655 13655-BOCC - MP13655-26 Regional MPO Framework Analysis	0	0	500,000	500,000

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
10008 Grants (Not Transportation-Related) continued				
13659 13659-BOCC - JB13659-26 Children's Network of Hillsborough	0	0	50,000	50,000
13664 13664-BOCC - HC13664-26 Ending the HIV Epidemic RW Parts A and B	0	0	3,750,000	3,562,500
13690 13690-BOCC - ED13690-26 Arts Council Specialty License Plate	0	0	30,000	0
13701 13701-BOCC - AG13701-27 Congregate Meals Title III-C1	0	0	0	1,506,918
13702 13702-BOCC - AG13702-27 Home Deliv Meals Title III-C2	0	0	0	2,249,068
13703 13703-BOCC - AG13703-27 Sr Adult Day Care III-B	0	0	0	728,579
13704 13704-BOCC - AG13704-27 Homemaker Local Svc Prog	0	0	0	109,352
13705 13705-BOCC - AG13705-27 Alzheimer Disease Initiative	0	0	0	2,244,305
13707 13707-BOCC - AG13707-27 Community Care For The Elderly	0	0	0	3,933,917
13708 13708-BOCC - AG13708-27 Home Care For The Elderly	0	0	0	150,000
13710 13710-BOCC - AG13710-27 Caregiver Svcs Title IIIE	0	0	0	295,055
13715 13715-BOCC - CS13715-27 Emerg Shelter Care Reside	0	0	0	122,947
13716 13716-BOCC - CS13716-27 Florida Network Prog	0	0	0	2,462,365
13717 13717-BOCC - CS13717-27 Natl Sch Brkfst/Lunch Prog Educ	0	0	0	82,000
13719 13719-BOCC - CX13719-27 FL-Friendly Landscaping Prog	0	0	0	200,245
13733 13733-BOCC - HC13733-27 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	0	11,340,421
13734 13734-BOCC - HS13734-27 Head Start Prog HHS	0	0	0	42,214,869
13735 13735-BOCC - HS13735-27 Child Care Food Prog	0	0	0	2,005,311
13736 13736-BOCC - HS13736-27 Early Head Start Prog HHS	0	0	0	8,911,197
13737 13737-BOCC - JB13737-27 FNCAC (License Plate Vol Contribution)	0	0	0	4,139
13738 13738-BOCC - JB13738-27 FNCAC DCF	0	0	0	7,064
13739 13739-BOCC - JB13739-27 Florida Network for Children's Advocacy Center (FNCAC) O	0	0	0	274,083
13741 13741-BOCC - ED13741-27 Florida SBDC at USFSmall Business Development Center	0	0	0	375,440
13743 13743-BOCC - SS13743-27 Emergency Home Assist Prog (EHEAP)	0	0	0	246,727
13744 13744-BOCC - SL13744-27 Sunshine Line Program	0	0	0	2,753,443
13745 13745-BOCC - SP13745-27 Federal Justice Assistance	0	0	0	148,372
13748 13748-BOCC - SS13748-27 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	0	5,272,971
13749 13749-BOCC - SS13749-27 Community Svcs Block Grant (CSBG)	0	0	0	1,700,495
13759 13759-BOCC - JB13759-27 Children's Network of Hillsborough	0	0	0	50,000
13764 13764-BOCC - HC13764-27 Ending the HIV Epidemic RW Parts A and B	0	0	0	3,750,000
13790 13790-BOCC - ED13790-27 Arts Council Specialty License Plate	0	0	0	30,000
	154,702,506	**317,720,611**	**372,944,172**	**332,243,999**
10009 Sales Tax Revenue Fund				
10800 10800-BOCC - Half-Cent Sales Tax Rev Fd10010010	139,027,354	292,488,348	257,659,881	248,906,220
10801 10801-BOCC - Local Govt Infrastructure Surtax Fd10010090	228,047,544	198,828,652	201,702,254	33,954,119
10802 10802-BOCC - Prof Sports Franchise Facil Sales Tax Fd10010020	2,000,004	2,222,504	2,570,654	2,577,304
10803 10803-BOCC - 3% Tourist Development Tx Fd; Fs 125.0104 10010030	29,491,481	65,950,220	69,180,039	71,462,706
10804 10804-BOCC - 1% Addl (4Th Ct) Tourist Tax Fd Ord 03-03 10010040	3,500,835	32,481,781	54,652,432	37,230,695
10805 10805-BOCC - 1% Addl (5Th Ct) Tourist Tax Fd Ord 03-03 10010050	15,841,486	20,973,509	23,386,440	21,855,026
10811 10811-BOCC - 1% Addl (6Th Ct) Tourist Tax Fd Ord 19-14	8,549,331	27,563,649	35,250,593	34,982,844
10813 10813-BOCC – Local Gov't Infrastructure Surtax Extension Fd	0	0	0	165,646,263
	426,458,035	**640,508,663**	**644,402,293**	**616,615,177**
10010 Discretely Presented Component Units				
10902 10902-City-Cnty Planning Com Fd-Ch 97/351 LOF10006006	6,766,090	7,562,969	7,819,602	8,059,973
10904 10904-MPO Events	0	29,450	29,450	29,450
10905 10905-Planing Commission Events	27,661	34,200	34,200	34,200
	6,793,751	**7,626,619**	**7,883,252**	**8,123,623**
10011 Local Housing Assistance Program Fund				
10787 10787-BOCC - SHIP AH10787-20 YR 28	6,056	0	0	0
10788 10788-BOCC - SHIP AH10788-21 YR 29	4,112,460	10,894,774	10,483,058	10,483,058
10789 10789-BOCC - SHIP AH10789-22 YR 30	1,178,348	13,125,355	13,313,439	13,313,439
12990 12990-BOCC - SHIP AH12990-23 YR 31	13,414	12,945,352	12,945,352	12,945,352
12991 12991-BOCC - SHIP AH12991-24 YR 32	0	8,694,923	8,694,923	8,694,923
12992 12992-BOCC - SHIP AH12992-25 YR 33	0	0	8,694,922	8,694,922
	5,310,278	**45,660,404**	**54,131,694**	**54,131,694**
10030 COVID Relief Fund				
10034 10034-BOCC – Emergency Rental Assistance I 12/27/2020	81,190	0	0	0
10036 10036-BOCC – American Rescue Plan 3 Act	23,473,306	14,946,659	8,994,474	0
10037 10037-BOCC – American Rescue Plan 3 Act Interest	0	13,495,580	17,415,799	18,153,367
10038 10038-BOCC – Emergency Rental Assistance II May 2021	1,612,945	1,226,262	271,924	0
10039 10039-BOCC-American Rescue Plan 3 Act Revenue Recovery	1,100,394	1,273,734	92,939	0
10040 10040-BOCC - ARP 3 Act Revenue Recovery Project Fund	11,954,170	34,489,742	15,916,686	4,722,326
10041 10041-BOCC - ARP 3 Act Project Fund	21,548,546	103,018,160	61,524,213	11,284,979
10043 10043-BOCC - ARP Local Assistance and Tribal Consistency Fund	89,769	0	0	0
	59,860,319	**168,450,137**	**104,216,035**	**34,160,672**
SPECIAL REVENUE FUNDS TOTAL	**1,632,673,843**	**3,997,990,974**	**4,515,369,408**	**4,425,523,737**

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
20000 DEBT SERVICE FUNDS				
20003 20003-BOCC-Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd-20011000	1,328,761	1,667,288	1,684,874	1,682,018
20005 20005-BOCC-4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,291,545	4,131,961	4,884,641	3,373,063
20006 20006-BOCC-5th Cent TDT 06A/16 Ref Rev Bds	2,072,569	3,876,319	4,138,353	3,731,729
20011 20011-BOCC-CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	2,745,600	2,809,297	0	0
20023 20023-BOCC-CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	9,856,575	17,291,147	8,128,543	0
20024 20024-BOCC-CIP Rev Bds 12/17 Note Sk Fd-20054001	6,662,656	7,786,266	6,876,924	0
20026 20026-BOCC-CST Series 2015 Bonds Sk Fd	4,026,850	7,770,823	7,903,821	8,037,097
20029 20029-BOCC-CIT Series 2015 Refunding Revenue Bonds	20,237,375	39,147,875	20,733,500	0
20033 20033-BOCC-CIT Series 2018 Sk Fd	6,856,350	13,692,709	37,223,702	29,210,252
20034 20034-BOCC-Half Cent Transp Plan Sk Fd	85,842	56,881,359	0	0
20036 20036-BOCC-Non AdVal CIP Series 2019 Sk Fd	5,000,138	6,299,088	6,462,490	9,334,302
20037 20037-BOCC-Non AdVal CIP Transp Series 2021 Sk Fd	9,404,263	10,420,490	10,382,565	10,380,252
	70,568,523	**171,774,622**	**108,419,413**	**65,748,713**
20103 General Obligation Bonds Sinking Funds				
20007 20007-BOCC-P&R GO Ref Bnds 2002 Sk Fd-20024000	718,707	6,525,978	0	0
20030 20030-BOCC-ELAPP Series 2019 Bds Sk Fd	5,563,975	13,070,914	12,514,281	14,386,417
20050 20050-BOCC-ELAPP Series 2023 Bds Sk Fd	3,184,992	6,662,281	5,359,109	5,490,137
	9,467,674	**26,259,173**	**17,873,390**	**19,876,554**
20105 Commercial Paper Sinking Funds				
20016 20016-BOCC-CP Note Sk Fd-Stadium Impr Notes-20044004	64,382	10,866,150	28,940,023	10,882,850
20017 20017-BOCC-CP Note Sk Fd-Arena Impr-20044005	12,424,073	11,942,902	14,200,000	8,434,399
20032 20032-BOCC-CP (Taxable) Series 2017 Sk Fd	0	8,890	8,891	0
20035 20035-BOCC-CP Note Half Cent Sk Fd	0	1,766,730	1,800,000	0
20038 20038-BOCC-CIP CP Notes Fd 30022 Sk Fd	250,000	3,947,701	4,483,498	2,985,581
20051 20051-BOCC-ELAPP 2023 CP Notes Sk Fd	0	58,356	0	0
20052 20052-Taxable CP HCSO new Ops Ctr	0	0	1,255,000	1,255,000
20101 20101-BOCC-M2Gen Proj Rev Fund (Parent 20014 - 20015)	13,048,059	1,613,000	1,637,850	1,637,850
	25,786,513	**30,203,729**	**52,325,262**	**25,195,680**
20106 Direct Borrowing and Placement Note Sinking Funds				
20010 20010-BOCC-CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd-20037002	2,027,667	3,865,323	3,869,052	2,086,700
20025 20025-BOCC-ARENA Non-Ad Ref Rev Bds 05/15 Note Sk Fd-20055001	1,147,916	3,760,112	2,615,742	1,509,645
	3,175,583	**7,625,435**	**6,484,794**	**3,596,345**
DEBT SERVICE FUNDS TOTAL	**108,998,294**	**235,862,959**	**185,102,859**	**114,417,292**
30000 CAPITAL PROJECTS FUNDS				
30002 30002-BOCC - Countywide Construction Fd-30002604	17,683,181	152,951,609	206,817,098	134,746,033
30003 30003-BOCC - Unincorp Area Construction Fd-30004608	9,974,730	123,932,970	141,241,848	105,128,923
30010 30010-BOCC - Court Facil Imprvmt Non-Bd Proj Fd-30034002	3,349	0	0	0
30013 30013-BOCC - CST Bonds (2015) Project Fund (PSOC)	0	1,223	0	0
30024 30024-BOCC - BP Oil Spill Proceeds Prj Fd	655,804	9,104,811	8,422,801	8,186,127
30025 30025-BOCC - Non Ad Val Bonds (2019) Project Fund	6,434,831	250,000	0	0
	34,751,895	**286,240,613**	**356,481,747**	**248,061,083**
30100 Environmental Lands Acq & Protect Fund				
30005 30005-BOCC - ELAPP Projects (Non-Bond) Fund-30029002	1,097,246	16,938,765	17,912,307	18,266,453
30019 30019-BOCC - ELAPP Bonds (2019) Project Fund	($3,149)	0	0	0
30040 30040-BOCC - ELAPP Bonds (2023) Project Fund	2,807,752	40,965,382	29,969,262	24,133,577
	3,901,849	**57,904,147**	**47,881,569**	**42,400,030**
30101 Commercial Paper & Credit Capacity Fund				
30011 30011-BOCC - Arena Improvements Fund CP Note Issuance Fd I-30044001	9,050,077	16,749,807	14,072,109	3,875,909
30014 30014-BOCC - Stadium Improvements Project Fund-30080002	6,628,841	10,013,725	28,598,800	10,598,800
30021 30021-BOCC - Taxable CP Notes Govt Facilities	0	42,936	0	0
30022 30022-BOCC - CIP CP Notes Project Fund	109,986	1,688,851	1,746,475	1,685,581
30041 30041-BOCC-ELAPP 2023 CP Notes Proj Fd	($1)	2,501	0	0
	15,788,903	**28,497,820**	**44,417,384**	**16,160,290**
CAPITAL PROJECTS FUNDS TOTAL	**54,442,647**	**372,642,580**	**448,780,700**	**306,621,403**

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
40000 ENTERPRISE (PUBLIC UTILITIES) FUNDS				
40001 Public Works Solid Waste Resource Recovery				
40003 40003-BOCC - SW & RR System Operating/Maintenance Fd-40032001	169,550,671	223,710,975	221,559,807	219,665,788
40004 40004-BOCC - SW & RR System Revenue Fund-40032003	168,474,316	230,832,551	239,300,808	220,131,775
40007 40007-BOCC - SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06-40032006	684,854	8,479,190	9,108,930	9,078,663
40009 40009-BOCC - SW/RR Sys (Fin Assur/GASB) LF Closure Fd-40032019	0	61,314,212	66,886,264	58,790,045
40010 40010-BOCC - SW/RR Sys Closed L/F Maintenance Fund-40032024	885,851	10,086,908	6,136,527	6,138,868
40011 40011-BOCC - SW/RR System Debt Service Fund-40032027	12,038,426	36,587,250	16,015,139	15,151,471
40012 40012-BOCC - SW/RR System General Purpose Fund-40032029	0	788,975	788,975	788,975
40013 40013-BOCC - Taylor Road Landfill Superfund Site Fund-40032041	1,880	397,365	327,887	258,867
40014 40014-BOCC - Landfill Closure Fd-Phase II (Cell 7) GASB-40032043	0	6,821,480	6,915,976	6,983,426
40016 40016-BOCC - SW/RR System Rate Stabilization Fd-40032049	2,300,063	28,024,909	22,614,362	6,514,362
40017 40017-BOCC - Internal Capital Improvement Fund-40032058	2,092,321	44,823,979	65,704,682	55,138,155
40024 40024-BOCC - Solid Waste Series 2016A (AMT) Debit Service Reserve	0	4,016,184	4,016,184	4,016,184
40026 40026-BOCC - Solid Waste Series 2016B (Non-AMT) Debt Service Reserve	0	1,137,942	1,137,942	1,137,942
40027 40027-BOCC - Solid Waste Series 2020 Note Project Fd	($179,522)	14,743,076	14,994,697	12,647,007
40028 40028-Solid Waste 2025B (Non-AMT)	0	96,500,000	38,321,733	38,150,142
40030 40030-Solid Waste Series 2025A (AMT)	0	0	33,793,358	16,636,901
40031 40031-Solid Waste Series 2025A (AMT) Debt Service Reserve	0	0	1,431,670	1,431,670
40032 40032-Solid Waste Series 2025B (Non-AMT) Debt Service Reserve	0	0	2,389,106	2,389,106
	355,848,859	**768,264,996**	**751,444,047**	**675,049,347**
40099 Public Utilities Water/Wastewater				
40100 40100-BOCC - Utility Sys Operating & Maintenance Acct-40040001	273,116,698	355,995,503	430,470,191	374,730,305
40101 40101-BOCC - Utility Sys Rev Bds Debt Service Acct-40040002	25,757,942	39,426,891	58,540,809	62,316,248
40102 40102-BOCC - Utility Sys General Revenue Acct-40040003	348,610,004	603,374,363	691,828,493	618,598,251
40103 40103-BOCC - Util Sys Impact Fees Gen Oper Acct-40040005	48,312,456	70,009,958	38,201,695	37,943,186
40104 40104-BOCC - Utility Sys Renewal & Replacement Acct A-40040007	14,172,136	88,841,026	104,708,021	115,273,818
40105 40105-BOCC - Utility Sys Gen Rev Cap Exp Acct-40040010	38,245,605	336,275,627	370,487,321	379,425,663
40115 40115-BOCC - Revenue Account Rate Stabilization Fund-40040046	5,304,183	76,000,000	76,000,000	76,000,000
40116 40116-BOCC - Reclaimed Water Impvmt Unit Assessmnt Fd-40040050	436,088	358,181	364,495	335,350
40117 40117-BOCC - Reclaimed Water Impvmt Unit Project Fd-40040051	1,234,514	1,045,610	748,576	334,400
40118 40118-BOCC - Impact Fees Assessmnt Unit Fd Ord96-07-40040052	10,964,466	12,987,579	6,233,921	7,100,289
40119 40119-BOCC - Infrastructure Assessment Unit Fd 99-08-40040054	0	165,949	0	0
40156 40156-BOCC - NW Consolid Proj Bond Fd	0	1,193,546	0	0
40161 40161-BOCC - 19th Ave RWTM SWFWMD	0	0	174,521	0
40163 40163-BOCC - Series 21 Utility Rev Bds Proj Fd	56,759,277	30,527,248	475,000	0
40164 40164-BOCC - BP Oil Spill Proceeds (Water) Prj Fd	190,028	1,013,477	959,239	900,000
40165 40165-BOCC - Series 21 Spec Assess IFAU Bond Project Fd	40,918,253	27,976,525	1,217,900	0
40167 40167-BOCC - Series 06 CAU SA Bond Sk Fd	44,125	34,823,565	1,348,565	0
40168 40168-BOCC - Series 00 RW SA Bond Sk Fd	667,000	0	4,641	0
40169 40169-BOCC - Series 00 IFAU SA Bond Sk Fd	4,734,605	0	33,300	0
40171 40171-BOCC - Series 2022 Utility Subordinate Lien Revenue Non-Revolving LOC	0	0	90,397	0
40174 40174-BOCC – WWW-Interim Financing CW LOC	0	152,525,198	152,525,198	0
40180 40180-BOCC - Water Projects Impact Fees South	0	12,854,700	12,854,700	12,854,700
40181 40181-BOCC - Wastewater Proj Impact Fees South	291,307	36,730,000	26,795,513	19,618,507
40182 40182-BOCC- Franchise	0	212,608	0	0
40184 40184-BOCC - DEP Gibsonton Septic to Sewer Grant	1,400,925	18,910,394	15,901,585	14,330,390
40185 40185-BOCC - DEP Gibsonton Septic to Sewer Ph2 Grant	0	13,000,000	11,509,545	10,189,971
40186 40186-BOCC - DEP Palm River Utility Expansion Grant	306,455	7,850,000	7,515,649	7,301,259
40187 40187-BOCC - DEP FY24 USEPA Septic to Sewer Grant	0	525,000	525,000	525,000
40188 40188-BOCC - SWFWMD NHARP Coop Phase 2 Grant	0	1,500,000	1,500,000	1,500,000
40189 40189-BOCC - FLDEP Ruskin and Wimauma LPSS Septic to Sewer Grant	605,570	6,102,808	4,375,531	3,571,300
40190 40190-BOCC - FDEP Vulnerability Assessment Grant 23PLN128	239,600	185,400	185,400	0
40192 40192-BOCC - WA FDEP Port Tampa Bay Vulnerability Assessment and Resiliency Plan	74,985	0	0	0
40193 40193-BOCC-2026/2027 Water/Wastewater Financing	0	0	913,867,966	1,160,660,857
	872,386,222	**1,930,411,156**	**2,929,443,172**	**2,903,509,494**
ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,228,235,082**	**2,698,676,152**	**3,680,887,219**	**3,578,558,841**

Budget by Fund

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
50000 INTERNAL SERVICE FUNDS				
50001 Fleet Management Fund				
50003 50003-BOCC - Operating Fund-50066001	28,014,767	35,092,836	39,059,057	37,277,632
50004 50004-BOCC - Lease Back Program Fund-50066003	18,311,612	87,948,425	121,989,103	86,918,275
	46,326,380	**123,041,261**	**161,048,160**	**124,195,907**
50002 Self-Insurance Fund				
50100 50100-BOCC - Insurance Program Admin Fd-50067000	2,402,835	3,971,347	4,501,791	4,517,685
50101 50101-BOCC - Workers Compensation Insur Fd-50067001	6,031,310	37,458,553	43,912,125	40,705,443
50102 50102-BOCC - General Liability Insurance Fd-50067002	15,919,084	47,365,945	61,545,574	58,401,697
50103 50103-BOCC - Catastrophic Disaster Recov Fd-50067003	0	122,953,980	116,215,259	170,952,394
50104 50104-BOCC - Employee Group Health Insur Fd-50067004	127,154,654	185,835,147	186,176,343	178,499,172
50105 50105-BOCC - OPEB/Retiree Health Insur Fd-50067005	184	32,370,575	35,040,778	38,187,575
50106 50106-BOCC - TX Coll OPEB/Retiree Health Ins Fd-50067006	0	459,406	470,060	483,360
50107 50107-BOCC - Sheriff OPEB/Retiree Health Ins Fd-50067007	0	32,213,434	29,681,997	30,467,647
50108 50108-BOCC - Sheriff Grp Hlth and Sht Term Dis State Req'D Rsv Fd-50067008	0	38,533,206	39,195,025	40,233,375
50109 50109-BOCC - Sheriff Workers' Comp Reserve Fd	0	3,323,158	3,380,646	3,470,896
50110 50110-BOCC - Sheriff Legal Liabilities Reserve Fd	0	8,086,891	8,237,373	8,455,873
	151,508,067	**512,571,642**	**528,356,971**	**574,375,117**
INTERNAL SERVICE FUNDS TOTAL	**197,834,446**	**635,612,903**	**689,405,131**	**698,571,024**
60000 AGENCY FUNDS				
61000 Noncommitment Debt Service Funds				
40170 40170-BOCC – Series 21 Wastewater IFAU SA Fd	7,381,903	13,139,311	12,563,684	8,859,053
AGENCY FUNDS TOTAL	**7,381,903**	**13,139,311**	**12,563,684**	**8,859,053**
GRAND TOTAL	**$ 4,799,956,534**	**$ 10,331,172,101**	**$ 12,038,325,645**	**$ 11,731,119,576**

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. Refer to department pages for more information regarding performance measures and performance standards. 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
Disaster Recovery – Rental Assistance Program
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
Historic Preservation Program
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 Services

CHILDREN'S SERVICES (continued)
Emergency Shelter Care
Mental Health & Substance Abuse Services
- Respite & Domestic Violence Services
- Residential & Community Counseling 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 Licensing
- Pain Management Clinic Ordinance
- PIP Insurance Fraud Ordinance
- Synthetic Drug Ordinance

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

Compliance Inspections
- Businesses Regulated by Ordinance Liaison to Law Enforcement & Regulatory Agencies

COMMUNICATIONS & DIGITAL MEDIA
Closed Captioning
Graphic Design & Photography
Market Research
Media Relations
Promotional Services
Public Meetings
Public Relations/Marketing Strategy/Special Events
Social Media
Sponsorship
Television

Matrix of Services

COMMUNICATIONS & DIGITAL MEDIA (continued)
Video Production
Website Administration

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
Citizen Boards Support
- Administration of Ordinance Violation Hearings
- Code Board Hearings
- Code Special Magistrate Hearings
  - False Alarm Violation Hearings
  - Red Light Hearings
  - Water Restriction Violation Hearings
- Administration of Code Liens Settlement Process

Consumer Protection Services
- Advocate for Consumers Assisting with Fraud/Victimization/Wage Theft
- Consumer Complaint Investigation & Mediation
- Local Resource for Residents and Visitors
- Regarding Deceptive Trade Practices
- Outreach & Education

Veterans Services
- Advocate in Accessing Federal/State/Local Veterans Benefits
- Liaison to Outside Agencies Concerning Veterans Issues
- Local Resources for Military Members and Families
- Outreach & Education

COUNTY ADMINISTRATOR
Administrative Support
County Intergovernmental Representation
County Legislative Representation
Develop Federal Legislative Program

COUNTY ADMINISTRATOR (continued)
Develop State Legislative Program
ERP Project Implementation Management

COUNTY ATTORNEY
Legal Counsel & Representation

COUNTY INTERNAL AUDITOR
Conduct performance, operational, compliance, management, and other assurance and advisory engagements

CUSTOMER SERVICE & SUPPORT
Customer Service Center
- The team, receives, triages, monitors & coordinates incoming customer requests, connecting them to County government services

Customer Engagement
- Provide sign posting support for Hillsborough County departments to enhance public engagement

Neighborhood Relations
Serve as the primary liaison between Hillsborough County and its neighborhoods:
- Facilitates neighborhood involvement in public engagement
- Offers programs designed to support and strengthen neighborhoods
  - Backstage Pass: A Hillsborough County Leadership Program
  - Neighborhood Awards
  - Neighborhoods Expo
  - Neighborhood Mini Grant

CYBER SECURITY SERVICES
Cyber Security Services

DEVELOPMENT SERVICES
Building, Permitting & Inspections
Building Code Compliance
Center for Development Services—Customer Service
Contractor Licensing
Flood Compliance
Impact and Mobility Fees Assessment and Collection
Land Development Code Administration
Natural Resources Permitting
Right Of Way Permitting
Site Development Review
Subdivision Review
Zoning

ECONOMIC DEVELOPMENT
Business Development and Intelligence
Competitive Sites
Economic Development Innovation Initiative
Entrepreneur Collaborative Center/Entrepreneur Services
Redevelopment
Tourist Development
Workforce Development

Matrix of Services

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

ENTERPRISE SOLUTIONS & QUALITY ASSURANCE
Advisory and Training Services
Centralized Fiscal Support
Supplier Invoice Management
Systems Support

ENVIRONMENTAL PROTECTION COMMISSION
Air Management
Environmental Resources Management
Waste Management
Water/Wastewater Management
Wetlands Management

ENVIRONMENTAL SERVICES DIVISON
Environmental Laboratory
Innovation & Resiliency
Sustainable Water Resources

EXTENSION SERVICE
4-H & Youth Programs
Agriculture Industry Development
Agricultural Production & Forestry Programs
Community Food System
Family & Consumer Sciences—Nutrition, Family Life, & Family Financial Education
Food Systems
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 – R3M
Operations & Maintenance
Parking Administration
Pest Control Services
Real Estate Acquisition & Technical Services Support
Real Estate Appraisal & Valuation Services
Sale of Surplus Real Estate
Strategic Facility & Master Planning
Surplus Warehouse Operations

FIRE RESCUE
Arson Investigation
Emergency Management
Fire Inspection
Fire Prevention
Fire Rescue Special Operations (Hazmat and Heavy Rescue)
Fire Suppression
Fire Training (County employees & volunteers)
Fire/Medical Emergency Dispatch Services
Paramedic Services (Advanced Life Support)

FLEET MANAGEMENT
Equipment Acquisition
Equipment Disposal
Equipment Repair & Maintenance Services
Fuel Services
Motor Pool Services
Parts Management

GOVERNMENT RELATIONS & STRATEGIC SERVICES
Administrative Services
Agenda Management
Commission Support
Emergency Management ESF15 - Volunteer and Donations Management
Emergency Management Liaison Officer
Governmental Relations
HIPAA Compliance Services
Investigative Services
Strategic Projects
Task Force/Committee Management
- Charter Review Board Staffing
- Citizens Advisory Committee Staffing
- Commission on Human Trafficking Staffing
- Hillsborough County Hospital Authority Staffing
- Human Relations Board Staffing

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
Certification/Coordination of Benefits Program
EMS & Trauma Program
Finance & Contract Compliance
Health Care Claims Recovery Program
Healthy Living Program
Hillsborough County Health Care Plan (HCHCP)
Hillsborough County Health Care Responsibility Act (HCRA)
Member Services & Provider Relations
Opioid Settlement Program & Resources

Matrix of Services

HEALTH CARE SERVICES (continued)
Ryan White Program
SSI/SSDI Outreach, Access, and Recovery (SOAR)

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
Community Housing Solutions Center Projects (Emergency Shelter)
Community Services and Outreach Initiatives
Homeless Resources Coordination & Referral
Homelessness Services—Rapid Rehousing

HUMAN RESOURCES
Employee Experience Division
- Labor and Employee Relations
- Learning and Organizational Development
- Organizational Connections, Engagement & Belonging
- Talent Acquisition

Fiscal Management
People Operations Division
- Benefits
- Occupational Health
- Specialty Processing and People Analytics
- Total Compensation
- Wellness

INFORMATION TECHNOLOGY DEPARTMENT
Enterprise Information Management
Enterprise Infrastructure Services
IT Service Delivery Management
Technology Experience and Support

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
- 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

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)
Meeting Spaces and Community Engagement
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)
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
Centralized Procurement
Construction Apprenticeship Program

Matrix of Services

PROCUREMENT SERVICES (continued)
Contract Administration Assistance
Fuel Card Program
Management of eProcurement Platform
Purchasing Card Program
Vendor Development

PROPERTY APPRAISER
Exemptions Administration
Real & Tangible Property Assessment
TRIM Notice Administration

PUBLIC DEFENDER
Legal Representation of Indigent Clients

RISK MANAGEMENT & SAFETY DIVISION
Contract Review
Insurance and Claims Management
Safety Program Development
Safety Training

SMALL BUSINESS ENTERPRISES DIVISION
Small Business Encouragement Program

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
- 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
Youth Education & Training
Family Empowerment/Self-Sufficiency
Eviction Prevention
Utilities/Energy Assistance Relocation

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
Business & Management Services
Customer Communications & Notifications
Customer Service
Drinking Water Treatment & Distribution
Engineering
Evaluation of Water Supply Projects
Field Maintenance Services
Planning & Operations
Reclaimed Water Disposal & Distribution
Wastewater Collection & 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.

Board of County Commissioners members are Harry Cohen (seated, left), Chaplain Gwen Myers (seated, right), Joshua Wostal (standing, from far left) Donna Cameron Cepeda, Chair Ken Hagan, Vice Chair Christine Miller, and Chris Boles.

FY 24 and FY 25 Accomplishments:

- The Board approved a referendum and a project plan for the extension of the Community Investment Tax (CIT). The plan includes investments in transportation, public safety, parks, courts, and stormwater. The CIT was extended to December 31, 2041, by a November 2024 referendum.
- The Board provided funding to transportation, including road resurfacing, bridges, and sidewalks, as well as significant public safety capital projects in the Adopted FY 25 Budget. Public safety projects include a new Sligh/Anderson Road Fire Station, three replacement Fire Stations, additional Rescue Units, and relocation of the Sheriff's Operations Center.

FY 26 and FY 27 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 26 and FY 27 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 Transportation, Fire Rescue, Parks, and Stormwater.

Board of County Commissioners

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 3,359,696	$ 3,717,732	$ 3,840,748	$ 3,891,518
Operating Expenditures/Expenses	78,095	129,560	105,765	109,239
Total	**$ 3,437,792**	**$ 3,847,292**	**$ 3,946,513**	**$ 4,000,757**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 3,437,792	$ 3,847,292	$ 3,946,513	$ 4,000,757
Total	**$ 3,437,792**	**$ 3,847,292**	**$ 3,946,513**	**$ 4,000,757**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	21	21	21	21
Funded FTE Positions	21.00	21.00	21.00	21.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily due to a decrease in insurance assessments.

County Internal Auditor's Office

The County Internal Auditor's Office (CIAO) provides independent and objective assurance and advisory services for all departments, offices, boards, activities, functions, and agencies under the control of the Board of County Commissioners (BOCC). These services adhere to the Global Internal Audit Standards published by the Institute of Internal Auditors and may include performance, operational, compliance, management, and other assurance and advisory engagements. The primary goal of these services is to add value and improve operations through a systematic and disciplined approach to evaluating and enhancing the organization's risk management, controls, and governance processes.

FY 24 and FY 25 Accomplishments:

- The CIAO reviewed and evaluated activities to improve County operations. It assisted the Board of County Commissioners with achieving economical, efficient, and effective administration of its responsibilities and helped ensure that Hillsborough County fulfills its fiduciary duties to its citizens and taxpayers.
- The CIAO 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 CIAO assisted management by identifying process improvement opportunities that resulted in higher control maturity levels for County operations and decreased risk factors.

FY 26 and FY 27 Core Goals:

- Provide assurance, advice, and value for the money. Serve in an advisory capacity in the development of controls.
- Align services to the BOCC's 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 on County operations and programs.

FY 26 and FY 27 Key Projects:

- Perform independent assurance and advisory services, cone of silence investigations, and annual risk assessment and planning. Monitor management corrective action plans. Utilize external subject matter experts for audit coverage in highly technical or specialized areas where hiring or training full-time staff is not cost effective.
- Assess the efficiency and effectiveness of processes, resource utilization, and the reliability of financial and operational information while ensuring compliance with applicable laws and adequate means for safeguarding assets.
- Evaluate fraud risk management, promote continuous improvement in risk management processes, and assess the achievement of the County's strategic objectives.

Innovation:

During this past year, the CIAO enhanced and protected organizational value by providing proactive, risk-based, and objective assurance, advice, insight, and foresight.
For example:

- **Fire Sprinkler Systems Contract**: Identified opportunities to improve internal controls and standard operating procedures (SOPs), reduce costs, and optimize resources, including centralizing the Fire Sprinkler Contract management activities under Facilities Management and Real Estate Services.
- **Communications & Digital Media (CDM) Website Content Management**: Confirmed the County's new website complies with the Americans with Disabilities Act (ADA) requirements and identified opportunities to improve internal controls and SOPs related to analyzing data collected through customer surveys, developing additional guidance on how CDM identifies, prioritizes, and remediates accessibility issues and establishing a system where citizens can ask questions and provide feedback to improve customer service.
- **Water Meter Reading-to-Billing Process**: Confirmed that water meters are accurately read, usage date is accurately transmitted to Oracle CCS (billing system), and water bills are calculated correctly. Opportunities to improve internal controls and SOPs, reduce costs, and optimize resources were identified. These included enhancing SOPs related to the meter installation process and water bill adjustments, conducting a full meter inventory reconciliation, refining Neptune 360 and Oracle CCS exception reporting to eliminate non-value-added tasks, and reviewing and suggesting revisions to Board Policy 09.07.06.00 to streamline policy administration, promote water conservation and smart water practices, and encourage customers to address water consumption issues proactively.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Completed assurance and advisory services – measured by the number of final communications issued	14	14	18	19

County Internal Audit

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 757,821	$ 923,179	$ 975,101	$ 998,364
Operating Expenditures/Expenses	21,877	81,503	79,487	79,867
Total	**$ 779,698**	**$ 1,004,682**	**$ 1,054,588**	**$ 1,078,231**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 779,698	$ 1,004,682	$ 1,054,588	$ 1,078,231
Total	**$ 779,698**	**$ 1,004,682**	**$ 1,054,588**	**$ 1,078,231**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	5	5	5	5
Funded FTE Positions	5.00	5.00	5.00	5.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- Changes in personnel expenditures is primarily the result of health insurance selections.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily the result of a 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 George Edgecomb Courthouse in downtown Tampa is the main hub of the Thirteen Judicial Circuit Court of Florida.

FY 24 and FY 25 Accomplishments:

- Defended all lawsuits filed against Hillsborough County and other clients and handled over 860 litigation matters and 165 subpoenas/summons in fiscal year 2024. As of the date of this budget submittal, the office is handling over 806 litigation matters and 60 subpoenas/summons in fiscal year 2025.
- Provided preventative legal advice to all clients, which reduced liability risks.
- Maintained Florida Bar Board Certification for 40% of the attorneys in the office and maintained paralegal certification of Florida Bar registration for 29% of the paralegals.
- Coordinated 6,513 public records requests in calendar year 2024.
- Managed the registration of 131 lobbyists in calendar year 2024.

FY 26 and FY 27 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.

FY 26 and FY 27 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

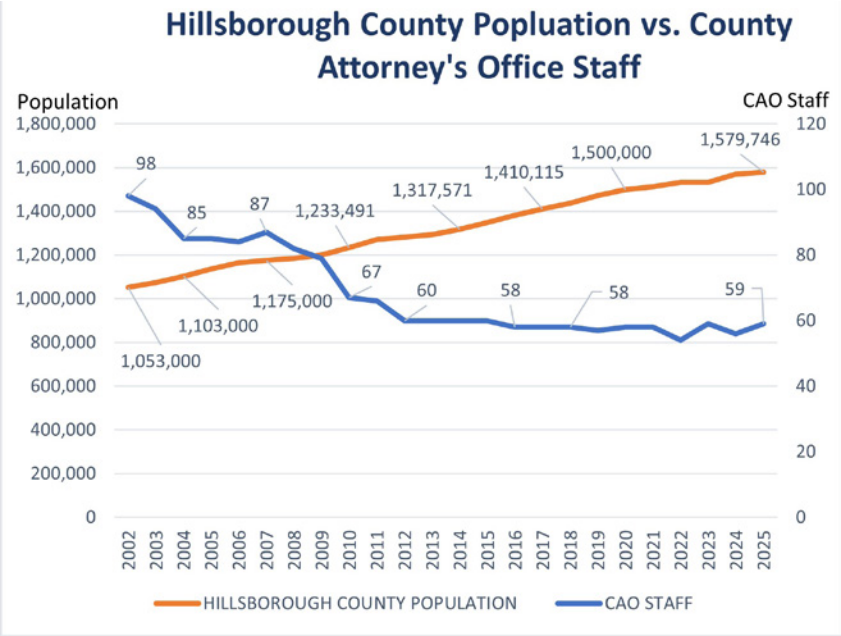
professionalism and excellence in legal services to the client, as quality legal services are the foundation of a successful law office.

- 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.

A judicial panel of three former Assistant County Attorneys who are now Hillsborough County Circuit and County Court judges speaks to the Office at its Annual Awards and Recognition Seminar.

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. The County Attorney's Office has shifted and consolidated duties in order to create considerable savings and primarily utilizes existing in-house resources to provide exceptional legal services. Despite a constant increase in the volume and complexity of the workload, the total Office staff of 59 is 40% below the 98 previously funded positions. Taking on additional duties of representing the Charter Review Board, for example, at no additional cost achieves savings for the County.



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 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Enhanced in-house/webinar training for Continuing Legal Education	Yes	Yes	Yes	Yes
Promote Board Certification	Yes	Yes	Yes	Yes
Improve technology capabilities	Yes	Yes	Yes	Yes

County Attorney

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 10,405,414	$ 11,047,401	$ 11,518,025	$ 11,925,348
Operating Expenditures/Expenses	228,113	272,534	248,095	252,768
Total	**$ 10,633,526**	**$ 11,319,935**	**$ 11,766,120**	**$ 12,178,116**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 10,633,526	$ 11,319,935	$ 11,766,120	$ 12,178,116
Total	**$ 10,633,526**	**$ 11,319,935**	**$ 11,766,120**	**$ 12,178,116**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	61	61	61	61
Funded FTE Positions	61.00	61.00	61.00	61.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily due to a decrease in insurance assessments.

Affordable Housing Services

(813) 612-5397 | HCFL.gov/AffordableHousing

Affordable Housing Services (AHS) 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, state, and local funding. Each year, the department effectively manages HOPE Funds; Housing and Urban Development (HUD) funds, which include Community Development Block grants; HOME Investment Partnerships Program (HOME) funds; and Emergency Shelter Grants (ESG). In addition, AHS has been fortunate to receive 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.

Casa Di Francesco is a new apartment building consisting of 140 units for individuals ranging from 20% to 60% AMI. The property has an affordability period in perpetuity.

FY 24 and FY 25 Accomplishments:

- Affordable Housing helped increase accessibility and sustainability of housing for more than 342 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 6,445 low- to moderate-income households through rehabilitation projects 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. Other assistance was provided through CDBG public services and CDBG-ESG, reaching 2,789 in FY 23 and 5,676 persons in FY 24.

FY 26 and FY 27 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 housing opportunities with improved accessibility and sustainability.

FY 26 and FY 27 Key Projects:

- Hillsborough County provided Adonai Second Chances, Inc. $6,812,485 to partially fund the construction of Zion Village Apartments, 75 units for senior households at or below 80% AMI. This project improves the availability of affordable housing for seniors in the county.
- Hillsborough County provided Habitat for Humanity of Hillsborough County $632,500 to partially fund the construction of four infill single-family homes, plus down-payment assistance. The homes will be marketed and sold to families at or below 80% AMI. This project will improve neighborhoods and create long term affordable housing.
- Hillsborough County provided CDC of Tampa, Inc. $5,757,917 to partially fund the construction of 24 townhomes consisting of three bedrooms and two baths for families at 80% AMI or below. This project will bring long-term affordable housing to the County.

Innovation:

Affordable Housing Services awarded Tampa Housing Authority $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 included converting an existing inoperable 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. This project improved the quality of life for senior residents in an assisted living environment.

The Palm Terrace Assisted Living Facility renovations improved housing and quality of life for 74 low-income elderly residents. The upgrades included replacing all windows and damaged HVAC waterlines, painting the full exterior of the building, replacing the air handler strainers, and removing the pool and spa and converting the area into space for recreational activities. In addition, interior and exterior lighting and tile flooring were replaced, all the trees were trimmed, and other landscaping was accomplished.

Casa di Francesco is a new construction apartment building consisting of 140 units for seniors from 22% to 60% area median income. The property will include studio, 1BR and 2BR apartments, a lobby with a fitness room, club room and library and courtyard built on the land behind St. Francis Church. The property has an affordability period in perpetuity.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
To increase and sustain decent affordable housing and community development opportunities for low-income families and neighborhoods	6,445	5,823	2,695	TBD
To create long term housing opportunities	484	441	500	TBD
To preserve decent housing opportunities with improved accessibility	193 households	138 households	225 households	TBD

Affordable Housing Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 4,358,683	$ 10,542,682	$ 14,034,351	$ 14,113,515
Operating Expenditures/Expenses	486,396	2,115,733	2,073,040	2,080,370
Grants & Aids	23,788,102	113,037,797	117,849,129	116,624,971
Total	**$ 28,633,181**	**$ 125,696,212**	**$ 133,956,520**	**$ 132,818,856**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 358,667	$ 369,052	$ 368,178	$ 381,822
Hillsborough County Local Affordable HousingFund	10,254,049	26,666,694	20,232,547	15,841,759
Unincorporated Area General Operating Fund	1,244,957	1,180,388	1,286,558	1,326,038
Grants (Not Transportation-Related)	11,465,231	51,819,674	57,937,543	61,137,543
Local Housing Assistance Program Fund	5,310,278	45,660,404	54,131,694	54,131,694
Total	**$ 28,633,181**	**$ 125,696,212**	**$ 133,956,520**	**$ 132,818,856**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	43	41	41	41
Funded FTE Positions	43.00	41.00	41.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- 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 24 and FY 25 Accomplishments:

- Aging Services piloted the STEADI (Stopping Elderly Accidents, Deaths & Injuries) program through its Adult Day Care Centers. From the implementation of the STEADI program in May 2024 to completion in September 2024, the average total number of falls reported by caregivers reflected a 20% decrease.
- During FY 24, the department served 1,527,736 nutritious meals to 4,663 Hillsborough County seniors enrolled in its Silver Platter meal programs. The program provides social connection opportunities for active seniors, while ensuring access to nutritious meals for homebound seniors.
- The department received two national awards from the National Institute of Senior Centers in 2024: Golden Bites: Fun and Flavorful Nutrition Education and Life Purpose Challenge. Additionally, the department received three statewide awards from the Florida Association of Aging Services Providers and the Florida Association of Senior Centers.

FY 25 and FY 26 Core Goals:

- The department will continue to build on initiatives that integrate caregivers and clients diagnosed with Alzheimer's disease and related dementias into the community. The department will submit an application by June 2025 to join the nationwide initiative of creating Dementia Friendly Communities.
- Aging Services will pilot new services, such as a GPS Wanderer Device Program, as a resource to families of clients diagnosed with Alzheimer's disease or related dementias, and grant-funded Pet Support services, such as basic health and wellness maintenance and boarding services, while the client is receiving care to further enhance the current in-home services vendor network.
- The department will maintain national accreditations for all of its senior centers, which will include a renewal of this status for Brandon, Oaks, Wimauma, and Town 'N Country. The accreditation Standards of Excellence provide a quality improvement process that strengthens overall senior center operations and affirms the program's commitment to quality.

FY 26 and FY 27 Key Projects:

- Aging Services will pilot a GPS tracking, bracelet wanderer device program, SafetyNet, which will be made available to Alzheimer's disease and related dementias caregivers 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.
- The department will develop programming to pilot a grant-funded Pet Support program that will include boarding animals when a senior is hospitalized or temporarily in a rehabilitation facility, along with providing required vaccinations and pet food.
- Aging Services will migrate to the CaseWorthy Case Management Platform as part of its migration with ServTracker CXM. This new platform will allow for enhanced process improvements and increase vendor communication.

Innovation:

Aging Services endeavors to play a vital role in national research projects focused on enhancing the lives, well-being, and health of older adults. Through the department's contributions, it hopes to help advance evidence-based solutions that promote healthy aging, improve

access to care, and support independent living. The department's commitment to collaborative research will lead to meaningful policy recommendations, innovative programs, and practical interventions that positively impact the aging community nationwide. Aging Services is currently partnering with USF researchers, including Dr. Khary Rigg, on the Good Affordable Food Program and Dr. Amber Gum on the Do More, Feel Better Program.

Hillsborough County Aging Services hosts several special events throughout the year, providing the opportunity for seniors to engage with each other in a festive environment and celebrate the joy of aging together.

Aging Services hosts the "Spring into Health" health fair and open house at the Bloomingdale Adult Day Care Center.

Aging Services' partnership with the YMCA's Veggie Van offers health benefits by providing fresh, nutritious fruits and vegetables and instruction for food preparation, cooking, and exercise.

Aging Services has a partnership with Hillsborough Community College that utilizes dental students and other community dental health providers to implement an Oral Health Program at select congregate dining centers.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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	99%	75%	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	98%	98%	90%	90%
Maintained or improved ability of caregivers to continue to provide care after receiving caregiver support services	98%	90%	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)	14,211	19,000	19,000	19,000
Seniors attending Hillsborough County Senior Centers who report taking better care of their health after enrolling in our healthy lifestyle/ wellness programs.	98%	90%	90%	90%

Aging Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 9,368,996	$ 11,502,868	$ 11,799,915	$ 12,606,536
Operating Expenditures/Expenses	14,887,068	19,821,063	19,097,770	19,114,016
Total	**$ 24,256,064**	**$ 31,323,931**	**$ 30,897,685**	**$ 31,720,552**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 10,989,983	$ 12,638,696	$ 12,153,538	$ 12,976,308
Grants (Not Transportation-Related)	13,266,081	18,685,235	18,744,147	18,744,244
Total	**$ 24,256,064**	**$ 31,323,931**	**$ 30,897,685**	**$ 31,720,552**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	144	137	137	137
Funded FTE Positions	138.18	131.70	131.70	131.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

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 to thrive.

FY 24 and FY 25 Accomplishments:

- For FY 24, grant funding was awarded to 65 local organizations and 11 working artists. These grants foster community prosperity by supporting professional development opportunities for local small business arts entrepreneurs. Additionally, the funding helps sustain important community programs offered by a variety of nonprofits.

- The Arts Council celebrated the one-year anniversary of the Art813 series, which highlights festivals, exhibits, performances, and other arts activities in the area. The series aims to inform residents about the various ways they can engage with the arts. Art813 is supported by the Hillsborough TV network and communications department.

- The Arts Council fostered meaningful collaborations with a variety of organizations, including Visit Tampa Bay, Tampa Arts Alliance, Ybor City Ad Hoc Arts Group, and the Historic Preservation Community Roundtable, among others. Additionally, the Arts Council continued engaging with the organizations and events it funds to maintain strong relationships with grantees.

Recycled Tunes is a program by Gasparilla Music Festival that operates year-found and offers musical instruments to school children throughout the county, such as the classroom in Plant City pictured here.

FY 26 and FY 27 Core Goals:

- The Council will continue its efforts to ensure that all residents of Hillsborough County have access to arts and culture. This will be achieved by raising awareness of both current and new opportunities, removing barriers to participation, reaching underserved groups, and creating more ways for residents to engage with local culture.

- The Council will promote the value of the local arts economy by hosting an art exhibit, producing videos that showcase local artists and arts organizations, and utilizing other creative methods to raise awareness.

- The Arts Council will keep building connections in the community to engage a variety of stakeholders in long-term cultural planning. These stakeholders will include community organizations, arts groups, artists, and local businesses.

FY 26 and FY 27 Key Projects:

- Present a four-week arts exhibition of work completed by County-funded artists who have received the Professional Development for Artists grant to increase awareness of this grant and the talents of local recipients.

- Further evaluate the local creative economy by collecting data on topics such as jobs and consumer spending.

- Coordinate with other members of the arts, business, and nonprofit communities, alongside residents and artists, to facilitate the creation of a Community Cultural Plan for Hillsborough County.

Innovation:

The Arts Council division now also manages the Historic Preservation Challenge Grant program, which provides funding to nonprofit organizations, for-profit businesses, and historic churches. The program provides opportunities to facilitate preservation of historic buildings in the community by offering matching funding for the projects, which supports heritage tourism initiatives.

Rudram Dance teaches traditional Indian dance supported by the Cultural Development Grant program. This program provides critically important general operating support to local cultural organizations.

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.

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.

The Arts Council supports festivals and events throughout Hillsborough County via the Special Event Partnership Grant program, including Gasparilla Festival of the Arts shown here.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of individuals served	621,158	900,000	700,000	700,000
Number of activities and events Conducted	1,365	790	1,400	1,400
Number of full-time or part-time jobs supported	677	550	680	680
Businesses/vendors supported	5,307	New - N/A	4,000	4,000

Arts Council Division

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 456,589	$ 489,296	$ 537,051	$ 556,409
Operating Expenditures/Expenses	29,993	278,080	219,094	219,295
Grants & Aids	393,617	415,000	475,000	445,000
Total	**$ 880,198**	**$ 1,182,376**	**$ 1,231,145**	**$ 1,220,704**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 765,996	$ 1,125,376	$ 1,171,145	$ 1,190,704
Grants (Not Transportation-Related)	114,203	57,000	60,000	30,000
Total	**$ 880,198**	**$ 1,182,376**	**$ 1,231,145**	**$ 1,220,704**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	4	4	4	4
Funded FTE Positions	4.00	4.00	4.00	4.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase 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.

Capital Programs

(813) 635-5400 | HCFL.gov/PublicWorks

Capital Programs oversees the construction of the County's transportation and stormwater capital improvements. It also is responsible for the design and construction of the County's government facilities, fire rescue and libraries capital programs.

FY 24 and FY 25 Accomplishments:

- Successful delivery of the Transportation, Stormwater, and Architecture Services Capital Programs, including $200 million in expenditures in FY 24 on projects providing for improved transportation facilities such as roads, sidewalks, bike lanes, stormwater systems, government facilities, libraries, and fire stations.
- Completed the road resurfacing of 116 neighborhoods. Completed the Collins Elementary Circulation Improvements, and the Lynn/Turner and Gunn Highway intersection project.
- Completed the renovations of the Fendig library, Edgecomb 5th Floor, and West Tampa library. Also completed the emergency power backup project at Yuengling Center, "and replaced HVAC upgrades at County Center 3rd, 12th, 17th, and 19th floors.

FY 26 and FY 27 Core Goals:

- Ensure on-time and on-budget delivery of projects to address the needs of the community.
- Improve the safety of infrastructure assets for pedestrians, cyclists, and motorists.
- Provide timely and accurate response to inquiries from residents about active Capital

Improvement Projects.

FY 26 and FY 27 Key Projects:

- Construct replacements for the Palm River, Armdale, Gunn Highway, Thonotasassa, Sun City North, and Progress Village South fire stations and the Fire

Improvements to the 50th Street and Holly Drive intersection as well as 50th Street and Fletcher Avenue will improve safety, traffic flow, and accessibility for all users.

Rescue/Emergency Management Warehouse.

- Construct replacements for the Brandon, Thonotasassa, and Southshore libraries.
- Complete U.S. 301 at Palm River Road Intersection Improvements.

Innovation:

Digitization of more than 2 million pages of Architectural Services documents, improving efficiency and accessibility.

Indoor and outdoor renovations to the Fendig Library improve functionality and user experience.

Replacement of the Upper Tampa Bay Trail bridge over Rocky Creek provides modern safety features.

This is an artist's rendering of a new 25,000-square-foot Brandon Library planned for construction during FY 25-26.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Linear feet of sidewalk repair	59,511	50,000	82,000	82,000
Linear feet of culverts repaired/replaced	14,634	12,000	12,600	12,600
Lane miles of roadway resurfaced	182	150	131	131

Capital Programs

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 8,460,180	$ 7,305,619	$ 8,042,605	$ 8,309,949
Operating Expenditures/Expenses	1,977,398	1,380,253	1,375,206	1,417,164
Capital Outlay	7,343	88,000	165,000	0
Total	**$ 10,444,922**	**$ 8,773,872**	**$ 9,582,811**	**$ 9,727,113**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 1,990,818	$ 2,263,250	$ 2,551,656	$ 2,542,247
Unincorporated Area General Operating Fund	1,523,785	1,410,036	1,502,916	1,549,325
Unincorporated Area Special Revenue Funds	450,534	347,203	355,885	358,955
Transportation Trust Fund	6,479,784	4,753,383	5,172,354	5,276,586
Total	**$ 10,444,922**	**$ 8,773,872**	**$ 9,582,811**	**$ 9,727,113**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	71	56	59	59
Funded FTE Positions	71.00	56.00	59.00	59.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- During FY25, three positions were established to address increased department responsibility in construction and architectural services.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily the result of a reduction in other professional services.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures is primarily the result of vehicles necessary for the 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 24 and FY 25 Accomplishments:

- Achieved Council on Accreditation (COA) reaccreditation. COA accreditation is an independent, international, and not-for-profit process that verifies that organizations meet high standards of quality. It involves a detailed review and analysis of the administrative functions or service delivery practices of an organization or program. All are measured against best practices.
- The department hosted its second annual 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.
- Hillsborough County partnered with United Way to help residents in the community who are facing hardships. Children's Services and other departments in the County hosted an annual campaign to raise funds for United Way and the Hillsborough County Employee Emergency Relief Fund. Children's Services had different events throughout the year and raised a total of $10,783.

FY 26 and FY 27 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.
- Remain active in fundraising to support the United Way and the Hillsborough County Employee Emergency Relief Fund. The department's goal is to increase our donation opportunities.

FY 26 and FY 27 Key Projects:

- Continue the 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 duffle bag. Build partnerships with groups and organizations and distribute items to those in need.
- Provide analytic data that demonstrates year-end efforts to improve safety measures and reduction in injuries, incidents, and accidents to Hillsborough County employees, clients, and visitors.
- Secure grant funding to provide new programming to the community. These will include conducting intervention with preschool-through-school-age children, as well as therapeutic groups on adolescents' substance abuse.

Innovation:

Collaborated with Mass Care manager to implement a guide with mental health resources. This is an additional tool provided to emergency shelter managers during countywide emergency activations. In an effort to assist the community and staff, the guide will focus on how to deal with stressors and other mental health needs.

Children's Services employees thoroughly enjoyed participating in the Tampa Bay OnBikes bike build at Amalie Arena on Dec. 11, 2024.

Children's Services employees participate in the Tampa Bay OnBikes bike build at Amalie Arena on Dec. 11, 2024.

Over 150 local youth attended a program and slept out all night at Children's Services Second Annual Camp Street Lights, a sleep-out to raise awareness of youth homelessness, on Nov. 22, 2024.

Children's Services' Duffels of Dignity program was chosen as the service project for the National Association of Counties (NACo) annual conference at the Tampa Convention Center in July 2024.

The Literacy Leadership Technology Academy (LLT) of Tampa held a schoolwide donation drive for the Duffels of Dignity program in March 2025.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of contracted filled bed days for the Children in Need of Services/Families in Need of Services (CINS/FINS) program	2,725	2,856	2,856	2,856
Number of contracted Community Counseling Program clients served	273	379	379	379
Number of contracted Intensive Case Management Program service days	3,686	3,840	3,840	3,840
Number of trained Safe Place sites	198	214	204	204

Children's Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 5,611,581	$ 8,542,206	$ 8,750,337	$ 8,445,348
Operating Expenditures/Expenses	741,054	1,878,253	3,462,420	1,616,823
Grants & Aids	(1,000)	0	0	0
Total	**$ 6,351,636**	**$ 10,420,459**	**$ 12,212,757**	**$ 10,062,171**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 4,493,419	$ 5,231,074	$ 6,919,144	$ 5,192,684
Countywide Special Revenue Funds	1,348	3,325	40,000	10,450
Grants (Not Transportation-Related)	1,856,869	5,186,060	5,253,613	4,859,037
Total	**$ 6,351,636**	**$ 10,420,459**	**$ 12,212,757**	**$ 10,062,171**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	68	66	62	62
Funded FTE Positions	65.50	63.50	60.13	60.13

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- During FY25, three positions were eliminated due to remaining vacant for longer than one year.
- During FY25, one position was eliminated.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of one-time funding for the Family First Prevention program.

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 24 and FY 25 Accomplishments:

- Code Enforcement provided comprehensive support, sheltering assistance, and field damage assessment to Emergency Operations Center operations before, during, and after Hurricanes Helene and Milton.
- Code Enforcement collaborated with the Property Appraiser's office to administer the foreclosure registry.
- Code Enforcement worked with the industry and County Attorney's Office to revise trespass towing regulations.

FY 26 and FY 27 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 26 and FY 27 Key Projects:

- Code Enforcement will work with Pet Resources and the County Attorney's Office to update the Hillsborough County Animal Ordinance.
- Code Enforcement will continue to address debris accumulation and illegal dumping through a combination of Fight the Blight events and community cleanups.
- Code Enforcement will intensify monitoring of regulated establishments to verify compliance with human trafficking signage requirements.

Innovation:

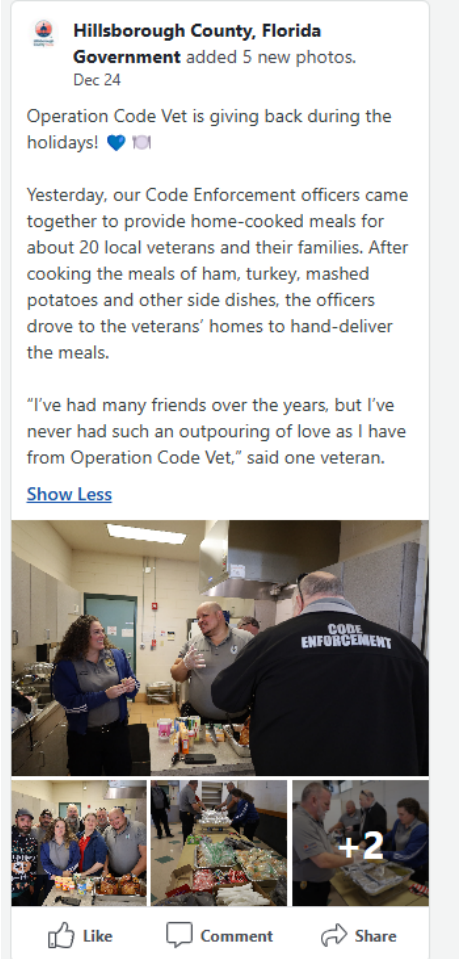
Code Enforcement successfully transitioned from a decades-old case management platform to web-based Accela to improve efficiency and better share property information with other departments and agencies.

Department staff interact with visitors at the Second Annual Skyway Family Fun Day.

Animal Control Officers rescue five puppies from under the crawl space of a vacant house.

The Rapid Response Team undertakes storm cleanup operations in the University Area.

Animal Control personnel process over 20 dogs seized in a hoarding case.



Operation Code Vet gives back during the holidays.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of code cases referred to hearing	1,350	1,500	1,500	1,500
Average time for a code officer to respond to an initial complaint	1 day	1 day	1 day	1 day
Average response time to complete re-inspections in a timely manner	2 days	2 days	2 days	2 days
Number of illegal snipe signs collected	33,635	35,000	35,000	35,000
Number of animal cruelty investigations	5,344	5,878	6,400	4,500

Code Enforcement

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 10,036,607	$ 10,685,962	$ 11,408,324	$ 11,873,621
Operating Expenditures/Expenses	4,369,113	5,031,903	5,922,803	5,985,806
Capital Outlay	77,611	221,400	177,080	45,000
Total	**$ 14,483,331**	**$ 15,939,265**	**$ 17,508,207**	**$ 17,904,427**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 5,082,121	$ 6,038,011	$ 6,573,349	$ 6,770,432
Unincorporated Area General Operating Fund	9,351,759	9,837,903	10,866,393	11,065,724
Countywide Special Revenue Funds	49,451	63,351	68,465	68,271
Total	**$ 14,483,331**	**$ 15,939,265**	**$ 17,508,207**	**$ 17,904,427**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	115	117	123	124
Funded FTE Positions	115.00	117.00	123.00	124.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, one position was established to address an increase in department responsibility.
- Position transfers between Consumer and Veterans Services and Code Enforcement result in five additional positions.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to operating costs associated with additional positions and indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- Changes in capital expenditures are primarily due to fluctuations of projects requiring one-time funding.

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 24 and FY 25 Accomplishments:

- CDM launched storm season preparations with the "Make a Plan Monday" campaign, encouraging residents to prioritize hurricane readiness. During the County's very active 2024 hurricane season, CDM delivered vital safety and recovery information throughout Hurricanes Debby, Helene, and Milton, conducting 208 media interviews garnering 1,400 media placements with a total estimated value exceeding $90 million, acquiring nearly 95,000 HCFL Alert subscribers, generating 11.8 million webpage views, and achieving 7.8 million social media impressions. All emergency activation releases and key messages were fully translated into Spanish, ensuring timely, accessible communication for Hillsborough County's diverse communities.
- In August 2024, CDM launched "Hello Hillsborough," Hillsborough County's first-ever podcast. Fun yet informative, "Hello Hillsborough" takes advantage of the popularity of podcast listening to reach a new audience, connecting County government programs and services with the residents who need them. Show hosts have chatted with County experts about nutrition and healthy eating, free library resources, pet adoption, hurricane prep and recovery, recycling, hiking park trails, and more. Residents can subscribe and listen to the latest episodes of "Hello Hillsborough" on every major podcast platform. New episodes are published monthly.
- Hillsborough County conducted the 2024 Citizen Survey. The survey provided residents the opportunity to give anonymous feedback on key topics that focused on quality of life in Hillsborough County. Two methodologies were utilized to collect feedback from residents. The 2024 survey resulted in more than 17,000 participants, 16,000 comments, and over 5,000 subscribers to the County's online engagement portal. Data gathered provides insights for determining how residents feel about Hillsborough County services and resources.

FY 26 and FY 27 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.
- Leverage historical and real-time data to optimize strategies, refine decision-making, and enhance media-buy effectiveness.

FY 26 and FY 27 Key Projects:

- CDM will implement a central communication hub for real-time, two-way communication among members of the Joint Information Center (JIC). The platform will enable seamless collaboration by allowing members to chat, share, edit, and distribute files, ensuring timely and accurate information flow during emergencies that require activation of the JIC.
- CDM will introduce an Instagram account for the Pet Resource Center as a vital step in strengthening its role as a pillar of the Hillsborough County community. The platform will showcase the center's expertise in pet care, connect residents with valuable resources for both two- and four-legged family members, and highlight the compassionate care provided to pets as they await their next chapter. Instagram will enhance community engagement, increase awareness of adoptable pets, and further position the center as a trusted resource for pet owners across the county.
- CDM is implementing a unified intranet solution that will improve quality and efficiency for all departments and employees. With the new intranet, County departments and employees will have access to all their tools, technologies, and digital touchpoints no matter where their work happens. This modern intranet will feature 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 offsite.

Innovation:

ADA accessibility is at the forefront of the design of the County's new website, HCFL.gov, launched in 2024. At front and center of every page is Userway. At the touch of an icon, this valuable resource expands into a menu that can customize HCFL.gov for every visitor. The County's pages literally become your pages with a few simple selections. Visitors can adjust contrast and saturation, text size, cursor size, text spacing, and line height. This tool can remove images, read the screen for people with vision impairments, enter a "dyslexia-friendly" mode, and even highlight links. This revolutionary tool helps residents get to information efficiently on the County's site. Since the launch of the website, over 117,000 visitors have taken advantage of Userway customization.

Communications & Digital Media launched "Make a Plan Monday", highlighting various ways to prepare for hurricane season, including business readiness.

County Administrator Bonnie Wise conducts a live media interview on Hurricane Milton's impact on Hillsborough County.

The hosts of CDM's "Hello Hillsborough" podcast interview Hillsborough County staff about the 2025 Hiking Spree.

WTVT Channel 13 reporter Charley Belcher interviews Josh Bellotti, Director of Engineering & Operations, about debris collection after Hurricane Milton.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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.	215	235	265	280
*Web page views	19,028,000 (Helene + Milton)	17,000,000	17,850,000	18,385,000
*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: 891,253 X (Twitter): 86,918 LinkedIn: 42,951 Instagram: 97,411	Facebook: 380,000 X (Twitter): 87,000 LinkedIn: 35,569 Instagram: 25,000	Facebook: 399,000 X (Twitter): 88,000 LinkedIn: 37,347 Instagram: 26,250	Facebook: 418,950 X (Twitter): 89,000 LinkedIn: 39,214 Instagram: 27,562
HC Engage	Participants: 98,018 Subscribers: 52,344	Participants: 100,000 Subscribers: 56,142	Participants: 100,500 Subscribers: 56,442	Participants: 101,000 Subscribers: 56,742

*Numbers reflect a significant increase in engagements due to storm activity

Communications & Digital Media

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 5,974,065	$ 6,282,356	$ 6,483,506	$ 6,696,529
Operating Expenditures/Expenses	1,169,081	1,642,993	1,580,867	1,428,018
Capital Outlay	62,842	0	0	0
Total	**$ 7,205,988**	**$ 7,925,349**	**$ 8,064,373**	**$ 8,124,547**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 7,074,387	$ 7,771,092	$ 7,908,578	$ 7,963,844
Unincorporated Area General Operating Fund	(12,116)	0	0	0
Public Utilities Water/Wastewater Funds	143,717	154,257	155,795	160,703
Total	**$ 7,205,988**	**$ 7,925,349**	**$ 8,064,373**	**$ 8,124,547**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	51	51	51	51
Funded FTE Positions	51.00	51.00	51.00	51.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily the result of decreased insurance assessments.

Community & Infrastructure Planning

(813) 635-5400

The Community & Infrastructure Planning department plays an important role in shaping the future of Hillsborough County by collaborating with various departments and agencies to address the needs of both existing and emerging communities. Its mission is to anticipate and facilitate community growth by strategically identifying and optimizing infrastructure opportunities. The department is dedicated to enhancing land use efficiency and uncovering redevelopment potential to foster long-term community prosperity. By employing fundamental principles of land use and infrastructure planning, the department works diligently to ensure that infrastructure investments are of high quality across the county.

FY 24 and FY 25 Accomplishments:

- On Jan. 15, 2025, the BOCC unanimously approved the Bethune Park Master Plan. The master plan process organized community members, businesses, and County departmental needs around a vision and unified urban design for this central space, which will house a library, playground/splash pad, outdoor stage, retain the Boys & Girls Club, and covered basketball court.
- An automated New Development Trip Tracking Tool was developed as part of the effort to manage transportation impact associated with new developments. This tool helps assess the traffic impacts generated by proposed developments and ensures compliance with local and state planning requirements. This tool aids planning for transportation infrastructure in the near and long term.
- As part of implementing the Palm River Community Plan, Community & Infrastructure Planning worked with community residents to create a framework based on a market study that determined how much and what kind of development the Palm River commercial market could support. This will lead to the next step of a new zoning code called a form-based code overlay district.

FY 26 and FY 27 Core Goals:

- Develop infrastructure investment strategies for appropriation and other grants, such as coordinated transportation, water, and wastewater projects that further the economic development goals of Hillsborough County. As part of the steps, the department will work with other departments and 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 26 and FY 27 Key Projects:

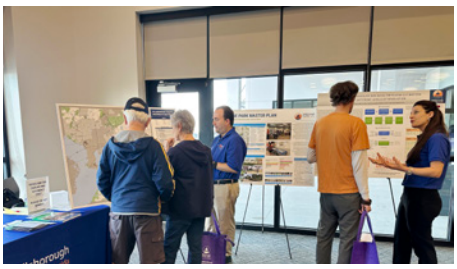
- Update the Corridor Preservation Plan in the Hillsborough County Comprehensive Plan. The designation and management of transportation corridors and the planning and development of transportation facilities will assist in alleviating traffic congestion and aid in developing an effective transportation system that is coordinated with land use planning.
- 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.
- 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 direct growth, build communities, and improve the safety and operation of the entire county.

Innovation:

Traditionally, transportation projects are developed through a process called Project Development & Engineering. This involves the study of traffic conditions, right-of-way needs, geologically survey, and environmental impacts. The study helps determine the location and conceptual design of feasible build

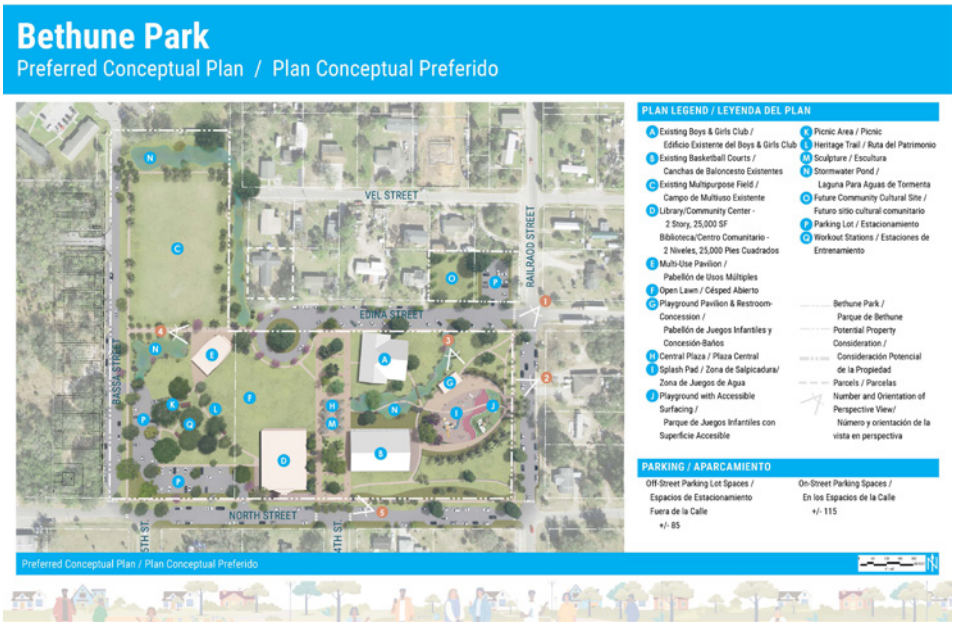
alternatives. For the first time in Hillsborough County, the County is estimating the emissions from automobiles under the alternative developed in the PD&E process. This provides another data point for decision making.

The department was honored with the One Bay McIntosh Award at the Tampa Bay Regional Planning Council.



Community & Infrastructure Planning was an exhibitor at the 2025 Neighborhoods Expo.

Attendees at the Palm River Community Stakeholder Meeting review charts and other documents.



The Bethune Park Master Plan includes several exciting amenities for people of all ages.

The BOCC recognizes Community & Infrastructure Planning for winning the Florida American Planning Association Award.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Percentage of projects recommended in the Preliminary Land Use and Transportation, and Network Analysis studies resulting in implementation though Capital Improvement Program	75%	75%	75%	75%
Percentage of projects with ongoing stakeholder involvement. 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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,187,901	$ 1,442,349	$ 1,420,937	$ 1,468,660
Operating Expenditures/Expenses	1,964,948	2,662,914	2,678,629	2,682,426
Capital Outlay	0	30,000	0	0
Total	**$ 3,152,849**	**$ 4,135,263**	**$ 4,099,566**	**$ 4,151,086**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 427,014	$ 925,000	$ 895,000	$ 895,000
Transportation Trust Fund	2,725,836	3,210,263	3,204,566	3,256,086
Total	**$ 3,152,849**	**$ 4,135,263**	**$ 4,099,566**	**$ 4,151,086**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	12	10	10	10
Funded FTE Positions	12.00	10.00	10.00	10.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Changes in personnel expenditures is primarily the result of fluctuations in health insurance selections.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of a one-time equipment purchase.

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. Hillsborough County Conservation & Environmental Lands Management (CELM) 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, the 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 24 and FY 25 Accomplishments:

- Collected $2,449,855 in conservation parks revenue during FY 24. This resulted in a 25.2% cost recovery for conservation park operations, allowing all parks to remain open seven days a week.
- Successfully negotiated the County's first acquisition of a conservation easement through the ELAPP Program. This protective easement covers a 930-acre parcel of land adjacent to the County's 12,800-acre Lower Green Swamp Preserve and acts as a management buffer by allowing low-intensity agricultural uses, such as cattle grazing, adjacent to preserved lands.
- Completed multiple ADA-access improvement projects. These include the Lettuce Lake Conservation Park boardwalk and Lithia Springs Conservation Park playground replacement projects, along with the Balm-Boyette Scrub Preserve trailhead improvement project.

The Prescribed Fire Team conducts a controlled burn to reduce wildfire risk at the Fish Hawk Creek Nature Preserve.

FY 26 and FY 27 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 26 and FY 27 Key Projects:

- Implement a 140-acre upland habitat restoration project within

the Balm Scrub Nature Preserve for use as a future gopher tortoise recipient site. This project will allow the County to accept and charge for tortoises that are relocated to the Preserve. At the current rate of $5,000 per tortoise, this project will garner an estimated $1,000,000 of revenue for the County.

- Complete construction of a new, large-scale, ADA-accessible playground at Edward Medard Conservation Park. This state-of-the-art playground will provide a modern design with creative amenities to encourage outdoor play and socialization for children of all ages and abilities.
- Complete construction of recreational improvements at the Apollo Beach Nature Preserve. These include a new boardwalk system and fishing pier, bathroom renovation and expansion, additional picnic shelter, and ADA site improvements.

The completed section of the new ADA playground at Lithia Springs Conservation Park is shown.

Innovation:

During 2024, CELM initiated discussions with Vermont Systems Incorporated to develop and assist with the implementation of an online camping reservation system. CELM manages three major camping parks. These include E.G. Simmons, Edward Medard, and Lithia Springs Conservation Parks. These three parks generate a combined average of $750,000 in annual camping revenue and serve over 112,000 camping patrons annually. The peak camping season for these parks is November through April. The online camping reservation system will assist customers in planning and procuring camping site visits. The system is scheduled for online activation in mid-2025.

Boardwalk replacement construction is underway at Lettuce Lake Conservation Park.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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.	25.2%	26%	25%	25%
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.	14% (limited by drought conditions)	16%	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.	96%	90%	90%	90%
Through the use of CELM staff, nonprofit groups, and volunteers, provide a minimum of 80 environmental programs serving at least 1,000 participants on an annual basis.	117 programs/ 5,943 participants	120 programs/ 5,000 participants	130 programs/ 3,800 participants	130 programs/ 3,800 participants

Conservation & Environmental Lands Management

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 13,458,057	$ 15,086,921	$ 16,426,450	$ 16,961,518
Operating Expenditures/Expenses	5,333,614	6,434,862	7,577,829	6,052,882
Capital Outlay	103,018	386,315	1,051,098	0
Grants & Aids	236,616	380,715	373,246	373,246
Total	**$ 19,131,304**	**$ 22,288,813**	**$ 25,428,623**	**$ 23,387,646**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 17,505,803	$ 19,812,773	$ 22,774,827	$ 21,087,500
Unincorporated Area General Operating Fund	1,136,827	1,627,613	1,428,643	1,467,810
Countywide Special Revenue Funds	204,078	282,498	850,153	457,336
Unincorporated Area Special Revenue Funds	284,596	375,000	375,000	375,000
Grants (Not Transportation-Related)	0	190,929	0	0
Total	**$ 19,131,304**	**$ 22,288,813**	**$ 25,428,623**	**$ 23,387,646**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	202	203	207	207
Funded FTE Positions	190.73	191.73	195.45	195.45

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, four positions are established to manage and support the Prescribed Fire and Marine Safety Teams.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased costs to support the Prescribed Fire and Marine Safety Teams, increased fleet replacement expenditures, and shelter improvements including surveillance cameras and automated gate systems.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of equipment replacement and increased costs to support the Prescribed Fire and Marine Safety Teams.

Consumer & Veterans Services

(813) 635-8316 | HCFL.gov/Veterans | HCFL.gov/Consumer

Consumer & Veterans Services aims to ensure the fair and proper treatment of military Veterans and consumers through various educational, mediation, and administrative activities. Four distinct teams deliver community outreach 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. It acts as a single point of contact for governmental and private agencies concerning Veterans' programs. The Consumer Protection team investigates complaints from residents and visitors 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. The Program & Events team coordinates all activities at Veterans Memorial Park & Rear Admiral LeRoy Collins, Jr. Veterans Museum, a popular regional destination for reflection, patriotic events, and community gatherings. The Veterans Resource Center serves as the department headquarters and is also co-located on the park campus. Consumer & Veterans Services demonstrates superior agility by offering in-person and virtual assistance for a wide range of community needs.

The Veterans Resource Center on the grounds of Veterans Memorial Park offers free expert assistance to Veterans and their families seeking help with VA benefits and programs.

FY 24 and FY 25 Accomplishments:

- 28,384 client contacts received free expert assistance from Veteran Services, with an economic impact of over $1.09 billion annually, the highest number recorded of all 67 counties in Florida. Hillsborough County remains the No. 1 Veteran-populated County in Florida.
- 13,355 client contacts received free expert assistance from Consumer Protection Services, which conciliated or mediated 984 formal cases, returning a total of $698,173 in economic recovery to consumers. Citizen Board Support team assisted the Code Enforcement Board with 1,814 cases and oversaw several programs, resulting in $2.34 million in revenue during FY 24.
- In observance of National Consumer Protection Week, the department's ninth annual ShredFest helped residents safely thwart identity theft through education and destruction of more than 12,500 pounds of paper and 1,571 pounds of electronics holding sensitive information. The convenient drive-through event also raised awareness of Veterans Memorial Park.

FY 26 and FY 27 Core Goals:

- As the County's military community grows, so does demand for VA-related services and commitment to increasing awareness of the PACT Act (Promise to Address Comprehensive Toxic Act of 2022). Connecting eligible Veterans to earned benefits is a priority. PACT introduced 23 presumptive conditions related to burn pits and other substances, plus additional conditions, in 2025.

• Increasing awareness 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), Veterans are now eligible for VA Health Care without requirement for service-connected disabilities.

• As a low-cost alternative to the court system and key law enforcement partners, Consumer Protection will continue its core mission of resolving disputes, recovering losses, advocating for consumer protection laws, and ensuring the safety and welfare of residents. Dozens of media interviews and in-person outreach events will continue to increase awareness and enhance community connection to important services.

FY 26 and FY 27 Key Projects:

• Continued implementation of improvements to enhance the visitor experience at Veterans Memorial Park & Rear Admiral LeRoy Collins, Jr. Veterans Museum, as outlined in the USF master plan.

• Installation of a new Buffalo Soldiers Monument at Veterans Memorial Park.

• Installation of a new Gold Star Families Memorial at Veterans Memorial Park.

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 amphitheater at Veterans Memorial Park features sunshades and stadium-style seating to enhance visitors' experience during the park's many patriotic events.

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.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Client Contacts / Cost Per Unit	99,639/$10.72	102,628/$17.71	105,706/$18.46	108,877/$18.87
Department Customer Satisfaction	87%	89%	91%	94%
Consumer & Veterans Services Outreach and Education Events	68	71	74	79

Consumer and Veterans Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 2,099,194	$ 2,720,130	$ 2,239,972	$ 2,335,474
Operating Expenditures/Expenses	246,287	524,940	426,812	427,947
Capital Outlay	11,508	105,650	0	0
Total	**$ 2,356,989**	**$ 3,350,720**	**$ 2,666,784**	**$ 2,763,421**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 1,958,994	$ 2,588,424	$ 1,944,264	$ 2,026,688
Unincorporated Area General Operating Fund	397,996	762,296	722,520	736,733
Total	**$ 2,356,989**	**$ 3,350,720**	**$ 2,666,784**	**$ 2,763,421**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	23	27	22	22
Funded FTE Positions	23.00	27.00	22.00	22.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Position transfers between Consumer and Veterans Services and Code Enforcement result in five fewer positions.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of reduced expenses related to position transfers to Code Enforcement, decreased insurance assessments and indirect administrative 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 Board of County Commissioners meeting.

FY 24 and FY 25 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 developed a project plan for the extension of the Community Investment Tax (CIT). The plan includes investments in transportation, public safety, parks, courts, and stormwater. The CIT was extended to December 31, 2041, by November 2024 referendum.

FY 26 and FY 27 Core Goals:

- The County Administrator will submit a balanced recommended FY 26 budget incorporating transparency and fiscal sustainability within the current economic climate. Budget decisions will be consistent with sound financial management practices, and the maintenance of the County's AAA credit rating.

FY 26 and FY 27 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 develop and implement plans and projects included in the approved project plan for the extended CIT.

County Administrator

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 3,432,531	$ 3,361,628	$ 3,430,593	$ 3,556,652
Operating Expenditures/Expenses	84,255	114,280	105,597	107,128
Total	**$ 3,516,786**	**$ 3,475,908**	**$ 3,536,190**	**$ 3,663,780**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 3,516,786	$ 3,475,908	$ 3,536,190	$ 3,663,780
Total	**$ 3,516,786**	**$ 3,475,908**	**$ 3,536,190**	**$ 3,663,780**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	13	12	12	12
Funded FTE Positions	13.00	12.00	12.00	12.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily the result of decreased 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 has two unique divisions that provide both internal and external support to residents, businesses, neighborhood organizations, the Board of County Commissioners (BOCC), and County staff. At a high level, the Customer Service team supports the County's main information line, assists residents with service-related concerns, and connects the public by providing general information about County government services, initiatives, and programs. The department's Neighborhood Relations team serves as a liaison for County government to neighborhood organizations and civic associations, and helps support and strengthen neighborhoods through educational and informational programs and initiatives such as the Neighborhood Mini-Grant and Hillsborough County Backstage Pass programs. The Customer Engagement team is responsible for providing sign-posting services in support of County department initiatives to inform the public of upcoming projects, programs, BOCC town halls, and events by installing temporary signage in public rights of way throughout the County. Additionally, the area has a quality assurance section that is responsible for managing and maintaining the organizational customer service standards across departments.

FY 24 and FY 25 Accomplishments:

- The Customer Service team, in partnership with the Information Technology department, continues to optimize the "At Your Service" portal to enhance the customer service experience. The team also provided enhanced efforts before, during, and after emergency activation during the lengthy 2024 storm season. Throughout activation, the team acted as the liaison with the Emergency Management call center vendor to ensure the public had the most up-to-date information. Post-storm, the call center continued to provide months of frequently updated information and messaging for recovery resources and operations.
- The 2025 Neighborhoods Expo returned in person for the first time since 2019. Held at Feeding Tampa Bay, the event welcomed 190 households, an attendance increase of 48% compared to virtual participation the last two years. Residents attended to learn more about County programs and services, meet staff from over 30 County department, and visit agency exhibitor booths.
- Due to the positive response generated by informational signage posted throughout the County, the Customer Engagement Support (CES) team's sign-posting services have seen a 12% increase in demand. Working with County departments, CES works to successfully meet all sign-posting requests to keep the public informed of BOCC Town Halls, public meetings and hearings, County events, and other activities. Additionally, during an emergency activation, the Customer Engagement team canvassed the County, removing signs that could be hazardous during storm conditions. The team also installed signage immediately after the storm with recovery resources available to the community in the hardest hit and most impacted neighborhoods.

Over two dozen County departments participated in the 2025 Neighborhoods Expo.

FY 26 and FY 27 Core Goals:

- Continue to enhance the customer service experience for County residents to ensure quality services across the organization.
- Continue to strengthen and expand programs that reengage neighborhoods to ensure an understanding of County services and projects and increase collaboration to foster healthy, safe, and engaged communities across Hillsborough County.
- Enhance collaboration on sign-posting efforts to ensure messaging is delivered to the general public in a timely manner and monitor relevant data points and productivity for continual optimization.

FY 26 and FY 27 Key Projects:

- The Customer Service team will help define and set customer service and quality assurance standards as the model for the County. These standards will align with the County's core values and Call Center metrics to enhance the customer service experience, including implementation of a quality assurance scorecard for call handling.
- Launch "Neighborhoods in Your Neighborhood" meet-and-greet program to strengthen and build the acquisition campaign to help identify neighborhood organizations currently not listed in the Neighborhood Roster.
- Analyze and revamp the Neighborhood Awards program by expanding and redefining the award categories with the intention of increasing the number of Neighborhood Awards recipients annually.

Innovation:

The Customer Service division is partnering with Information Technology to launch a dashboard feature to be utilized by the Call Center team to better set key performance indicators and metrics. This will help establish Call Center standards, leading to a better customer service experience. This is in addition to the implementation of a call-handling quality assurance scorecard and the documentation of call interactions in the County's CRM system.

The Neighborhood Relations team will work with Communications & Digital Media to streamline the sign-in process for public speaking at BOCC regular board meetings and budget public hearings to make it more user friendly for residents and to ensure timely delivery to BOCC members.

Neighborhoods Expo 2025 attendees were greeted in neighborhood fashion with street signs, benches, and décor.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
The BOCC recognizes Community & Infrastructure Planning for winning the Florida American Planning Association Award.	118,960	107,323	105,000	115,000
Neighborhood Roster: Unincorporated HOAs and Civic Associations eligible for programs such as Mini-Grants and Neighborhood Awards	704	739	776	815
Neighborhood Listing: Unincorporated HOAs and Civic Associations plus other organization tied to neighborhoods, such as CDD, Master Associations, Special Taxing Districts, Neighborhood Watch	750	788	827	868
Installation and retrieval of informational signs to foster community awareness about public engagement opportunities, public hearings, events, and BOCC townhall meetings.	7,290	8,020	8,820	9,702

Customer Service & Support

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 2,480,380	$ 3,018,722	$ 3,055,617	$ 3,158,393
Operating Expenditures/Expenses	266,271	519,935	499,394	502,495
Capital Outlay	0	40,000	0	0
Total	**$ 2,746,651**	**$ 3,578,657**	**$ 3,555,011**	**$ 3,660,888**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 2,754,962	$ 3,566,498	$ 3,555,011	$ 3,660,888
Unincorporated Area General Operating Fund	(23,311)	12,159	0	0
Unincorporated Area Special Revenue Funds	15,000	0	0	0
Total	**$ 2,746,651**	**$ 3,578,657**	**$ 3,555,011**	**$ 3,660,888**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	28	28	28	28
Funded FTE Positions	28.00	28.00	28.00	28.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Additional changes in personnel expenditures are primarily the result of changes in health insurance selections.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of decreases in insurance assessments.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

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 24 and FY 25 Accomplishments:

- Fiscal Responsibility: Successfully renewed a state grant to enhance cybersecurity by launching a Security Operations Center (SOC), continuing the goal of reducing the burden on County taxpayers while ensuring responsible use of these funds.
- Innovation Implementation: Deployed a Zero Trust architecture framework that builds on the best practices in the industry. This approach ensures that response efforts are aligned with state-level, federal, and international standards, maximizing effectiveness in addressing cybersecurity threats.

FY 26 and FY 27 Core Goals:

- Act as a business partner and internal consultancy. CSS aims to collaborate with departments to conceive of, design, and implement additional cybersecurity solutions that ensure security for the good of departments and, by extension, County residents.
- Enhance the County's existing compliance efforts by integrating it with Zero Trust security policies. This will ensure that the County is at the forefront of compliance efforts, ensuring that systems and processes align with the latest compliance standards.

FY 26 and FY 27 Key Projects:

- All planned initiatives at the enterprise level are intended to strengthen the County's cybersecurity posture.

Innovation:

CSS has enhanced cyber threat detection with behavior analytics to identify and mitigate threats against mission-critical systems, functions, and residents affected.

This graphic shows the qualifications of the Cyber Security Team.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Malicious events analyzed	3.8 million	4 million	4.5 million	4.9 million
Phishing messages blocked	350,000	415,000	450,000	485,000
Percentage of employees who completed cybersecurity training with a passing score	87%	100%	100%	100%

Cyber Security Services Division

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 991,730	$ 1,056,526	$ 1,192,638	$ 1,233,894
Operating Expenditures/Expenses	884,177	1,444,526	3,343,367	3,479,302
Total	**$ 1,875,907**	**$ 2,501,052**	**$ 4,536,005**	**$ 4,713,196**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 1,380,342	$ 1,568,358	$ 1,535,668	$ 1,577,359
Countywide Special Revenue Funds	495,565	932,694	3,000,337	3,135,837
Total	**$ 1,875,907**	**$ 2,501,052**	**$ 4,536,005**	**$ 4,713,196**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	7	7	7	7
Funded FTE Positions	7.00	7.00	7.00	7.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of an increase in essential cyber security services and solutions to safeguard the County's information systems and environments.

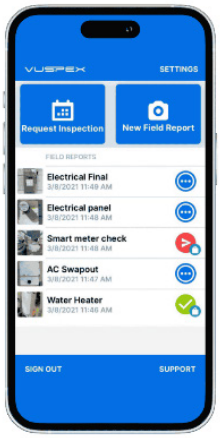
Development Services

(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. This includes issuance of building permits, inspection of permitted work, and administration of the impact fee program.

HillsGovHub

Virtual Inspections



Virtual inspections improve service delivery by offering more convenient and efficient inspections, reducing delays and providing increased flexibility for both inspectors and clients.

FY 24 and FY 25 Accomplishments:

- Development Services implemented a process improvement initiative that resulted in administrative and code changes that streamlined permitting while maintaining appropriate requirements to address development impacts. Changes included removing meeting mandates, providing enhanced concurrent review options, and establishing service expectations for key process points.

- Development Services exceeded performance standards with a near-perfect on-time completion rate of 99.99 percent of building/trade inspections. All key performance indicators for plan review were met, showcasing efficiency, accuracy, and responsiveness. This reflects commitment to exceptional service and maintaining high standards in building safety and compliance.

- Development Services introduced a section on HCFL.gov dedicated to streamlining the process of searching for records, improving communication and access. This resource offers helpful guides for easily finding building permits, zoning records, code compliance cases, and site/subdivision plans, making information more accessible and efficient for the public.

FY 26 and FY 27 Core Goals:

- Development Services will continue to enhance all application processes and improve HillsGovHub to provide better public access to development resources. Staff will evaluate and refine the submittal and review process to boost efficiency, reduce delays, and ensure clearer, more accessible information for residents and applicants.

- Development Services will implement a departmental knowledge base solution for standardizing response protocols and training to ensure timely, clear, and accurate service. By enhancing internal communication tools and support systems, the department aims to provide consistent, high-quality service – reducing confusion and improving overall client satisfaction.

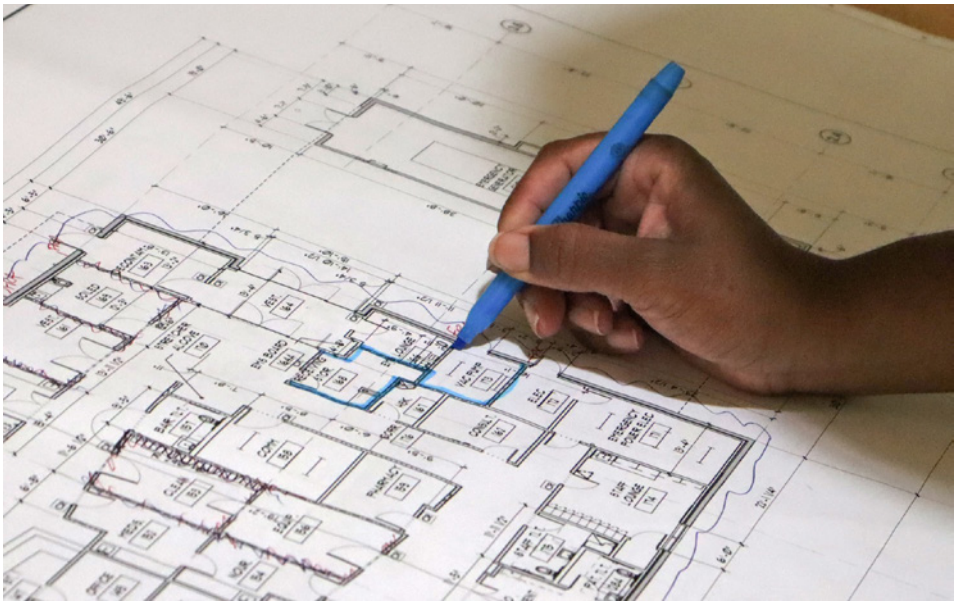
- Development Services will explore software options to improve user interface and functionality of HillsGovHub. The goal is to provide real-time guidance, reduce submission errors, and speed up permit approvals. By leveraging additional automation and data processing enhancements, a more efficient, user-friendly permitting experience will be achieved.

FY 26 and FY 27 Key Projects:

- Development Services will initiate a new, user-friendly application wizard to streamline submissions, reduce efforts, and provide real-time guidance. This system will improve accuracy and speed of approvals, creating a more efficient, transparent experience for both staff and clients while supporting community growth and development.

- Development Services aims to enhance the County's GIS Map Viewer by integrating non-rezoning permit approvals – such as Special Use (SU), Conditional Use (CU), and Non-Conditional Use (NCU) permits. This integration will allow users to access comprehensive permit histories directly through the Map Viewer, improving transparency and accessibility of permit information.

- Development Services is expanding staff training programs and offering access to new certifications to ensure staff stays current with industry standards. The department will conduct regular performance assessments to help identify improvement areas, maintain accountability, and enhance service quality, empowering staff and boosting operational efficiency.



A building code inspector reviews plans for a new development.

Innovation:

Development Services introduced a new virtual inspection tool, improving service delivery by offering more convenient and efficient inspections. This has reduced delays, increased flexibility for both inspectors and clients, and

Beverly Crecy is on call and ready to provide customer service to those seeking guidance on development needs.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Building Services: Permits Issued	56,518	68,742	67,367	66,020
Customer Service Call Center: Percentage of Calls Answered	80.9%	90%	90%	90%

Development Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 25,409,174	$ 28,152,365	$ 29,566,532	$ 33,668,225
Operating Expenditures/Expenses	8,790,347	18,194,694	14,415,410	14,368,363
Capital Outlay	0	83,500	0	0
Total	**$ 34,199,521**	**$ 46,430,559**	**$ 43,981,942**	**$ 48,036,588**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 61,144	$ 114,069	$ 113,421	$ 116,506
Unincorporated Area General Operating Fund	12,011,453	13,920,886	14,150,345	14,437,578
Countywide Special Revenue Funds	3,659	0	0	0
Unincorporated Area Special Revenue Funds	19,345,402	29,190,287	26,460,818	30,130,250
Transportation Trust Fund	2,168,014	2,519,892	2,562,386	2,637,886
Public Utilities Water/Wastewater Funds	609,849	685,425	694,972	714,368
Total	**$ 34,199,521**	**$ 46,430,559**	**$ 43,981,942**	**$ 48,036,588**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	254	258	234	258
Funded FTE Positions	254.00	258.00	234.00	258.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY25, 24 positions were eliminated.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a decrease in indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- Changes in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

Economic Development

(813) 272-7232 | HCFL.gov/EconDev | HCFL.gov/ECC | HCFL.gov/EDi2

The Economic Development Department (EDD) adopts a proactive, comprehensive, and sustainable strategy to advance the 10 drivers of prosperity: competitive sites and redevelopment, technology and innovation, 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 directly supports several of these key drivers, many are realized through collaborative efforts, including cross-departmental teams, contractual relationships, and strategic partnerships.

FY 24 and FY 25 Accomplishments:

- The merger of CareerSource Pinellas and CareerSource Tampa Bay into CareerSource Hillsborough Pinellas was completed on July 1, 2024, after Florida Gov. Ron DeSantis approved the CareerSource Florida Board's recommendation. Driven by the 2021 REACH Act, the realignment streamlined administration and improved service coordination to support employers and job seekers in Tampa Bay.

- Economic Development and partner organizations have trained over 20,000 residents and students in fields like manufacturing, engineering, video production, and vocational training. These programs offer both theoretical knowledge and practical skills, creating meaningful career opportunities and fostering a brighter future for our community.

- The Entrepreneur Collaborative Center (ECC) marked 10 years of success, celebrating its 1 Million Cups program and EDI2's Homebrew Hillsborough. The ECC remains a hub for business growth, offering networking, mentorship, and peer learning. In partnership with ES and EDI2, it hosted 1,200+ events, attracting 29,000+ attendees, and 100+ community partnerships.

FY 26 and FY 27 Core Goals:

- Economic Development, in collaboration with its partners, will deliver impactful workforce training programs and paid work experience opportunities to residents in need. These initiatives will equip participants with the skills necessary for in-demand job careers, fostering connections to job opportunities and promoting upward economic mobility.

- Economic Development will proactively identify, advance, and secure strategic targeted industry development projects in partnership with organizations like the Tampa Bay Economic Development Council. These efforts will focus on expanding higher-wage job opportunities within targeted industries, increasing capital investment, and diversifying the county's tax base.

- Economic Development is committed to fostering a stronger and more sustainable community by promoting workforce development, facilitating redevelopment, and advancing cultural initiatives. These efforts will strategically leverage private sector investment, attract and retain targeted industries and businesses, and enhance the overall aesthetics of the built environment.

FY 26 and FY 27 Key Projects:

- Economic Development will leverage funding opportunities like the Economic Development Administration Infrastructure Grants, Florida Job Growth Grant Fund, and other relevant grants to address the community's infrastructure needs. By utilizing these resources, the department aims to drive job creation and foster the growth of new businesses in Hillsborough County.

- Economic Development will collaborate with the selected developer to create a Master Development Plan for a mixed-use urban development that promotes density, integrates uses, and introduces targeted industries. The plan aims to establish a sense of place and redevelop a 67-acre site surrounding the Museum of Science and Industry within the Uptown Innovation District.

- Economic Development will engage the private sector in redevelopment and competitive sites initiatives to drive targeted industry job growth. Utilizing its award-winning redevelopment tool kit, the department will strategically leverage private investment to revitalize some of the county's most underutilized

areas, promoting the reuse and transformation of these spaces.

Innovation:

The Entrepreneur Collaborative Center (ECC) has been actively collaborating with Economic Impact Catalyst, a locally developed software company founded at the ECC in 2018 and often referred to as the “Salesforce of Economic Development.” The upcoming software, set to launch in spring 2025, will provide user-friendly tools for constituents to access business resources through the ECC, document their success stories, and enable partners to efficiently schedule programming and track attendance.

Entrepreneurs and business owners gather at the Entrepreneur Collaborative Center for Rising Resilient, an event focused on disaster preparedness and recovery. Attendees gained valuable insights, resources, and strategies to help their businesses recover from unforeseen challenges. Whether startups or established companies, participants left with practical tools and new connections to strengthen their business continuity plans.

The Entrepreneur Collaborative Center recently celebrated a decade of empowering local entrepreneurs with a special event. Attendees participated in an engaging panel discussion with ECC partners, gaining valuable insights and resources, while a showcase of success stories highlighted innovative products and services. The event offered a unique opportunity for networking and collaboration, marking 10 years of growth and entrepreneurial success in the community.

Economic Development celebrated the completion of Coca-Cola Beverages Florida’s new 757,732-square-foot Tampa Sales and Distribution Center. This modern facility, doubling the size of their previous hub, will enhance distribution operations and support four manufacturing facilities across Florida. As one of the largest redevelopment projects in recent years, it brings significant economic investment and job opportunities to the Tampa Bay region. It is a key milestone for growth and progress in our community.

E2E Cleaning Services, Inc. was awarded the FSBDC Small Minority Business of the Year, thanks to the guidance and support of Hillsborough County’s Entrepreneur Services team. In just one year, E2E generated $725,000 in revenue and created 11 jobs, highlighting the vital role of Economic Development in fostering business success in Hillsborough County.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of Jobs Facilitated	6,114	7,525	7,000	7,500
Number of Small Businesses and Entrepreneurs Reached/ Supported	31,409	29,946	32,000	34,000
Tourist Development Revenue	$65,973,163	$65,035,754	$66,986,826	$68,996,431

Economic Development

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 2,843,502	$ 3,597,861	$ 3,630,456	$ 3,743,414
Operating Expenditures/Expenses	1,045,175	3,166,821	4,025,183	3,782,718
Grants & Aids	4,199,350	12,360,464	12,195,096	11,479,495
Total	**$ 8,088,027**	**$ 19,125,146**	**$ 19,850,735**	**$ 19,005,627**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 3,006,126	$ 5,575,252	$ 5,685,183	$ 5,787,860
Economic Development Activity Fund	585,577	1,966,649	1,085,928	956,490
Unincorporated Area General Operating Fund	0	4,153	2,300	2,300
Unincorporated Area Economic DevelopmentActivity Fu	244,381	1,026,024	2,805,774	2,688,996
Grants (Not Transportation-Related)	484,529	618,554	489,455	489,455
Sales Tax Revenue Fund	3,767,414	9,934,514	9,782,095	9,080,526
Total	**$ 8,088,027**	**$ 19,125,146**	**$ 19,850,735**	**$ 19,005,627**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	28	27	26	26
Funded FTE Positions	28.00	27.00	26.00	26.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY25, one position was eliminated.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of fluctuations in the funding for Florida Qualified Target Industries Tax Refund Program.

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 3,478 centerline miles of roadway, or 7,615 traffic-lane miles; 3,360 miles of sidewalks; 291 bridges; 1,470 miles of pipes; 1,231 miles of ditches; 44,209 drainage structures; 40 pump stations; 17 watersheds (1,244 square miles, 897 square miles in unincorporated Hillsborough County); more than 500 acres of wetland mitigation; 143 miles of channels; 592 traffic signals; more than 150,657 traffic signs; and 35,154 mosquito inspection 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 24 and FY 25 Accomplishments:

- Improved transportation safety and reliability by resurfacing over 68 lane miles of roadway; repairing over 21 miles of sidewalk; completing nine bridge repairs; completing 1,028 traffic safety investigations and 286 safety reviews; studying 92 miles of school walking routes and 16 pedestrian corridor projects; activating 22 new traffic signals and completing 2,225 signal repairs.

Artists and volunteers installed a 1,900-square foot mural to help protect pedestrians on South 78th Street.

- The department improved flood protection and awareness by completing 769 investigations / work orders for 94 culvert projects, 64 structure/ pipe repairs, 362,776 feet of ditches and 144,202 feet of pipes cleaned, and repaired 10 pump stations; developing 5 new flood protection capital projects and connecting five stormwater pump stations with SCADA infrastructure network.

- Engineering & Operations controlled mosquito-borne diseases by conducting multiple aerial larvicide missions, resulting in 111,929 acres treated with larvicide and distributing 28,090 mosquitofish to residents at seven mosquitofish distribution and outreach events.

FY 26 and FY 27 Core Goals:

- Develop transportation and stormwater infrastructure projects for advancement to design and construction, 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 service Hillsborough County residents. 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 26 and FY 27 Key Projects:

- Implementation of more than 100 resurfacing projects made possible with $261 million of Transportation Surtax funds.

- Upgrade legacy traffic controllers to advanced controllers providing real-time traffic data used to improve operations, congestion, and safety.

- Continue installation of remote flood-monitoring stations feeding into a 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.

Innovation:

Installed 41 flood monitoring stations in FY24 to capture real-time flood stages in flood-prone areas, bringing the total to 76 current stations. Also implemented the Connected Vehicle Priority & Preemption program to improve emergency response times and public safety.

The department responds to critical infrastructure needs at George Road over Henry Street Canal.

Between October 10 and February 10, the department engaged four prime contractors deploying over 300 pieces of equipment to quickly collect debris left behind by Hurricanes Helene and Milton. In just four months, 4.8 million cubic yards of debris was collected. That's enough to fill 11 Raymond James Stadiums or fill enough trucks to stretch past Selma, Alabama, approximately 500 miles from Tampa.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Conduct stormwater maintenance (linear feet), pipe repair, and replacement	514,825	650,000	650,000	650,000
Localized roadway pavement repairs (lane miles)	12	13	20	20
Mosquito Control aerial larvicide (acres treated)	112,000	200,000	200,000	225,000
Mosquito public awareness and outreach events	25	28	28	28

Engineering and Operations

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 40,870,086	$ 47,719,728	$ 49,418,955	$ 51,400,751
Operating Expenditures/Expenses	68,096,380	72,654,328	76,976,902	76,930,520
Capital Outlay	1,812,942	715,000	3,503,939	0
Total	**$ 110,779,407**	**$ 121,089,056**	**$ 129,899,796**	**$ 128,331,271**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 8,687,122	$ 8,915,142	$ 9,563,935	$ 9,588,413
Unincorporated Area General Operating Fund	17,294,537	18,760,193	19,055,967	19,340,681
Countywide Special Revenue Funds	0	0	3,000,000	0
Unincorporated Area Special Revenue Funds	9,723,582	12,175,178	12,639,317	12,642,213
Transportation Trust Fund	75,073,555	81,238,543	85,640,577	86,759,964
Grants (Not Transportation-Related)	611	0	0	0
Total	**$ 110,779,407**	**$ 121,089,056**	**$ 129,899,796**	**$ 128,331,271**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	458	496	499	504
Funded FTE Positions	455.38	494.95	497.95	502.95

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, three positions are established to address an increase in department responsibility.

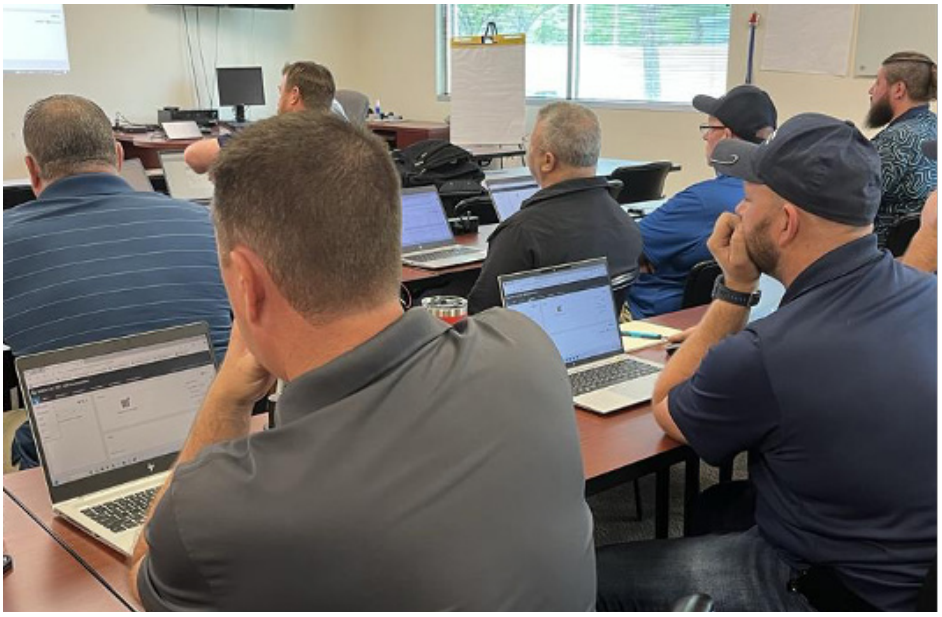
OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of projects relating to stormwater management, transportation management, mosquito management, sidewalk repair, and software purchases.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of a software replacement project.

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.



Enterprise Asset Management held a hands-on session with Water Resources Department crew members.

FY 24 and FY 25 Accomplishments:

- EPMO implemented HillsGovHub, a revised building fee schedule and virtual inspection capabilities platform for the Development Services Department. EPMO also completed Phase 1 of the Code Enforcement project including historical data migration and deployed a new mobile-friendly application for field personnel.

- EPMO implemented a traffic management solution designed to provide real-time coordination and communication for managing right-of-way disruptions. This solution enhances safety, public awareness, and information dissemination. It directly integrates with major navigation platforms, such as Google Maps, Waze, and more, which improves traffic management across the region.

- EPMO implemented a sidewalk repair partnership program, which is an automated application process that allows Hillsborough County homeowners the opportunity to apply for sidewalk remediation for up to $1,500 and reduce the backlog of sidewalk repair requests.

FY 26 and FY 27 Core Goals:

- EPMO will enhance Project and Program Portfolio Management (PPM) capabilities by developing and publishing demand and project management processes, guidelines, and policies. EPMO will implement a PPM solution to effectively track, manage, and communicate enterprise project and program status, metrics, and portfolio investments.

• EPMO will 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 per technology standards and cyber security requirements.

HillsGovHub, a digital plans review and permitting solution, provides customers the ability to submit and process permit applications online.

FY 26 and FY 27 Key Projects:

• EPMO will launch a mosquito 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 their flight and transmit diseases to humans.

• EPMO will partner with the Engineering & Operations and Water Resources departments 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.

• EPMO will implement records for Development Services Site and Subdivision, Zoning, and Phase 2 Code Enforcement in Accela, including historical data and document migration allowing for the sunset of end-of-life software applications.

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 citizens of Hillsborough County by enabling the convenience of secure online payments.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Projects/Programs with Significant Scope Changes	8%	10%	<6% of active projects	<6% of active projects
Projects/programs delivered on time	90%	90%	>90% of active projects	>90% of active projects

Enterprise Program Management Office

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 3,622,894	$ 4,271,628	$ 4,338,135	$ 4,489,605
Operating Expenditures/Expenses	732,354	925,341	905,387	964,398
Total	**$ 4,355,248**	**$ 5,196,969**	**$ 5,243,522**	**$ 5,454,003**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 1,965,103	$ 2,404,200	$ 2,410,105	$ 2,495,148
Unincorporated Area General Operating Fund	117,942	172,604	177,480	183,645
Countywide Special Revenue Funds	669,199	834,285	855,000	912,250
Unincorporated Area Special Revenue Funds	60,663	133,636	137,657	142,514
Transportation Trust Fund	493,775	541,553	525,802	544,846
Public Works Solid Waste ResourceRecovery Funds	313,946	331,431	340,079	351,575
Public Utilities Water/Wastewater Funds	734,620	779,260	797,399	824,025
Total	**$ 4,355,248**	**$ 5,196,969**	**$ 5,243,522**	**$ 5,454,003**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	29	28	28	28
Funded FTE Positions	29.00	28.00	28.00	28.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily the result of a decrease in the annual maintenance agreements.

Enterprise Solutions and Quality Assurance

(813) 272-6671

Enterprise Solutions & Quality Assurance 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 24 and FY 25 Accomplishments:

- ESQA partnered with Human Resources to develop and lead a project to modernize the County's Performance Management processes within the Enterprise Human Capital Management (HCM) system. Results included process efficiencies, automated integration with HCM modules and reporting utilizing modern technology, replacing a legacy, custom-built and internally maintained application.
- ESQA led a series of initiatives to enhance user interfaces for multiple Cloud HCM modules used daily by County management and employees. These enhancements were designed to deliver modern views and transaction experiences delivering enhanced functionality and efficiencies while reducing risk in an environment of continuous improvement.
- ESQA developed real-time dashboard reporting for departments to monitor contracts, financial position, invoice and payroll metrics, and exceptions to ensure timely and accurate payments for both employees and vendors integral in providing critical citizen services, without interruption and in compliance with legal and contract terms. Continuous training is provided.

The IDR Team collaborates on process improvements.

FY 26 and FY 27 Core Goals:

- ESQA will improve processes and implement functionality utilizing technology advancements and provide real-time process and decision information for leadership. These efforts will include delivering continual improvements, reducing risk, increasing system reliability, efficiency, and transparency, and enhancing process productivity in the delivery of core services to residents.
- ESQA will deliver enhanced training programs for employees including role-specific training. Utilizing Enterprise Learning Management tools, ESQA will deliver in-person and on demand training. Programs will encompass Enterprise HCM and ERP processes with continual updates as processes are enhanced to ensure compliance with legal mandates and contractual terms.

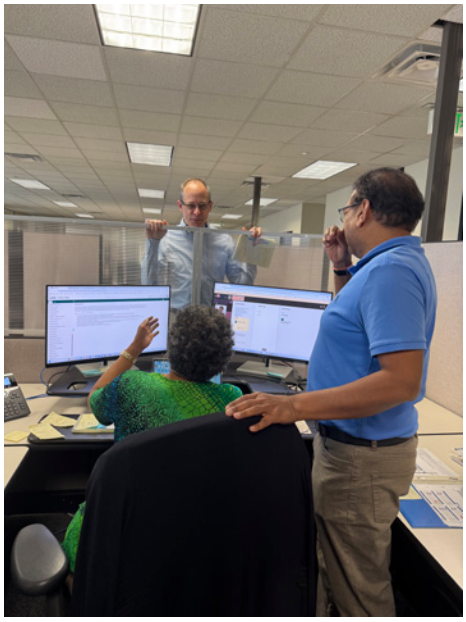
- ESQA will monitor and mitigate exceptions and risks to automated processes for vendor payment processing. The teams will focus on identifying issues and removing barriers that introduce manual efforts and risks, interrupt automated processes, and result in vendor payment delays. The focus is to remove barriers and ensure automated processes are adopted and working as designed.

FY 26 and FY 27 Key Projects:

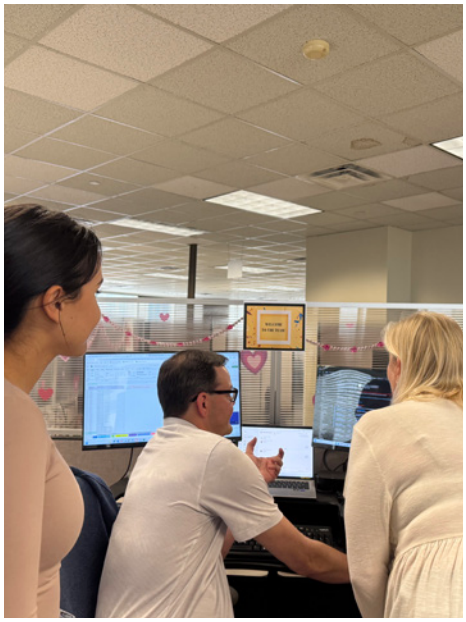
- ESQA will lead a comprehensive project with Human Resources to automate processes from recruitment through separation, leveraging Enterprise technology to improve efficiency, reduce risk, and provide transparency and real-time reporting. Results will streamline employee processes and automate integration with downstream applications, eliminating the need for multiple service tickets.
- ESQA will continue to focus on enhancing the user interface for Enterprise Cloud HCM additional modules to incorporate new functionality and process efficiencies. Once completed, these enhancements will improve the employee and manager user experience, increase system reliability, and reduce risk through modernized screens, additional access to information, and process automation.
- ESQA will mitigate payment exceptions by removing barriers impacting Intelligent Document Recognition and invoice hold rates and identifying contract/funding issues. Efforts include employee training programs and enhanced vendor communication to reduce issues, ensuring that automation is adopted and functioning to streamline the payment process with minimal manual intervention.

Innovation:

A project was completed for Fire Rescue's Telestaff scheduling software. Application support processes were improved, and enhancements were implemented for integrating detailed employee work and absence codes and hours with the Enterprise Time & Labor application. This ensures timely and accurate payroll. Existing processes and reports were reviewed and streamlined, and additional targeted reporting and processes were developed. An enhanced, automated process was implemented and thoroughly documented. Training was provided, and efficiencies related to timely issue identification and resolution, as well as elimination of redundancy, were realized. Reliance on a single person and manual processes were eliminated. This project also assisted with the preparation for an upgrade to Fire Rescue's scheduling software set for late 2025.



The ESQA technical team collaborates to complete a project.



The ESQA fiscal IDR team collaborates to complete a project.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Incident Resolution Rate	97%	96%	96%	97%
Support cost per license (excludes software maintenance)	1,193	1,104	1,159	1,217

Enterprise Solutions and Quality Assurance

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 6,024,249	$ 6,384,039	$ 6,493,954	$ 6,721,477
Operating Expenditures/Expenses	1,960,819	6,140,289	5,098,944	5,103,489
Total	**$ 7,985,069**	**$ 12,524,328**	**$ 11,592,898**	**$ 11,824,966**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 7,940,680	$ 11,075,511	$ 10,144,081	$ 10,376,149
Countywide Special Revenue Funds	0	1,448,817	1,448,817	1,448,817
Public Utilities Water/Wastewater Funds	44,388	0	0	0
Total	**$ 7,985,069**	**$ 12,524,328**	**$ 11,592,898**	**$ 11,824,966**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	41	41	41	41
Funded FTE Positions	41.00	41.00	41.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a decrease in the annual maintenance agreements.

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 24 and FY 25 Accomplishments:

- The Environmental Service Regulatory group has successfully assumed responsibility for the County's Cross Connection Control Program. The program is required per the US EPA's Safe Drinking Water Act. One significant improvement of the program is new software that allows for better inventory, notification and test reporting for backflow devices.
- The Environmental Laboratory, which is accredited by the National Environmental Laboratory Accreditation Conference, continues to increase the types of testing it is approved for. The laboratory increased the number of samples tested this past fiscal year to almost 95,000 individual analyses. These tests are critical for ensuring the safety of the County's drinking water.
- The County continues to lead the state in Hazard Mitigation efforts. The Environmental Services Department staff assisted County and three cities in qualifying for over $8,00,000 in hazard mitigation grants from the state in fiscal year 2024. We are currently working with Florida Department of Emergency Mgmt. on over $300,000,000 in mitigation grants due to hurricanes.

FY 26 and FY 27 Core Goals:

- Environmental Services will continue to improve and expand on the Environmental Laboratory's testing capabilities. The lab is currently working on being approved for testing of volatile organic chemicals in water samples. This will assist in the County's efforts to better understand the risks from historic landfills and superfund sites located in the County.
- Environmental Services will continue to assist the Water Resources Department, Solid Waste Department, and Public Works in meeting their regulatory compliance requirements. This includes sample collection and analysis, data acquisition and integration, and reporting to regulatory agencies.
- Environmental Services will continue with staff recruitment and development for succession planning. The Environmental Services Division staff has extensive experience with environmental regulations. A significant portion of staff is retiring and ensuring these positions are filled with qualified staff is critical to our mission.

FY 26 and FY 27 Key Projects:

- Environmental Services will continue to support the Water Resources Department in meeting its federal and state regulatory requirements.
- Environmental Services will continue to assist the Solid Waste Department in developing a new Leachate Disposal alternative. Potential alternatives include natural systems treatment and underground injection control. Currently, the Solid

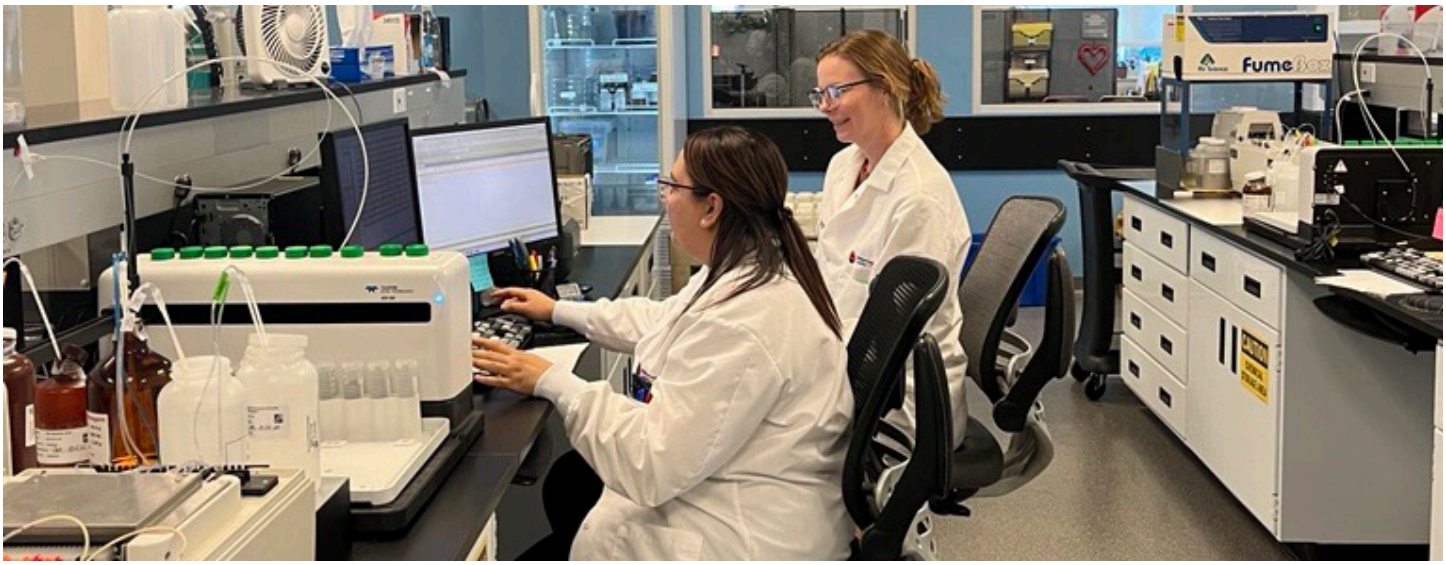
Waste department is hauling leachate off site for treatment and disposal, which is very expensive.

- The Environmental Services Division is working to champion a stormwater project following Low Impact Development techniques. These types of projects may require a larger area than a typical stormwater management project but can be less expensive to maintain and provide better water quality for the receiving waters of these types of stormwater systems.

Innovation:

The Environmental Services Division was able to complete the federally mandated initial lead service line inventory using existing records and statistical analysis. The County has over 200,000 service connections to the drinking water system. Many utilities across the state are having to physically expose their buried infrastructure at each service connection. The method implemented by County staff saves considerable time and money in completing this required effort.

Environmental staff return drinking water samples to the County's laboratory.



Environmental staff complete an analysis on drinking water samples.

Environmental Services Division

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 5,046,557	$ 6,980,853	$ 7,533,373	$ 7,732,125
Operating Expenditures/Expenses	2,829,472	5,222,826	5,421,571	5,148,339
Capital Outlay	225,511	1,789,355	2,070,610	240,577
Total	**$ 8,101,540**	**$ 13,993,034**	**$ 15,025,554**	**$ 13,121,041**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 203,972	$ 357,412	$ 351,259	$ 357,049
Countywide Special Revenue Funds	(1,555)	0	0	0
Unincorporated Area Special Revenue Funds	1,179,568	1,636,696	1,722,812	1,747,071
Public Utilities Water/Wastewater Funds	6,719,555	11,998,926	12,951,483	11,016,921
Total	**$ 8,101,540**	**$ 13,993,034**	**$ 15,025,554**	**$ 13,121,041**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	61	68	71	71
Funded FTE Positions	61.00	68.00	71.00	71.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- In FY26, four positions are established to address an increase in department responsibility.
- During FY25, 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 contract increases and one-time cost for the additional sampling associated with the upcoming Industrial Pretreatment Local Limit Evaluation sampling required by the Department of Environmental Protection.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures is primarily the result of new and replacement equipment, as well as carryforward of one-time funding approved for FY25 for various vehicles and equipment due to the delay in procurement of the items.

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 24 and FY 25 Accomplishments:

- In 2024, the Hillsborough County Extension Service provided 75,455 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 $19,989,847 to participants in 2024.

- Water conservation educational programs such as Florida Friendly Landscaping, Water Wise, and Rain Barrel Water Harvesting resulted in an estimated annual water savings of 112,261,859 gallons.

FY 26 and FY 27 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.

FY 26 and FY 27 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 Practices training to County landscape maintenance crews, and horticulture programming for Hillsborough County Libraries.

- The Urban Forestry program will facilitate the implementation of the County Tree Mini-Grant program.

Innovation:

For every $1 of County General Fund investment, Hillsborough County Extension generated $9.92 in additional funding and economic benefits to program participants.

Extension improves the competitiveness of the production agriculture industry in Hillsborough County by providing research-based technical and educational resources.

Florida-Friendly LandscapingTM program teaches participants how to conserve water in their home landscape.

Extension's Urban Forestry program provides education and resources on individual tree care, community canopy management, and environmental stewardship.

Nutrition education programs teach healthy eating habits, resulting in improved lifestyle and food cost savings.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Percentage of participants who indicate a knowledge gain or improved quality of life as a result of Extension education programs.	94%	90%	90%	90%
Value gained from application of practices learned through Extension education or implementing Extension recommendations.	$14,775,704	$8,900,00	$12,500,000	$12,500,00
Value of Extension volunteer hours.	$534,329	$600,000	$600,000	$600,000
Increased earning capacity as a result of professional certifications earned through Extension programs.	$5,214,143	$8,400,000	$7,500,000	$7,500,000
Total educational contacts.	75,455	100,000	100,000	100,000

Extension Service

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,764,464	$ 2,051,911	$ 2,046,733	$ 2,109,702
Operating Expenditures/Expenses	834,249	1,026,725	1,042,095	1,045,530
Capital Outlay	0	80,500	0	0
Total	**$ 2,598,714**	**$ 3,159,136**	**$ 3,088,828**	**$ 3,155,232**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 2,310,560	$ 2,756,249	$ 2,656,621	$ 2,720,795
Unincorporated Area Special Revenue Funds	99,488	208,475	231,962	234,192
Grants (Not Transportation-Related)	188,666	194,412	200,245	200,245
Total	**$ 2,598,714**	**$ 3,159,136**	**$ 3,088,828**	**$ 3,155,232**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	25	25	25	25
Funded FTE Positions	25.00	25.00	25.00	25.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increase in indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

Facilities Management & Real Estate Services

(813) 272-5810 | HCFL.gov/REFS

The Facilities Management & Real Estate Services department (FMRES) plays a crucial role in ensuring the smooth operation and management of County-owned properties and facilities. Their responsibilities span a wide range of services. These include: ensuring that County-owned buildings and properties are properly maintained and functional; conducting evaluations to determine the condition of facilities and recommending necessary repairs or upgrades; handling property acquisition, disposition, and the full spectrum of real estate transactions and technical services; providing assistance to various County partners who occupy County facilities; and overseeing the creation and management of requests for proposals (RFPs) and public-private partnership agreements (P3s). FMRES's certification by the National American Public Works Association (APWA) in 2014 highlights the department's commitment to maintaining high operation standards. This recognition solidifies FMRES's position as a trusted department for managing County facilities, real estate, and properties.

FY 24 and FY 25 Accomplishments:

- During Hurricanes Helene and Milton, Facility Operations & Maintenance (O&M) provided emergency generators to four special needs and six general population shelters within 72 to 96 hours. Furthermore, O&M has installed electric vehicle chargers at seven sites to support Fleet Management.

- Real Estate acquired rights-of-way for two Capital Program projects and 10 Water Resources projects to enhance transportation safety and utility services. Additionally, Real Estate supported Conservation & Environmental Lands Management (CELM) in securing the County's first Conservation Easement, the TEW property, for $4.9 million, covering 935 acres in the Lower Green Swamp Preserve Addition.

- Repair, Renovation, Replacement and Maintenance (R3M) completed 106 life cycle replacement projects for $11.2 million.

FY 26 and FY 27 Core Goals:

- FMRES will maintain County facilities to extend asset lifespan and reduce costs through maintenance, repairs, and facility condition assessments. This will be achieved through routine inspections, preventative maintenance, and strategic repairs to ensure that all County-owned facilities are safe, functional, and energy-efficient.

- FMRES will ensure emergency shelter generators are operational and ready for use during natural disasters or other emergencies. This will be achieved through regular testing and maintenance of backup power systems to ensure shelters can continue functioning in the event of power outages, ensuring the safety of residents in times of crisis.

- FMRES will manage County-owned land to support public infrastructure projects that promote community development, environmental preservation, and future growth. This will be achieved through the evaluation of land for public projects, balancing need for expansion with environmental concerns, ensuring transparency in all land transactions, and optimizing resources.

FY 26 and FY 27 Key Projects:

- FMRES will finalize the agreement with Ybor City Holdings, LLC, which involves a land exchange for a 5-story developed parcel of approximately 25.39 acres that will be used to establish a new Hillsborough County Sheriff's Office Center. The exchange minimizes risks during the 3-year relocation of critical operations and offers space to support staff growth driven by population increases.

Innovation:

FMRES is focused on enhancing the safety and security of County-owned buildings and properties, particularly in response to critical incidents. The department has introduced several initiatives aimed at improving preparedness and response to active threats.

FMRES currently leases four CCTV trailers, which have proven to be an effective method for deterring and detecting criminal activity while safeguarding critical assets. These mobile units provide versatile, high-tech surveillance that can be deployed in strategic locations and are equipped with advanced cameras, motion detectors, and real-time monitoring capabilities, allowing for enhanced visibility and quick response.

FMRES deployed an Active Threat Alerting System that allows employees to quickly notify the Hillsborough County Sheriff's Office (HCSO) and other key staff members during an active threat situation. This system facilitates fast communication, enabling more efficient responses, better coordination, and improved safety outcomes.

FMRES has also introduced a refresher training course to help employees remain vigilant and prepared to handle potential threats by teaching them to recognize suspicious behavior and take appropriate actions in the event of an attack. This initiative highlights FMRES's commitment to continuous improvement and employee empowerment in maintaining a secure environment.

FMRES and the Parks & Recreation department's security team set up a CCTV security trailer to take proactive measures to address a location with ongoing criminal activity.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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	$6.46 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.	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.	.049	.05	.05	.05
Services satisfaction index: Obtain a goal of 3 out of 5, or meets customer expectations.	Obtained a 4.77 out of 5 customer 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.	Obtain a goal of 3.75 out of 5, or meets customer expectations.

Facilities Management and Real Estate Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 16,498,573	$ 19,069,299	$ 19,720,413	$ 20,387,679
Operating Expenditures/Expenses	26,576,994	31,084,622	32,226,221	32,583,120
Capital Outlay	0	510,000	653,004	0
Total	**$ 43,075,567**	**$ 50,663,921**	**$ 52,599,638**	**$ 52,970,799**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 41,071,692	$ 48,323,655	$ 50,382,235	$ 50,594,009
Unincorporated Area General Operating Fund	529,846	681,814	657,456	663,682
Transportation Trust Fund	1,354,318	1,531,885	1,421,294	1,579,702
Grants (Not Transportation-Related)	0	0	0	0
Public Utilities Water/Wastewater Funds	119,710	126,567	138,653	133,406
Total	**$ 43,075,567**	**$ 50,663,921**	**$ 52,599,638**	**$ 52,970,799**

	Actual	Adopted	Adopted	Planned
Funded Positions	201	206	202	202
Funded FTE Positions	201.00	206.00	202.00	202.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY25, one position was eliminated.
- During FY25, three positions were eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in contractual services such as HVAC system maintenance, elevator inspections, generator inspections, security services and fire and security alarm services.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of carryforward of one-time funding approved in FY25 for new vehicles, EV charging stations and portable air chillers.

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 response 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 approximately 140,000 emergency calls last year from 47 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.

One of four new specialty water rescue vehicles (SHERPs) that were acquired by Fire Rescue and utilized during hurricanes Helene and Milton.

FY 24 and FY 25 Accomplishments:

- Fire Rescue assisted Traffic Management in procuring a traffic signal priority and preemption system. The system proactively clears traffic at intersections, allowing fire rescue vehicles to respond quickly and efficiently in a safer manner. The technology reduces response times to emergencies in Hillsborough County.

- Fire Rescue implemented a comprehensive patient care reporting system designed to streamline data management for emergency medical services (EMS). The system allows EMS personnel to document EMS calls in real time. This improves the accuracy and efficiency of patient care documentation, ultimately enhancing the quality of care provided to patients during emergencies.

- Fire Rescue implemented measures such as regular health scans and mental health support resources to improve firefighter health and safety. By prioritizing fire fighter health, Fire Rescue can maintain a stronger, more effective team capable of responding to emergencies while minimizing the impact of their demanding work on their physical and mental health.

FY 26 and FY 27 Core Goals:

- Fire Rescue will continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees. The department will 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.

- Fire Rescue will enhance the safety of fire operations through the acquisition of specialized brush/extrication gear. This gear is designed to protect firefighters from the hazards of wildfires, brush fires, and other challenging rescue scenarios. This investment helps reduce injuries, ultimately leading to safer rescues and more effective fire suppression in a variety of environments.

- Emergency Management will continue to enhance operational effectiveness. The department will improve 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.

FY 26 and FY 27 Key Projects:

- Fire Rescue will upgrade the Emergency Operations Center (EOC) to ensure a more effective and coordinated response during emergencies. The expansion of dormitories and kitchen facilities is crucial to support personnel during prolonged emergency operations. The increased capacities will ensure the ability to manage large-scale crises and improve community response during emergencies.

- Fire Rescue will 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.

- Fire Station construction is key to providing effective emergency services. Currently, three ARPA funded projects have begun construction to replace three outdated stations each over 50 years old. Also, construction of three new stations (Stations #47, #48, #49) are undergoing planning and design.

Innovation:

Connected tools, like upgraded Lifepacks, and data analytics can significantly enhance emergency response by providing insights into emergency situations and allowing for more informed decision-making. By analyzing data such as call volume, patient condition, and available resources, Fire Rescue can ensure continuous improvement in response protocols and overall service delivery.

Fire Rescue respond to an emergency call.

Emergency Management works during a hurricane activation. There were three activation events in 2024.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Percentage of Fire Rescue customers reporting a satisfied or above level of service experience.	98.5%	100%	100%	100%
Percentage of viable cardiac arrest victims resuscitated.	24%	18%	18%	18%
First unit on scene, urban, fire and/or medical, include “B” calls < 6 minutes & OMIT response times > 20 minutes.	16.4%	90%	90%	90%
First unit on scene, suburban, fire and/or medical, include “B” calls < 7 minutes & OMIT response times > 20 minutes.	10.1%	90%	90%	90%
First unit on scene, rural, fire and/or medical, include “B” calls < 10 minutes & OMIT response times > 20 minutes.	41.5%	90%	90%	90%

Fire Rescue

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 198,158,387	$ 226,912,886	$ 249,874,809	$ 266,367,937
Operating Expenditures/Expenses	58,534,396	62,569,719	65,570,854	66,424,772
Capital Outlay	2,012,789	3,042,357	313,116	0
Grants & Aids	8,220	50,917	0	0
Other Non Operating	382,457	356,813	104,372	0
Total	**$ 259,096,249**	**$ 292,932,692**	**$ 315,863,151**	**$ 332,792,709**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 7,556,336	$ 8,942,686	$ 9,114,219	$ 9,299,338
Unincorporated Area General Operating Fund	242,215,720	271,964,218	289,621,088	308,204,725
Countywide Special Revenue Funds	226,014	5,225,360	10,251,176	10,251,176
Grants (Not Transportation-Related)	9,098,180	6,800,428	6,876,668	5,037,470
Total	**$ 259,096,249**	**$ 292,932,692**	**$ 315,863,151**	**$ 332,792,709**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	1,287	1,295	1,332	1,372
Funded FTE Positions	1,283.85	1,291.85	1,326.85	1,366.85

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, thirty-five positions were added for the new Sligh/Anderson Road fire station.
- One full-time telecommunicator position was converted into three part-time positions.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily related to an increase in indirect administrative costs, chemicals, uniforms & safety apparel, fleet vehicle rental costs, and operating expenditures for the new Sligh/Anderson Road fire station.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

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 3,700 vehicle and equipment assets valued in excess of $230 million supporting 30 County 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 reducing total costs of ownership. The department's core values include customer service, teamwork, pride, mutual respect, integrity, and organizational excellence.

FY 24 and FY 25 Accomplishments:

- Fleet was recognized as an elite fleet in 2024. 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.

- The department earned the National Institute for Automotive Service Excellence (ASE) Blue Seal distinction for 2024 by ensuring at least 75% of assigned technicians were ASE certified. Additionally, the department ensured that each service area had an ASE certified technician and certified emergency vehicle technician assigned.

- Fleet achieved national re-accreditation from the American Public Works Association for meeting industry standards in 185 measured areas to include strategic planning, finance, maintenance, safety, emergency management, asset management, and environmental management. This distinction is held by less than 10% of public fleets in America.

FY 26 and FY 27 Core Goals:

- Achieve a 92% or higher availability rate for Fire Rescue 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 26 and FY 27 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 online scheduling for vehicle repairs that will provide customers more flexibility to meet their internal workload schedules.

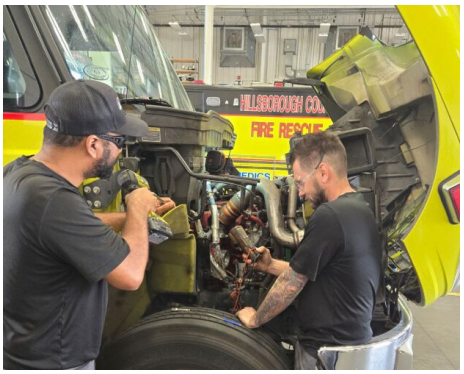
- Fleet will evaluate maintenance, repair, and customer support processes and procedures using Lean Six Sigma principles to improve overall effectiveness and efficiency. These actions can lead to a reduction in repair charges, reduction in asset down time, enhanced safety, higher technician productivity rates, and higher customer satisfaction.

- Fleet will support the upgrade of fuel communications infrastructure in order to improve real time tracking of fuel. These improvements will

enhance fuel delivery scheduling and provide better tracking during contingency operations for Hillsborough County.

Innovation:

Fleet focuses on exceeding customer's requirements by providing 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 workforce 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 effectively respond to Hurricane Milton customer needs by topping off fuel tanks, dispersing assets, repairing priority assets, stocking up on supplies, etc.



Fleet Technicians, Alex and Tony, troubleshoot the electrical system on a Fire Rescue Pumper.

Fleet Technician, Josh, performs a brake and rotor replacement on an Ford F-150.

Fleet Technician, David, works on a John Deere Tractor.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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.	96%	92%	92%	92%
General-purpose sedan, light/medium truck, van, and sports utility vehicle return of sale on surplus assets (goal is 25% or higher). This outcome helps maintain a financially strong replacement fund.	26%	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%	95%	95%	95%
Average annual preventive maintenance turn time for emergency response vehicle repairs (goal is less than five days). This outcome measures how quickly a frontline asset can be returned to service.	4 days	5 days	5 days	5 days
Fleet technician productivity rating (goal is 80% or higher). Industry standard is 75%. This outcome measures technician revenue generating time for billable hours.	90%	80%	80%	80%

Fleet Management

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 6,709,756	$ 7,011,304	$ 7,501,640	$ 7,829,140
Operating Expenditures/Expenses	20,744,598	23,405,117	26,325,149	27,188,195
Capital Outlay	18,872,026	65,920,000	66,226,401	67,908,819
Other Non Operating	0	0	0	0
Total	**$ 46,326,380**	**$ 96,336,421**	**$ 100,053,190**	**$ 102,926,154**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Fleet Management Funds	$ 46,326,380	$ 96,336,421	$ 100,053,190	$ 102,926,154
Total	**$ 46,326,380**	**$ 96,336,421**	**$ 100,053,190**	**$ 102,926,154**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	67	70	72	73
Funded FTE Positions	67.00	70.00	72.00	73.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- In FY26, two positions are established to addressed an increase in department resonsibility.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of increases in vendor contracts for fuel and vehicle maintenance parts.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures is primarily the result of the carryforward of one-time funding approved in FY25 for heavy duty vehicle lifts, truck tire changing machine, fuel dispensers and a diesel tank load rack.

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 local, state, and federal laws, administration of the BOCC agenda process, oversight of strategic operational functions and projects, and administration of citizen-led boards and councils.

FY 24 and FY 25 Accomplishments:

- GRSS successfully advocated for needed resources at the state and federal government levels for community essentials, while protecting home rule authority and flexibility.

- GRSS led the implementation of significant operational improvements to ensure greater quality service delivery to internal clients and the broader community.

FY 26 and FY 27 Core Goals:

- GRSS will further enhance the office's Emergency Operations Center Liaison Officer capacity and streamline effective communication with stakeholders.

- GRSS will improve strategic service offerings that strengthen collaboration with County service teams, resulting in improved outcomes.

FY 26 and FY 27 Key Projects:

- GRSS will offer continuous and comprehensive examination of its services to ensure alignment with strategic goals and performance delivery in the most effective and efficient manner.

- GRSS will work towards the 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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,932,456	$ 2,568,096	$ 2,197,140	$ 2,273,156
Operating Expenditures/Expenses	163,801	401,754	544,198	380,459
Grants & Aids	0	0	4,696	4,696
Total	**$ 2,096,257**	**$ 2,969,850**	**$ 2,746,034**	**$ 2,658,311**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 2,096,257	$ 2,969,850	$ 2,746,034	$ 2,658,311
Total	**$ 2,096,257**	**$ 2,969,850**	**$ 2,746,034**	**$ 2,658,311**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	19	18	15	15
Funded FTE Positions	19.00	18.00	15.00	15.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY 25, one position was eliminated.
- During FY 25, 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 providing funding for a consultant to ensure systems meet legal requirements for the protection of health information.

CAPITAL AND OTHER EXPENDITURES:
- The increase to grants and aids expenditures is due to a realignment from operating expenditures.

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, education, 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. The program continues to adjust its strategies to meet federal enrollment mandates and respond to changes in the operating environment and the wider Head Start community.

FY 24 and FY 25 Accomplishments:

- In support of the goal to reduce health and nutrition barriers to learning and education, the department facilitated access to wholistic health care and nutrition services for 100% of enrolled children through partnerships with community agencies such as: The Women Infant and Children (WIC) Program, Tampa Family Health Centers, and Florida Department of Health in Hillsborough County.

- The department continued its facilities maintenance and improvement program toward its goal of being recognized among the nation's best Head Start facilities. A new building construction to accommodate 56 children is 80% completed (La Paloma location); playgrounds were fully modernized at two locations, and a new roof was installed at one location (Mango Head Start).

- The results of the National Head Start Association's Parent Gauge Assessment tool indicated a high level of community and parent satisfaction with program services.

FY 26 and FY 27 Core Goals:

- Hillsborough County Head Start/ Early Head Start will be recognized among the nation's leading early childhood education services providers, developing the social and emotional skills of children and families to ensure that they transition to the elementary school system ready to learn and to attain self-reliance and community prosperity.

- Hillsborough County Head Start/ Early Head Start will be the County's champion for families, advocating to ensure that all enrolled parents are meaningfully involved in their child's development and families will overcome all health, oral health, mental health, and nutrition barriers that could delay their future growth, development, and achievement of personal or community prosperity.

- Hillsborough County Head Start/ Early Head Start 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 which are easily accessible to the children and families who are most in need of services.

FY 26 and FY 27 Key Projects:

- Head Start will strengthen community partnerships to improve access to job related resources, mental health, and health and social services for 100% of enrolled parents needing these services. These partnerships will result in: jobs attainment, GED credentials or degrees earned, increased wages, and improved education outcomes in children.

- Head Start will expand mental health services by increasing access to high quality mental health resource for children, families, and staff.

- Head Start will review and rezone the geographic location of contracted Head Start facilities to ensure alignment with proximity of high poverty and high need populations, thereby facilitating easy access for children and families most in need of Head Start services.

Innovation:

Over the past few years, the program has noted an increase in the population of children with severely challenging behaviors and has moved to implement innovative programs to address this development.

The department introduced three specialized classrooms to address adjustment challenges faced by some children as they transition from Early Head Start to Head Start. Typically, children experience challenges during transitions from home to an early care and education setting, between age groups or program settings, and from preschool to kindergarten. These transition classrooms are specially designed with appropriate staffing ratios and special curriculum to support a positive experience for the children, families, and staff during these transition periods. How the foundation for positive transitions is laid across all levels of the system to support children, families, and staff through transitions has far-reaching effects on children's well-being and academic success.

The department has partnered with Hillsborough County Community College to implement the Conscious Awareness Learning Model (CALM). This program will provide targeted supports and trainings that emphasize the principles of Conscious Discipline as outlined by Dr. Becky Bailey. These principles are designed to encourage unity, connection, and cooperation for young learners. CALM builds on this foundation and integrates child development, positive psychology, and intentional instruction of socio-emotional learning into all programming. The program content is tailored to meet the specific needs of BOCC Head Start supervisors, staff, and contracted service providers. The program pulls from the extensive experience of the staff's educational and social-emotional learning, developing systems for program delivery, data analysis, and expertise in early childhood community collaboration.

Children at MOSI Head Start enjoy the social, emotional, and academic benefits of gardening.

Children, families, and staff are engaged in a back-to-school event at North Tampa Head Start.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Maintained enrollment level at 3,474, or 100% of funded enrollment.	2,872	3,451	3,474	3,474
Number of parents receiving health education guidance and services.	2,157	1,729	1,700	1,700
Number of parents receiving job training resources.	768	991	1,200	1,200
Number of students receiving disability services or resources (mandated at 10% of enrollment).	269	299	348	348
Number of students/parents receiving mental health services or referrals.	82	124	350	375

Head Start - Early Head Start

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 16,834,465	$ 20,198,725	$ 20,388,558	$ 21,279,943
Operating Expenditures/Expenses	10,260,175	31,163,842	10,925,182	9,516,214
Capital Outlay	735,904	0	0	0
Grants & Aids	13,152,704	0	22,946,655	22,946,655
Other Non Operating	6,019,961	6,646,747	7,391,747	7,391,747
Total	**$ 47,003,209**	**$ 58,009,314**	**$ 61,652,142**	**$ 61,134,559**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ (907)	$ 0	$ 430,000	$ 0
Grants (Not Transportation-Related)	47,004,115	58,009,314	61,222,142	61,134,559
Total	**$ 47,003,209**	**$ 58,009,314**	**$ 61,652,142**	**$ 61,134,559**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	271	273	273	273
Funded FTE Positions	269.95	272.00	272.00	272.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily due to sub-recipient costs being realigned from operating expenditures to grants and aids effective in FY 25.

CAPITAL AND OTHER EXPENDITURES:
- The increase in grants and aids expenditures is due to sub-recipient costs being realigned from operating expenditures to grants and aids effective in FY 25.

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, the Medicaid Match, and administers the Opioid Settlements Funds 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 24 and FY 25 Accomplishments:

- Through collaboration with the health care community and other related service providers, Hillsborough County provided an estimated $140+ million in direct funding to these local entities. The County's participation in Federal and State programs created an additional federal return of approximately $110.2 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 $1,214 per person per month, while the department's per member per month was $418 in FY24. This correlates to a 65% lower rate and the County should have similar results.
- Health Care Services' use of a Patient Assistance Program (PAP) saved the Indigent Trust Fund $16.1 million that would otherwise have been needed to pay for pharmaceuticals for HCHCP clients in FY 24. PAP continues to be an innovative and cost-effective program providing substantial cost savings for the department and Hillsborough County taxpayers.

FY 26 and FY 27 Core Goals:

- The department and its stakeholders will impact opioid use and overdoses in Hillsborough County using Opioid Settlement Funds and a Request for Application (RFA) process that will provide needed expansion and provision of best practices. The RFA will provide an opportunity for community partners to submit proposals to address this crisis. The department and its stakeholders will impact opioid use and overdoses in Hillsborough County using Opioid Settlement Funds and a Request for Application (RFA) process that will provide needed expansion and provision of best practices. The RFA issued in FY 25 for $25 million will provide an opportunity for community partners to submit proposals to address this crisis. The Behavioral Health Task Force outlined priority services in the four domains of Education, Prevention, Treatment, and Recovery as approved by the BOCC.
- Through the County's continued partnerships, Health Care Services 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.
- Health Care Services will continue to increase 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 26 and FY 27 Key Projects:

- The department is working to enter an agreement with the Hillsborough County Sheriff's Office to provide $15 million in funding to support inmate medical expenses for the indigent population. These funds would provide medical services while individuals are incarcerated. Once they are released, qualified individuals would be enrolled in the HCHCP.
- 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 the public/private partnerships for increasing the utilization of the Healthy Living program that provides a holistic wellness approach for individuals. The Healthy Living Program offers comprehensive resources to support the well-being of Hillsborough County Health Care Plan Members, Hillsborough County Residents, and Hillsborough County employees.

Innovation:

The department is entering into an agreement with the 13th Judicial Circuit Court of Florida in Hillsborough County to provide funding for the Mental Health Problem Solving Court for residents. The funding amount will be a slightly above $1 million per year for the next three years. This will provide a linkage between these individuals who are indigent with mental health concerns that could qualify for the HCHCP.

Health Care Services staff assist at an outreach event.

Hillsborough County Health Care Services Department, in collaboration with the listed sponsors, spearheaded the County's second Opioid Summit.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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.	$418 PMPM	$500 PMPM	$475 PMPM	$475 PMPM
Emphasize customer service delivery systems to increase Hillsborough County Health Care Plan customer satisfaction gauged through standardized surveys and measurements.	93% average satisfaction score	90% average satisfaction score	90% average satisfaction score	90% average satisfaction score

Health Care Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 9,560,550	$ 10,722,511	$ 11,090,574	$ 11,588,489
Operating Expenditures/Expenses	10,038,605	22,581,360	33,330,078	33,345,490
Capital Outlay	904	2,000,000	2,000,000	2,000,000
Grants & Aids	263,707,015	493,013,402	491,591,595	493,034,894
Total	**$ 283,307,074**	**$ 528,317,273**	**$ 538,012,247**	**$ 539,968,873**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 230,135	$ 419,383	$ 431,634	$ 446,019
Countywide Special Revenue Funds	268,217,467	502,056,098	508,154,292	510,096,533
Grants (Not Transportation-Related)	14,859,472	25,841,792	29,426,321	29,426,321
Total	**$ 283,307,074**	**$ 528,317,273**	**$ 538,012,247**	**$ 539,968,873**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	91	95	96	96
Funded FTE Positions	91.00	95.00	96.00	96.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY 26, one position is established to address an increase in department responsilbility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of upgrades to technology and enhanced maintenance agreements, pharmacy administrative and benefit managment fees, and indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures is primarily the result of fluctuations in grant appropriations.

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.

Homeless and Community Services and other County departments participate in a community outreach event to showcase services provided by the County.

Hillsborough County partnered with Feeding Tampa Bay to build a state-of-the-art facility to help address food insecurity and provide resources to support long term stability.

FY 24 and FY 25 Accomplishments:

- Managed contracts that provided emergency bridge housing, case management, and supportive services to 2,160 individuals.

- Managed the Cold Weather Shelter Plan where volunteers from community and faith-based organizations provide temporary shelter and meals on cold nights for individuals experiencing homelessness and those without adequate heat. This past season, the shelters activated 16 nights and served 4,536 people.

- Supported recovery efforts through case coordination to residents impacted by Hurricanes Helene and Milton through internal and external partners that manage Federal, State, and local resources.

FY 26 and FY 27 Core Goals:

- Reduce the homeless unsheltered population by 5% in FY 26 and another 5% in FY 27.

- Reduce the Veteran population experiencing homelessness by 5% in FY 26 and an additional 5% in FY 27.

- County contracted emergency bridge housing partners to maintain occupancy at 85% or higher.

FY 26 and FY 27
Key Projects:

- Collaborate with Tampa-Hillsborough Continuum of Care using the Right Door: 5-Year Strategic Plan, which aims to build a coordinated system of service for specific populations to make homelessness rare, brief, and non-recurring.
- Implement strategies with community partners to address unsheltered homelessness pursuant to the new state law, HB 1365 - Unauthorized Public Camping and Sleeping.
- Coordinate with County and community partners on the management of Federal and State Resources for persons impacted by storms during the hurricane season in 2024.

Innovation:

Hillsborough County invested $5 million in American Rescue Plan (ARP) Funds to support a portion of the costs for Feeding Tampa Bay to construct a new state-of-the-art regional facility (215,000 square feet) in the County that will significantly expand the capacity to collect, store, and distribute resources to address food insecurity. In addition, the new facility will have collaborative spaces to access community resources that support economic empowerment such as job training, education advancement, a free grocery store, and a Bistro Cafe.

Hillsborough County Sheriff Chad Chronister visited with County staff and community partners during the activation at the Emergency Operation Center last hurricane season.

Homeless and Community Services staff work at the PODS distributing water to residents in need after Hurricane Milton.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Percentages of decrease of overall homelessness.	7% decrease	5% decrease	5% decrease	5% decrease
Number of clients assisted with temporary housing, case management, and supportive services leading to permanent supportive housing.	2,160	2,100	2,214	2,214
Number of beds/apartments the County has with community partners to provide emergency bridge housing.	600	600	648	648
Number of annual inspections of emergency bridge housing partnering agencies' facilities and apartments that provide temporary shelter to individuals and families.	103	115	120	120

Homeless & Community Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,446,079	$ 1,633,998	$ 1,926,205	$ 1,991,293
Operating Expenditures/Expenses	4,574,192	8,141,228	9,397,248	9,399,275
Total	**$ 6,020,271**	**$ 9,775,226**	**$ 11,323,453**	**$ 11,390,568**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 6,020,271	$ 9,775,226	$ 11,323,453	$ 11,390,568
Total	**$ 6,020,271**	**$ 9,775,226**	**$ 11,323,453**	**$ 11,390,568**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	10	11	13	13
Funded FTE Positions	10.00	11.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, 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 in contractual services.

Human Resources

(813) 272-5130

The Human Resources department is committed to transforming talent management through efficient, data-driven strategies. Grounded in process improvement, HR designs streamlined strategies to attract, develop, and retain a high-performing workforce. In alignment with the County's strategic mission, HR drives community prosperity through strategic partnerships and continuous innovation. Leveraging technology and modernized engagement practices, the department serves as a catalyst for workforce excellence.

County staff attend a New Employee Orientation.

FY 24 and FY 25 Accomplishments:

- Human Resources fuels workforce excellence with transformative learning experiences that boost skills, engagement, and productivity. Our strategic programs empower employees to excel, be effective, and reduce liability. In FY 24, HR offered 329 classes to 6,746 participants—a 12.5% increase—driving service performance and organizational success.

- Human Resources revamped workforce management by aligning job classifications and pay with market standards, boosting efficiency, reducing redundancies, and cutting costs. This data-driven strategy enhances talent retention, mitigates pay inequities, and optimizes resources—a fiscally responsible model for sustainable, high-performance government.

- Despite rising healthcare costs, the County effectively managed expenses, limiting the increase to just 3.5%—well below the 6% industry standard. This strategic approach led to $7.6 million in cost avoidance.

FY 26 and FY 27 Core Goals:

- Human Resources will leverage the Oracle Cloud Redwood upgrade to enhance workforce development by introducing new functionalities, learning communities, and a skills library. Launching in late 2025, this initiative will equip employees with essential skills for current, emerging, and future roles while improving performance management, increasing efficiency, and reducing duplication of effort.

- Human Resources will evaluate job classifications and duties to prepare for emerging technologies and new work methods—leveraging greater efficiencies to elevate human capital and optimize performance.

- Human Resources will review existing policies to enhance decision-making, foster anticipatory and self-correcting governance, and implement evidence-based strategies that align with Administrative and Board of County Commissioners directives, state-level efficiencies, and federal policies to cut costs, streamline processes, and drive impactful change.

FY 26 and FY 27 Key Projects:

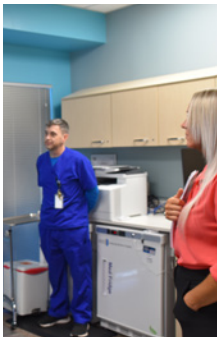
- Human Resources will conduct a comprehensive review of job classifications and duties to prepare for emerging technologies and new work methods. HR will identify opportunities to enhance efficiency, streamline tasks, and elevate

workforce capabilities, ensuring alignment with evolving technology and operational needs. HR will implement strategies to optimize human capital for higher level performance.

- Human Resources will conduct a comprehensive policy review to enhance decision-making, enable anticipatory and self-correcting governance, and implement evidence-based strategies. HR will align policies with County Commission directives, state efficiencies, and federal guidelines while optimizing human capital, streamlining processes, minimizing risk, and driving impactful, data-driven change.

- Human Resources will implement the Oracle Cloud Redwood upgrade to revolutionize workforce development by integrating AI-driven learning, skills mapping, and automation. This initiative will streamline performance management, eliminate redundant processes, and enhance efficiency. By leveraging technology, employees will gain critical skills, reducing manual tasks and optimizing workforce potential.

Human Resources attends a recruitment event.


Employee Medical Center

Innovation:

In January 2024, Hillsborough County launched its first on-site Employee Medical Center, a strategic initiative designed to enhance employee wellness while driving significant cost savings for the County's healthcare plan. Through expert negotiations by the Human Resources department's Benefits and Fiscal teams, the center was established at no cost to the County, with 100% of construction, implementation, and operational expenses covered by Cigna.

By leveraging existing tax practices, the Employee Medical Center provides employees with free doctor visits, preventative screenings, and bloodwork, removing financial and logistical barriers to care. Employees utilizing the center generate a healthcare plan cost of just $65 per visit, compared to $150-250 per visit at external providers—driving substantial savings to the plan. Increased accessibility has also grown the number of employees taking advantage of routine screenings, enabling early detection of serious health conditions, which reduces long-term healthcare costs and ensures a healthier, more productive workforce.

This innovative, cost-neutral solution exemplifies Human Resources' commitment to efficiency, fiscal responsibility, and proactive healthcare management. By reducing health care expenditures, streamlining access to care, and prioritizing employee well-being, the Employee Medical Center stands as a model for sustainable, high-impact benefits administration.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Average days to fill a position.	65	55	50	50
Percentage of first year (new hire) turnover.	38.07%	37.17%	35%	32%
Hiring/onboarding new employees from the community (non-temp, external hires).	706	756	816	840
Reduce workers compensation claims/costs through focus on safety, early risk mitigation, employee education, and procedure review.	425	425	400	375

Human Resources

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 7,161,208	$ 8,163,888	$ 8,206,399	$ 8,403,080
Operating Expenditures/Expenses	1,203,946	2,349,586	2,326,952	2,339,895
Total	**$ 8,365,154**	**$ 10,513,474**	**$ 10,533,351**	**$ 10,742,975**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 6,799,809	$ 8,347,878	$ 8,355,265	$ 8,515,068
Grants (Not Transportation-Related)	2,058	209,713	209,797	209,797
Self-Insurance Funds	1,563,287	1,955,883	1,968,289	2,018,110
Total	**$ 8,365,154**	**$ 10,513,474**	**$ 10,533,351**	**$ 10,742,975**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	112	110	110	110
Funded FTE Positions	77.32	75.95	75.95	75.95

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditure is primarily the result of indirect administrative cost decreases.

Information Technology

(813) 274-4357

The Information Technology Department (ITD) delivers IT services that are both agile and reliable. As part of a portfolio of internal consultancy, the ITD works in partnership with County departments, Boards, and community agencies to achieve Hillsborough County's overall strategic goals while enhancing the customer IT experience. The ITD is comprised of the following core services:

Service Delivery Management
- Application Management

Technology Experience & Support
- Endpoint Infrastructure & Asset Management

Enterprise Information Management
- Enterprise Workflow Management

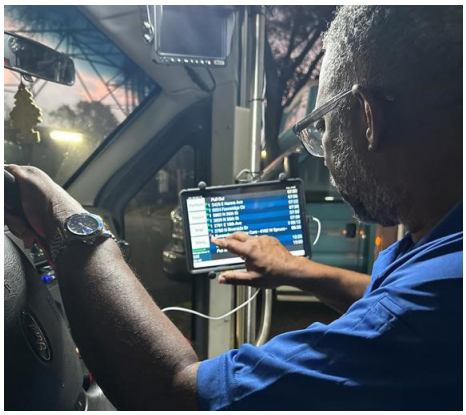
Enterprise Infrastructure Services
- Network & Server Administration

FY 24 and FY 25 Accomplishments:

- ITD partnered with all County departments and affiliated boards and agencies to successfully migrate more than 7,500+ user endpoints to Windows 11 enhancing the County's security posture while creating a more consistent user experience.
- ITD collaborated with the Engineering & Operations division of Public Works to improve citizen mobility and emergency service response time by replacing network hardware at more than 100 high priority intersections and hubs around the County. Collaboration will be a multi-year endeavor.
- ITD incorporated cost-effective 3D printing services to aid Fire Rescue in sourcing and replacing technology endpoint handles used in the field as part of patient safety.

Staff finalizes a Windows 11 upgrade across endpoints.

Staff works on a traffic cabinet located at the intersection of Erlich Road and Dale Mabry Highway.



Sunshine Line staff interacts with a new application.

FY 26 and FY 27 Core Goals:

- ITD will partner with County departments to deliver process-driven technology solutions that are cost-effective, improve service delivery, and enhance the IT experience across the enterprise. One example is ITD collaborating with the County's school district to leverage their wireless infrastructure during emergency activations to enhance connectivity to the County's Crisis Management System.
- ITD will implement business efficiency for residents and customers through innovative and resilient solutions and platforms that empower our customers. One example is ITD upgrading Sunshine Line's new mobility transit program to streamline the rider experience, enhance accountability, and improve visibility to clients utilizing their services.
- ITD will 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. For example, increasing the bandwidth for the wireless infrastructure at the Public Safety Operations Complex to better accommodate user needs during a disaster.

FY 26 and FY 27 Key Projects:

- ITD will enhance document management workflow processes across multiple departments to include Human Resources, Customer Service, Water Resources, Risk Management, and Human Services.
- ITD will continue the replacement of hub and intersection traffic network infrastructure by at least 100+ intersections per fiscal year.
- ITD will collaborate with Fire Rescue to implement an innovative solution leveraging geospatial integrations for not only electronic patient care reporting of medical calls, but also by providing simpler conformity to state fire reporting standards, as well as fire inspections, leading to a reduction of disparate applications to accomplish reporting requirements.

Innovation:

Responding to our customer needs and understanding the impact of unexpected events on business functions, robust internet redundancy is a critical need for Hillsborough County. As more applications and services our citizenry rely on move to the cloud, a secure and resilient business infrastructure is paramount. By finalizing redundant Internet carriers and inserting appropriate infrastructure, we will be able to ensure seamless Internet connectivity in the event of unexpected events.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Overall customer satisfaction with a satisfactory or better rating based on responses to surveys from closed incidents.	99.7%	99.7%	99.7%	99.7%
First-Touch Resolution Rate. (% of incidents resolved the first time, with no repeat calls)	82%	82%	83%	84%
Number of service desk tickets closed within 3 days.	85%	86%	87%	88%
Average time-to-answer service desk phone calls.	49 sec	48 sec	47 sec	45 sec
Net Promoter Score (NPS) rating based on responses to the department's annual Customer Experience Survey. (A score above 50 is considered excellent, with scores above 80 being considered world-class)	58	52	53	54

Information Technology

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 16,437,237	$ 17,465,940	$ 17,782,876	$ 18,422,263
Operating Expenditures/Expenses	23,191,277	25,598,548	30,739,230	30,099,839
Capital Outlay	1,564,041	2,034,560	3,366,700	2,888,300
Total	**$ 41,192,554**	**$ 45,099,048**	**$ 51,888,806**	**$ 51,410,402**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 31,311,857	$ 33,891,982	$ 35,122,338	$ 35,762,873
Countywide Special Revenue Funds	9,880,697	11,206,466	16,766,468	15,647,529
Unincorporated Area Special Revenue Funds	0	600	0	0
Transportation Trust Fund	0	0	0	0
Total	**$ 41,192,554**	**$ 45,099,048**	**$ 51,888,806**	**$ 51,410,402**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	114	114	114	114
Funded FTE Positions	114.00	114.00	114.00	114.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

A merit increase is budgeted.
In FY26, two positions are established to address an increase in department responsibility.
During FY25, one position was eliminated due to remaining vacant for longer than one year.
During FY25, one position was eliminated.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of an increase in hardware infrastructure components that are approaching their end-of-life support, online customer relationship management solutions, and annual maintenance agreements.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures is primarily the result of an increase in technology infrastructure replacements.

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 assists customer during digital literacy trainings, which were made possible through a grant from the Public Library Association.

FY 24 and FY 25 Accomplishments:

- The department completed a multi-year project to digitize and preserve the historic Burgert Brothers collection. After partnering with Sunshine State Digital Network, the 20,000 irreplaceable photographic negatives are available through the Digital Public Library of America. The collection was viewed over 28,000 times in FY 24.
- The 78th Street Community Library recently upgraded its flooring, replacing old carpet with durable, low-maintenance luxury vinyl tile. This update brightened the reading room and enhanced cleanliness and accessibility for visitors.
- The Robert W. Saunders, Sr. Public Library has introduced a new technology space to support career planning, homework assistance, and digital learning, further enhancing its role as a vital community resource.

FY 26 and FY 27 Core Goals:

- The department will 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.
- Library Services will implement classes, events, and library learning experiences that contribute to economic development, entrepreneurial support/career enhancement, and school readiness.
- The department will operate a network of free library facilities with open access, community focus, and welcoming environments. The department'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 26 and FY 27 Key Projects:

- Library Services is constructing two new libraries to replace aging facilities. The Brandon Library is being replaced with a 25,000 square foot building, while the 8,000 square foot Thonotosassa Library will expand to 16,000 square feet. Both will feature enhanced technology, improved accessibility, and flexible spaces to support learning, collection, and community engagement.

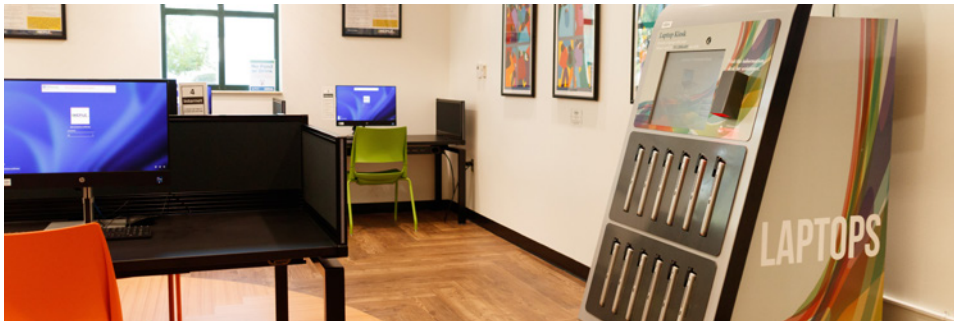
- The department will initiate a large-scale project to digitize and preserve the Florida Sentinel Bulletin, Florida's largest and most widely circulated African American newspaper. This effort aims to safeguard its historical significance and make it accessible for future generations, ensuring the preservation of Florida's rich African American heritage.
- Restoration efforts are ongoing at West Tampa Branch Library and Port Tampa City Library to repair hurricane damage, including flooring, drywall, and ceiling repairs. Port Tampa also gets new furniture, shelving, and casework. Collaboration with restoration specialists helped reopen West Tampa Library, while remediation at Port Tampa continues.

Innovation:

PLA Digital Literacy Grant - Access to technology and digital literacy varies widely across Hillsborough County, affecting education, job opportunities, and access to valuable services. Through a digital literacy grant from the Public Library Association, Library Services offered trainings to older adults and Spanish speakers on cybersecurity, and mobile device basics for Android and iOS users.

Displayed is a rendering of the new Brandon Library, which will span 23,208 square feet.

West Tampa Branch Library was restored after experiencing damage by a hurricane.



The department offers public computer stations and laptop lending at its branches, such as the newly restored West Tampa Library.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Percentage of customers who rate library staff as friendly and competent. Measures customer satisfaction with the professional service provided by library staff.	97%	95%	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.	95%	95%	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.	95%	95%	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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 28,221,648	$ 32,882,439	$ 34,359,974	$ 36,065,900
Operating Expenditures/Expenses	24,183,370	26,158,953	29,833,511	29,471,406
Capital Outlay	2,321,131	2,838,474	2,938,768	2,682,701
Grants & Aids	374,878	750,571	560,164	373,419
Total	**$ 55,101,026**	**$ 62,630,437**	**$ 67,692,417**	**$ 68,593,426**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide Special Revenue Funds	$ 207,138	$ 217,015	$ 228,950	$ 228,950
Library Tax District Special Revenue Fund	54,893,889	62,413,422	67,463,467	68,364,476
Total	**$ 55,101,026**	**$ 62,630,437**	**$ 67,692,417**	**$ 68,593,426**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	391	407	411	419
Funded FTE Positions	391.00	407.00	411.00	419.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- In FY25, one position was eliminated due to remaining vacant for longer than one year.
- In FY26, five new positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of indirect administrative costs, furniture repair and replacement, upgrading software, new library materials, replacing book return drop boxes, increasing security, and launching new libraries.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures is primarily the result of a software replacement project.

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 24 and FY 25 Accomplishments:

- The County maintained a AAA general obligation bond rating, as determined by all three major rating agencies.
- The department complied with Florida Statutes, Chapters 129 and 200, and Truth in Millage requirements.
- Management & Budget received the Government Finance Officers Association (GFOA) *Distinguished Budget Presentation Award* for the FY 23/24 Budget.

FY 26 and FY 27 Core Goals:

- Management & Budget will maintain compliance with Florida Statutes, Chapters 129 and 200 to assure continuation of funding and prevent potential service interruptions.
- The department will earn the Government Finance Officers Association's *Distinguished Budget Presentation Award* for the FY 26/27 Budget.

FY 26 and FY 27 Key Projects:

- Management & Budget will continue the development of financial/ budgetary strategies to ensure fiscal sustainability of service delivery.
- Management & Budget will update key financial policies to ensure that they are consistent with the County's most current business model.

Innovation:

Management & Budget has established a team to respond to the financial aspects of emergencies and related requirements for Federal Emergency Management Agency (FEMA) reimbursement of costs. Tracking and reporting of costs have been improved in the County's financial system. This has improved reimbursement submittals to FEMA and improves related timelines.

Management & Budget earned the Government Finance Officers Association's *Distinguished Budget Presentation Award* for the 38th consecutive year.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Truth in Millage	Approved	Approved	Approved	Approved
Budget Award	Received	N/A	Received	N/A

Management & Budget

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 4,005,371	$ 4,220,973	$ 4,465,457	$ 4,601,078
Operating Expenditures/Expenses	2,832,272	3,641,287	4,949,580	5,242,317
Grants & Aids	962,187	1,665,866	1,031,186	784,432
Other Non Operating	482,064	516,781	50,000	50,000
Total	**$ 8,281,895**	**$ 10,044,907**	**$ 10,496,223**	**$ 10,677,827**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 3,769,956	$ 4,079,933	$ 5,239,078	$ 5,363,083
Countywide Special Revenue Funds	3,537,052	4,386,952	4,445,627	4,820,931
Grants (Not Transportation-Related)	974,887	1,578,022	811,518	493,813
Total	**$ 8,281,895**	**$ 10,044,907**	**$ 10,496,223**	**$ 10,677,827**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	26	26	26	26
Funded FTE Positions	26.00	26.00	26.00	26.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, one-time funding is included for a retirement payout.

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 13,000 deaths that occur annually in Hillsborough County. The department has three core responsibilities. The first and second responsibilities include 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 approval of all out of state shipments and cremation authorizations. The third core responsibility is BOCC mandated: 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 24 and FY 25 Accomplishments:

- The Medical Examiner expanded the Cold Case Unit by including 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 six unidentified cold cases, dropping the total number of cold cases from 50 to 44.
- The department is currently working with the vendor to develop an updated case management software system.

FY 26 and FY 27 Core Goals:

- The Medical Examiner will continue to work towards obtaining National Association of Medical Examiners (N.A.M.E) accreditation for the department.
- The Medical Examiner will obtain American National Accreditation Board (A.N.A.B) certification for the department's Toxicology Lab.
- The department will continue to develop a case management system.

FY 26 and FY 27 Key Projects:

- The department will develop and finalize plans on future expansion of the current Medical Examiner facility.
- The Medical Examiner will continue to improve its working relationship with the International Committee of the Red Cross (ICRC) to tackle the problem of missing people and seek ways to help the affected families and communities. The department could possibly become the intake center for the region as it seeks to identify and notify the families of unidentified decedents.
- The Medical Examiner will continue the organization of the department's Cold Case Unit to identify and locate next-of-kin for the county's unidentified cases.

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 several 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 the unit.

The Hillsborough County Medical Examiner is located at 11025 N. 46th St., Tampa, FL 33617.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Death investigations	11,429	11,561	11,700	11,850
Cremation authorizations	8,373	8,505	8,600	8,700
Indigent cremations	647	697	710	700

Medical Examiner

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 6,442,164	$ 7,090,822	$ 7,387,391	$ 7,635,465
Operating Expenditures/Expenses	1,806,117	2,224,907	2,301,325	2,221,319
Capital Outlay	0	350,000	91,500	5,500
Total	**$ 8,248,281**	**$ 9,665,729**	**$ 9,780,216**	**$ 9,862,284**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 8,248,281	$ 9,665,729	$ 9,672,948	$ 9,843,040
Grants (Not Transportation-Related)	0	0	107,268	19,244
Total	**$ 8,248,281**	**$ 9,665,729**	**$ 9,780,216**	**$ 9,862,284**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	48	49	51	51
Funded FTE Positions	45.48	46.48	48.48	48.48

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY 26, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of one time expenditures in FY 25.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of two new vehicles to respond to death scenes.

Office of Community Impact

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 634,443	$ 876,945	$ 708,147	$ 732,244
Operating Expenditures/Expenses	81,294	504,574	502,351	502,726
Total	**$ 715,738**	**$ 1,381,519**	**$ 1,210,498**	**$ 1,234,970**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 715,738	$ 1,381,519	$ 1,210,498	$ 1,234,970
Total	**$ 715,738**	**$ 1,381,519**	**$ 1,210,498**	**$ 1,234,970**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	6	6	5	5
Funded FTE Positions	6.00	6.00	5.00	5.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY25, one position was eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- Continuation budget.

Parks & Recreation

(813) 744-5978 | 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 1.5 million residents. The department manages a wide range of facilities, including 52 recreation centers, 49 sports complexes, 10 off-leash dog parks, six gymnasiums, six fitness centers, five skateparks, and one performing arts center. 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.

Parks & Recreation Leadership and Commissioner Ken Hagan break ground at Cross Creek Park.

FY 24 and FY 25 Accomplishments:

- In 2024, Hillsborough County Parks & Recreation partnered with 49 youth sports organizations at 47 locations. The department and its partner organizations provided youth recreational league play to over 36,000 kids. Additionally, the department served another 2,542 kids through its staff-managed recreational basketball, ball hockey, flag football, and soccer programs.
- Hillsborough County Parks & Recreation was a 2024 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.
- Hillsborough County Parks & Recreation recognizes pickleball's growing popularity and is ensuring equitable access to courts. The department has built or refurbished 33 courts across seven parks, creating more space for the diverse community to connect, play, and compete.

FY 26 and FY 27 Core Goals:

- Hillsborough County Parks & Recreation is improving accessibility by removing physical barriers through its Americans with Disabilities Act (ADA) Transition Plan. Now in its third phase, with a $500,000 budget, upgrades at 10 parks will include parking, sidewalks, ramps, railings, counters, and door systems. These efforts ensure all residents, regardless of ability, can fully enjoy the county's parks and facilities.
- Hillsborough County is one of just 171 park systems accredited by the National Recreation and Park Association as a Commission for Accreditation of Park and Recreation Agencies (CAPRA)-certified agency. Parks & Recreation remains dedicated to maintaining this high standard, prioritizing accreditation in daily operations and fostering a culture of excellence. This commitment will ensure successful reaccreditation in 2026.
- Hillsborough County Parks & Recreation is committed to growing youth sports and ensuring equitable opportunities for all young athletes. The department will expand its TEAM HC travel baseball and softball program, promoting a balanced approach to competitive play. Additionally, staff-led leagues in four core sports will grow with new program sites, impacting 2,500+ athletes in 2024.

FY 26 and FY 27 Key Projects:

- 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.
- With a focus on sports and sports tourism, the second phase of SouthShore Sportsplex will cement its reputation as a premier tournament-grade complex in South County. The expansion adds six new synthetic turf baseball/softball fields, covered batting cages, a concession stand, restrooms, meeting rooms, a playground, pavilions, a trailhead, and extra parking.
- The Cross Creek Park project will transform a 14.5-acre passive park in New Tampa into a vibrant community destination. This renovation will feature a state-of-the-art 16,000-square-foot recreation center with a gymnasium, a newly constructed 4,600-square-foot playground, paved walking paths, and expansive green space for residents to enjoy.

Innovation:

To accommodate rapid growth in South Hillsborough County, HCPR secured a 100-acre site for the SouthShore Sportsplex, home to the nation's largest contiguous Fédération Internationale de Football Association (FIFA)-certified synthetic turf field. Since September 2023, the complex has hosted 6,000 athletes across eight regional and national tournaments, generating $102,205 in revenue. Prioritizing sustainability, synthetic turf eliminates the need for 2,000 lbs. of nitrogen and 200 lbs. of phosphorus annually, reducing environmental impact. Additionally, the facility supports 1,670 hours of weekly league play, preventing significant turf loss, field damage, and athlete injuries associated with natural grass fields.

Parks & Recreation Adaptive Sports team up with the Tampa Bay Buccaneers Wheelchair Football Team and compete in a national tournament for the Move United's USA Wheelchair Football League.

Parks & Recreation staff, Commissioner Gwen Myers, Deputy County Administrator Greg Horwedel, and Progress Village community members cut the ribbon at the new splash pad at Emanuel P. Johnson Recreation Center.

Parks & Recreation Leadership, Commissioner Ken Hagan, and pickleball players cut the ribbon at Northlakes covered pickleball courts.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Increased participation of adults and youth in recreational sports activities.	295,102*	2,753,622	2,853,421	2,960,421
Customer service satisfaction rating for child-care programming.	91%	92%	91-92%	91-92%
Increased participation visits in recreational activities.	4,034,362	3,742,868	4,134,216	4,284,014

*Actual participant number, not calculated based on visitations.

Parks & Recreation

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 17,337,199	$ 19,802,458	$ 22,317,798	$ 23,272,487
Operating Expenditures/Expenses	25,231,333	27,863,705	30,758,755	30,298,736
Capital Outlay	527,487	666,424	817,370	0
Grants & Aids	0	80,000	80,000	80,000
Total	**$ 43,096,019**	**$ 48,412,587**	**$ 53,973,923**	**$ 53,651,223**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 3,048,260	$ 3,675,035	$ 3,776,353	$ 3,949,709
Unincorporated Area General Operating Fund	40,047,759	44,737,552	49,942,234	49,701,514
Countywide Special Revenue Funds	0	0	255,336	0
Total	**$ 43,096,019**	**$ 48,412,587**	**$ 53,973,923**	**$ 53,651,223**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	377	395	425	433
Funded FTE Positions	258.08	269.14	293.16	297.57

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- In FY26, 25 positions are established to address an increase in department responsibility.
- During FY25, seven positions were established to address an increase in department responsibility.
- During FY25, one position was eliminated due to remaining vacant for longer than one year.
- During FY25, one position was eliminated.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of contract increases, operating budgets for completion of Capital Improvement Projects, New Tampa Performance Art Center property management fees, technology upgrades, increase in restroom cleaning services, increase maintenance cost for newly opened splash pads, as well as the one-time cost to update the Parks and Recreation master plan, purchase steel pallets for sandbag operations and to purchase athletic field equipment.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures are primarily the result of vehicles necessary for new positions approved for FY 26 and carryforward of one-time funding approved in FY 25 for various vehicles.

Performance, Data, & Analytics

The Performance, Data, & Analytics (PD&A) 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, oversight of the County's physical documents within the records warehouse, 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 24 and FY 25 Accomplishments:

- Performance, Data, & Analytics began remediation of Personally Identifiable Information within a variety of departments. This initiative led to a more secure posture for the County's sensitive data. Information was identified and departments partnered with PD&A to delete, archive, or encrypt sensitive data.

- County databases have been encrypted and the process automated. This includes encrypting "data at rest" and any information moving between connected systems.

- PD&A completed GIS Strategic Planning with multiple partner departments. This included project planning, staff and resource allocation, and future-proofing existing applications.

FY 26 and FY 27 Core Goals:

- PD&A will enable countywide access to a trusted Artificial Intelligence agent. This agent will not share County data with external entities and will be trained purely in the County's environment. This will ensure that staff has the tools needed to work efficiently while keeping resident data secure.

- The department will 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.

- PD&A will ensure the department is "right sized" by performing internal strategic planning. This will include succession planning, long-term coordination between divisions, reorganizing to improve results, and maintaining a posture of support for clients.

FY 26 and FY 27 Key Projects:

- PD&A will digitize and provide access to physical County records currently kept in the records warehouse. This initiative will allow residents and staff access to records in a timely manner and reduce the costs associated with maintaining the records.

- The department will assist the Sheriff's Office with an administrative relocation. This will require planning to ensure 911 operations are not jeopardized, and the appropriate equipment, storage, and physical space are in place for a seamless transition.

- PD&A will modernize multiple mission-critical applications, including the Development Services Intake Application, the public-facing Capital Projects Viewer, and the Hurricane Evacuation Assessment Tool.

Featured here are two of the dozens of rows of shelves occupied by physical County records.

During GIS Day 2024, staff members demonstrate various GIS tools in use across the county.

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 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Condition code 20% of the County's stormwater assets (~56,000) per year, in compliance with the National Pollutant Discharge Elimination System permit.	300 per day	350 per day	400 per day	400 per day
Reviewed plat submissions in support of the development community.	120 annually	120 annually	125 annually	125 annually
Created high-quality geospatial products using GIS. Projects include online maps and applications, data creation and maintenance, and spatial analysis in support of County departments.	430	430	450	450

Performance Data & Analytics

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 8,930,870	$ 9,549,152	$ 9,865,496	$ 10,205,688
Operating Expenditures/Expenses	8,540,892	8,883,639	8,678,389	8,686,071
Capital Outlay	1,862,877	0	0	0
Grants & Aids	2,073,090	2,075,290	2,183,894	2,183,894
Total	**$ 21,407,728**	**$ 20,508,081**	**$ 20,727,779**	**$ 21,075,653**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 6,094,694	$ 6,820,655	$ 6,929,871	$ 7,076,418
Unincorporated Area General Operating Fund	4,335,962	4,651,274	4,731,981	4,795,057
Countywide Special Revenue Funds	7,228,348	7,059,004	7,365,924	7,454,513
Transportation Trust Fund	1,163,777	1,486,112	1,574,797	1,620,444
Grants (Not Transportation-Related)	2,468,377	369,160	0	0
Public Works Solid Waste ResourceRecovery Funds	23,267	24,374	25,041	25,844
Public Utilities Water/Wastewater Funds	93,304	97,502	100,165	103,377
Total	**$ 21,407,728**	**$ 20,508,081**	**$ 20,727,779**	**$ 21,075,653**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	74	74	74	74
Funded FTE Positions	74.00	74.00	74.00	74.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a decrease in other professional services.

CAPITAL AND OTHER EXPENDITURES:
- 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.

The 2024 Mega Adoption Event found homes for nearly 500 dogs in three days.

FY 24 and FY 25 Accomplishments:

- The PRC maintained a 94% live outcome, with 10% additional intakes of animals over the last fiscal year. The department is additionally recognized as a "no kill" shelter, with a 90% or greater live outcome rate since 2020 for both cats and dogs.

- The PRC is recognized for developing and utilizing the best practice model by using a remote shelter to mitigate an outbreak of canine influenza by the Florida Animal Protection and Advocacy Association.

- The PRC hosted a regional mega adoption event at the Strawberry Festival grounds, where nearly 500 dogs were adopted in three days.

FY 26 and FY 27 Core Goals:

- The department will maintain a 90% or more live outcome rate by saving all cats and dogs with a good quality of life and that will not pose a threat to public safety.

- The PRC will expand volunteer participation by both individual and corporate volunteers.

- The department will reduce the average length of stay for both cats and dogs in order to create additional space and reduce overall costs.

FY 26 and FY 27 Key Projects:

- The PRC will develop preliminary plans for a new shelter, including needs assessment, land acquisition, and preliminary drawings.

- The PRC will develop a plan to address additional sterilization of cats owned or living outdoors.

- The department will identify areas that lack veterinary services within 10 minutes of population centers in the county. The department will plot clinics via GPS, as well as develop a needs assessment and goal to improve services in void areas.

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.

Kash is all dressed up for Senior Prom photos.

Chopper is on an Adventure Tails outing.

PRC staff work at the 2024 Vaccine Event at Hillsborough Community College.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Overall live outcome rate for both cats and dogs, including outdoor-living cats (both pets taken into the shelter and assisted on an outpatient basis)	93.63%	94.51%	94.56%	95.36%
Average length of stay for dogs and cats	Dogs: 12 days Cats: 5 days	Dogs: 11 days Cats: 5 days	Dogs: 10 days Cats: 4.5 days	Dogs: 9.5 Days Cats: 4 Days
Hours provided by volunteers	22,390 total hours (2690 by 61 groups)	26,250 total hours (3,000 by 65 groups)	28,000 total hours (3500 by 70 groups)	30,000 total hours (4,000 by 75 groups)
Percentage of cats and dogs with County licenses	Dogs: 36% Cats: 8%	Dogs: 38% Cats: 8.5%	Dogs: 39% Cats: 9%	Dogs: 40% Cats: 9.5%

Pet Resources

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 6,764,329	$ 7,748,462	$ 8,272,500	$ 8,535,698
Operating Expenditures/Expenses	3,040,140	3,716,954	3,887,102	3,672,990
Capital Outlay	70,474	0	530,320	0
Total	**$ 9,874,943**	**$ 11,465,416**	**$ 12,689,922**	**$ 12,208,688**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 9,583,658	$ 10,997,916	$ 12,222,422	$ 11,741,188
Countywide Special Revenue Funds	291,285	467,500	467,500	467,500
Total	**$ 9,874,943**	**$ 11,465,416**	**$ 12,689,922**	**$ 12,208,688**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	96	97	98	98
Funded FTE Positions	96.00	96.73	97.73	97.73

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, one position was established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of general operating supplies & minor equipment.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of the replacement of capital equipment items, including shelter cat housing, dishwasher, washing machine, mortuary freezer, and veterinary urinalysis equipment.

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 24 and FY 25 Accomplishments:

- Procurement Services cultivated meaningful and strategic business partnerships by participating in events, such as trade shows, vendor forums, expos, social events, and supplier diversity events, where potential suppliers can showcase their products and services, and engage with decision-makers. Also, the department joined local business associations to provide direct access to a pool of reputable vendors.
- The department implemented robust performance metrics for data-driven decision-making and continuous improvement. Re-calibration of performance, metrics, and customized reporting enables Procurement Services to measure activities, track performance more effectively against set objectives, optimize processes, and drive efficiencies.
- Procurement Services launched an interactive data visualization report for dynamic exploration and analysis of solicitation processes. This report promotes more effective insights to internal/external customers with respect to intake requests, projects, and contract monitoring. Enhanced dashboard tools, interactive charts and graphs, and data exploration features are currently available.

FY 26 and FY 27 Core Goals:

- The department will procure the goods and services that County departments and agencies need to deliver quality services to residents and visitors in Hillsborough County.
- Procurement Services will preserve and strengthen its reliable network of vendor businesses through active engagement, outreach, and support activities.
- Procurement Services will cultivate meaningful and strategic business partnerships to maximize value and support sustainable community prosperity.

FY 26 and FY 27 Key Projects:

- Procurement Services will implement the second phase of its enhanced Training and Engagement Initiative, with customized emphasis on onboarding and the following key outcomes: improved performance, increased efficiency, improved risk mitigation, enhanced supplier relationships, adaptability to change, and overall improvement in stakeholder satisfaction.
- The department will improve customer listening by enhancing ability to capture, analyze, and act on customer feedback in real-time, ensuring that customer needs, concerns, and expectations are heard and addressed proactively. Procurement Services aims to improve customer satisfaction, strengthen customer loyalty, and ultimately drive business growth in the County.
- The department will establish an outreach program for the Construction Apprenticeship Program that assists in leveraging a wide array of resources for vendors to facilitate their apprenticeship program(s).

Innovation:

Procurement Service's approach to integrating operational effectiveness, learning and development, performance metrics, and stakeholder satisfaction into the procurement process is to create a more responsive, agile, and accountable procurement system

(with high levels of transparency, accountability, and value for money). The department embraces operational effectiveness through digital transformation (such as efficient e-procurement and process automation/automated workflows) that improves the speed accuracy and transparency of the procurement cycle, ensuring better outcomes for the County and the public. Recent implementations included in the first phase of the 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. A key upcoming project is to implement Phase Two related to (4) embracing accountability, and (5) focusing on results. management, and stakeholder satisfaction.

Procurement Services facilitates the monthly Hands on "Doing Business with Hillsborough County" Procurement Services Workshop in September 2024.

Procurement Services and Water Resources participates at the August 2024 Water Expo on "Doing Business with Hillsborough County."

Procurement Services participates at the 2024 Suncoast Utility Contracts Association Tradeshow on "Doing Business with Hillsborough County."

Procurement Services participates at the 2024 Hillsborough Area Regional Transit Authority event in August 2024 on "Doing Business with Hillsborough County."

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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.	180,000 / 650,000	180,000 / 650,000	180,000 / 700,000	180,000 / 700,000
Revenue generated for the County from the Purchasing Card program	$350,560	$350,560	$350,000	$350,000
Number of contract administration items processed	2773	500	2,000	2,000
Total dollar amount and number of all awarded procurements – sourcing events	$722,239,963 / 498	$465,000,000 / 350	$600,000,000 / 450	$600,000,000 / 450
Total dollar amount and number of all awarded non-sourced procurements	$238,013,160 / 771	$30,000,000 / 300	$200,000,000 / 300	$200,000,000 / 300

Procurement Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 4,199,365	$ 4,787,158	$ 4,858,297	$ 4,985,225
Operating Expenditures/Expenses	202,292	335,372	323,788	328,806
Total	**$ 4,401,657**	**$ 5,122,530**	**$ 5,182,085**	**$ 5,314,031**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 4,401,657	$ 5,122,530	$ 5,182,085	$ 5,314,031
Total	**$ 4,401,657**	**$ 5,122,530**	**$ 5,182,085**	**$ 5,314,031**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	40	41	41	41
Funded FTE Positions	40.00	41.00	41.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily due to a decrease in insurance assessments.

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 all 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 24 and FY 25 Accomplishments:

- Subrogation was pursued from those causing damages to County property, resulting in a reimbursement in the amount of $318,016.81 for the fiscal year.
- Risk Management & Safety launched the Corrective Action Training for the Driving Incidents Program. The purpose of the program is to address avoidable automobile accidents and provide training specific to the type of incident.
- Risk Management & Safety hosted the Annual National Safety Fair, which provided access to substantial knowledge and resources to County employees, with the intention of reducing workers compensation and automobile accident claims.

FY 26 and FY 27 Core Goals:

- Risk Management & Safety's goal is to reduce risks and workplace incidents resulting in injury by enhancing safety training, strengthening preventive measures, and fostering a culture of safety across all departments.
- Risk Management & Safety launched the Risk Management Safety Manual on COIN.

FY 26 and FY 27 Key Projects:

- Risk Management & Safety plans to implement 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:

Risk Management & Safety successfully collaborated with IIO and combined Outlook with OnBase for a smooth transition from email to the OnBase system. This helped to further Risk Management & Safety's commitment to optimal efficiency in the claims management and insurance renewal process. This enhancement has proven to be successful.

Chief Financial Administrator Tom Fesler, County Administrator Bonnie Wise, and Division Director Brenda Cogdell visit to support the Risk Management & Safety Fair.

The Risk Management Team hosts an ice cream booth at the Safety Fair.

Safety Manager Joe Halle goes over the New Risk Management & Safety Manual.

Brandon Huisenga from Risk Management reviews the new Corrective Action Driving Incidents Program.

The Safety Fair winner gets a special prize.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Defensive driver training completions	1,178	975	825	979
Claim intake	1,707	1,900	2,005	2,100
Insurance contract renewal	1,257	1,900	1,400	1,475
Subrogation recovery	$318,016.81	$100,000	$100,000	$100,000

Risk Management & Safety Division

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,160,743	$ 1,460,802	$ 1,501,100	$ 1,548,065
Operating Expenditures/Expenses	582,003	805,420	1,030,101	1,082,723
Total	**$ 1,742,747**	**$ 2,266,222**	**$ 2,531,201**	**$ 2,630,788**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Self-Insurance Funds	1,742,747	2,266,222	2,531,201	2,630,788
Total	**$ 1,742,747**	**$ 2,266,222**	**$ 2,531,201**	**$ 2,630,788**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	13	13	13	13
Funded FTE Positions	13.00	13.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of increased cost of medical and safety equipment.

Small Business Enterprises Division

(813) 829-2650 | HCFL.gov/SBE

The Small Business Enterprises Division increases small businesses' access to County procurement opportunities in construction, contractual services, professional consulting services, and commodities. This program is an economic driver that strives to support a broad 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 registered business enterprises, and direct relationships with user-departments.

FY 24 and FY 25 Accomplishments:

- The Small Business Enterprises Division held its 10th Annual Reverse Trade Show for Hillsborough County registered small businesses to facilitate relationship building and networking between prime contractors and subcontractors. This event small businesses learn about and connect to opportunities in government and private sector contracting.
- The division began providing enhanced training and technical assistance to new small businesses applying for Hillsborough County registration by offering an in-person application assistance training. This new offering has resulted in attendees realizing a 25% reduction in the review/approval time of their application for registration.
- The Small Business Enterprises Division reached a total of 1,000 businesses listed in the county directory of Hillsborough County-registered small businesses. This accomplishment increased the number of registered businesses able to participate on County procurements with small business participation goals and other competitively-bid procurement opportunities.

Approximately 200 entrepreneurs attended the annual Open Doors Forum Reverse Trade Show.

FY 26 and FY 27 Core Goals:

- One of the division's goals is to provide greater access to procurement opportunities and a more diverse base of suppliers/vendors by increasing the number of registered small business enterprise (SBE) firms.
- Another goal is to offer more strategic planning and contracting opportunities for registered small business enterprise (SBE) firms by partnering with other local SBE programs to collaborate on technical assistance and outreach events.
- Another goal is to establish project-specific SBE Program participation goals for eligible construction contracts valued at $200,000 and above.

FY 26 and FY 27 Key Projects:

- The division will partner with the County's Small Business Development Center and Entrepreneurial Collaborative Center to host a Small Business Success Summit to strengthen capacity of local businesses. Summit topics will include leveraging business tools and resources, offering access to capital, contracting and bidding expertise, and accessing technical assistance and consulting services.
- The Small Business Enterprises Division will create training for small businesses to assist these businesses in their submission of invoices for payment of goods and services rendered to the County. This training will include policy guidance, purchase order protocols, document submission, and best practices with a goal to decrease or eliminate delays in payment.
- The Small Business Enterprises Division will host a supplier diversity

showcase (VendorConnect) to introduce and connect 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 with governmental contracting opportunities.

Innovation:

The Small Business Enterprises Division will identify community and industry groups for partnership opportunities to increase the number of firms registered with the SBE program and grow the number of firms that participate in a County procurement opportunity. This will include advance notification of upcoming projects in general circulation publications, subscription-based emails, and an e-newsletter to provide more time for information gathering and matchmaking.

The Hillsborough County Board of County Commissioners presented a Commendation to recipients of the MBE of the Year Award - SUCA Pipe Supply; SBE of the Year Award - Applied Sciences Consulting, Inc.; and MBE Project of the Year Award - Ripa & Associates, LLC

Performance Measures	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of SBE firms actively certified.	798	825	860	900
Use of SBE firms in County contracting as a percentage of total contract values.	16%	12%	20%	20%

Small Business Enterprises Division

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 765,487	$ 801,904	$ 828,024	$ 856,419
Operating Expenditures/Expenses	222,897	532,863	530,972	531,302
Total	**$ 988,384**	**$ 1,334,767**	**$ 1,358,996**	**$ 1,387,721**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 988,384	$ 1,098,096	$ 1,122,325	$ 1,151,050
Economic Development Activity Fund	0	236,671	236,671	236,671
Total	**$ 988,384**	**$ 1,334,767**	**$ 1,358,996**	**$ 1,387,721**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	6	6	6	6
Funded FTE Positions	6.00	6.00	6.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

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.

FY 24 and FY 25 Accomplishments:

- Hillsborough County Social Services received a perfect score on the annual State Community Services Block Grant Organizational Standards. These standards ensure that critical financial and administrative areas of the grant are administered in accordance with the grant and the areas of compliance are followed.
- Throughout the year, ESF6 trained 1,153 staff/volunteers in evacuations shelter support assignments. In coordination, the department successfully responded to Hurricanes Helene and Milton, with sheltering almost 15,000 residents during the disasters and rehousing over 40 households post storms with uninhabitable housing conditions due to storm damage.
- The department assisted over 8,000 households facing eviction and/or in danger of having their utility service interrupted, and/or provided funding for educational opportunities, and/or assistance with removing barriers to reaching their financial self-sufficiency goals.

FY 26 and FY 27 Core Goals:

- The department will complete the Community Services Block Grant Community Needs Assessment by analyzing survey submissions with the Community Action Board to determine funding initiatives for self-sufficiency and anti-poverty programs, and services offered by Social Services.
- Social Services will relocate the ESF6 team to a dedicated training and storage space close to the Emergency Operations Center. This space will be customized for shelter evacuation training support activities. In addition, training material and job aids are being developed.
- Social Services will update the Family Empowerment Program to be more outcome focused by incorporating more customer participation in case plans, increase follow up activities, and work more closely with families enrolled in the Family Empowerment Program on their self-sufficiency activities rather than just covering their living expenses multiple times.

FY 26 and FY 27 Key Projects:

- The department will implement the Promise application and case management software in partnership with the State of Florida's Commerce department to streamline self-serve intake and eligibility for low-income and vulnerable residents facing utility bill disconnect.
- ESF6 will enhance evacuation sheltering by assuming a bigger role with the EERP activation process, develop abbreviated job aids for shelter workers, and expand coordination with the school district for shelter space at the schools, meal service, etc.

Innovation:

In partnership with the Information & Innovation Office (IIO), the department will customize a new customer appointment scheduling system, which will enhance user experience and the capability for more targeted/relevant data collection. This system will also be incorporated in existing case

Social Services provided comfort kits to senior residents during winter months.

Staff worked the points of distribution locations and comfort stations throughout Hillsborough County in response to recovery efforts after Hurricane Milton.

The department celebrates the success of technical program completion and participants seeking employment in a field of study to become self sufficient.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Assists with programs and services to help low-income individuals and families resolve any immediate housing crisis that would result in eviction.	2,861 household application approvals	986 households	Will depend on rent rates and grant funding level.	Will depend on rent rates and grant 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.	13,162 household application approvals	6,705 households	Will depend on rent rates and grant funding level.	Will depend on rent rates and grant funding level.
Job training, tuition assistance, and higher education scholarships to low-income, motivated individuals which helps them obtain the necessary skills to gain stable employment and break the cycle of generational poverty.	158 individuals	148 individuals	Will depend on rent rates and grant funding level.	Will depend on rent rates and grant funding level.
Assists low-income individuals and families to achieve financial independence by identifying and addressing short and long-term goals. Case management, along with financial support, are provided.	262 households	254 households enrolled in program and 195 will enroll in financial literacy	Will depend on rent rates and grant funding level.	Will depend on rent rates and grant funding level.
Provides access to free fresh food countywide in areas throughout the community that experience food insecurity.	2,896 households	2,104 households	Will depend on rent rates and grant funding level.	Will depend on rent rates and grant funding level.

Social Services

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 7,248,433	$ 10,068,349	$ 9,554,179	$ 10,787,038
Operating Expenditures/Expenses	467,734	1,102,833	1,008,932	988,016
Grants & Aids	7,314,093	19,903,981	10,177,030	10,102,375
Total	**$ 15,030,261**	**$ 31,075,163**	**$ 20,740,141**	**$ 21,877,429**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 7,267,133	$ 6,443,386	$ 7,789,330	$ 8,885,285
Grants (Not Transportation-Related)	7,673,359	24,631,777	12,950,811	12,992,144
COVID Relief Funds	89,769	0	0	0
Total	**$ 15,030,261**	**$ 31,075,163**	**$ 20,740,141**	**$ 21,877,429**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	83	82	69	69
Funded FTE Positions	83.00	82.00	69.00	69.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- Position transfer between Social Services and Sunshine Line will result in one less position.
- During FY 25, 12 positions were eliminated.

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.

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 one 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 24 and FY 25 Accomplishments:

- The department processed over 1 million tons of municipal, commercial, and residential waste, and converted over 513,000 tons of solid waste to energy, generating enough to power up to 35,000 households. In addition, over 185,000 tons of metal, curbside recyclables, and yard waste were recycled by Solid Waste Management.

- Hillsborough County's recycling rate is ranked 10th highest out of 67 countries in the state, with an overall recycling rate of 59%.

- The department received its third award for the County's innovative donation program that has rescued over 187,000 items, diverting more than 219,000 pounds from disposal.

FY 26 and FY 27 Core Goals:

- The department will ensure that system capacity is available for growth.

- Solid Waste Management will reduce waste disposal and expand the County's existing landfill.

- The department will seek out, evaluate, and implement innovative methods to improve collection and materials management.

FY 26 and FY 27 Key Projects:

- The department plans to 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.

- The department will initiate the remediation and reinforcement of two weak anomalies identified in the karst strata beneath the proposed Section 10 disposal area expansion of the Southeast Landfill.

- The department will complete the renovation of the Northwest Transfer Facility. This project will allow for easier and safer access for the residents and eliminate wait times at the facility.

- The department created a new Solid Waste Master Plan outlining recommended strategies and infrastructure needed to meet population and waste growth through 2065, and increase waste diversion and the life of the landfill.

Innovation:

In FY 24, the Solid Waste Management department implemented the use of credit cards at the County's four scalehouse facilities. Previously, when a customer visited one of these facilities, cash was the only acceptable form of payment. The cash-handling process created more than normal delays due to the requirement to count cash, provide cash change, and in some cases, account for customers who did not have adequate cash on hand. Implementing the acceptance of credit cards streamlined the transactions at the scalehouse facilities. This reduced the amount of time that the scalehouse attendant spent on individual transactions. Due to quicker turnaround times, the process has eliminated extensive delays at the scalehouse attendant windows, which resulted in less customer complaints and increased customer satisfaction.

Solid Waste staff greets visitors at a recycling outreach event.

Customers drop off electronics for recycling.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of residential units receiving curbside solid waste collections.	308,413	310,655	316,868	323,205
Number of residential tons processed through the Solid Waste department.	461,543	494,835	504,731	514,826
Number of commercial tons processed through the Solid Waste department.	383,428	420,324	428,730	437,305
Number of residents receiving disposal services annually at the County's five community collection centers.	308,413	310,655	316,868	323,205
Number of customers annually who utilize the department's household hazardous waste facilities to properly dispose of household hazardous waste, paint electronics, and batteries.	22,126	22,568	23,019	23,480

Solid Waste

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 14,160,662	$ 17,249,388	$ 17,630,533	$ 18,021,923
Operating Expenditures/Expenses	146,634,764	179,788,114	181,012,033	181,039,048
Capital Outlay	4,289,733	6,617,000	3,742,279	600,000
Total	**$ 165,085,160**	**$ 203,654,502**	**$ 202,384,845**	**$ 199,660,971**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Public Works Solid Waste ResourceRecovery Funds	$ 165,085,160	$ 203,654,502	$ 202,384,845	$ 199,660,971
Total	**$ 165,085,160**	**$ 203,654,502**	**$ 202,384,845**	**$ 199,660,971**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	186	187	183	183
Funded FTE Positions	186.00	187.00	183.00	183.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY25, three positions were eliminated due to remaining vacant for longer than one year.
- During FY25, one position was eliminated.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of operational increases for collection and landfill services.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding 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 also provides daily or monthly bus passes for eligible residents who can use fixed-route transit but cannot afford the fare. Door-to-door transportation, including assistance to and from the vehicle, is provided for those whose destinations fall outside the transit service area or who cannot use fixed routes due to accessibility barriers.

FY 24 and FY 25 Accomplishments:

- Sunshine Line achieved its goal by adding three new vehicle parking yards, reducing dead-head mileage, and improving service access. These locations minimize travel time, enhance efficiency, and improve resource availability for residents. This improvement supports the overall mission of providing accessible and efficient transit options to the community.
- Sunshine Line expanded group trips for transportation-disadvantaged individuals, enhancing access to shopping, nutrition, and social activities for seniors and low-income children. Through intentional outreach events and updated public information content, the department saw a significant increase in trips by the end of the grant year, strengthening community access.
- Sunshine Line was named 2024 Florida Urban CTC of the Year for its outstanding service and innovation in transportation. Despite industry challenges, the department increased trips by 23%, grew the client base by 24%, improved on-time performance to 93.4%, and expanded regional partnerships. This award reflects the department's commitment to breaking barriers and serving the community.

FY 26 and FY 27 Core Goals:

- Sunshine Line will improve the eligibility application and trip request processes by introducing mobile and web-based options, giving residents easier and more streamlined access to our services.
- The department will expand service in growing areas for transportation-disadvantaged residents without access to public transit. By exploring cost-effective and efficient solutions, Sunshine Line ensures more residents have access to essential services such as health care, grocery shopping, and social activities. The department is focused on strategic growth to meet increasing demand while maximizing available resources.
- Sunshine Line will update the fleet with fuel-efficient, lower-maintenance vehicles featuring innovative securement devices. Additionally, the department will enhance Sunshine Line service quality, improve ride comfort, and reduce overall costs while ensuring reliable, cost-effective transportation for the residents.

FY 26 and FY 27 Key Projects:

- The department plans to implement a comprehensive camera system on service vehicles to enhance safety, accountability, and operational efficiency. The presence of these cameras can (or will) encourage safer conduct, deter unsafe behavior and reduce liability risks. Overall, this initiative would support compliance efforts and contrbute to more reliable transportation service.

- Securing a contract with a licensed taxi or rideshare service will enhance mobility by filling gaps in Sunshine Line routes, covering trips outside service hours, and easing peak demand. This flexible approach improves access to healthcare, jobs, and education while controlling costs, reducing overtime, and minimizing vehicle maintenance.

Innovation:

Sunshine Line launched a mobile app designed to enhance convenience, accessibility, and efficiency for its clients. This innovative app empowers users with real-time ride tracking, allowing them to monitor their vehicle's location and estimated arrival time. Clients can seamlessly book new trips, cancel existing reservations, and receive automated push notifications for trip reminders—all at their fingertips.

In addition to ride management

features, the app will provide a streamlined application process for new users, linking directly to an online portal where people can apply for services with ease. This not only improves the customer experience, it also reduces reliance on traditional phone-based scheduling, offering a modern and user-friendly alternative to the call center. By integrating advanced technology into its operations, Sunshine Line is setting a new standard in transportation services for the community, ensuring greater accessibility and efficiency for those who rely on this essential program.

Sunshine Line staff participates in the Martin Luther King Jr. Day Parade.

Sunshine Line staff attends the emergency center during Hurricane Helene response, as part of the Evacuation Working Group.

The Hillsborough County Board of County Commissioners hosts an award presentation for the 2024 Florida Community Transportation Coordinator of the Year.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
On-time performance (percentage of trips on time)	93%	92%	92%	92%
Customer satisfaction	100%	97%	97%	97%
Improved quality of life for users of service	99%	97%	97%	97%
Increased independence for users of service	99%	97%	97%	97%
Door-to-door trips provided	111,160	116,718	122,553	128,680

Sunshine Line

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 5,545,368	$ 8,827,543	$ 8,582,687	$ 8,925,712
Operating Expenditures/Expenses	3,681,170	3,853,171	4,567,457	4,144,571
Capital Outlay	3,420	0	230,000	0
Total	**$ 9,229,958**	**$ 12,680,714**	**$ 13,380,144**	**$ 13,070,283**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 6,711,198	$ 7,774,185	$ 8,574,303	$ 8,251,758
Grants (Not Transportation-Related)	2,518,760	4,906,529	4,805,841	4,818,525
Total	**$ 9,229,958**	**$ 12,680,714**	**$ 13,380,144**	**$ 13,070,283**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	82	83	84	84
Funded FTE Positions	81.50	82.50	83.00	83.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.
- Positions transfers between Social Services and Sunshine Line result in one additional position.
- In FY25, one position was reclassified from full-time to part-time.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of the purchase of two new vehicles necessary to ensure continuation of service levels.

Water Resources

(813) 272-5977 | HCFL.gov/departments/water-resources

Water Resources (WRD) provides drinking water, wastewater treatment, and reclaimed water services in the Urban Service Area of unincorporated Hillsborough County.

Water Resources provides an image of an early morning installation of the South County Drinking Water Transmission Main.

FY 24 and FY 25 Accomplishments:

- In response to exceptional growth in the South County service area, Water Resources completed and placed into service the South County Drinking Water Transmission Main. The new 42/48-inch drinking water transmission main brings up to 65 million gallons per day of additional drinking water from the new Booster Pump Station at Big Bend Road to the Sun City Center area.
- Water Resources accelerated the installation of Advanced Metering Infrastructure (AMI) for water metering at customer connection points. The AMI system offers several advantages for the customers including enhanced data accuracy and billing, leak detection, and improved customer service. In the last two years, over 67,000 AMI meters where installed.
- Water Resources selected a Progressive Design Build Team to design and construct the new One-Water – South Wastewater Conveyance and Treatment project, which will bring much needed wastewater treatment capacity to the quickly growing South County service area. The BOCC approved the contract in April 2024, and construction begins on select components in Summer 2025.

FY 26 and FY 27 Core Goals:

- Water Resources will deliver high-quality potable water, collect and consolidate wastewater for treatment, and 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. Safety objective is a 10% reduction in avoidable incidents each year.

FY 26 and FY 27 Key Projects:

- Water Resources will continue to work on the One Water Program to address the ever-increasing needs of the South Service Area, specifically the Wastewater Conveyance and Treatment and the Drinking Water Facility. This program is a sustainable approach to addressing the committed development and future growth of South County. Several projects that are part of this program have been completed.

- The department will continue coordination with Tampa Bay Water (TBW) on the new South County Water supply pipeline, which will bring potable water from the TBW Regional Surface Water Plant to the new One Water - Drinking Water Facility in Balm.
- Water Resources will continue the Septic-to-Sewer (S2S) and Low-Pressure Sewer System (LPSS) Conversion in the Gibsonton and Ruskin/Wimauma areas to improve water and sewer service, and protect water quality in Tampa Bay. This multiyear program will be constructed in phases using predominantly grant funding.

Innovation:

As part of the department's commitment to providing top-tier service to the clients, the Enterprise Solutions Division has launched an interactive AI software offering the team training modules, real-time feedback, and simulation scenarios which has significantly accelerated the learning and onboarding process for new hires to the contact center. The technology has already assisted in standardizing the department's training practice, reduced training time, and accelerated productivity, which has allowed the team to better serve the customers.

Water Resources crews repair a broken water main day after Hurricane Milton.

County staff maintain lift station operations by using portable pumps during the aftermath of Hurricane Milton.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 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.	64	47	52	47
Percent compliance with wastewater treatment plant effluent limits. New performance measure.	99.9%	TBD	>98.5%	>98.5%
Mail correct water bills within six days of collecting data. New performance measure.	98%	TBD	>98%	>98%

Water Resources

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 74,313,784	$ 90,856,025	$ 94,099,481	$ 97,590,706
Operating Expenditures/Expenses	183,183,232	202,038,975	235,280,335	238,743,152
Capital Outlay	12,626,236	24,815,499	29,303,546	3,934,100
Total	**$ 270,123,252**	**$ 317,710,499**	**$ 358,683,362**	**$ 340,267,958**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 1,148	$ 0	$ 0	$ 0
Unincorporated Area General Operating Fund	70	137,862	137,862	137,862
Public Works Solid Waste ResourceRecovery Funds	5,013,319	2,263,589	2,660,451	2,817,005
Public Utilities Water/Wastewater Funds	265,108,715	315,309,048	355,885,049	337,313,091
Total	**$ 270,123,252**	**$ 317,710,499**	**$ 358,683,362**	**$ 340,267,958**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	834	850	856	860
Funded FTE Positions	834.00	850.00	856.00	860.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.
- In FY26, 14 positions are established to address an increase in department responsibility.
- During FY25, three positions were eliminated due to remaining vacant for longer than one year.
- During FY25, five positions were eliminated.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of higher contract costs for chemicals, hauling and disposal of biosolids, meter reader services, indirect administrative cost, uniforms & safety apparel, fleet expenditures, contractual non-payroll personnel, increase in maintenance and rental for various pieces of equipment, training and education, software maintenance, increase cost of utility service payments to the City of Tampa, lease cost for the Water Resources Call Center, as well as one-time cost for Meter Reading & Billing Cyle/Routes Resequencing software, engineering consulting services and professional services for utility infrastructures inspections for ongoing development.

CAPITAL AND OTHER EXPENDITURES:

- Capital outlay includes funding for new and replacement equipment, kiosk purchases, replacement of computer equipment, as well as carryforward of one-time funding approved for FY25 for various vehicles and equipment due to the delay in procurement of the items.

Clerk of the Circuit Court and Comptroller

(813) 272-8100 | HillsClerk.com

The Clerk & Comptroller is one of 7 elected Constitutional Officers in Hillsborough County and fulfills over 1,000 constitutional and statutory responsibilities. 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.

Hillsborough Clerk of Circuit Court & Comptroller Victor D. Crist officiated a ceremony for 37 couples during our annual Valentine's Day 'Tie the Knot' ceremony. 'Many couples dream of getting married on Valentine's Day, and we are happy to be able to make these dreams come true in this beautiful ceremony,' Clerk Victor Crist explained.

FY 24 and FY 25 Accomplishments:

- The Clerk of Court expanded on existing relationships with partners to remove barriers for domestic violence victims, by adding eight new locations across Hillsborough County. Victims will now be able to file petitions at most law enforcement locations, as well as County courthouses, The Crisis Center, and The Spring of Tampa Bay.
- The Clerk's office has continued highlighting the growing threat of property fraud in Florida, informing residents about the free Property Fraud Alert Program that the office offers. This program alerts homeowners when a document is recorded in Hillsborough County using their name or business name. Total subscriptions have topped 74,000 homeowners.
- Clerk Crist continued expanding services, making it easier for residents to conduct business with the office. In addition to many services being available online, these expansions included offering times outside regular business hours for residents to apply for passports and working with partners to offer a Veteran's Court. The Clerk's office also offers a driver's license reinstatement event where the office works with individuals to lower fees, so they can pay their outstanding court obligations and reinstate their licenses.

FY 26 and FY 27 Core Goals:

- **Mission**: Dedicated to serving the public by providing excellent customer service, safeguarding records, and being fiscal stewards of the public's financial assets and dollars using a countywide system of checks and balances.
- **Customer Service**: "Excellence in Service" Each employee in the Clerk's office has one goal: to give customers five-star service. The office will accomplish this by empowering every team member, nurturing talent, promoting teamwork, and recognizing that success is built upon the contributions of each individual.
- **Community Engagement**: "Don't be a victim" The Clerk's office will empower residents by informing them about scams and how to avoid them. The office will take steps to ensure private information is only accessible when authorized. The Clerk's office will

offer alerts to notify residents when records are recorded in their name.

FY 26 and FY 27 Key Projects:

- Clerk Crist recognizes the challenges that working people face in this economy. His most pressing initiative is to bring the wages of the lowest 70% of his staff to a 'living wage' of $22 an hour, so nobody has to work two jobs to feed their family. He recognizes the costs associated with this but knows that the payoffs for his office, in retention rates and quality applicants, will improve the level of service provided.
- "Excellence in Service" is the new goal of the Clerk's office. The office serves many customers ranging from everyday citizens to our government partners. Procedures are being implemented to ensure that every customer receives five-star service. ·
- The Clerk knows that efficiency in government means savings. Procedures and policies in all departments from Courts to Accounting to Record Storage are being reviewed and updated. Clerk Crist is also working on plans for interconnectivity between all Clerks in Florida.

Innovation:

The Clerk's office is expanding its use of the Interactive Voice Response system to handle customer phone inquiries more accurately. This system will be able to route phone calls more efficiently, as well as answer basic questions. The Clerk's office also is implementing handheld translation devices to enable customer service representatives to communicate with residents. The Clerk's office will still rely on bilingual clerks for most Spanish-speaking residents, but this new system will allow the office to serve people in 200 different languages who don't speak English or Spanish.

Victor D. Crist was officially sworn in on Jan. 6, 2025, as Clerk of Circuit Court and Comptroller for Hillsborough County, Florida. He expressed gratitude to those who have supported him throughout his career, including his time serving in the Florida Legislature and as a Hillsborough County Commissioner. Clerk Crist's wife, Angela Severino-Crist, stood at his side as he took the oath of office on a bible held by his daughter, Sophia.

A digital revolution has transformed the Clerk's office as it moves toward a paperless environment. All court cases are filed electronically, and millions of documents have been digitized. The Clerk will continue to use technology to increase efficiency and find better ways to serve customers. The Clerk also has a Records Center near Brandon that contains 2.5 million paper court files.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Paychecks issued for County and Clerk employees	167,121	168,792	170,480	172.185
County Invoices Processed:	182,092	185,734	189,449	192,237
Documents recorded into County Official Records	1,703,198 pages	1,664,024 pages	1,664,024 pages	1,664,024 pages
BOCC Agenda Items processed and distributed within 10 days	1,857	1,900	2,000	2,100
Number of check/ACH/wire disbursements	43,326	43,061	42,813	42,582

Clerk of the Circuit Court & Comptroller

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other Non Operating	$ 26,346,508	$ 28,474,799	$ 26,863,470	$ 26,827,470
Total	**$ 26,346,508**	**$ 28,474,799**	**$ 26,863,470**	**$ 26,827,470**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 26,346,508	$ 28,101,320	$ 26,467,020	$ 26,467,020
Countywide Special Revenue Funds	0	373,479	396,450	360,450
Total	**$ 26,346,508**	**$ 28,474,799**	**$ 26,863,470**	**$ 26,827,470**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	118	117	110	110
Funded FTE Positions	118.00	117.00	110.00	110.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

The Clerk of the Circuit Court and Comptroller budget reflects an intentional reduction of the continuation budget, including the elimination of seven vacant positions. The budget reduction allowed for an increase in areas of critical need such as paying a living wage to employees, enhancing security in various areas of the office, and providing opportunities for process efficiencies. A merit increase is budgeted.

Property Appraiser

(813) 272-6100 | hcpafl.org

As required 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 the real property in Hillsborough County.

FY 24 and FY 25 Accomplishments:

- Developed an online portal for county property owners to report damage to their real estate because of the 2024 hurricane season and file for a property tax refund because of a catastrophic event.
- Received and processed approximately 2,700 property damage reports for either a property tax refund because of catastrophic event and/or property valuation review in 2025.
- Hosted coalition of local government officials with the aim of providing tax relief for area home and business owners who suffered damage because of hurricanes in 2024.
- Working with BOCC, contracted, acquired, and distributed post-Milton and Helene aerial imagery to assist with property damage assessment.
- Contributed assistance to local code enforcement and FEMA to assess on-site property damage following Hurricanes Milton and Helene.
- Successfully mailed nearly the 2024 Notices of Proposed Taxes to all county property owners, both real estate and commercial.

FY 26 and FY 27 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 citizens of Hillsborough County.
- Administer all property tax exemptions to fulfill the statutory requirements of the Property Appraiser's duties.

FY 26 and FY 27 Key Projects:

- Continue network hardware and security upgrades and redundancy projects.
- Launch new public-facing website 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 CAMA system.
- 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 cyber security awareness.
- Continue public and internal governmental agency outreach and education events about our office and website with both in-person events and online training videos.

Innovation:

Working with a third-party vendor, the HCPA Developed an online portal for county property owners to report damage to their real estate because of the 2024 hurricane season and file for a property tax refund because of a catastrophic event. As a result, the HCPA received and processed approximately 2,700 property damage reports for either a property tax refund because of a catastrophic event and/or property valuation review in 2025.

Hillsborough County Property Appraiser Bob Henriquez performs dozens of public speaking engagements each year to help educate citizens about his office's duties and how it can assist individual property owners in obtaining property tax exemptions. Here, Henriquez meets with the public at the Community Development Council in Tampa.

Shortly after Hurricanes Helene and Milton struck the Tampa Bay area, Hillsborough County Property Appraiser Bob Henriquez organized a coalition of local government officials and staged a news conference to let the public know he and other leaders were behind the County's recovery efforts. Henriquez announced with Tax Collector Nancy Millan that those who suffered property damage as a result of the storms could be entitled to a property tax refund.

Left to right, Hillsborough County Tax Collector Nancy Millan, Florida State Sen. Jay Collins, State Attorney Suzy Lopez, former Hillsborough County Public Defender Julianne Holt, Hillsborough County Property Appraiser Bob Henriquez, and Hillsborough County Commissioner Ken Hagan. Together, this coalition of local government officials staged a news conference following Hurricanes Helene and Milton to discuss public assistance to those affected by the storms.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of parcels per employee	4,362	4,475	4,667	4,750
Budget per number of parcels	$28	$27.49	$27.72	$27.51

Property Appraiser

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other Non Operating	$ 14,852,065	$ 15,731,977	$ 15,668,087	$ 16,451,491
Total	**$ 14,852,065**	**$ 15,731,977**	**$ 15,668,087**	**$ 16,451,491**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 12,134,719	$ 12,853,641	$ 12,787,571	$ 13,426,950
Unincorporated Area General Operating Fund	2,202,204	2,332,674	2,345,184	2,462,443
Library Tax District Special Revenue Fund	451,008	477,728	480,809	504,849
General Obligation Bonds Sinking Funds	64,134	67,934	54,523	57,249
Total	**$ 14,852,065**	**$ 15,731,977**	**$ 15,668,087**	**$ 16,451,491**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	120	114	110	110
Funded FTE Positions	120.00	114.00	110.00	110.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

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, and violations of local ordinances. Attorney's representation included juveniles who are alleged to be "delinquent" (i.e., charged with misdemeanor or felony crimes). 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 24 and FY 25 Accomplishments:

- The office migrated production servers to private cloud for resiliency. The servers are now hosted in a rated Cat 5 building outside the flood plain.
- Improved resiliency of all three offices by introducing long and short leg fiber circuits and redundant ISPs.
- Registered with Department of Homeland Security for a weekly scan to probe for potential exploitation points. These accomplishments have made the office's systems more resilient, allowing it to continue to serve the community without interruption and protecting sensitive stored data.

FY 26 and FY 27 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 increase public safety by allowing law enforcement to properly align investigative resources, and improve 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.

FY 26 and FY 27 Key Projects:

- Introduction of AI to improve efficiency and quality of work product.
- The development of a transparent, streamlined, digital case management and communications platform for clients.
- Implement new business automation for information flow between agencies to create timely and accurate responses for clients.
- These key projects will drastically improve communication with clients and the community. Automation and AI will streamline processes for our attorneys freeing them up to focus more on their clients and court preparations allowing them to more effectively serve the community.

Innovation:

The Office of the Public Defender's IT department installed extra circuits in all three operating locations for resiliency, using a new provider and lowering costs by 65%. The Twiggs Street location now has five circuit redundancy, the Public Safety Operations Complex now has five circuit redundancy, and the Plant City location now has three circuit redundancy, up from one.

The Office of the Public Defender hosted the 2024 Florida Public Defender College.

The Public Defender visits an evening reporting center for young clients on pretrial home detention.

A group of the office's APDs tours the facilities at Gracepoint, to learn more about how community partners provide the office's clients with programs and services to meet health care needs.

Bureau Chief Antina Mobley takes young men from the 5000 Role Models of Excellence Program on a tour of the courthouse.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of clients to whom the Public Defender's Office has been appointed/reappointed.	40,750	44,999	48,670	52,499
Discovery filed (ex. Documents, reports, photos, etc.)	649,074	688,310	772,143	883,150
Number of cases to which the Public Defender's Office has been appointed/reappointed.	48,472	53,179	57,222	61,462

Public Defender

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 1,102,797	$ 1,512,567	$ 1,512,093	$ 1,512,634
Capital Outlay	(25,070)	0	0	0
Grants & Aids	486,971	1,136,519	1,136,519	1,136,519
Total	**$ 1,564,698**	**$ 2,649,086**	**$ 2,648,612**	**$ 2,649,153**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 63,408	$ 164,679	$ 163,734	$ 164,275
Countywide Special Revenue Funds	1,501,290	2,484,407	2,484,878	2,484,878
Total	**$ 1,564,698**	**$ 2,649,086**	**$ 2,648,612**	**$ 2,649,153**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

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 1,081,381 residents of unincorporated Hillsborough County, as well as detention and court security services to a population of more than 1.56 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.

Sheriff Chad Chronsiter, alongside members of teamHCSO and Hillsborough County Fire Rescue, help Hurricane Milton victims escape floodwaters.

FY 24 and FY 25 Accomplishments:

- **Gunfire Response Investigations Team (GRIT)** made an arrest on 86% of eligible shooting cases investigated in 2024 (68 total cases); well above the national average. They regularly work with local and federal partners (Tampa PD, Plant City PD, ATF, FBI, etc.) to share intelligence which has led to numerous cases being cleared and arrests made that otherwise might have gone unsolved.
- **The Auto Theft Unit (ATU)** became a full-time unit in January 2024. In calendar year 2024, the ATU recovered over $7 million in stolen vehicles. ATU also reduced auto thefts by 35.38% from 2023 to 2024. ATU participated in the state-wide Operation Family Affair, which recovered $2.5 million in vehicles and resulted in 6 arrests in that theft ring.
- **School Threat Assessment Response Unit (STAR)** has investigated 312 total potential threats to students, administrators, and schools within Hillsborough County during the 2024 – 2025 school year. STAR Detectives have made 27 total arrests as of 03-05-25, including ten arrests involving weapons on campus.

FY 26 and FY 27 Core Goals:

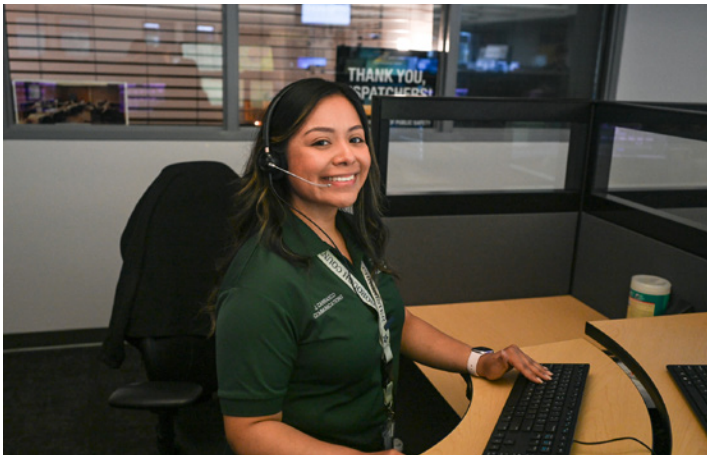
- **Public Safety** – Reduce criminal activity and conditions that foster crime and fear of crime.
- **Child and Elder Protection** – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.
- **Traffic Safety** – Reduce traffic crashes and unsafe driving behavior through education and enforcement.

FY 26 and FY 27 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.
- **DNA Lab** – In an effort to enhance our forensic capabilities, HCSO plans to add Biology/DNA and Chemistry within the Forensic and Support Services Division. 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.

Innovation:

HCSO has continued to implement new programs to provide HCSO employees with options to maintain their mental health. HCSO has a mental health clinician available for HCSO personnel at no cost and HCSO deputy trainees receive mental health and meditation courses during their academy training. HCSO has also expanded physical fitness opportunities for employees by offering more gyms and group fitness courses such as boxing and yoga, to offer employees healthy choices for stress relief. These initiatives will help HCSO's employees maintain healthy stress levels and manage their mental health so they are able to provide the best service possible to the citizens of Hillsborough County.



A Hillsborough County Sheriff's Office Digital Communications Dispatcher in between taking calls.

A Hillsborough County Sheriff's Office Pilot prepares for take off.

Chief Deputy Anthony Collins interacts with Hillsborough County students at the Freddie Solomon Youth Football Camp at the University of Tampa.

K9 Holmes at a press conference announcing the addition of two highly trained K-9s to the Hillsborough County Sheriff's Office, bolstering security measures and ensuring a safer environment at HCSO Detention Facilities.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of 911 calls received with a 19.62% increase in calls each year.	505,642	604,839	723,508	865,461
Number of Traffic / Pedestrian Stops with a 0.38% increase in stops each year.	210,029	210,819	211,620	212,424
Total number of CAD Calls with a 5.60% increase each year.	1,285,869	1,357,858	1,433,898	1,514,196

Sheriff's Office

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other Non Operating	$ 612,830,640	$ 653,302,922	$ 686,137,207	$ 706,686,545
Total	**$ 612,830,640**	**$ 653,302,922**	**$ 686,137,207**	**$ 706,686,545**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 426,720,765	$ 439,354,724	$ 466,052,384	$ 480,504,956
Unincorporated Area General Operating Fund	183,499,145	192,258,892	199,279,730	205,258,121
Countywide Special Revenue Funds	2,610,730	21,689,306	20,805,093	20,923,468
Total	**$ 612,830,640**	**$ 653,302,922**	**$ 686,137,207**	**$ 706,686,545**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	4,072	4,069	4,144	4,249
Funded FTE Positions	3,807.00	3,831.00	3,927.50	4,032.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

The Sheriff's budget focuses on the efficient delivery of core services that impact the safety and well-beling of County residents. This budget offers competitive compensation to attract and retain top talent, invests in employee development and training iniatives, reaffirms operational readiness during times of natural disaster, continued modernization efforts through technology, and the strengthening of cybersecurity infrastructure.

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. Chapter 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.

Assistant State Attorneys Jessica Reder and Adam Teichler prosecute a drug trial.

The State Attorney's Office takes part in Big Brothers Big Sisters Mentor Program.

State Attorney Suzy Lopez speaks with Hillsborough County Sheriff Chad Chronister before a joint press conference.

FY 24 and FY 25 Accomplishments:

- Processed over 75,000 criminal referrals.
- Rebuilt critical relationships with law enforcement agencies in order to meet the agency's public safety mission.
- Improved community outreach and engagement to ensure transparency and educational information about the agency's pursuit of public safety.

FY 26 and FY 27 Core Goals:

- Continue addressing prosecution of violent juvenile offenders to ensure public safety.
- Continue the agency's focus on gun violence and enforcement of Florida's law related to the use of firearms in the commission of a crime.

FY 26 and FY 27 Key Projects:

- Develop additional communications systems necessary to keep crime victims informed of the criminal justice process.
- Continue to update the agency's data dashboard to provide transparency and accountability to the community.
- Analyze prosecutorial processes to help reduce recidivism, increase safety, and enhance trust within the community.

Innovation:

The agency has developed efficient and streamlined information systems to better inform crime victims about case status, the restitution process, and how to find additional community resources.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of cases managed as mandated by F.S. 27.02	85,088	85,939	86,798	87,666
Number of cases per FTE (number of attorneys = 129)	660	666	673	680

State Attorney - Part I

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 1,572,953	$ 1,755,060	$ 2,090,878	$ 2,090,878
Capital Outlay	109,443	35,000	485,350	146,100
Grants & Aids	1,802,087	1,892,191	1,919,644	1,949,781
Total	**$ 3,484,483**	**$ 3,682,251**	**$ 4,495,872**	**$ 4,186,759**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 358,145	$ 391,560	$ 553,544	$ 553,544
Countywide Special Revenue Funds	3,126,339	3,290,691	3,942,328	3,633,215
Total	**$ 3,484,483**	**$ 3,682,251**	**$ 4,495,872**	**$ 4,186,759**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

OPERATING EXPENDITURES:

- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:

- The increase in capital expenditures is primarily the result of new and replacement equipment to support computer infrastructure and continued efforts to attract and retain a valued workforce.

State Attorney, Part II – Victim Assistance

(813) 272-6472 | sao13th.com

The Hillsborough County Victim Assistance Program, Office of the State Attorney, Thirteenth Judicial Circuit, assists victims of crimes who reside in Hillsborough County or victims of crimes that occurred in Hillsborough County and are liaisons between the State Attorney's Office and victims of crime. We offer a broad range of essential services to support individuals who have been affected by crime, helping them navigate the criminal justice system as well as the aftermath of traumatic experiences while ensuring their legal rights and personal well-being are protected.

FY 24 and FY 25 Accomplishments:

- The program received proclamations from the Board of County Commissioners, City of Temple Terrace, and the City of Plant City as well as a commendation from the city of Tampa during National Crime Victims' Rights Week. The program also put on a successful Victims' Resource Fair to bring awareness to this important week.
- With the passage of Marsy's Law, 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 enhance services to victims of domestic violence through system improvements and training to community partners.

FY 26 and FY 27 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 26 and FY 27 Key Projects:

- The program continues to improve collaboration and working relationships with community partners by participating in awareness events throughout Hillsborough County to provide opportunities for networking, awareness of program services, and demonstration of accomplishments.
- Continued work with S.P.A.N. (Service Providers Advisory Network), FPAA Domestic Violence Advisory Committee, and S.A.R.T. (Sexual Assault Response Team) to participate at informative forums in educating the community in such areas as area resources, special victims, domestic violence, sexual assault victims, and human trafficking.
- The program intends to continue to bring awareness to crime victims' rights and services by producing an awareness event for National Crime Victims' Rights Week 2026 that would engage support from our entire community.

Victim Assistance staff hold Crime Victims' Rights Week proclamations from Hillsborough County and the City of Tampa.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of notifications provided to victims	512,854	N/A	N/A	N/A
Number of victims assisted	44,460	N/A	N/A	N/A
Number of escorts provided	1,339	N/A	N/A	N/A
Number of victims assisted in the Special Victims' Unit (Sex Crimes & Crimes Against Children)	405	N/A	N/A	N/A
Number of cases worked where the charges were Murder, Attempted Murder, Vehicular Homicide, Manslaughter and Gun Violence	890	N/A	N/A	N/A

State Attorney - Part II (Victim Assistance)

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 2,479,557	$ 3,085,888	$ 3,202,442	$ 3,342,062
Operating Expenditures/Expenses	78,991	135,838	118,091	113,276
Total	**$ 2,558,549**	**$ 3,221,726**	**$ 3,320,533**	**$ 3,455,338**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 2,558,549	$ 3,221,726	$ 3,320,533	$ 3,455,338
Total	**$ 2,558,549**	**$ 3,221,726**	**$ 3,320,533**	**$ 3,455,338**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	33	33	33	33
Funded FTE Positions	33.00	33.00	33.00	33.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase is budgeted.

OPERATING EXPENDITURES:

- The decrease in operating expenditures is primarily the result of insurance assessments.

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.

Before every election, the Canvassing Board conducts a public Logic & Accuracy test to ensure the voting equipment is set up to tabulate ballots accurately.

FY 24 and FY 25 Accomplishments:

- The Supervisor of Elections conducted three countywide elections with transparency and accessibility, and reported the timely, reliable results of more than 679,000 ballots cast in the General Election - giving citizens a voice in choosing our nation's president, members of the U.S. Congress, state legislators, Hillsborough County elected officials, and others.
- The office successfully implemented contingency plans to address challenges from Hurricanes Helene and Milton just weeks before Early Voting for the General Election. By proactively preparing for the unexpected, having redundancies in place, and executing well-defined recovery plans, 27 Early Voting sites and 239 Election Day sites were fully staffed and open for voting.
- The office developed the Clerk's Election Dashboard, a digital application that replaced paper-based processes, enhanced communication, and empowered Clerks with streamlined, accurate, and sustainable solutions. By providing real-time updates, centralized resources, and automated workflows, it improved efficiency in polling places.

FY 26 and FY 27 Core Goals:

- The office will provide candidates and citizens with accessible and reliable opportunities to participate in democracy while adhering to Florida's election laws, as it conducts the 2026 Primary and General Elections, a 2026 and 2027 Plant City Municipal Election, a 2027 City of Tampa Municipal Election, as well as special elections and municipal runoffs, if required.
- The Supervisor of Elections will maintain partnerships with law enforcement agencies, technology experts, and other elections administrators so that it can continue to protect the integrity of Hillsborough County's elections through redundant systems, contingency plans, training and best practices, and robust physical security and cybersecurity measures.
- The Supervisor of Elections Office will continue to perform a thorough and ongoing list maintenance program, as outlined in Florida law, to confirm voter eligibility and ensure the voter registration database is as accurate and up-to-date as possible. The office will also continue to remind the public how to look up and update their voter information to keep it current.

FY 26 and FY 27 Key Projects:

- Prior to the 2026 elections, the Supervisor of Elections will secure and implement new state-certified election equipment and update training and educational materials related to election technology. This ensures the office maintains efficient, reliable voting equipment that meets the State's stringent requirements for paper ballots, accessibility, testing, tabulation, and auditing.
- The office will redesign and update

its website to make voting and election information even easier to find and understand. The website will include updated content and videos about voting methods and equipment, testing and audit processes, safeguards that protect the integrity of election results, and election laws that affect the office, candidates, and voters.

- In 2026 and 2027, the Supervisor of Elections will work with candidates running for the Board of County Commissioners, County Court Judge, School Board, Soil & Water Conservation Districts, Community Development Districts, Special Districts, and City of Tampa Mayor and City Council, processing their filing and qualifying forms, fees, petitions, and any required campaign finance reports.

Innovation:

During the 2024 election cycle, the Supervisor of Elections Office developed the Clerk's Election Dashboard to modernize election operations and streamline the responsibilities of Clerks at our 239 Election Day polling places and 27 Early Voting sites. The application was piloted on iPads, replacing traditional paper-based resources while improving accuracy, efficiency, and accessibility. This innovative application is tailored to meet the specific needs of Clerks and the elections office. It provides real-time updates, automates key processes, and offers instant access to essential resources—all within a user-friendly platform. In 2024, it reduced administrative burdens and eliminated many manual tasks, empowering Clerks to perform with greater precision and confidence. Benefits of the dashboard include the following:

- We experienced significant time savings during polling place set-up.
- By completing forms digitally, Clerks receive instant guided feedback to ensure that the information they enter into each form field is accurate and that each form is filled out completely.
- The app allows the elections office to modify or add job aids and checklists at any time so that all Clerks have the most up-to-date resources.
- The dashboard allows the central office to track poll worker staffing, voter wait times and ballot custody procedures in real time, allowing Clerks to spend less time reporting to the central office and the office to provide on-the-spot guidance when needed.

Supervisor of Elections Craig Latimer talks frequently to community groups and local leaders – encouraging them to share what they learn about elections with others.

Voting in person is quick and easy because the elections office sets up dozens of Early Voting sites and hundreds of Election Day sites for each countywide election.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Conduct elections that are fair, accessible, and accurate so that residents in the community have a voice in their governance. (Includes potential runoffs; special elections may also be required)	Presidential Preference Primary Election; Primary Election	General Election; Temple Terrace Municipal Election; Plant City Municipal Election	Plant City Municipal Election; Plant City Runoff Election; Primary Election	General Election; Plant City Municipal Election; Plant City Runoff Election; City of Tampa Municipal Election; City of Tampa Runoff Election
Secure and equip enough Early Voting sites and Election Day polling places to ensure voters have convenient access to in-person voting, ample opportunities to vote, and minimal wait times.	Countywide election: 27 Early Voting sites; 242 Election Day polling places	Countywide election: 27 Early Voting sites; 239 Election Day polling places; Plant City: 1 Early Voting site; 1 Election Day polling place	Countywide election: 28 Early Voting sites; 240 Election Day polling places; Plant City: 1 Early Voting site; 1 Election Day polling place	Countywide election: 28 Early Voting sites; 240 Election Day polling places; Tampa: 7 Early Voting sites; 66 Election Day polling places; Plant City: 1 Early Voting site; 1 Election Day polling place
Ensure voters are aware of all three methods of voting. Encourage voting before Election Day to improve efficiency and the voter experience during all in-person voting.	75% voted before Election Day	77% 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	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other Non Operating	$ 17,931,295	$ 15,897,835	$ 21,120,520	$ 18,578,736
Total	**$ 17,931,295**	**$ 15,897,835**	**$ 21,120,520**	**$ 18,578,736**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 17,931,295	$ 15,897,835	$ 21,120,520	$ 18,578,736
Total	**$ 17,931,295**	**$ 15,897,835**	**$ 21,120,520**	**$ 18,578,736**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	51	51	51	51
Funded FTE Positions	51.00	51.00	51.00	51.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

The budget for the Supervisor of Elections changes year-to-year based on the number of general and special elections held throughout the year. The FY 26 budget includes funding for critical equipment that has reached its end-of-life, including election day tabulators, mail inserters, and a continued focus on attracting and retaining a high performing workforce.

Tax Collector

(813) 635-5200 | www.hillstaxfl.gov

In Florida, County Tax Collectors are independent constitutional officers outlined in Article VIII of the Florida Constitution, elected every four years during presidential elections. In Hillsborough County, Tax Collector Nancy C. Millan's office collects and distributes local property, business, and tourist development taxes that fund schools, roads, cities, public safety, and other vital services. The office provides numerous state services locally, including vehicle/vessel/mobile home registrations and titles, driver licenses and ID cards, disabled parking permits, Florida birth certificates, concealed weapon licenses, and hunting/fishing licenses. All collected taxes and fees are distributed according to Florida Statute to fund vital state and local services.

FY 24 and FY 25 Accomplishments:

- **Expansion of Express and Kiosk Services**: E-Title Printing Express Lane Services lets customers request printed electronic titles online for same-day pickup at any office. This successful addition joins other express services, with over 67,000 express registrations and e-titles processed since FY24. HCTC also added four registration renewal kiosks throughout Hillsborough County, including three Publix locations and one in the HCTC Plant City branch.
- **Launched Mobile ID Go Program**: This program delivers essential ID card and driver license renewal services to homebound citizens, residents of assisted living facilities, and attendees at community events. HCTC partners with HCSO monthly to help soon-to-be-released inmates update driver licenses and IDs, supporting their successful reintegration into society. Since FY24, HCTC has served over 320 customers through this program.
- **New and Improved Fleet Program**: In response to the needs of our business community, this program simplified the registration renewal process for businesses with fleets of 25 or more vehicles, streamlining operations and saving businesses valuable time and resources. This program allows businesses to renew their registrations and even clear tolls by sending a secure renewal file online to HCTC without having to visit an office.

FY 26 and FY 27 Core Goals:

- **Core Goal 1**: **Reduce Customer Wait Times** by strategically increasing staff resources, enhancing promotion of online, express and mail service options, and expanding service locations to better serve Hillsborough County's growing population.
- **Core Goal 2**: **Enhance Customer Convenience** through strategic innovations such as providing 24/7 accessible lockboxes for dealers and other customers to securely drop off and retrieve processed documents and implementing a streamlined online pre-screening system for original driver licenses to expedite the in-office document verification and issuance process.
- **Core Goal 3**: **Enhance Customer Education, Outreach, and Accessibility** through the growth of education and outreach programs/events, the expansion of the Mobile ID Go program, and the addition of a 40-foot bus (mobile unit) to establish the Tax Collector's first mobile office.

FY 26 and FY 27 Key Projects:

- **Establishing a Tax Collector Mobile Office**: The Hillsborough County Tax Collector's Office is establishing its first ever mobile office. The state-of-the-art mobile unit will be operational in early FY26 and will function as a fully-equipped office on wheels with the ability to bring driver license and other Tax Collector services anywhere in the county.
- **Expansion of Military Services on MacDill AFB**: Building upon the relationship with MacDill Air Force Base, HCTC plans to open a small branch office at the Base Exchange in FY26 to provide access to services to Hillsborough's military community.
- **Expanding Our Footprint in Hillsborough County**: With the population continuing to grow in the county, HCTC is adding new branch offices to meet customer demand in underserved areas. Development plans are underway for a new location in the Northdale area to open by FY27 as well as a future location in the southeast part of the county.

Innovation:

Student Saturdays – This innovative program addresses a vital community need by offering driver license and ID card services to students on select Saturdays throughout the year. By eliminating the need for students to miss school or parents to miss work for driver license services, we've made this important milestone more accessible and convenient. The program has proven remarkably successful, serving over 1,500 students in FY24 alone. Beyond convenience, Student Saturday transforms a routine transaction into a meaningful rite of passage, creating a positive experience for young drivers and their families while demonstrating our commitment to responsive, community-focused service delivery.

A happy student holds up car keys with an HCTC team member after taking her road test at a Student Saturday event.

An HCTC team member reviews a customer's documents in the lobby to efficiently serve the county's growing population.

An HCTC team member issues an Identification Card to a homebound customer with a Mobile ID unit.

An HCTC team member engaging with a customer at the Hillsborough County Neighborhood Expo.

A happy customer holds up his registration renewal after completing his transaction at a self-service kiosk.

Performance Measures	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Customer satisfaction rating is based on feedback/surveys received from public customers served in HCTC's branch offices (text/email survey or comment card and Google Reviews) or by phone. HCTC maintains consistently high customer satisfaction ratings. In FY 2024, HCTC collected over 115,000 surveys and 11,000 Google Reviews. Satisfaction is based on top-box survey ratings - Excellent and Very Good.	94%	96%	96%	96%
This measure represents the total number of in-person customers served in HCTC's eight branch offices (excluding branch kiosk customers). Based on population increases in Hillsborough County as well as peak cyclical driver license renewals, continued increases in customers served are expected for FY25. Projections are estimates only based on historical trends and population growth.	1,061,312	1,100,000	1,160,000	1,200,000
These figures represent the total number of transactions completed by HCTC for all services, including those completed by mail, online, and in-person. Projections are estimates only based on historical trends and population growth.	2,444,463	2,500,000	2,550,000	2,600,000
This measure represents the total dollars collected for all local and state services provided by HCTC. Projections are estimates only based on historical trends.	$3,505,187,901	$3,873,232,631	$4,279,922,057	$4,729,313,873
This measure represents the number of transactions completed per Customer Service Representative. HCTC has close to 300 CSRs working in both our branches and contact center. Projections are based on expected population growth resulting in an increase in transactions.	9,290	9,300	9,300	9,300

Tax Collector

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other Non Operating	$ 47,119,287	$ 53,220,135	$ 55,866,334	$ 61,592,902
Total	**$ 47,119,287**	**$ 53,220,135**	**$ 55,866,334**	**$ 61,592,902**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 35,786,933	$ 39,677,550	$ 41,712,620	$ 47,169,852
Unincorporated Area General Operating Fund	7,889,117	9,189,629	10,077,429	10,257,825
Unincorporated Area Special Revenue Funds	715,527	768,718	782,128	797,420
Transportation Trust Fund	263,555	293,233	281,514	286,994
Library Tax District Special Revenue Fund	1,625,389	1,831,877	1,954,513	1,990,441
Sales Tax Revenue Fund	488,955	528,773	607,715	635,665
General Obligation Bonds Sinking Funds	251,733	305,355	250,415	254,705
Public Utilities Water/Wastewater Funds	0	0	0	0
Noncommitment Debt Service Funds	98,078	625,000	200,000	200,000
Total	**$ 47,119,287**	**$ 53,220,135**	**$ 55,866,334**	**$ 61,592,902**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	401	418	424	424
Funded FTE Positions	401.00	418.00	424.00	424.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

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 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.

* Fee Funded

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, the Trial Court Administrator 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: case flow 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.

FY 24 and FY 25 Accomplishments:

- Completed Office365 migration, moving all email services to the cloud, increasing availability.
- Replaced redundant core switches in the Edgecomb Courthouse datacenter, increasing bandwidth and ensuring maximum availability.
- Renewed Memorandum of Understanding with all Children's Advocacy Center multi-disciplinary partners, including the State Attorney's Office, Hillsborough County Sheriff's Office, Tampa Police Department, Temple Terrace Police Department, Plant City Police Department, The Department of Children and Families, Children's Network of Hillsborough, the Crisis Center of Tampa Bay, and the Child Protection Team. The listed agencies seek to coordinate services to support children and follow best-practice protocols to reduce trauma during the investigation, treatment, and prosecution phases.
- Established a hybrid model for Teen Court at Juvenile Diversionary Programs to include both remote and in-person services, to provide assistance for those with transportation issues.

FY 26 and FY 27 Core Goals:

- Replace data backup storage appliances replicating between primary and backup sites to ensure recovery points and data retention comply with Florida statutes.
- Achieve re-accreditation at the Children's Advocacy Center through the National Children's Alliance to coordinate a multi-disciplinary setting for forensic interviews.
- Replace storage area network (SAN) for virtual desktops, increasing offsite replication and maximizing availability during storms and unplanned outages.
- Update plan to address funding stability for Problem Solving Courts to ensure core services are provided to Hillsborough County residents.
- Achieve Supreme Court certification for Adult Drug Court operations to establish precedent for other Problem-Solving Courts.

FY 26 and FY 27 Key Projects:

- Finalize Juvenile Diversion Program (JDP) relocation from 700 Twiggs St. To the Pat Frank Court Building to offer more efficient services to juveniles and parents, including observed drug testing.
- Establish space for new county court judges and ensure furnishing and technology resources are deployed, expanding the availability of judicial resources and public access.
- Establish a virtual Guardianship training program to increase resource efficiencies.

Innovation:

In FY24-25, Court Technology migrated the court's email to Office 365, which allows email to remain operational even during potential service interruptions (utilities, internet provider, air conditioning, etc.) at the court's main datacenter. In addition, wireless controllers were replaced to optimize wireless functionality in the Edgecomb / Annex Court facilities.

The Juvenile Diversion Program engages in an evidence-based assessment.

Adult Drug Court staff update the data system during a pre-trial intervention hearing.

A Court Technology staff member replaces a core switch in the Courts Data Center.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Number of total users supported by Judicial Automated Workflow System (JAWS)	57,513	50,950	61,000	70,000
Percent graduation rate in Drug Court pre-trial intervention cases	74%	76%	76%	76%
Juvenile Diversion Programs successful completion percentage.	77%	78%	78%	78%
Number of guardianship reviews by Guardianship Case Management to ensure compliance with the statute and the courts directives	3,872	2,202	4,000	4,100
Number of supervised visitations at the Children's Justice Center ordered by family law, dependency or domestic violence judges	1,348	1,285	1,477	1,614

Administrative Office of the Courts -13th Judicial Circuit

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 5,129,270	$ 6,261,628	$ 6,475,734	$ 6,673,737
Operating Expenditures/Expenses	6,448,952	8,187,574	14,992,488	14,626,411
Capital Outlay	177,803	250,000	257,000	250,000
Other Non Operating	0	271,665	0	0
Total	**$ 11,756,026**	**$ 14,970,867**	**$ 21,725,222**	**$ 21,550,148**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 3,394,701	$ 4,017,991	$ 4,106,153	$ 4,175,478
Countywide Special Revenue Funds	7,844,704	8,865,118	15,946,045	15,754,098
Grants (Not Transportation-Related)	516,621	2,087,758	1,673,024	1,620,572
Total	**$ 11,756,026**	**$ 14,970,867**	**$ 21,725,222**	**$ 21,550,148**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	62	62	62	62
Funded FTE Positions	61.70	61.70	61.70	61.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of new funding for the adult mental health program.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of purchasing equipment.
- Changes in non-operating expenditures are primarily the result of fluctuations in grant appropriations.

Charter Review Board

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 0	$ 8,000	$ 0	$ 0
Total	**$ 0**	**$ 8,000**	**$ 0**	**$ 0**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 0	$ 8,000	$ 0	$ 0
Total	**$ 0**	**$ 8,000**	**$ 0**	**$ 0**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

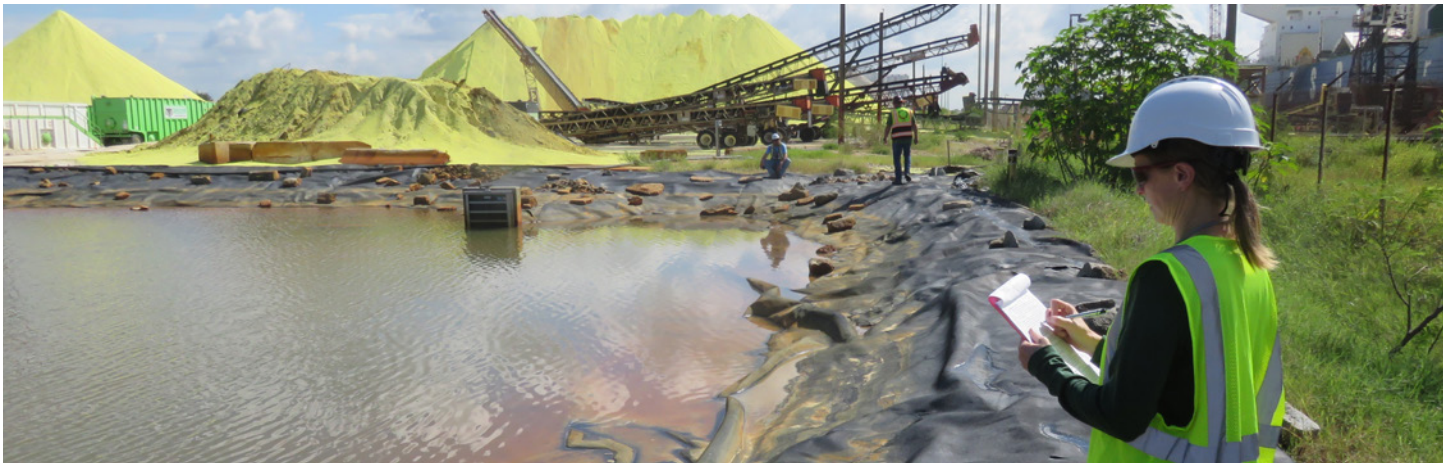
Chapter 2000-445 of the The Charter Review Board convenes every five years to conduct a comprehensive study of any or all phases of county government.

The Board will convene in FY 30.

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 staff perform an inspection of a permitted industrial water holding pond.

FY 24 and FY 25 Accomplishments:

- EPC's "Basis of Review for Authorization of Activities Pursuant to Chapter 1-11- Wetlands" was amended and formally adopted by the EPC Commission in 2024. With input from stakeholders, these amendments successfully provided clarity to permitting criteria regarding shoreline stabilization and exemptions.
- EPC staff responded to an increase in citizen concerns due to sanitary sewer overflows in the aftermath of Hurricanes Debby, Helene, and Milton in 2024. Approximately 110 additional field visits were conducted by staff due to these storm events.
- EPC and the Environmental Protection Agency (EPA) partnered to deploy innovative continuous lead (Pb) monitoring technology in the East Ybor area. The study is scheduled to conclude in April 2025.
- EPC utilized Pollution Recovery Funds (PRF) to collaborate with the Florida Department of Health, Hillsborough County Public Schools, and Mosaic Fertilizer on a radon study to evaluate the impacts of Mosaic's Riverview phosphogypsum stack on nearby communities. The year-long study concluded a three-part assessment and found minimal impacts to nearby residents with no remedial action required.
- EPC conducted over 2,000 investigations, including additional site inspections, in response to environmental concerns and complaints reported by the general public.

FY 26 and FY 27 Core Goals:

- Through Inter-local Agreements, EPC, Hillsborough County, and the City of Tampa will continue to work together to monitor and correct non-point source pollution loads to our rivers, streams, and bays, ensuring safe and enjoyable recreational opportunities for Hillsborough County residents and tourists alike.
- The maximum award amount for Pollution Recovery Fund projects has been raised from $50,000 to $100,000 due to increasing costs for contractors and researchers in the environmental field. This change allows for higher-dollar projects to be funded, benefiting the citizens of Hillsborough County.
- EPC is committed to maintaining a high level of service through enhanced staff efficiencies by utilizing workload analysis, process mapping, cross training, and technology advancements. Our goal is to achieve effective outcomes, despite the challenges of annual population growth, while preserving the natural resources of Hillsborough County.
- EPC continues to strengthen our public and private partnerships with local governments and businesses through the efforts of the Tampa Bay Estuary Program, the Regional

Planning Council's Agency on Bay Management, and the County's Resiliency and Sustainability Program, and collaborates on local and regional issues of sustainability and resiliency.

FY 26 and FY 27 Key Projects:

- EPC staff will perform a survey of the Tampa Bay Artificial Reefs, partially funded by the Florida Fish and Wildlife Conservation Commission (FWC). This project will coincide with a hard bottom study in partnership with the Tampa Bay Estuary Program and the FWC.
- EPC has partnered with the Hillsborough County Transportation Planning Organization, the University of South Florida, and other organizations to implement a Community Air Monitoring Network. This project educates and engages citizens in acquiring monitoring data associated with transportation-related air pollution to help determine its impacts to the public.
- EPC will collaborate with other local agencies, under the direction of the US Department of the Interior, to complete a study of the Little Manatee River for inclusion in the National Wild and Scenic Rivers System. Receiving this designation would enable the Little Manatee River to receive additional protection.
- EPC will continue to offer Pollution Recovery Fund grant money for projects to restore polluted areas, mitigate the effects of pollution, and enhance pollution control activities within Hillsborough County.
- ArcGIS inspection forms enable Wetlands staff to collect site inspection information, including site maps, photos, sketches, and notes all in one place. Data can be obtained using rugged tablets and Trimble devices. This field efficiency saves time and allows staff to quickly assemble detailed documentation.

Innovation:

EPC partnered with USF's Water Institute to develop an online Public Data Portal providing online access to EPC's available electronic records and encouraging public engagement with our agency. This innovative platform utilizes online hosting and Geographic Information Systems (GIS) to provide access to available data.

EPA and EPC staff are pictured during an EPA site visit and training session held at the continuous lead (Pb) monitoring site in July 2024.

EPC staff member Rachel Kasson observes installation of a soil boring at Tampa International Airport, Airside B.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Amount of time needed to process State-delegated environmental permit applications.	34 days	≤ 30 days	≤ 30 days	≤ 30 days
Amount of time needed to process non-delegated environmental permit applications.	25 days	≤ 30 days	≤ 30 days	≤ 30 days
Percentage of time staff resolved noncompliant activities within the 180-day goal.	99%	≥ 95%	≥ 95%	≥ 95%
Percentage of time staff met the three-day goal to respond to environmental complaints.	99%	≥ 95%	≥ 95%	≥ 95%

Environmental Protection Commission

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 17,338,719	$ 20,774,325	$ 20,344,917	$ 18,457,500
Operating Expenditures/Expenses	1,915,123	2,490,459	2,605,879	2,350,338
Capital Outlay	258,851	460,648	645,093	592,093
Grants & Aids	237,338	453,242	461,297	461,297
Total	**$ 19,750,030**	**$ 24,178,674**	**$ 24,057,186**	**$ 21,861,228**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 13,523,436	$ 14,536,936	$ 14,970,337	$ 15,369,657
Countywide Special Revenue Funds	1,678,984	2,009,524	1,482,728	1,493,182
Grants (Not Transportation-Related)	4,547,610	7,632,214	7,604,121	4,998,389
Total	**$ 19,750,030**	**$ 24,178,674**	**$ 24,057,186**	**$ 21,861,228**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	143	146	135	135
Funded FTE Positions	143.00	146.00	135.00	135.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, eleven positions are eliminated due to a decrease in grant appropriations.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is due to the replacement of outdated air monitoring equipment.

Guardian ad Litem Office

(813) 272-510 | guardianadlitem.org

The Statewide Guardian ad Litem Office represents abused, abandoned, and neglected children in court and the community. Through the collaboration of a multidisciplinary team, which always includes a Guardian ad Litem Attorney, child welfare professional, and if available a trained volunteer or pro bono attorney from the child's community, our team provides quality, independent legal representation.

FY 24 and FY 25 Accomplishments:

- In 2024, the Statewide Guardian ad Litem Office in Hillsborough County provided representation to 2,782 children.

- In 2024, the Statewide Guardian ad Litem Office in Hillsborough County recruited, trained, and certified 128 Guardian ad Litem Volunteers and Pro Bono Attorneys.

- In 2024, the Statewide Guardian ad Litem Office in Hillsborough County achieved permanency for 978 children through Reunification, Adoption, or Permanent Placement with a Relative.

FY 26 and FY 27 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 work to increase the number of mentors assigned to youth aging out of the foster care system.

FY 26 and FY 27 Key Projects:

- The Statewide Guardian ad Litem Office will work to increase the number of mentors assigned to youth aging out of the foster care system.

- The Statewide Guardian ad Litem Office will work to increase the number of community volunteers and pro bono attorneys assigned to children represented by the Office.

Innovation:

The Statewide Guardian ad Litem Office, in partnership with Hope Florida, recruits and trains mentors to become positive, supportive role models for teens aging out of the foster care system, many with no one to turn to. Teens are matched with a mentor who serves as a committed, caring adult as the youth moves into adulthood, providing a lifeline for questions and advice related to living independently.

The Volunteer class poses for a picture after Guardian ad Litem Volunteers completed training to be a Guardian ad Litem.

A Guardian ad Litem Volunteer celebrates an adoption through a group photo with Judge Schultz-Kin.

Guardian ad Litem Volunteers attend a monthly luncheon to mingle with fellow volunteers.

The annual holiday toy shop is set up for Guardian ad Litem Volunteers to assist families during the holidays.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Although the Statewide Guardian ad Litem Office in Hillsborough County represents 100% of eligible children, not all children have a community volunteer or pro bono attorney on their case. The Statewide Guardian ad Litem Office in Hillsborough County will work to increase the percentage of children assigned to a community volunteer or pro bono attorney.	A Guardian ad Litem Volunteer or Pro Bono Attorney was assigned to 49% of children in the dependency system.	A Guardian ad Litem Volunteer or Pro Bono Attorney will be assigned to 51% of children in the dependency system.	A Guardian ad Litem Volunteer or Pro Bono Attorney will be assigned to 55% of children in the dependency system.	A Guardian ad Litem Volunteer or Pro Bono Attorney will be assigned to 60% of children in the dependency system.
The Statewide Guardian ad Litem Office in Hillsborough County will recruit mentors for youth aging out of the foster care system.	In its first year, the Statewide Guardian ad Litem Office in Hillsborough County recruited 13 community mentors for youth aging out of the foster care system.	The Statewide Guardian ad Litem Office in Hillsborough County will recruit 30 community mentors for youth aging out of the foster care system.	The Statewide Guardian ad Litem Office in Hillsborough County will recruit 40 community mentors for youth aging out of the foster care system.	The Statewide Guardian ad Litem Office in Hillsborough County will recruit 50 community mentors for youth aging out of the foster care system.

Guardian ad Litem

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 432,949	$ 560,094	$ 566,726	$ 584,594
Operating Expenditures/Expenses	84,031	133,937	132,306	132,537
Total	**$ 516,981**	**$ 694,031**	**$ 699,032**	**$ 717,131**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 516,981	$ 694,031	$ 699,032	$ 717,131
Total	**$ 516,981**	**$ 694,031**	**$ 699,032**	**$ 717,131**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

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.

During the annual public hearing, updates to the Transportation Improvement Program (TIP) were presented to the TPO Board, followed by more than 70 public comments. The TPO Board approved the TIP, which will result in more than $4 billion in funding for transportation projects.

FY 24 and FY 25 Accomplishments:

- At the direction of the Florida legislature, the Hillsborough TPO and its counterparts in Pasco and Pinellas counties produced a report exploring the benefits, costs, and feasibility of consolidating into a single MPO to serve the Tampa Bay region. The report was transmitted to Gov. Ron DeSantis, then-Senate President Kathleen Passidomo, and then-House Speaker Paul Renner for consideration.
- At a June 2024 public hearing, the TPO Board approved a Transportation Improvement Program (TIP) that includes $4.1 billion in funding for transportation projects across the entire county, including widening of S.R. 60 in Valrico, signal upgrades at four intersections along U.S. 41 in Lutz, South Coast Greenway overpass in Apollo Beach, and many others.
- The TPO Board approved the Access 2050: Long Range Transportation Plan (LRTP) in October 2024, which addresses travel modes and identifies priorities for the next 20+ years to meet transportation demands within the county and the region. The LRTP is cost-constrained in compliance with federal and state regulations, accounts for population and job growth forecasts, cost-benefit analysis, and public input.

FY 26 and FY 27 Key Projects:

- 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 transportation authorities.
- Annually review the performance of the Sunshine Line as the designated Community Transportation Coordinator for Hillsborough County and update the Transportation Disadvantaged Service Plan.
- Maintain Metropolitan Planning Organization (MPOs) certification by the U.S. Department of Transportation. Every four years, MPOs serving urbanized areas with a population greater than 200,000 must be certified to carry out the metropolitan planning process in adherence with federal statutes and regulations. Certification is required to receive and program federal transportation dollars.

FY 26 and FY 27 Core Goals:

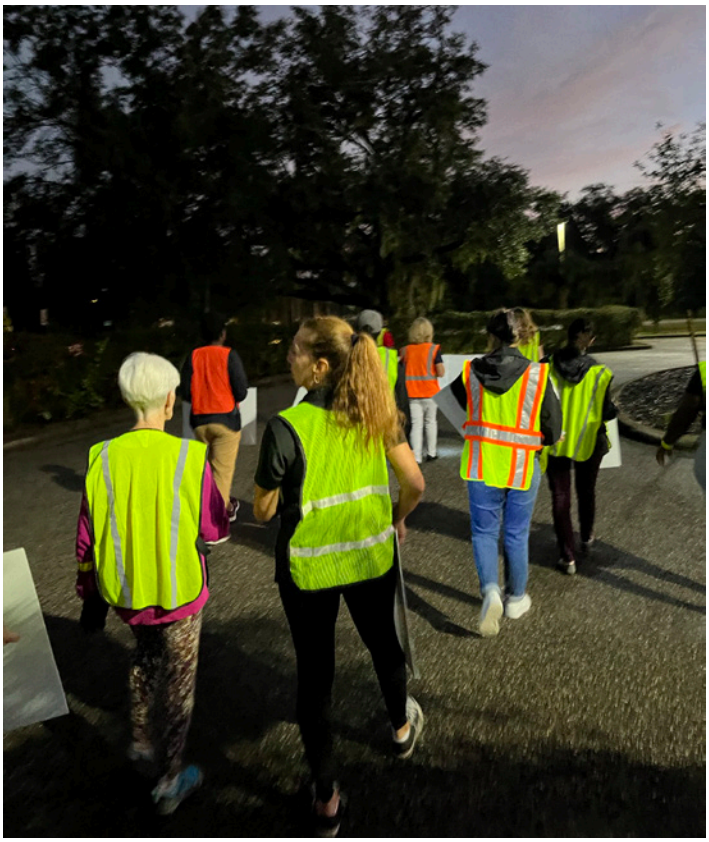
- In preparation for future Brightline passenger rail service along the Interstate 4 corridor, the TPO is

conducting an area study of Ybor City and a travel market analysis to identify connectivity options for passengers to access key destinations within Hillsborough County and beyond.

- The TPO is updating its Public Participation Plan and Measures of Effectiveness reports. These two plans are complementary and allow the TPO to assess the abilities and successes of facilitating public participation and engagement in planning processes and using that information to enhance future engagement strategies and techniques.
- The TPO will complete a traffic signal study to identify a methodology for prioritizing the replacement of legacy infrastructure, including signals, poles, mast arms, and cabinet boxes. The results of this study will allow Hillsborough County and the local governments to apply for additional funding to replace these capital needs

Innovation:

The Hillsborough TPO, with Pasco and Pinellas MPOs, is advancing the 2023 Tampa Bay MPO Feasibility Report to a second phase, which creates a staffing, management and procedural framework for a Tampa Bay MPO. Hillsborough TPO was awarded a federal grant to lead this innovative study. It's anticipated that the results will inform discussions among the TPO Board members, BOCCs, and city councils across the three counties, and the Florida Legislature, about creating a unified MPO. The forthcoming study will be the first of its kind and will serve as a blueprint for other MPOs across the nation to follow suit.



On the World Day of Remembrance, TPO staff led a march along one of Hillsborough County's high-injury roadways to raise public awareness about pedestrian safety and the importance of proper street lighting.

In collaboration with USF, the Environmental Protection Commission of Hillsborough County, and local community organizations, the TPO hosted its first-ever Community Air Monitoring Network Summit at World Car Free Day.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Annually update Transportation Improvement Program, approved by U.S. Department of Transportation, 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.	62	66	66	66

Hillsborough Transportation Planning Organization

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,022,113	$ 1,869,400	$ 1,200,425	$ 1,414,144
Operating Expenditures/Expenses	2,268,551	8,322,188	10,314,297	10,100,578
Total	**$ 3,290,664**	**$ 10,191,588**	**$ 11,514,722**	**$ 11,514,722**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Grants (Not Transportation-Related)	$ 3,290,664	$ 10,162,138	$ 11,485,272	$ 11,485,272
Discretely Presented Component Units	0	29,450	29,450	29,450
Total	**$ 3,290,664**	**$ 10,191,588**	**$ 11,514,722**	**$ 11,514,722**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:

- A merit increase 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.

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 Metropolitan 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.

Katrina Corcoran, AICP, discusses Tampa Comprehensive Plan updates with a resident while other residents review maps.

FY 24 and FY 25 Accomplishments:

- Planning Commission staff completed the final portion of the Unincorporated Hillsborough County Comprehensive Plan update with the adoption of the Future Land Use (FLU) Section. Completed over multiple years, the Section includes seven goals that help direct investments to balance future growth with neighborhood values. The Section serves as a long-range guide for future land use and development.
- Planning Commission staff updated the Palm River-Progress Village Community Plan to reflect community feedback received through open houses, online surveys, office hours, and Community Plan Advisory Committee meetings. The updated plan better reflects the community's future vision and focuses on four goals – safey and security, growth, natural and recreational areas, community character and identity, and economic growth.
- The Planning Commission completed required reviews of local area authorities' Master Plan updates, including Tampa International Airport and the University of South Florida. The updates emphasize growth and alignment with regional planning goals. Staff review ensured the plans are aligned with adjacent land use planning and growth management needs, while recognizing both organizations' regional and economic importance.

FY 26 and FY 27 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 26 and FY 27 Key Projects:

- Planning Commission staff will work on the strategic expansion of the Urban Service Area through the study of the Interstate 4 corridor and Little Manatee South areas as future 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 be updating the Comprehensive Plans for Plant City and Temple Terrace. This will include getting input from the community to update their city visions and from city departments to ensure all components of the plan reflect the direction the cities' desire for the future.
- The Planning Commission will continue to work on updating the Riverview Community Plan to align with anticipated transportation improvements in the U.S. 301 corridor. Community plans are intended to be an extension of the County's Comprehensive Plan based on issues raised by local stakeholders.

Innovation:

In FY 24, the Planning Commission added tools to expand data readily available to the public and enhance community engagement. The first tool, called the Map It Land Use Finder, is the on the Plan Hillsborough website. It allows residents to explore current and future land uses in Hillsborough County and its jurisdictions, making this data easily accessible. Additionally, the agency began using Survey123 to elevate its current surveys and better capture public input. This survey tool enables staff to create a dynamic survey form that helps visualize and analyze information with a geographic lens.

Wyatt Burttschell, Lizzie Baker, and Jocelyn Daniels hand out information about the agency and pose with District 3 County Commissioner Gwen Myers during the Clean Air Fair.

Jay Collins, AICP, discusses the boundaries of the Valrico Community Plan with a resident at a community meeting.

Wally Gallart shows a resident how to fill out a Plan Hillsborough survey at the Hillsborough Area Regional Transit Authority (HART) transfer center.

Gena Torres shows residents various road classifications near the proposed Urban Service Area (USA) expansion in the Wimauma and Balm communities.

Performance Measure	FY 24 Actual	FY 25 Projected	FY 26 Projected	FY 27 Projected
Comprehensive plans, amendments, and updates prepared to meet State requirements	Yes	Yes	Yes	Yes
Percentage of plan amendment consistency findings where the elected body of the local jurisdiction agreed with the agency's recommendation	89%	90%	90%	90%
Number of outreach presentations to community or business groups	92	125	110	110
Percentage of customer service surveys rating agency services as "excellent" or "good"	100%	98%	98%	98%

Planning Commission

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 6,219,150	$ 6,901,745	$ 7,164,983	$ 7,407,076
Operating Expenditures/Expenses	574,601	682,424	678,819	687,097
Capital Outlay	0	13,000	10,000	0
Total	**$ 6,793,751**	**$ 7,597,169**	**$ 7,853,802**	**$ 8,094,173**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Discretely Presented Component Units	$ 6,793,751	$ 7,597,169	$ 7,853,802	$ 8,094,173
Total	**$ 6,793,751**	**$ 7,597,169**	**$ 7,853,802**	**$ 8,094,173**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	48	49	50	50
Funded FTE Positions	48.00	49.00	50.00	50.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- During FY25, one position was established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Soil & Water Conservation District

(813) 707-1652 | hillsboroughswcd.com

The Hillsborough Soil and Water Conservation District (Conservation District) is a State of Florida special district enabled under Florida Statutes Title XXXV, Chapter 582, to ensure the delivery of technical services and education to landowners focused on the long-term sustainability of natural resources associated with agricultural lands in Hillsborough County. The Conservation District was created by local referendum in 1946, and because of the significance of agriculture to Hillsborough County's economy, its history, and culture, the Board of County Commissioners has supported the Conservation District financially since at least the 1970s.

FY 24 and FY 25 Accomplishments:

- Realignment of Board Supervisors and Strategic Vision – Although major changes in Chapter 582 F.S. went into effect in 2022, the impact of those changes on the conservation district's activities were not immediately realized and have stretched into Fiscal Year 2025. After receiving clarity on the qualifications to serve the elected office of Board Supervisor, the Board experienced a complete changeover of Supervisors between January 2022 and January 2025. Throughout the process, the Board and staff invested significant energy to outreach and education to raise the electorate's awareness of the statutory changes affecting the November 2024 general elections and in recruiting candidates for appointment to fill vacated seats. The flurry of activity also generated interest among the Conservation District's agricultural constituents and continues to drive strategic planning efforts.
- Acquisition of facility lease from Hillsborough County Administration – Beginning in FY 2023-2024, Hillsborough County Administration offered the decommissioned "Old Springhead" Fire Station #25 on Coronet Road in Plant City for the Conservation District's sole use. This provides a space that allows the District to thrive. The facility allows the Board to hold public meetings with video conferencing support for our partners throughout Florida. It provides space for staff to work onsite with few exceptions and allows customers to interact with staff for direct support. Additionally, the district now has a garage bay for vehicle and equipment security, and the Board can clearly advertise its identity and location at street level.
- Website buildout and social media platform adoption – Conservation District staff have completed a website buildout and started a Facebook page. The District now delivers content 365 days a year, can interact directly with constituents, and track public engagement. Website and Facebook views went from 0 in 2023 to 226,082 and 418, respectively, in 2024. The most visits to each occurred in October 2024, with 54,360, and 4,700, respectively. As of February 2025, the Conservation District had a total of 424,105 website views with 21 website subscribers and 10,900 Facebook views with 571 followers.
- F.S. Chapters 10 and 50 compliance, Paper-to-Digital records conversion and public accessibility to records – In FY 2023-2024, the Conservation District began a full public records retention review of documents extending back to the 1960s, which was completed in FY 2024-2025. Compliant with F.S. Chapters 10 and 50, and per recommendation of the Hillsborough County Clerk of Court's Office, the Conservation District now hosts 10 years of formal records for public viewing on its website and maintains its working files, as well as a backup of records and documents of historical interest on a County-provided network drive.
- Realignment of Staff Resources – In Fiscal Year 2023-2024, the Board successfully recruited an executive director with a combination of experience in natural resources management, science-based policy and decision support, and government and corporate leadership. In turn, the Conservation District converted one part-time unskilled labor position to a full-time community information liaison position for Fiscal Year 2024-2025.
- Public Policy and Communications Internship – In FY 2024-2025, the Conservation District converted one part-time general administrative support position to a college-track internship in agricultural policy and communications. The first offering of this internship is in FY 2025, enabling the District to actively contribute to the development of early-career, agricultural leaders in Hillsborough County's agricultural job sector.

FY 26 and FY 27 Core Goals

- The District will replace shrinking State and Federal resources with local expertise within the Hillsborough-centric agricultural community. The Conservation District is realigning its staff resources to concentrate on knowledge skills and abilities in soil science, agronomy, geographic information systems, and artificial intelligence systems.
- The District will emphasize development of technical knowledge and services through its Strategic Plan, via priorities and performance expectations developed in collaboration with the agriculture community and subject matter experts within the government sector.
- The District will strive to leverage all available resources through collaborative partnerships with major stakeholders, as well as traditionally under-represented natural resources entities.

Conservation District Executive Director Dr. Joe Walsh, left, and former Board Chair Ryan Gill celebrate the opening of the Conservation District's standalone facility on the cover of In the Field Magazine. The facility enables the district to directly provide services, 365 days a year, to its rural constituents in eastern Hillsborough County.

January 2025 Fresh-From-Florida Breakfast: Former Chairman Ryan Gill (Lonesome G Ranch), with newly appointed Chair Terri Parke (Parkesdale Farms), and Treasurer Gretchen Hoke (Rain Frog Ranch).

- The District will identify and take the lead to fill existing gaps in service that meet the statutory purpose of the District as well as the mutual interests of Hillsborough County, the State of Florida and the United States, for the long-term sustainability of Hillsborough County's agriculture and related natural resources.
- The District will continue to grow its capacity to deliver technical services through the efficient use of resources, recognition of the strengths of its partners, and effective collaboration that leverages the strengths of each toward a strong sustainable, local agricultural sector.

FY 26 and FY 27 Key Projects

- Convert one staff resource position from a post-bachelor community information liaison position to a mid-career, Senior Land Conservation Specialist with a training background in agronomy or closely related technical field. This position will be directly involved in identifying, developing, and delivering technical services, products, and partnerships in support of land conservation, planning, and management activities on rural working lands.
- Conversion of one part-time unskilled labor position to a full-time early career Conservation Technician with training background in agronomy, agricultural communications, or closely related technical field. This position would be directly involved in delivering technical services and products and working through partnerships to support land conservation, planning, and management activities on rural working lands.
- Publication of the Conservation District's Five-year Strategic Plan – The Florida Legislature has renewed the mandate that all Conservation Districts demonstrate that they are following a Strategic Plan with performance standards by Dec. 1, 2025. The District will develop its first strategic plan in over a decade as a five-year staged plan, through professional assistance with its stakeholder communications and vetting process.

Soil & Water Conservation District

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 260,288	$ 366,654	$ 492,114	$ 508,290
Operating Expenditures/Expenses	35,823	83,885	127,589	98,726
Capital Outlay	0	0	45,000	0
Total	**$ 296,111**	**$ 450,539**	**$ 664,703**	**$ 607,016**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 296,111	$ 450,539	$ 664,703	$ 607,016
Total	**$ 296,111**	**$ 450,539**	**$ 664,703**	**$ 607,016**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	5	5	5	5
Funded FTE Positions	3.50	4.00	4.50	4.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY26, one position was reclassified from part-time to full-time to support technical services and rural land management efforts.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessment, one-time funding for facility maintenance and preservation at Soil and Water Conservation facility, and facility lease-related operating expenditures.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of the purchase of a vehicle necessary for an existing position to support Soil and Water Conservation District mission.

Value Adjustment Board

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Other Non Operating	$ 637,104	$ 664,191	$ 632,244	$ 632,244
Total	**$ 637,104**	**$ 664,191**	**$ 632,244**	**$ 632,244**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 637,104	$ 664,191	$ 632,244	$ 632,244
Total	**$ 637,104**	**$ 664,191**	**$ 632,244**	**$ 632,244**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	3	3	3	3
Funded FTE Positions	3.00	3.00	3.00	3.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Capital Improvement Program

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 20,566,666	$ 132,465,552	$ 178,330,240	$ 101,243,076
Capital Outlay	335,796,666	1,813,235,619	3,014,684,359	3,018,802,751
Grants & Aids	2,308,363	17,865,974	21,084,412	1,998,904
Other Non Operating	0	61,812,814	88,421,455	0
Total	**$ 358,671,695**	**$ 2,025,379,959**	**$ 3,302,520,466**	**$ 3,122,044,731**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 4,801	$ 0	$ 0	$ 0
Countywide Special Revenue Funds	7,215,167	38,942,119	53,893,527	55,253,422
Unincorporated Area Special Revenue Funds	27,026,849	127,516,663	132,826,512	159,200,859
Transportation Trust Fund	69,434,793	304,630,391	580,552,168	479,871,538
Library Tax District Special Revenue Fund	5,298,251	59,696,022	77,980,044	75,787,489
Community Investment Tax Revenue Fund	25,492,135	180,698,823	221,171,124	200,577,066
Grants (Not Transportation-Related)	4,517,793	23,400,859	23,194,844	18,053,614
COVID Relief Funds	33,381,617	133,664,364	75,123,991	13,667,056
Countywide Construction Fund	17,683,181	137,441,661	186,442,690	118,931,625
Unincorporated Area Construction Fund	4,983,739	104,728,211	120,046,928	85,207,124
BP Oil Spill Proceeds Project Fund	655,804	9,104,811	8,422,801	8,186,127
Non Ad Valorem Bonds (2019) Project Fund	6,434,831	0	0	0
Environmental Lands Acq & Protect Fund(Parent 30005 - 30009)	3,901,849	54,994,787	42,651,632	35,500,030
Commercial Paper & Credit Capacity Fund	109,985	1,688,851	1,746,475	1,685,581
Public Works Solid Waste ResourceRecovery Funds	2,597,653	145,687,134	178,537,163	148,637,335
Public Utilities Water/Wastewater Funds	149,933,249	703,185,263	1,599,930,567	1,721,485,865
Total	**$ 358,671,695**	**$ 2,025,379,959**	**$ 3,302,520,466**	**$ 3,122,044,731**

Debt Service Accounts

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 551,094	$ 3,593,500	$ 12,077,962	$ 5,590,666
Debt Service Costs	154,229,157	197,820,463	201,705,874	145,715,626
Total	**$ 154,780,251**	**$ 201,413,963**	**$ 213,783,836**	**$ 151,306,292**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Unincorporated Area Special Revenue Funds	$ 215,830	$ 171,339	$ 181,338	$ 180,338
Community Investment Tax Revenue Fund	1,007,676	660,000	660,000	558,900
General Obligation Bonds Sinking Funds	9,151,807	9,176,608	8,530,319	8,529,069
Revenue Bonds Sinking Funds	70,568,523	83,547,495	67,920,694	55,730,691
Commercial Paper Sinking Funds	25,536,513	24,893,929	45,582,850	20,992,249
Direct Borrowing and Placement Note Sinking Funds	3,175,583	3,264,835	3,236,299	3,246,088
Public Works Solid Waste Resource Recovery Funds	12,038,426	36,037,250	14,854,301	13,990,050
Public Utilities Water/Wastewater Funds	25,802,067	35,048,707	64,202,484	41,594,607
Noncommitment Debt Service Funds	7,283,825	8,613,800	8,615,551	6,484,300
Total	**$ 154,780,251**	**$ 201,413,963**	**$ 213,783,836**	**$ 151,306,292**

Governmental Agencies

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 609,686	$ 557,209	$ 676,736	$ 695,746
Grants & Aids	240,031,984	243,491,703	242,727,136	179,377,260
Total	**$ 240,641,670**	**$ 244,048,912**	**$ 243,403,872**	**$ 180,073,006**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 27,135,862	$ 48,253,686	$ 50,046,582	$ 50,821,532
Countywide Special Revenue Funds	96,044,809	70,597,724	49,978,954	43,148,015
Transportation Trust Fund	2,128,092	2,131,665	2,113,520	2,122,996
Sales Tax Revenue Fund	99,653,991	96,465,837	99,264,816	70,180,463
Commercial Paper & Credit Capacity Fund	15,678,918	26,600,000	42,000,000	13,800,000
Total	**$ 240,641,670**	**$ 244,048,912**	**$ 243,403,872**	**$ 180,073,006**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 25 to FY 26

OPERATING EXPENDITURES:

- Increase in funding for the School Impact Fees in the amount of $150,000.
- Decrease in funding for commercial insurance premiums in the amount of $27,373 for the Health Department.

CAPITAL AND OTHER EXPENDITURES:

- Decrease of one-time funding for Hart in the amount of $250,000 in FY25.
- Increase in funding for Tampa Bay Sports Authority - Operations in the amount of $1,500,721.
- Decrease in funding for Tampa Bay Sports Authority - Soccer Complex in the amount of $584,562.
- Decrease in funding for Hillsborough County Schools Board Impact Fees in the amount of $20,768,770.
- Decrease in funding for Hart Saver Bus Passes in the amount of $84,000.
- Increase in Tax Increment Finance payments to the City of Tampa, Plant City, and City of Temple Terrance in the amount of $1,229,478.
- Decrease revenue from Community Investment Tax increased payments (sharing) to the Tampa Bay Sports Authority by $748,729.
- Increase revenue from Community Investment Tax increased payments (sharing) to City of Tampa, City of Temple Terrace, and Plant City by $1,597,710.
- Increase revenue from Community Investment Tax increased payments (sharing) to the Hillsborough County School Board by $1,949,998.
- FY26 includes a decrease in reimbursement for Arena Improvements in the amount of $2,600,000.
- FY26 includes an increase in reimbursement for Raymond James Stadium Capital Improvements in the amount of $18,000,000.

A detailed list of appropriations is shown on the following pages.

Governmental Agencies

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
GENERAL FUNDS				
Countywide General Fund				
Florida Division of Forestry	$ 42,493	$ 28,609	$ 22,000	$ 22,000
Hart	0	250,000	0	0
Hart Saver Bus Passes	17,837	184,000	100,000	100,000
Health Department	387,893	574,109	546,736	565,746
National Estuary Program	167,479	173,676	180,082	186,745
Plant City Tax Increment Financing	1,512,009	1,706,693	1,816,626	1,939,896
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Regional Planning Council	486,569	496,361	505,196	515,300
Tampa Sports Authority (Property Taxes & Oper Deficit)	6,885,034	2,303,846	3,804,567	4,774,797
Tampa Sports Authority Soccer Complex	1,916,694	1,273,535	688,973	1,273,535
Tampa Tax Increment Financing	14,246,342	39,691,335	40,756,540	39,755,447
Temple Terrance Tax Increment Financing	649,846	716,022	770,362	832,566
The Children's Board of Hillsborough County	320,166	350,000	350,000	350,000
University of Florida Aquaculture Lab	57,000	57,000	57,000	57,000
Van Pool Discounts for County Employees	0	2,000	2,000	2,000
TOTAL GENERAL FUNDS	**27,135,862**	**48,253,686**	**50,046,582**	**50,821,532**
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	4,939,279	5,500,000	5,500,000	5,500,000
Hillsborough County Schools Boards	90,379,837	64,455,724	43,686,954	36,856,015
School Site Impact Fees Administration	483,692	400,000	550,000	550,000
	96,044,808	70,597,724	49,978,954	43,148,015
Transportation Trust Fund				
Alternative Transportation Program	0	23,500	23,500	23,500
Gas Tax Distribution of Fuel Tax Plant City	182,981	182,128	183,813	184,646
Gas Tax Distribution of Fuel Tax Tampa	1,821,828	1,804,847	1,786,388	1,794,488
Gas Tax Distribution of Fuel Tax Temple Terrance	123,283	121,190	119,819	120,362
	2,128,092	2,131,665	2,113,520	2,122,996
Sales Tax Revenue Funds				
CIT/Tampa Sports Authority	11,122,122	8,935,667	8,186,938	0
Community Investment Tax Distribution/Plant City	3,317,052	2,986,124	3,185,489	4,239,457
Community Investment Tax Distribution/School Board	47,784,543	48,114,586	50,064,584	17,201,994
Community Investment Tax Distribution/Tampa	30,979,213	29,586,689	30,901,386	41,125,579
Community Investment Tax Distribution/Temple Terrance	2,101,056	1,992,767	2,076,415	2,763,429
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
	97,303,990	93,615,837	96,414,816	67,330,463

Governmental Agencies

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
3 Cent Tourist Development Tax				
Tampa Sports Authority Soccer Complex	350,000	850,000	850,000	850,000
	350,000	850,000	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	**197,826,890**	**169,195,226**	**151,357,290**	**115,451,474**
Capital Project Funds				
Arena Improvements	9,050,077	16,600,000	14,000,000	3,800,000
Raymond James Stadium Capital Improvements	6,628,841	10,000,000	28,000,000	10,000,000
TOTAL CAPITAL FUNDS	**15,678,918**	**26,600,000**	**42,000,000**	**13,800,000**
TOTAL GOVERNMENTAL AGENCIES	**$ 240,641,670**	**$ 244,048,912**	**$ 243,403,872**	**$ 180,073,006**

Non-Departmental Allotments

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Personnel Services	$ 1,823,411	$ 17,123,766	$ 4,365,518	$ 4,325,398
Operating Expenditures/Expenses	153,309,360	259,495,753	302,055,482	295,750,937
Capital Outlay	773,764	2,850,000	3,750,000	3,350,000
Debt Service Costs	0	94,633	6,900	6,083
Grants & Aids	24,497,763	44,187,109	17,744,337	8,531,000
Other Non Operating	231,362	0	0	0
Total	**$ 180,635,660**	**$ 323,751,261**	**$ 327,922,237**	**$ 311,963,418**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 8,701,944	$ 41,430,428	$ 23,058,177	$ 22,922,984
Economic Development Activity Fund	618,966	163,000	163,000	163,000
Unincorporated Area General Operating Fund	2,094,027	10,087,636	10,154,264	10,166,670
Countywide Special Revenue Funds	3,598,990	3,650,000	3,650,000	3,650,000
Transportation Trust Fund	381	15,004,000	4,000	4,000
Grants (Not Transportation-Related)	1,562,004	72,365,156	102,634,572	96,131,877
Sales Tax Revenue Fund	614,000	1,044,000	1,337,000	1,363,000
COVID Relief Funds	17,793,316	17,446,655	9,359,337	0
Self-Insurance Funds	145,652,033	162,560,386	177,561,887	177,561,887
Total	**$ 180,635,660**	**$ 323,751,261**	**$ 327,922,237**	**$ 311,963,418**

	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Funded Positions	24	22	21	21
Funded FTE Positions	24.00	22.00	21.00	21.00

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 25 to FY 26

PERSONNEL SERVICES:
- A merit increase is budgeted.
- The decrease in personnel expenditures is primarily the result of the removal of one-time funding in FY25 for anticipated Federal Labor Law Changes.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of the Firefighters Retiree Trust Fund and the Retiree Healthcare Credit.
- A new pilot program is established for a Volunteer Employee Prevention initiative.
- A new program is established for School Zone Camera Costs and monitoring services.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of one-time equipment replacement.

Details by agency are shown in the following pages.

Non-Departmental Allotments

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Fund				
Alcoholic Beverage Tax	$ 0	$ 50,000	$ 50,000	$ 50,000
Childrens Services Assessment Center	1,633,258	2,000,000	0	0
Claims Payments	16	0	0	0
Commission on Human Trafficking USF TIP Lab	37,500	0	0	0
Commissioners Surety Bonds	100	10,000	10,000	10,000
Community Land Trust	3,528	0	0	0
Comprehensive Plan Updates	215,076	550,000	550,000	550,000
Constitutional Officers Salary Increases	0	0	5,000	5,000
County Center Security HCSO	1,643,210	1,690,000	1,690,000	1,690,000
County Parking Subsidy	97,230	240,000	200,000	200,000
County Survey	95,750	100,000	100,000	100,000
Cross Bay Inter-City Ferry Vessel Grant Match	0	1,220,820	0	0
CS Transition	521,991	579,260	550,122	616,652
Cultural Assets Program	979,408	1,500,000	1,500,000	1,500,000
Deferred Compensation Plan Consultant	0	50,000	50,000	50,000
Disaster Preparedness	0	500,000	500,000	500,000
Eviction Diversion and Housing Stabilization	(581)	0	0	0
Fallen Heroes Fund	0	200,000	200,000	200,000
Federal Labor Law Changes	0	4,400,000	0	0
Financial Audit Services	383,711	617,351	617,351	617,351
Gracepoint Mariposa Women's Psychiatric Hospital	0	237,500	0	0
Healthcare Workforce Affordable Housing - TGH and USF	0	500,000	0	0
Homeless	0	2,810,012	2,810,012	2,810,012
Human Trafficking Initiative	422,359	667,000	500,000	267,000
Impound Lot - Veterinary Services and Advertising	805	2,750	2,750	2,750
Intergovernmental Representation	267,500	403,000	403,000	403,000
International Protocol Officer Partnership	80,000	80,000	80,000	80,000
Jury Parking	247,474	218,750	218,750	218,750
Law Library Building Insurance	2,005	1,794	1,750	1,900
Membership - Florida Association of Counties	133,940	155,000	140,000	140,000
Membership - National Association of Counties	22,274	23,019	23,019	23,019
Membership -National Forum Black Public Admin.	0	2,500	2,500	2,500
Metropolitan Planning Organization - Study	0	150,000	150,000	150,000
MOSI Butterfly Garden & Trail Restoration	50,000	0	0	0
Museum of Photographic Arts Pilot Project	9,000	0	0	0
One Time Allocated Funds	117,719	8,839,541	3,945,792	3,925,919
Other Benefit Plan Costs	0	0	223,000	274,000
Other Costs BOCC	2,976	15,000	15,000	15,000
Other Costs Business Support Svcs	25,000	40,000	40,000	40,000
Other Costs Clerk to BOCC	29,892	51,400	51,400	51,400
Other Costs County Attorney	184,490	510,000	510,000	510,000
Other Costs Debt Service	98,670	500,000	500,000	500,000
Other Costs Human Resources	478,110	1,048,960	1,048,960	1,048,960
Other Costs Real Estate	78,943	1,000,000	200,000	200,000
Other Costs Unassigned	(2,005,271)	0	0	0
PCORI Fee	31,665	37,000	40,000	40,000

Non-Departmental Allotments

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Fund (continued)				
Performance Audits	0	500,000	200,000	200,000
Pictometry Initiative	382,202	489,000	489,000	489,000
Redevelopment	304,811	1,500,000	1,500,000	1,500,000
Safe and Sound Hillsborough	80,981	0	0	0
Social Services-Case Management Pilot Project	250,000	0	0	0
South County High Speed Ferry	(11,688)	0	0	0
Strategic Planning	0	270,000	0	0
Tampa Bay Water Issues	0	50,000	0	0
Tampa Hillsborough Econ Dev Corp	450,000	450,000	450,000	450,000
Tampa Metropolitan Area YMCA - Spurlino Family YMCA Gymnasium Expansion	0	250,000	0	0
Tampa Port Authority	150,000	0	0	0
Tax Collector Tax Notice Mailing Costs	0	140,000	140,000	140,000
The Late Honorable Betty Reed Marker	5,475	0	0	0
TRIM Mailing Costs	466,957	403,395	403,395	403,395
Unauthorized Public Camping and Sleeping HB 1365	0	3,500,000	0	0
USF Area Innovation District Master Plan	0	1,432,376	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	35,458	0	0	0
Volunteer Employee Prevention Pilot Program	0	0	70,000	70,000
Wimauma Community Plan Implementation	0	745,000	745,000	745,000
Workforce Initiatives	500,000	500,000	500,000	500,000
	8,701,944	**41,430,428**	**23,058,177**	**22,922,984**
Economic Development Activity Fund				
Film Commission Tampa Bay	82,000	163,000	163,000	163,000
USF IAE Grant	536,966	0	0	0
	618,966	**163,000**	**163,000**	**163,000**
Unincorporated Area General Fund				
Affordable Housing Subsidy	599,626	550,000	0	0
Carrollwood Village Community Park Land	773,764	94,633	6,900	6,083
Coastal Canal Program	0	200,000	200,000	200,000
Constitutional Officers Salary Increases	0	5,000	0	0
Dana Shores Underground Utility	20,353	0	0	0
Federal Labor Law Changes	0	2,500,000	0	0
Fire Rescue Special Health Claims	168,786	500,000	500,000	500,000
Hearing Master Parking Violations	0	3,000	3,000	3,000
Historic Landmark Resource Program	0	55,000	55,000	55,000
Land Development Code Revisions	0	200,000	0	0
Local Ordinance Enforcement - Public Defender	36,200	50,000	50,000	50,000
Local Ordinance Enforcement - State Attorney	1,692	29,000	29,000	29,000
One Time Allocated Funds	2,220	4,341,003	1,966,558	1,979,781
Other Benefit Plan Costs	0	0	1,700,000	1,700,000
Palm River Water Impact Fee	0	35,000	35,000	35,000
Property Registration Contractor	(18,575)	750,000	750,000	750,000
Red Light Camera Costs ATS	332,901	715,000	462,000	462,000
Red Light Monitoring Review HCSO	27,060	60,000	60,000	60,000
Ruskin Firehouse Cultural Center	150,000	0	0	0

Non-Departmental Allotments

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Unincorporated Area General Fund (continued)				
School Zone Camera Costs	0	0	4,276,806	4,276,806
School Zone Camera Monitoring Review HCSO	0	0	60,000	60,000
	2,094,027	**10,087,636**	**10,154,264**	**10,166,670**
GENERAL FUNDS TOTAL	**11,414,936**	**51,681,064**	**33,375,441**	**33,252,654**
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				
Florida Department of Juvenile Justice Fund				
JBI Commission for US Dept. of Justice Reimbursement	98,990	150,000	150,000	150,000
Operating Grants Fund				
Disaster Event Costs	1,562,004	72,365,156	102,634,572	96,131,877
Sales Tax Revenue Fund				
Film Commission Tampa Bay	614,000	1,044,000	1,337,000	1,363,000
County Transportation Trust Fund				
HART FDOT Grant Match	0	15,000,000	0	0
State Board Admin Fees	381	4,000	4,000	4,000
COVID Relief				
American Rescue Plan 3 Act	14,998,787	14,946,659	8,994,474	0
American Rescue Plan 3 Act Revenue Recovery	1,100,394	1,273,734	92,939	0
Emergency Rental Assistance I 12/27/2020	81,190	0	0	0
Emergency Rental Assistance II May 2021	1,612,945	1,226,262	271,924	0
	17,793,316	**17,446,655**	**9,359,337**	0
SPECIAL REVENUE FUNDS TOTAL	**23,568,690**	**109,509,811**	**116,984,909**	**101,148,877**
COUNTY SELF INSURANCE FUND				
Employee Group Health Insurance Fund-50067004	126,251,455	131,113,898	146,114,048	146,114,048
General Liability Insurance Fund-50067002	14,644,084	21,321,000	21,321,714	21,321,714
OPEB/Retiree Health Insurance Fund-50067005	184	180	212	212
Workers Compensation Insurance Fund-50067001	4,756,310	10,125,308	10,125,913	10,125,913
COUNTY SELF INSURANCE FUND TOTAL	**145,652,033**	**162,560,386**	**177,561,887**	**177,561,887**
NON-DEPARTMENTAL ALLOTMENTS TOTAL	**$ 180,635,660**	**$ 323,751,261**	**$ 327,922,237**	**311,963,418**

Nonprofit Organizations

Appropriations	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Operating Expenditures/Expenses	$ 1,784,507	$ 1,938,185	$ 1,127,782	$ 809,032
Grants & Aids	42,912,178	52,039,795	46,933,371	43,691,474
Total	**$ 44,696,684**	**$ 53,977,980**	**$ 48,061,153**	**$ 44,500,506**

Budget by Fund	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Operating Fund	$ 12,094,344	$ 13,529,831	$ 10,846,969	$ 6,185,802
Economic Development Activity Fund	250,000	350,000	262,500	131,250
Countywide Gaming Compact Fund	624,000	624,000	624,000	267,950
Unincorporated Area General Operating Fund	459,951	852,903	225,000	112,500
Countywide Special Revenue Funds	284,962	297,282	297,282	297,282
Sales Tax Revenue Fund	30,983,427	38,323,964	35,805,402	37,505,722
Total	**$ 44,696,684**	**$ 53,977,980**	**$ 48,061,153**	**$ 44,500,506**

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 25 to FY 26

GRANTS AND AIDS:

- In accordance with the Nonprofit Funding Guidelines (BOCC Policy 03.02.02.30), the majority of nonprofits are funded at reduced levels for FY 26. Various new nonprofits are also funded in FY 26 in accordance with this policy.

Details by agency are shown in the following pages.

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
GENERAL FUNDS				
Countywide General Fund				
A Brighter Community	$ (10,628)	$ 5,314	$ 0	$ 0
Agency for Community Treatment Services (ACTS) Jail Diversion	89,157	110,000	0	0
AIDS Service Association of Pinellas, Inc.	3,184	8,640	6,480	3,240
America United Inc (YES)	27,402	33,500	25,125	12,563
AMI Kids	106,204	106,204	79,653	39,827
AMI Kids Y.E.S.	(25,000)	100,000	0	0
Artspace Tampa Initiative-Tampa Arts Alliance	0	50,000	0	0
Back To School Coalition of Hillsborough County	0	70,000	0	0
Bay Chapel, Inc.	0	10,000	25,000	0
Black Heritage Festival	125,000	125,000	93,750	46,875
Black Treasurer Investments (BTI)	0	50,000	50,000	0
Boys and Girls Club Summer	22,500	22,500	22,500	8,438
Boys and Girls Clubs	64,298	64,298	64,299	24,112
Brandon Chamber of Commerce	0	11,000	8,250	4,125
Brothers United Building Brothers Alliance	(44,662)	0	0	0
Caribbean Festival	50,000	50,000	37,500	18,750
Caribbean American National Development Org	50,000	50,000	37,500	18,750
CDS Housing/Life Transition	0	75,000	0	0
Center Place	14,920	23,000	17,250	8,625
Champions for Children	23,687	45,900	34,425	17,213
Clothes To Kids, Inc.	0	0	60,000	0
Coalition of One Hundred Black Women, Inc., Tampa Bay Area Chapter	32,092	75,000	0	0
Commission on the Status of Women	0	10,000	10,000	10,000
Community Stepping Stones	75,000	175,000	56,250	28,125
Community Tampa Bay/NCCJ	0	5,012	3,759	1,880
Cornerstone Family Ministries	17,010	17,010	12,757	6,379
Corp to Develop Communities	200,450	200,450	150,338	75,169
County Historical Commission	20,113	35,320	20,320	20,320
Crisis Center - Human Trafficking	193,000	193,000	193,000	193,000
Crisis Center Admin	1,627,210	1,604,630	1,625,630	1,604,630
Crisis Center Ruskin Location	0	20,604	0	0
CUP INC. (Coffee Uniting People)	0	0	60,000	0
Dawning Family Services, Inc.	33,017	41,368	31,026	15,513
Dr Martin Luther King Parade Foundation	187,531	200,560	150,420	75,210
Dream Builders Mission Inc	25,000	25,000	18,750	9,375
Dress for Success	50,000	50,000	37,500	18,750
E.C.H.O. of Brandon Inc	0	125,000	0	0
Early Learning Coalition	276,000	276,000	0	0
East Tampa Business Civic Association	99,999	100,000	75,000	37,500
Easter Seals Florida – Tampa Bay	0	0	10,000	0
ECHO	0	0	100,000	0
Egmont Key	0	5,000	3,750	1,875
Enterprising Latinas	250,000	250,000	187,500	93,750

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Fund (continued)				
Everyday Blessings	0	50,000	0	0
Faith Action Ministry Alliance, Inc.	54,285	445,715	100,000	0
FAMU National Association Alumni Tampa Chapter	75,000	0	0	0
FAMULY, Inc. Be Out Day Tampa Bay	0	0	5,000	0
Feeding Tampa Bay	291,205	265,025	801,626	99,384
Florida Solar United Neighborhoods Cooperative	15,000	30,000	22,500	11,250
Florida-Israel Business Accelerator Program	100,000	100,000	75,000	37,500
Freedom Hockey	0	0	10,000	0
Gamma Theta Omega	286,835	150,000	112,500	56,250
Gamma Zeta Lambda Chapter of Alpha Phi Alpha Fraternity, Inc.	72,450	75,000	75,000	0
Gasparilla Bowl	0	50,000	37,500	18,750
Gentlemen Quest of Tampa, Inc.	74,998	75,000	75,000	0
Girl Scouts of Suncoast Council	35,997	36,000	27,000	13,500
Greater Riverview Chamber of Commerce	11,000	11,000	8,250	4,125
Greater Palm River Pt CDC	111,715	124,746	93,560	46,780
Greater Tampa Bay Area Council Inc. Boys Scouts of America	36,000	36,000	27,000	13,500
Growing My Giving, Inc.	50,000	30,000	28,500	0
Hillsborough County Anti-Drug Alliance	3,828	25,000	18,750	9,375
Hillsborough County Pet Resources Foundation	0	10,000	10,000	0
Hillsborough Crisis Center/Eldernet	0	13,127	0	0
Hillsborough Veterans Council Inc	9,945	10,000	12,500	3,750
Hispanic Business Init Fd	160,000	160,000	120,000	60,000
Hispanic Svcs Council Inc	161,583	31,275	23,456	11,728
HOAA- Heart of Adoptions Alliance, Inc.	0	0	24,000	0
Humane Society	0	30,000	30,000	30,000
I-Supplies Foundation	0	10,000	0	0
Ivey Enrichment Foundation	0	50,000	37,500	18,750
Jobsite Theater	0	12,500	0	0
Kappa Alpha Psi Fraternity Inc	21,082	0	0	0
Katy Rey Foundation DBA Fostering Hearts FL	0	100,000	0	0
Lighthouse (Drug Rehabilitation Program)	100,000	8,333	0	0
Madi's Movement	0	0	10,000	0
Masjid An NASR	49,694	50,000	50,000	0
Men of Vision, Inc.	75,725	75,000	75,000	0
Mentors for Hillsborough County Veterans	0	40,000	0	0
Miracles Outreach (Capital and One-Time Operational Costs)	(13,740)	0	0	0
MOSI	635,928	250,000	0	356,050
Mrbubblez Showers	0	0	10,000	0
N Tampa Life Enrichment Ctr	97,341	100,000	75,000	37,500
NAACP Empowerment Center	70,125	70,125	52,594	26,297
One More Child – Loft 181	0	0	20,000	0
One Time Unallocated Funds	0	350,000	290,000	350,000
Phi Beta Sigma Fraternity, Inc.	0	150,000	0	0
Pi Iota Chapter of Omega Psi Phi Fraternity, Inc.	150,000	0	0	0
Plant City Chamber of Commerce	11,000	11,000	83,250	4,125

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Fund (continued)				
Portico Housing Solutions	(2)	0	0	0
Positive Coaching Alliance	40,000	0	0	0
Project Link, Inc	120,000	50,000	90,000	45,000
Quantum Leap Farm	7,096	11,675	8,756	4,378
REACHUP	277,101	300,000	225,000	112,500
Rebuilding Together Tampa Bay	0	150,000	112,500	56,250
Redland Christian Migrant Assn	54,520	54,520	40,890	20,445
Ruskin Infant Child Development Center	0	0	20,000	0
Safe and Sound Hillsborough CDC of Tampa	386,145	300,000	300,000	300,000
Saturday Shoppes, Inc.	0	0	45,000	0
Second Chance Program for Felony	167,837	150,000	112,500	56,250
Self Reliance	13,220	13,268	9,951	4,975
Seniors in Service	5,400	5,400	12,162	2,025
Sickle Cell Association	30,442	33,876	25,407	12,704
Sigma Gamma Rho Sorority, Inc.	0	0	100,000	0
Sigma Pi Phi Fraternity, Inc.	0	10,000	0	0
Skills Center	170,246	100,000	100,000	0
Solar and Energy Loan Fund	0	100,000	75,000	37,500
Somebody Cares Tampa Bay	63,178	36,823	70,000	0
South Tampa Chamber of Commerce	11,000	11,000	8,250	4,125
South Atlantic Regional Conference of Alpha Kappa Alpha Sorority, Inc.	0	150,000	0	0
Southshore Chamber of Commerce	11,000	11,000	8,250	4,125
Starting Right Now	12,560	130,000	97,500	48,750
STEMXposure, Inc	76,500	50,000	37,500	18,750
Straz Center for Performing Arts Master Plan	720,000	0	0	0
Sulphur Springs Museum	59,018	78,000	58,500	29,250
Sustany Foundation	0	35,000	0	0
Tampa Alumnae Delta Sigma Theta	1,875	75,000	56,250	28,125
Tampa Alumni Guide Right Foundation, Inc.	0	75,000	75,000	0
Tampa Art Museum/Public Library Program	0	200,000	0	0
Tampa Bay Arts & Education Network	199,992	200,000	200,000	75,000
Tampa Bay Community Network	200,000	200,000	170,000	75,000
Tampa Bay Economic Development Council	0	100,000	150,000	0
Tampa Bay History Center	350,000	350,000	350,000	350,000
Tampa Bay Regional Planning Council Resiliency Summit	0	25,000	0	0
Tampa Bay Sports Commission	153,700	160,000	160,000	160,000
Tampa City Ballet	10,000	10,000	7,500	3,750
Tampa Heights Jr Civic Association	179,798	216,600	162,450	81,225
Tampa Hillsborough Homeless Initiative	475,000	475,000	475,000	475,000
Tampa Lighthouse for the Blind	24,341	124,291	93,218	9,109
Tampa Metropolitan Alumnae Delta Sigma Theta	28,980	75,000	56,250	28,125
Tampa Museum of Art	150,000	150,000	262,500	56,250
Tampa YMCA Metro Weed & Seed	13,325	13,325	9,994	4,997
Teaching Tools	49,781	50,000	37,500	18,750
Temple Terrace Chamber of Commerce	11,000	11,000	8,250	4,125

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Countywide General Fund (continued)				
The Centre for Women	0	127,000	100,000	0
The Children's Home Inc.	100,726	100,521	75,391	37,695
The Future Career Academy	368,900	0	0	0
The Lotus Coalition	0	100,000	0	0
The Spring Inc	196,819	201,129	201,097	75,423
TNP The Alliance for Global Security	0	0	25,000	0
UACDC - Get Moving	100,000	0	0	0
UACDC Prodigy	278,541	45,000	0	0
UACDC STEPS	500,000	0	0	0
UACDC-Engagement Services	0	750,000	562,500	281,250
United Bikerz Jamboree	60,000	120,000	60,000	22,500
United Cerebral Palsy	10,247	10,247	7,685	3,843
United Food Bank of Plant City	0	0	104,000	0
Urban Agriculture Community Initiative	0	100,000	0	0
Urban League of Hillsborough Count	0	96,000	72,000	36,000
Veterans Counseling Veterans	16,172	0	10,000	0
Wholesome Community Ministries	60,406	0	0	0
Women's Conference of Florida - Girl's Rise Program	0	15,000	0	0
Wounded Veterans Relief Fund	0	0	30,000	0
Yeye's Village Performing Arts Community	0	20,000	20,000	0
Zeta Phi Beta Sorority, Inc.	0	100,000	0	0
	12,094,344	**13,529,831**	**10,846,969**	**6,185,802**
Economic Development Activity Fund				
Tampa Bay Black Business Investment Corp	0	0	75,000	37,500
Tampa Bay WaVe	250,000	350,000	187,500	93,750
	250,000	**350,000**	**262,500**	**131,250**
Seminole Gaming Compact Fund				
MOSI	624,000	624,000	624,000	267,950
	624,000	**624,000**	**624,000**	**267,950**
COUNTYWIDE GENERAL FUND TOTAL	**12,968,344**	**14,503,831**	**11,733,469**	**6,585,002**
UNICORPORATED AREA GENERAL FUND				
Ruskin Firehouse Cultural Center	0	200,000	150,000	75,000
UACDC	359,951	552,903	0	0
UACDC- Workforce Training	100,000	100,000	75,000	37,500
	459,951	852,903	225,000	112,500
UNICORPORATED AREA GENERAL FUND TOTAL	**459,951**	**852,903**	**225,000**	**112,500**
SPECIAL REVENUE FUNDS				
Countywide Special Revenue Funds				
Safe and Sound Hillsborough CDC of Tampa	284,962	297,282	297,282	297,282
	284,962	**297,282**	**297,282**	**297,282**

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Adopted	FY26 Adopted	FY27 Planned
Sales Tax Revenue Fund				
3% Tourist Development Tax				
Out-of-Area Marketing Co-op Program	3,496,000	3,725,000	3,685,000	3,780,000
Tampa Bay Convention and Visitors Bureau	22,687,000	29,613,000	26,493,000	27,829,000
Tampa Bay Sports Commission	1,512,000	1,574,000	1,766,000	1,855,000
Visitor Experience Program	200,000	200,000	255,000	255,000
	27,895,000	**35,112,000**	**32,199,000**	**33,719,000**
1% Addl (6Th Ct) Tourist Tax Fund				
Tampa Bay Convention and Visitors Bureau	3,088,427	3,211,964	3,606,402	3,786,722
	3,088,427	**3,211,964**	**3,606,402**	**3,786,722**
SPECIAL REVENUE FUNDS TOTAL	**31,268,389**	**38,621,246**	**36,102,684**	**37,803,004**
NONPROFIT ORGANIZATIONS TOTAL	**$ 44,696,684**	**$ 53,977,980**	**$ 48,061,153**	**$ 44,500,506**

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	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Planned
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	22,724,575	21,783,162	26,084,339	204,790,867
Reserve For Contingency-General	94,364,429	94,772,157	97,643,089	99,232,626
Reserve For Unrealized Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000
Reserve For Cash Balance (Stabilization Funds)	132,462,012	162,804,614	165,522,000	158,344,145
Reserve for Attrition	744,835	752,753	811,737	837,749
Total BOCC - CW General Operating Fund	260,476,791	290,293,626	300,242,105	473,386,327
Economic Devel Activity Fund				
Reserve For Contingency-General	426,427	271,632	174,810	148,741
Other Designated Reserves	16,369,146	21,019,044	23,110,138	24,027,583
Reserve For Cash Balance (Stabilization Funds)	852,853	543,264	349,620	297,482
Total BOCC - Economic Devel Activity Fund	17,648,426	21,833,940	23,634,568	24,473,806
CW Gaming Compact Grf				
Other Designated Reserves	1,396,171	818,900	258,450	0
Total BOCC - CW Gaming Compact Grf	1,396,171	818,900	258,450	0
Total Countywide General Fund	279,521,388	312,946,466	324,135,123	497,860,133
UA General Operating Fund				
Refund of Revenue	450,000	225,000	225,000	225,000
Reserve For Contingency-General	54,351,533	58,471,305	61,639,035	64,193,273
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	453,907	497,697	529,694	560,411
Reserve For Cash Balance (Stabilization Funds)	42,499,889	44,732,586	41,564,856	39,010,618
Other Designated Reserves	14,049,240	14,074,937	24,267,576	144,360,146
Total BOCC - UA Gen Op Fund	128,604,569	134,801,525	145,026,161	265,149,448
UA Econ Devel Activity Fund				
Reserve For Contingency-General	115,102	102,602	280,577	268,900
Other Designated Reserves	6,198,408	8,490,420	7,677,245	7,054,754
Reserve For Cash Balance (Stabilization Funds)	230,205	205,204	561,154	537,800
Total BOCC - UA Econ Devel Activity Fund	6,543,715	8,798,226	8,518,976	7,861,454
Total Unincorporated Area Funds	135,148,284	143,599,751	153,545,137	273,010,902
Total General Fund	**414,669,672**	**456,546,217**	**477,680,260**	**770,871,035**

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Planned
CW Special Revenue Fund				
Refund of Revenue	50,000	50,000	50,000	50,000
Reserve For Future Capital Outlay	7,513,603	11,986,668	11,228,176	11,264,977
Reserve For Contingency-General	1,098,525	1,338,062	1,363,872	1,122,026
Reserve for Attrition	46,752	49,372	49,384	51,166
Other Designated Reserves	529,490,195	481,967,567	564,692,834	468,057,687
Debt Service Reserve	2,451,810	2,451,810	2,451,810	2,451,810
Reserve For Cash Balance (Stabilization Funds)	2,090,237	2,676,124	2,474,236	1,810,763
Total BOCC-CW Special Revenue Funds	542,741,122	500,519,603	582,310,312	484,808,429
UA Special Revenue Funds				
UA Public Art Prog Fd Ord 89-32-10004602	13,015	65,386	86,599	101,799
UA Major Maint & Repair Proj Fd-R3M-1000	2,047,301	6,790,125	6,400,120	6,400,120
UA Parks Impact Fee (Nw Zone) Fd-1000462	612,474	575,676	747,822	1,100,000
UA Parks Impact Fee (Ne Zone) Fd-1000462	705,772	2,068,222	3,462,566	4,800,000
UA Parks Impact Fee (Cnt Zone) Fd-100046	2,535,070	3,382,369	5,135,418	6,900,000
UA Parks Impact Fee (S Zone) Fd-10004623	9,611,683	13,120,378	10,994,382	15,500,000
UA Fire Svc Impact Fee (Nw Zone) Fd-1000	1,241,926	1,814,318	1,567,197	1,921,976
UA Fire Svc Impact Fee (Ne Zone) Fd-1000	715,008	1,128,056	1,088,847	1,505,114
UA Fire Svc Impact Fee (Cnt Zone) Fd-100	1,389,525	2,028,872	2,006,408	2,206,000
UA Fire Svc Impact Fee (S Zone) Fd-10004	3,185,029	3,677,540	2,807,158	4,836,960
UA Impact Fees Administration-10004641	12,756	915,588	2,316,282	2,338,586
UA Communication Services Tax-10004645	4,966,550	7,907,201	7,576,250	8,416,500
UA Enviro Restoration Operating Fd (Ldc	2,433,209	2,193,416	3,157,308	4,099,405
UA Local Habitat Mitigation Bank Fd (R96	1,232,308	1,066,751	1,011,102	856,702
UA Bldg Svc Div Fd; Ord 05-12/Fs553.80(7	1,158,177	893,377	18,521,267	19,670,592
UA Land Excav Ops/Inspect Sec 8.01.03 Ld	304,040	406,060	448,809	491,412
UA Water Conserv Tr Fd Ord 03-7 Amended-	79,953	69,718	69,631	0
UA Stormwater Mgmt Proj Fd Ord 89-27-100	1,000,000	2,433,815	1,978,149	1,000,000
UA Stormwater Mgmt Oper Fd Ord 89-27-100	750,000	261,489	250,000	250,000
UA Enviro Restoration Projects Fund (L	479,908	463,651	503,770	503,770
Dana Shores Civic Assn Spec Assmt Rev	129,306	19,637	4,140	0
Total BOCC - UA Special Revenue Funds	34,603,010	51,281,645	70,133,225	82,898,936
BOCC - Transportation Trust Fund				
Reserve For Future Capital Outlay	64,508,634	130,806,505	163,314,357	205,055,114
Reserve For Contingency-General	313,880	600,414	1,455,105	1,455,105
Reserve For Fund Balance Carried Forward	2,197,160	4,202,900	0	0
Reserve for Attrition	188,069	199,674	208,849	217,205
Other Designated Reserves	16,338,983	17,198,454	22,972,548	24,530,006
Reserve For Cash Balance (Stabilization Funds)	500,000	500,000	500,000	0
Total BOCC - Transportation Trust Fund	84,046,726	153,507,947	188,450,859	231,257,430

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Planned
BOCC - Library Tax District Special				
Reserve For Future Capital Outlay	379,890	595,768	480,234	480,234
Reserve For Contingency-General	6,023,504	6,064,956	6,410,124	5,124,186
Reserve For Unrealized Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Attrition	161,913	166,673	174,147	182,852
Other Designated Reserves	31,932,984	51,449,471	60,315,572	94,799,158
Reserve For Cash Balance (Stabilization Funds)	12,047,008	12,129,911	12,820,249	13,075,690
Total BOCC - Library Tax District Special	51,545,299	71,406,779	81,200,326	114,662,120
BOCC - CIT Special Revenue Fund				
Reserve For Future Capital Outlay	32,637,037	48,223,094	62,586,561	242,560,616
Other Designated Reserves	1,774,320	939,726	940,000	1,040,000
Total BOCC - CIT Special Revenue Fund	34,411,357	49,162,820	63,526,561	243,600,616
BOCC - Grants (Not Transportation-Related)				
Other Designated Reserves	301,260	336,164	352,378	361,878
Total BOCC - Grants (Not Transportation-Related)	301,260	336,164	352,378	361,878
BOCC - Sales Tax Revenue Fund				
Reserve For Contingency-General	32,733,636	41,598,587	25,644,762	23,159,018
Reserve For Fund Balance Carried Forward	699,518	722,500	1,070,650	1,077,300
Other Designated Reserves	92,409,729	104,089,483	107,039,647	113,516,337
Reserve For Cash Balance (Stabilization Funds)	39,955,009	25,602,645	48,597,354	43,771,964
Other Restricted Reserves	1,900,000	1,900,000	1,900,000	1,900,000
Total BOCC - Sales Tax Revenue Fund	167,697,892	173,913,215	184,252,413	183,424,619
COVID Relief				
Reserve For Future Capital Outlay	2,608,703	3,843,538	2,306,304	2,340,249
Other Designated Reserves	6,593,151	13,495,580	17,415,799	18,153,367
Total BOCC - COVID Relief	9,201,854	17,339,118	19,722,103	20,493,616
Total Special Revenue Funds	**924,548,520**	**1,017,467,291**	**1,189,948,177**	**1,361,507,644**

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Planned
Debt Service Funds				
Reserve For Future Capital Outlay	639,528	44,999	1,112,023	0
Reserve For Fund Balance Carried Forward	60,630,117	54,912,980	43,618,481	10,075,620
Other Designated Reserves	2,029,537	1,242,902	2,000,000	2,000,000
Debt Service Reserve	14,942,952	11,007,659	9,038,133	11,035,531
Total BOCC - Debt Service Funds	78,242,134	67,208,540	55,768,637	23,111,151
Capital Projects Funds				
Reserve For Future Capital Outlay	25,891,473	32,977,603	41,588,600	37,198,663
Reserve For Fund Balance Carried Forward	935	13,725	598,800	598,800
Debt Service Reserve	825,435	149,807	72,109	75,909
Total BOCC - Capital Projects Funds	26,717,843	33,141,135	42,259,509	37,873,372
Enterprise Funds				
Public Utilities Solid Waste				
Reserve For Future Capital Outlay	31,263,375	57,462,298	49,444,763	42,248,763
Reserve For Contingency-General	0	0	736,693	343,790
Reserve For Fund Balance Carried Forward	87,496,576	39,879,506	70,501,089	26,116,180
Reserve for Attrition	81,061	85,031	86,888	88,785
Other Designated Reserves	12,114,692	10,940,542	12,654,795	11,804,864
Debt Service Reserve	0	5,154,126	8,974,902	8,974,902
Total BOCC - Public Utilities Solid Waste	130,955,704	113,521,503	142,399,130	89,577,284
Public Utilities Water/Wastewater				
Reserve For Future Capital Outlay	6,530,023	42,577,415	21,235,152	5,350,277
Reserve For Contingency-General	27,026,084	26,960,759	59,841,664	24,356,014
Reserve For Fund Balance Carried Forward	15,400,631	4,798,184	4,788,325	25,721,641
Reserve for Attrition	467,681	490,349	510,601	528,590
Other Designated Reserves	347,552,333	179,178,812	229,918,979	232,852,853
Total BOCC - Public Utilities Water/Wastewater	396,976,752	254,005,519	316,294,721	288,809,375
Total Enterprise Funds	527,932,456	367,527,022	458,693,851	378,386,659

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Planned
Internal Service Funds				
Fleet Management Fund				
Reserve For Future Capital Outlay	45,231,831	22,348,425	56,489,103	19,418,275
Reserve For Contingency-General	2,896,914	3,073,642	3,455,319	1,811,533
Reserve for Attrition	33,568	35,772	38,274	39,945
Reserve For Cash Balance (Stabilization Funds)	837,619	1,247,001	1,012,274	0
Total BOCC - Fleet Management Fund	48,999,932	26,704,840	60,994,970	21,269,753
County Self-Insurance Fund				
Insurance Program Administrative Fund				
Reserve For Contingency-General	267,335	307,170	332,635	344,864
Other Designated Reserves	488,209	0	177,537	34,455
Reserve For Cash Balance (Stabilization Funds)	534,670	592,477	665,270	689,728
Workers Compensation Insurance Fund				
Reserve For Contingency-General	1,012,519	1,140,031	1,012,591	1,012,591
Other Designated Reserves	20,881,710	22,638,152	29,248,438	26,041,756
Reserve For Cash Balance (Stabilization Funds)	2,025,037	2,280,062	2,025,183	2,025,183
General Liability Insurance Fund				
Reserve For Contingency-General	2,131,667	2,132,100	2,132,171	2,132,171
Other Designated Reserves	4,000,000	18,373,645	32,327,347	29,183,470
Reserve For Cash Balance (Stabilization Funds)	2,437,530	4,264,200	4,264,342	4,264,342
Catastrophic Disaster Recovery Fund				
Other Designated Reserves	94,376,744	122,953,980	116,215,259	170,952,394
Employee Group Health Insurance Fund				
Reserve For Contingency-General	13,235,382	13,226,430	14,728,719	14,731,431
Other Designated Reserves	0	13,891,553	0	0
Reserve For Cash Balance (Stabilization Funds)	29,001,618	26,452,861	24,160,435	16,453,433
OPEB/Retiree Health Insururance Fund	28,405,104	32,370,395	35,040,566	38,187,363
TX Coll OPEB/Retiree Health Insurance Fund	431,388	459,406	470,060	483,360
Sheriff OPEB/Retiree Health Insurance Fund	30,036,660	32,213,434	29,681,997	30,467,647
Sheriff Grp Hlth and Sht Term Dis State Required	35,700,247	38,533,206	39,195,025	40,233,375
Sheriff Workers' Comp Reserve Fund	3,098,015	3,323,158	3,380,646	3,470,896
Sheriff Legal Liabilities Reserve Fund	7,542,744	8,086,891	8,237,373	8,455,873
Total County Self Insurance Fund	275,606,579	343,239,151	343,295,594	389,164,332
Total Internal Service Funds	324,606,511	369,943,991	404,290,564	410,434,085
Noncommitment Debt Service Funds				
Reserve For Fund Balance Carried Forward	5,024,639	3,900,511	3,748,133	2,174,753
Total Noncommitment Debt Service Funds	5,024,639	3,900,511	3,748,133	2,174,753
Grand Total	**$ 2,301,741,775**	**$ 2,315,734,707**	**$ 2,632,389,131**	**$ 2,984,358,699**

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 24, FY 25 Adopted Budget, the FY 26 Adopted Budget and the FY 27 Planned Budges.

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 expended.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
GENERAL FUND				
Countywide General Fund				
Revenue:				
From Countywide General Fund - Operating	$ 4,000,000	$ 4,100,000	$ 3,750,000	$ 2,000,000
HART Heavy Maint Facility Contribution Fund	0	10,000,000	0	0
From Half-Cent Sales Tax	28,275,829	26,202,422	27,402,422	27,402,422
ARP Project Fund	0	0	10,604	0
Healthcare indigent Fund	0	0	0	0
From Various Grant Funds	0	0	0	0
Total Transfers	**32,275,829**	**40,302,422**	**31,163,026**	**29,402,422**
Appropriations:				
Animal Control Spay/Neuter Program Fund	200,000	200,000	150,000	150,000
Local Affordable Housing Fund	2,000,000	2,000,000	1,417,299	0
Countywide Construction Fund	28,511,149	77,182,516	71,661,769	2,987,500
Court-Related Technology Fund	7,132,881	9,153,723	11,923,405	8,281,446
Disaster Funds	0	18,000,000	42,000,000	0
Catastrophic Disaster Funds	16,000,000	25,000,000	62,200,000	50,000,000
FEMA Hurricane Milton – Disaster Events Fund	4,000,000	0	0	0
FEMA Hurricane Debby – Disaster Events Fund	4,000,000	0	0	0
FEMA Hurricane Helene – Disaster Events Fund	4,000,000	2,000,000	0	0
Economic Development Activity Fund	4,000,000	4,100,000	3,750,000	2,000,000
Fleet Operating Fund	35,031	70,971	71,487	61,137
Florida Department of Juvenile Justice Fund	3,932,255	4,986,900	4,280,752	5,127,500
Grants Fund - Match	2,409,317	9,754,863	10,814,399	10,967,969
Information & Technology Services Project Fund	17,497,207	17,497,207	21,300,000	20,300,000
Legal Aid Fund	898,038	914,950	904,300	904,300
Major Maintenance and Repair Fund	12,777,010	19,031,526	24,101,020	17,013,948
Planning Commission (3)	5,661,032	6,717,398	6,964,531	7,204,902
HART Heavy Maintenance Facility	10,000,000	0	0	0
General liability Insurance Fund	1,000,000	10,628,411	2,800,000	0
State Court Innovations Fund	1,925,901	1,724,532	1,821,187	1,908,846
Teen Court/Juvenile Diversion Fund	1,577,893	1,469,857	890,603	1,017,625
Transportation Trust Fund	1,900,000	1,900,000	1,900,000	1,900,000
Transportation Trust Fund CW	10,994,000	45,447,051	14,200,000	0
Total Transfers	**140,451,713**	**257,779,905**	**283,150,752**	**129,825,173**
Unincorporated Area General Fund				
Revenue:				
From Communication Services Tax Fund	9,086,038	9,531,015	9,455,588	8,918,488
From Half-Cent Sales Tax	94,218,068	88,463,004	92,140,611	108,551,747
From Unincorporated Area Construction Fund	2,583,678	2,882,583	3,199,649	3,924,345
From Unincorporated Area General Fund	1,000,000	1,000,000	1,000,000	1,000,000
From Various Funds	1,722,657	0	0	0
Total Transfers	**108,610,441**	**101,876,602**	**105,795,848**	**122,394,580**
Appropriations:				
General Liability insurance Fund	3,000,000	3,000,000	0	0
Utility System General Revenue Cap	0	420,000	60,000	60,000
Transportation Trust Fund - O&M Subsidy	27,995,349	32,454,450	32,454,450	32,454,450
Transportation Trust Fund - Project Fund	11,117,000	27,000,000	57,695,000	0
Unincorp Area Economic Devel Activity Fund	1,000,000	1,000,000	1,000,000	1,000,000
Unincorp. Area Major Maintenance & Repair Fund	9,497,347	12,209,359	10,025,035	9,523,217
Unincorporated Area Construction Fund	6,978,000	23,500,000	25,970,489	820,489
Total Transfers	**59,587,696**	**99,583,809**	**127,204,974**	**43,858,156**

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
Hillsborough County Local Affordable Housing Fund				
Revenue:				
From Countywide General Fund	2,000,000	2,000,000	1,417,299	0
Total Transfers	**2,000,000**	**2,000,000**	**1,417,299**	**0**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Fund				
Revenue:				
From Countywide General Fund	45,941,185	54,978,695	65,371,267	54,703,665
From Indigent Health Care Sales Surtax Fund	140,333,590	265,606,910	291,380,823	293,338,831
From Various Funds	283,696	285,580	290,576	297,282
From Debt Service Fund 20011	0	1,051,784	0	0
From CW FL Boating Improv Prog Operating Fund	175,000	0	349,892	155,849
Total Transfers	**186,733,471**	**321,922,969**	**357,392,558**	**348,495,627**
Appropriations:				
800 MHz Intergovernmental Radio Debt Service	693,443	0	0	0
Courthouse Proj. Sink Fd (Traf Surcharge Trust Fd)	2,047,751	1,945,292	2,000,000	250,000
Countywide Construction Fund	0	212,143	0	0
Impact Fee Funds for Administration	1,260,693	708,413	483,695	483,695
Boating Improvement Fund	175,000	0	349,892	155,849
Indigent Health Care Fund	140,333,590	265,606,910	291,380,823	293,338,831
M2Gen Project Revenue/Sinking Fund	1,561,061	1,452,942	1,475,000	1,613,350
Safe and Sound Hillsborough Fund	283,696	285,580	290,576	297,282
Total Transfers	**146,355,233**	**270,211,280**	**295,979,986**	**296,139,007**
Unincorporated Area Special Purpose Fund				
Revenue:				
From Impact Fee Funds for Administration	320,614	311,957	327,712	327,712
From School Site Impact Fee Fund	1,260,693	708,413	483,695	483,695
From Mobility Fee Fund 1	66,033	168,518	191,225	191,225
From Mobility Fee Fund 2	117,924	173,181	164,514	164,514
From Mobility Fee Fund 3	22,195	69,034	146,060	146,060
From Mobility Fee Fund 4	218,579	427,076	383,272	383,272
From Mobility Fee Fund 5	146,129	289,870	451,564	451,564
From Storm water Management Project Fund	10,005,409	10,106,486	12,085,770	12,623,399
From Unincorporated Area General Fund	9,497,347	12,209,359	10,025,035	9,523,217
From Various Funds	6,250,000	2,991,924	1,000,000	0
Total Transfers	**27,904,923**	**27,455,818**	**25,258,847**	**24,294,658**
Appropriations:				
Impact Fee Funds for Administration - Various	320,614	311,957	327,712	327,712
Environment Restoration Projects Fund	6,250,000	2,375,000	1,000,000	0
Public Safety Complex Bond Sinking Fund FY 11	1,657,636	2,997,239	2,562,185	2,560,752
Unincorporated Area Construction Fund	16,905,285	18,049,005	19,296,435	19,960,943
Unincorporated Area General Fund	10,808,695	9,531,015	9,455,588	8,918,488
Unincorporated Area Stormwater Management	252,000	0	0	0
Total Transfers	**36,194,230**	**33,264,216**	**32,641,920**	**31,767,895**

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
Blended Component Units Fund				
Revenue:				
From Countywide General Fund	5,661,032	6,717,398	6,964,531	7,204,902
Total Transfers	**5,661,032**	**6,717,398**	**6,964,531**	**7,204,902**
Sales Tax Revenue Fund				
CP Note Half Cent Sinking Fund	0	1,766,730	1,800,000	0
CIP Ref Rev Bonds Series 06/16 Sinking Fund	0	1,637,513	0	0
Half Cent Transp Plan Sinking Fund	0	26,187,067	0	0
ARENA Non-Ad 05/15 Note Sinking Fund	0	0	0	350,257
Taxable CP Notes Govt Facilities	0	42,936	0	0
CIP Rev Bds 12/17 Note Sinking Fund	0	0	203,756	0
CIT Series 2018 Sinking Fund	0	0	0	460,252
CP (Taxable) Series 2017 Sinking Fund	0	8,890	8,891	0
Total Transfers	**0**	**29,643,136**	**2,012,647**	**810,509**
Appropriations:				
4th Cent TDT 06 Refunding Bonds Sinking Fund	2,319,116	550,000	2,300,000	1,515,113
5th Cent TDT 06A Refunding Bonds Sinking Fund	2,097,569	1,335,122	2,000,000	2,055,269
CIP Revenue Refunding Bonds 06/16 Sinking Fund	1,221,030	0	0	0
CIT Extension Project Fund	0	0	0	115,513,118
Countywide Area Constructions Fund	0	52,900,000	0	0
Unincorporated Area Constructions Fund	0	600,000	0	0
CIT Project Fund Phase IV	88,387,046	54,871,774	66,111,192	18,156,805
Commercial Paper Fund	12,500,000	11,800,000	12,876,609	8,431,549
Debt Service Note Stadium	0	3,904,088	28,500,000	10,500,000
Countywide General Fund - Operating	28,275,829	26,202,422	27,402,422	27,402,422
CP Quarterly Note Issuances	0	0	600,000	600,000
Series 2008 Bond Sinking Fund	1,418,461	1,079,266	1,460,000	1,255,876
Series 2012 CIP Bond Sinking Fund	6,663,169	6,418,084	5,907,000	0
Series 2012 CIT Bond Sinking Fund	10,010,638	6,939,365	1,900,000	0
Series 2015 CIT Bond Sinking Fund	20,653,938	19,710,296	1,769,250	0
Taxable CP HCSO new Ops Center	0	0	1,250,000	1,250,000
Transportation MP Bds Project Fund	0	5,291,668	0	0
Half Cent Transportation Plan	0	15,600,000	0	0
Series 2019 CIP Bond Sinking Fund	5,340,997	4,642,678	6,000,000	7,900,000
CIP Notes Fund	250,000	2,213,757	2,732,780	1,872,608
Series 2018 CIP Bond Sinking Fund	7,028,767	7,772,992	31,000,000	0
Transportation MP Bonds	9,403,196	8,833,844	9,402,988	9,420,675
UA Ad Valorem Tax Transportation Fund	0	0	20,000,000	0
TSA Ref Non-Ad Valorem Bonds Debt Svc Fund	1,162,425	1,170,000	0	0
Unincorporated Area General Fund	94,218,068	88,463,004	92,140,611	108,551,747
Total Transfers	**290,950,248**	**320,298,360**	**313,352,852**	**314,425,182**
Intergovernmental Grants Fund				
Revenue:				
From Countywide General Fund	18,953,735	31,757,826	53,429,343	10,967,969
Total Transfers	**18,953,735**	**31,757,826**	**53,429,343**	**10,967,969**
Appropriations:				
UA Stormwater Mgmt Project Fund	0	616,924	0	0
ELAPP Projects (Non-Bond) Fund	0	20,799	0	0
Various other Funds	292,418	0	0	0
Future Disaster Events	4,000,000	2,000,000	114,944	0
Catastrophic Disaster Recovery Fund	24,000,000	0	26,789,648	0
Total Transfers	**28,292,418**	**2,637,723**	**26,904,592**	**0**

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
County Transportation Trust Fund				
Revenue:				
From Countywide Ad Valorem Tax Transportation	22,894,000	47,347,051	16,100,000	1,900,000
From Countywide General Fund	2,871,328	0	0	0
From Transportation Trust Funds - Various	53,562,308	51,939,489	54,609,145	51,274,825
From Unincorp. Area General Fd (O&M Subsidy)	39,112,349	59,454,450	90,149,450	32,454,450
Mobility Fee Benefit District 2	547,672	0	0	0
Mobility Fee Benefit District 1	2,325,000	0	0	0
Mobility Fee Benefit District 4	2,239,610	0	0	0
Debt Funds	0	15,000,000	0	0
Half Cent Revenue Fund	0	5,291,668	20,000,000	0
Total Transfers	**123,552,267**	**179,032,658**	**180,858,595**	**85,629,275**
Appropriations:				
Impact Fee Fund - Various	570,860	1,127,679	1,336,635	1,336,635
Ninth-Cent Fuel Tax Projects Fund	5,389,098	5,191,228	6,385,957	5,074,832
Seven-Cent Fuel Tax Projects Fund	48,173,210	46,748,261	48,223,188	46,199,993
Debt Service Funds	0	26,187,067	0	0
Countywide General Fund	0	10,000,000	0	0
Unincorporated Area General Fund	7,983,610	2,963	0	0
Total Transfers	**62,116,778**	**89,257,198**	**55,945,780**	**52,611,460**
Library Tax District Fund				
Revenue:				
From Library Operating Fund	10,320,301	16,967,735	23,051,299	2,951,501
Total Transfers	**10,320,301**	**16,967,735**	**23,051,299**	**2,951,501**
Appropriations:				
Library Project Fund	9,500,000	16,125,000	22,150,000	2,000,000
Library Maintenance Fund	820,301	842,735	901,299	951,501
Total Transfers	**10,320,301**	**16,967,735**	**23,051,299**	**2,951,501**
Infrastructure Surtax Fixed Project Fund				
Revenue:				
From CIT Proj Fd (Phase II)	0	419,715	0	0
From CIT Surtax Extension Fd	0	0	0	115,513,118
From Surtax Fund	88,387,046	54,871,774	66,711,192	18,756,805
Total Transfers	**88,387,046**	**55,291,489**	**66,711,192**	**134,269,923**
Appropriations:				
CIT Project Fund	0	419,715	0	0
Total Transfers	**0**	**419,715**	**0**	**0**
Local Housing Assistance Program fund				
Revenue:				
Covid Relief Fund				
Revenue:				
American Rescue Plan 3 Act	8,474,519	0	0	0
American Rescue Plan 3 Act Project Fund	121,099	0	0	0
Total Transfers	**8,595,618**	**0**	**0**	**0**
Appropriations:				
American Rescue Plan 3 Act Revenue Recovery	1,368,527	0	0	0
Countywide General Fund	0	0	10,604	0
American Rescue Plan Act Project Fund	7,227,091	0	0	0
Total Transfers	**8,595,618**	**0**	**10,604**	**0**

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
DEBT SERVICE FUNDS				
Revenue:				
From 4th Cent Tourist Dev. Tax	3,419,343	4,454,088	30,800,000	12,015,113
From 5th Cent Tourist Dev. Tax	15,759,994	14,305,122	14,876,609	10,486,818
From 800MHz Intergovt Radio System	693,443	0	0	0
From CIT Surtax Fund	44,356,511	40,840,737	40,576,250	0
From Communication Services Tax Fund	1,657,636	2,997,239	2,562,185	2,560,752
From Transportation MP Bond Project	0	26,187,067	0	0
From Half-Cent Sales Tax	16,533,457	32,369,545	20,845,768	21,699,159
Non Ad Val Bonds (2019) Project Fund	0	250,000	0	0
ELAPP 2023 CP Notes Sinking Fund	0	57,428	0	0
ELAPP 2023 CP Notes Project Fund	0	2,501	0	0
From State Revenue Sharing	1,561,061	1,452,942	1,475,000	1,613,350
From Traffic Surcharge Trust Fund	2,047,751	1,945,292	2,000,000	250,000
From Unincorporated Construction Fund	2,407,314	1,763,881	1,511,016	1,513,199
Total Transfers	**88,436,509**	**126,625,842**	**114,646,828**	**50,138,391**
CAPITAL PROJECTS FUNDS				
Revenue:				
Court Facility Imprvmt Non-Bd Project Fund	3,349	0	0	0
Grant Projects	0	20,799	0	0
From Countywide General Fund	28,511,149	77,182,516	71,661,769	2,987,500
From Communication Services Tax Fund	6,899,876	7,516,953	7,210,665	7,337,544
From Half Cent Sales Tax Fund	0	53,500,000	0	0
From CW Public Art Prog Fund	0	212,143	0	0
From UA Public Art Prog Fund	0	425,566	0	0
From 2015 CST Bonds Sinking Fund	0	1,223	0	0
From Various Funds	250,000	1,688,851	1,746,475	1,685,581
From Unincorporated Area Operating Fund	6,978,000	23,500,000	25,970,489	820,489
Total Transfers	**42,642,374**	**164,048,051**	**106,589,398**	**12,831,114**
CAPITAL PROJECTS FUNDS				
Appropriations:				
ELAPP Project Fund	0	0	500,000	0
ELAPP CP Notes Series 2023 Fund	0	2,501	0	0
Commercial paper Project Fund	250,000	1,688,851	1,746,475	1,685,581
PSOC Series 2014 Bond Sinking Fund	2,407,314	1,763,881	1,511,016	1,513,199
Unincorporated Area General Fund	2,583,678	2,882,583	3,199,649	3,924,345
Transportation MP Bond Project	0	1,051,784	0	0
Debt Funds	0	42,936	0	0
Non Ad Valorem 2019 Project Fund	0	1,467,818	0	0
Non Ad Valorem CIP Series 2019 Sinking Fund	0	250,000	0	0
Unincorp Area Construction Fund	0	1,223	0	0
ELAPP Series 2023 Bds Sinking Fund	0	57,428	0	0
CIT Revenue	0	0	203,756	460,252
5th Cent Tourist Development Tax	0	0	0	350,257
Half Cent Revenue	0	28,132,382	1,808,891	0
HART Heavy maintenance Facility Contribution Fund	0	15,000,000	0	0
Various Funds	3,349	0	0	0
Total Transfers	**5,244,341**	**52,341,387**	**8,969,787**	**7,933,634**

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
ENTERPRISE FUNDS				
Solid Waste Utility Enterprise Fund				
Revenue:				
From Revenue Fund	168,474,316	230,832,551	194,143,037	219,989,283
From SW Series 2023 Bond Project Fund	0	22,000,000	0	0
From Utility Sys Operating & Maintenance	0	4,825,000	0	0
Rate Stabilization Fund	2,300,063	9,087,662	16,100,000	0
Total Transfers	**170,774,379**	**266,745,213**	**210,243,037**	**219,989,283**
Appropriations:				
Debt Fund	10,735,829	34,500,000	12,413,037	13,389,283
Landfill Closure Fund	6,600,000	7,600,000	4,600,000	4,600,000
Improvement	2,000,000	7,433,607	26,100,000	0
Taylor Road Landfill Superfund Site Fund-	3,645	325,000	0	0
Operating Fund	148,434,905	216,886,606	167,130,000	202,000,000
Renewal and Rehab Fund	3,000,000	0	0	0
Total Transfers	**170,774,379**	**266,745,213**	**210,243,037**	**219,989,283**
Water and Wastewater Utility Enterprise Fund				
Revenue:				
From Bond Funds	667,000	0	95,038	0
From Capacity Assessment Unit Fund	10,826,991	12,597,484	5,843,826	6,710,194
From Unincorporated Area Operating Fund	0	420,000	60,000	60,000
Franchise Public Utilities	0	212,608	0	0
From NW Consolidated Project Bond Fund	0	1,193,546	0	0
Series 06 CAU SA Bond Sinking Fund	0	33,263,713	1,098,565	0
From Impact Fee Fund	48,743,444	60,052,979	33,137,120	32,813,198
From Revenue Fund	348,610,004	501,535,403	537,909,514	461,830,364
From Capital Expense	3,855,000	0	0	0
Reclaimed Water improvement Unit project	1,234,514	0	0	0
From 19th Ave RWTM SWFWMD	0	0	174,521	0
Infrastructure Assessment Unit Fund	0	164,949	0	0
From Series 00 IFAU SA Bond Sinking Fund	4,734,605	0	33,300	0
From Revenue Stabilization Fund	5,304,183	0	0	0
Total Transfers	**423,975,740**	**609,440,682**	**578,351,884**	**501,413,756**
Appropriations:				
Debt Fund	25,548,706	38,091,304	51,734,491	59,732,196
General Capital Fund	140,484,770	169,906,154	115,441,955	60,350,000
Impact Fee Fund	15,561,596	46,026,146	6,975,691	6,710,194
Grant Projects	3,855,000	0	0	0
Operating Fund	154,898,538	303,139,015	371,092,929	341,355,105
Renewal and Replacement Fund	64,997,130	20,903,363	32,956,421	33,206,261
Wastewater Project Impact Fees South	18,630,000	18,100,000	0	0
Water Projects Impact Fees South	0	12,854,700	0	0
Total Transfers	**423,975,740**	**609,020,682**	**578,291,884**	**501,353,756**

Interfund Transfers

Description	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Planned
INTERNAL SERVICE FUNDS				
Fleet Operating Fund				
Revenue:				
From Countywide General Fund	35,031	70,971	71,487	61,137
Total Transfers	**35,031**	**70,971**	**71,487**	**61,137**
General liability Fund				
Revenue:				
From Countywide General Fund	1,000,000	10,628,411	2,800,000	0
From Unincorporated Area General Fund	3,000,000	3,000,000	0	0
Total Transfers	**4,000,000**	**13,628,411**	**2,800,000**	**0**
Catastrophic Disaster Recovery Fund				
Revenue:				
From Countywide General Fund	16,000,000	25,000,000	62,200,000	50,000,000
Hurricane Eta- Disaster Events Fund	0	0	145,189	0
FEMA Hurricane Debby – Disaster Events Fund	0	0	6,147,658	0
FEMA Hurricane Elsa - Disaster Events Fund	0	0	182,626	0
FEMA Hurricane Ian – Disaster Events Fund	0	0	8,072,362	0
FEMA Hurricane Nicole – Disaster Events Fund	0	0	2,350,000	0
FEMA Hurricane Idalia – Disaster Events Fund	0	0	9,891,813	0
FEMA COVID 19 Disaster Events	24,000,000	0	0	0
Total Transfers	**40,000,000**	**25,000,000**	**88,989,648**	**50,000,000**
Appropriations:				
County Self Insurance Fund				
Revenue:				
From General Liability Fund	1,275,000	1,275,000	1,500,000	1,500,000
From Workers Compensation Fund	1,275,000	1,275,000	1,500,000	1,500,000
Total Transfers	**2,550,000**	**2,550,000**	**3,000,000**	**3,000,000**
Appropriations:				
Self insurance Administration Fund	2,550,000	2,550,000	3,000,000	3,000,000
Total Transfers	**$ 2,550,000**	**$ 2,550,000**	**$ 3,000,000**	**$ 3,000,000**

Hillsborough County Florida

EST. 1834

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

Capital Projects

Hillsborough County Florida

EST. 1834

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CAPITAL BUDGET

Overview

The Adopted FY 26 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2025 and ending September 30, 2026. The Capital Budget incorporates anticipated revenues and expenditures included in the first year of the Capital Improvement Program (CIP).

The Adopted Capital Budget for FY 26 is $3.30 billion. The Planned Capital Budget for FY 27 is $3.12 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 Adopted FY 26 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 Adopted FY 26 – FY 31 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 has been updated periodically 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 reprioritize 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

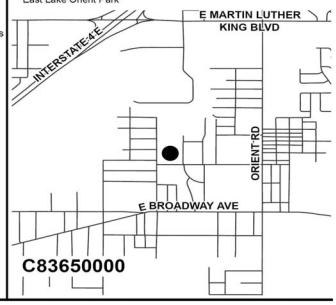
PROJECT TITLE:
KENLY PARK SPLASH PAD
CIE REQUIREMENTS: Y
LEVEL OF SERVICE IMPACT: E

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 sidewalks, benches, trash receptacles as budget will allow.

Neighborhood Community Area:
East Lake Orient Park



OPERATING COST IMPACT:
Operating cost is estimated to be an additional $85,000 per year.

PROJECT COMPLETION DATE: Oct 2026

Sources of Funds (in $000s):	Total Estimated Sources	Prior Funding	FY 26 Carryforward	FY 26 Additional	FY 27	FY 28	FY 29	FY 30	FY 31	Future
ARP Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Boat Fees	0	0	0	0	0	0	0	0	0	0
Community Invest. Tax IV	0	0	0	0	0	0	0	0	0	0
Financing	0	0	0	0	0	0	0	0	0	0
General Revenues-CW	0	0	0	0	0	0	0	0	0	0
General Revenues-ELAPI	0	0	0	0	0	0	0	0	0	0
General Revenues-R3M	0	0	0	0	0	0	0	0	0	0
General Revenues-UA	850	91	759	0	0	0	0	0	0	0
Grants & County Match	0	0	0	0	0	0	0	0	0	0
Impact Fees	650	58	392	200	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Subtotal FY 26			$1,150	$200						
Total	$1,500	$150	$1,350		$0	$0	$0	$0	$0	$0

Uses of Funds (in $000s):	Total Estimated Cost	Prior Expenses	FY 26 Carryforward	FY 26 Additional	FY 27	FY 28	FY 29	FY 30	FY 31	Future
Capital [1]	$1,500	$150	$1,150	$200	$0	$0	$0	$0	$0	$0
Contributions [2]	0	0	0	0	0	0	0	0	0	0
Non-Capital [3]	0	0	0	0	0	0	0	0	0	0
Subtotal FY 26			$1,150	$200						
Total	$1,500	$150	$1,350		$0	$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 ongoing 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, a voter approved ad valorem tax is used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) 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. Originally 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. The original tax expires on November 30,

2026, but has now been extended. On November 5, 2024, a majority of Hillsborough County voters chose to renew the Community Investment Tax for a fifteen-year period resulting in a new expiration date of December 31, 2041.

- 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 26 – FY 27 incremental operating cost impacts of capital facilities are discussed below in each program's highlights section. The Adopted Budget for FY 26 - FY 27 includes these operating costs. A full listing of incremental operating cost impacts can be found in the appendix section of the Adopted Capital Improvement Program document.

Program Highlights

The following program highlights focus on each program's portion of the Adopted Capital Budget for FY 26 (which includes estimated funding carried forward from FY 25 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 Adopted Capital Budget for FY 26 is $160.9 million. The additional funding in the Planned FY 27 Capital Budget is $1.9 million. The program is funded with Community Investment Tax, fire impact fees, Communications Services Tax, general revenues, grants, financing and American Rescue Plan Act (ARP) funds.

Four new projects are being added to the program in this Adopted Capital Budget. The Race Track Road Fire Station #50 project is recommended per the Fire Rescue Master Plan to enhance services in the Northwest area of Hillsborough County and construct a new 3-bay station (site to be determined). The Falkenburg Road Fire Station #33 is at or near the end of its useful life and will be replaced at the same site. This station is dated in its design/features and requires increasing operating costs to maintain and keep functioning at the expected service level necessary to protect the citizens of Hillsborough County. Two projects are maintenance related. The HVAC systems will be replaced at both the Seffner/Mango and Lutz Fire Stations due to the units being at the end of their useful lives.

Important projects approved in prior years continue into the FY 26 Capital Budget. In addition to the Race Track Road Fire Station #50 mentioned above, three other new stations will be built. 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

Airport Industrial Fire Station #49 (formerly known as the Sligh/Anderson Road Fire Station) will construct a new 3-bay station on leased property from the State of Florida Bureau of Lands and will enhance services in the Northwest area of Hillsborough County.

Including the Falkenburg Road Fire Station #33 Replacement project mentioned above, a total of eight fire station replacement projects are included in this year's capital budget. 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. Work continues on the Brandon Fire Station #11, Midway Fire Station #30, Thonotosassa Fire Station #21 and West Hillsborough Fire Station #20 projects. 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.

Other projects continuing into FY 26 include 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 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 $2.5 million in FY 26 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. The Fire Rescue Unit Additions project will acquire 16 new rescue vehicles that will be located in high demand areas to improve response times.

One project reached substantial completion during FY 25. The HVAC system had reached the end of its life expectancy at Fire Station #36 in Valrico and was replaced.

Fire Rescue Units

Two projects are projected to reach substantial completion in FY 26. HVAC systems will be replaced at both the Seffner/Mango and Lutz Fire Stations. Eight projects are scheduled to be completed during FY 27. Two new fire stations (Sun City North #47 and Progress Village South #48) and four replacement stations (Armdale #10, Gunn Highway #13, Palm River #15 and Thonotosassa #21) will be ready for service. Disaster response will be enhanced after the Fire Rescue/Emergency Management Warehouse project is completed. The acquisition of the new Fire Rescue Units should be complete enhancing emergency response in the areas they will serve.

Operating Impact – The two projects reaching substantial completion in FY 26 mentioned above are maintenance related and will have no operating cost impact. For the projects completing in FY 27, the replacement fire stations won't have incremental operating costs but the new fire stations will start incurring the operating costs shown in the chart below. 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 26	FY 27
Fire Rescue Unit Additions	TBD	$0.0	TBD
Fire Rescue/Emergency Management Warehouse	TBD	0.0	TBD
Fire Stations Hardening	0	5.0	5.0
Progress Village South Fire Station #48	24	0.0	1,300.0
Sun City North Fire Station #47	21	0.0	1,000.0

Government Facilities

The Government Facilities Program Adopted Capital Budget for FY 26 is $241.4 million. The additional funding in the Planned FY 27 Capital Budget is $31.4 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.

Twenty two new projects are being added to the program in FY 26 and most are maintenance related or contributions to outside organizations. HVAC systems and/or chillers will be replaced at the Clerk Records Warehouse, Hanna Road Facility, Medical Examiner Facility, MOSI, Premiere Drive and various Countywide and Unincorporated funded facility locations. Roofs will be replaced at the Edgecomb Courthouse, Pat Frank Court Building and the Surplus Warehouse. The Hanna Road and Premiere Drive facilities will have their generators replaced. The judge's chambers in the Edgecomb Courthouse will be renovated and the Pat Frank Court Building will have flooring replaced. Three modular units will be replaced at the Calhoun Head Start facility. The existing three units are over 30 years old and have exceeded their useful life. The buildings will be waterproofed at the EPC Complex and the east buildings at MOSI will be demolished to allow for future development.

Five of the new projects involve contributions to help address important community needs. The Board of County Commissioners approved funding a contribution for construction of an entry canopy as well as associated furniture, fixtures and equipment for Gracepoint's new Mariposa Women's Psychiatric Hospital currently under development. The other project helps support the development of a childcare center that will be built in conjunction with a Tampa General Hospital workforce housing development. This will be a joint venture with an experienced affordable workforce housing developer to attract and retain health care workers at TGH and USF by providing affordable rental units. Contributions will be made to the Highland Pines Outreach Center, Lighthouse Gospel Mission & Faith Home and The Skills Center for various projects that will enable them to better serve the community.

Several important projects continue in this Adopted Capital Budget. The African American Arts & Cultural Center project will begin the design of a new 50,000 square foot facility to be located on the BOCC-designated County-owned property at 2103 N. Rome Avenue, Tampa (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. Construction 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 provides hardening improvements for use as a training facility for the Sheriff. The Sheriff's Operations Center Relocation project will relocate the Sheriff's building complex currently in Ybor City to a new location in the Brandon area.

Solar Panels – Cooperative Extension Office

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 involve land acquisition, planning, and design of a new shelter facility, on a site to be determined, to better serve the growing community. A project for the Tax Collector will include site development work for a 6-8 acre area between the existing Tax Collector driving test track and branch office which will be prepared for exterior improvements such as additional parking and future expansion. Per direction from the Board, eight projects will provide funding to local non-profits to enhance their value to the community. Contributions will be made to A Kids Place of Tampa Bay, the Cuban Civic Club, Faith Action Ministry Alliance, the Historic 1914 School in Plant City, Meachum Urban Farm, Pepin Academies, the Soul Walk African American Heritage Trail and the Wimauma Community Center for various capital improvement projects.

Many of the ongoing 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 HVAC chillers that have reached the end of their useful life will be replaced at the Public Safety Operations Complex. 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 and painting projects completed at various County facilities. 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.

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 and work around the Falkenburg Warehouse will replace the Clerk's emergency generator, air handler and chiller. The Former Department of Juvenile Justice Site Renovations project (formerly known as the Human Development Center Renovations project) will demolish the structures on the County owned site in East Rural County and decommission utilities.

Various projects will enhance existing Court facilities. The Edgecomb Courthouse lighting controls will be replaced, and access controls will be replaced at various courthouse locations. Two judicial chambers and two courtrooms will be built out at the Pat Frank Court Building.

The Public Defender will have various office renovations completed, and the 1st floor modified to enhance security. A project is being completed 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 was acquired and site work will be performed 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. One active Government Facilities project was funded as part of this process. 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.

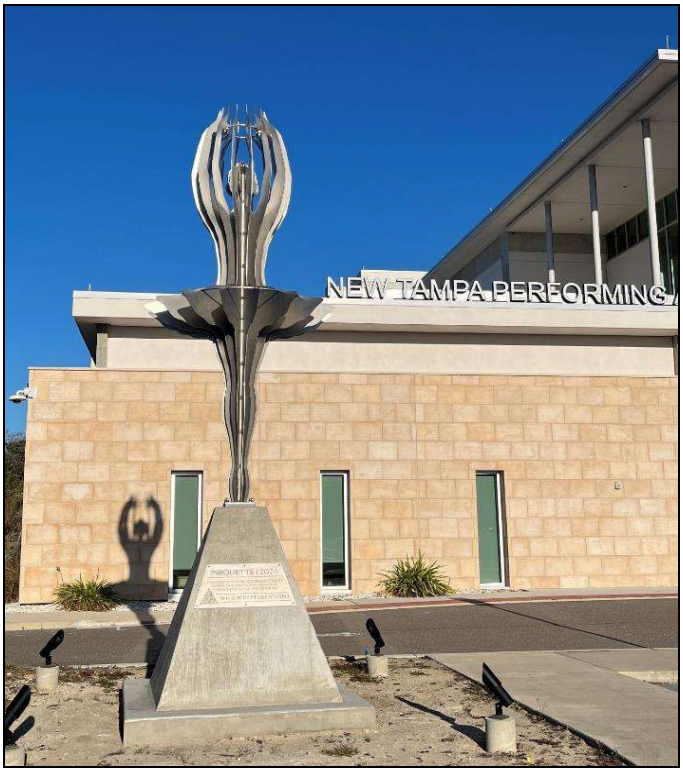
A project will provide for security enhancements at the County Center and other County buildings. Funds have been set aside to help establish a future film studio / film school in the county. Funding is also provided for a new Adult Day Health Services Center to be developed in South County. The ERP System Enhancements project funds a full system upgrade to address improvement opportunities for the Oracle E-Business Suite software. 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 26 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 Adopted Capital Improvement Program document. Current funding is adequate for projects that are in process at this time.

Eight projects reached substantial completion during FY 25. Carpet replacement was completed at the Edgecomb Courthouse. The Soil and Water Conservation Board facility had its roof replaced and the State Attorney received an additional conference room. The La Paloma Head Start Facility Replacement project replaced the former modular building with a new, expanded block building which includes Head Start as well as Early Head

Start classrooms. The County Center roof fans were replaced in conjunction with the re-roof project and the Roger Stewart Center Hurricane Curtain Replacement project concluded. The ARP funded Outdoor Senior Fitness Zones installed outdoor senior fitness equipment at various Senior Centers and Adult Day Care Centers. The Roger Stewart Complex Carpet Replacements and Central Fleet Complex Painting projects were canceled.



Public Art – New Tampa Performing Arts Center

Twenty-one projects should reach substantial completion in FY 26. Twenty are maintenance related and included in the descriptions above. The other project is the Community Based Step-Down Facility which renovates 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. In FY 27, eleven projects are scheduled to reach substantial completion. Eight are maintenance related and included in the descriptions above. The other three forecasted to be completed are the MOSI East Building Demolition, Pat Frank Court Building Court Rooms and Tampa Bay Water Land Acquisition projects.

Operating Impact – None of the projects that are scheduled to reach substantial completion in FY 26 or FY 27 have an identified 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 26	FY 27
Emergency Generators at Various Locations	0	$68.0	$68.0

Libraries

The Library Services Program Adopted Capital Budget for FY 26 is $78.1 million. The additional funding in the Planned FY 27 Capital Budget is $3.0 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District.

Four projects are being added to the program this year. The Wimauma New Library/Community Center project will include project development and design for a new approximate 25,000 square foot library/community center within Bethune Park, located in Southeast Hillsborough County's Wimauma Community. Project development and design for a future expansion of the New Tampa Regional Library will begin. Two maintenance related projects will replace shelving, flooring and roofs at various libraries.

Many important projects continue into FY 26. Funding has been put in place for project development, design and construction of a new library to be located in the Fishhawk area in southeast Hillsborough County. 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. The Brandon Library Replacement 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.

John Germany Library

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.

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. 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. Interior and exterior renovations of the existing Southshore Library will improve functionality and upgrade finishes and systems.

Three projects reached substantial completion during FY 25. Two are maintenance related – the North Tampa and John Germany Libraries had their chillers replaced. The temporary library at the former Bethune Park senior congregate dining site in Wimauma reached substantial completion. This project renovated an existing County owned building, improved the site, and provided furniture and fixtures.

West Tampa Library

No projects are scheduled to reach substantial completion in FY 26, but two are on track to be finished in FY 27. The Burgert Brothers Photo Archive Preservation project described above will be completed and renovations at the Southshore Library will be finished.

Operating Impact – Neither of the two projects reaching substantial completion in FY 27 described above will incur any incremental operating costs.

Parks

The Parks Facilities Program Adopted Capital Budget for FY 26 is $178.4 million. The additional funding in the Planned FY 27 Capital Budget is $2.7 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.

Emauel Johnsons Park Splash Pad

Ten new projects have been added to the Parks Capital Budget including the CELM Parks Amenities Improvements at $351,000, the Wimauma New Community Center PD&E at $100,000, the South County District 4 Parks Renovations, contributions to the Spurlino Family YMCA Gymnasium Expansion for $1 million and the Hi 5 Inc for $317,000, four Major Repair, Renovation and Maintenance (R3M) projects at a total of $4 million and the Balm Park Expansion at $2.5 million. The Balm Park Expansion project expands the existing park to create a 15-acre new park with amenities including a multipurpose Airnasium, a new playground, a new multipurpose field, shelters, walking loop as well as improvements to the existing community center restroom, storage and parking.

Nine projects were completed in FY 25 including the Citrus Park Synthetic Turf, the Lithia Springs ADA Playground Replacement, the Parks Shade Covers, the Saladino Pickleball Amenities, the Skyway Park Trailhead Fitness Zone, the Veterans Memorial Park/Resource Center Improvement - Phase 2, and the Winston and Emanuel Johnson Park Splash Pads. These last two projects included the design and construction of new splash pads at the respective parks and the supporting infrastructure and amenities such as benches, trash receptacles and water fountains.

Five projects are scheduled for completion in FY 26 including the EG Simmons Shelter Replacement, the Kings Forest Splash Pad, two Major Repair, Replacement, Renovation and Maintenance (R3M) projects and the All Peoples Hardening project. This last project will increase the resiliency of the Center for use as an emergency response location during and after storm events including emergency power, protection of windows and storefront openings.

Branchton Regional Park

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.

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.

Progress Village Playground

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 $187.7 million has been issued of the $200 million authorized by the voters.

As of October 1, 2025, the County has preserved approximately 65,521 acres at a cost of $363.8 million, of which $91.2 million has been funded by other agencies.

Operating Impact **–** The following table identifies the stand-alone projects that are scheduled for completion in FY 26 and FY 27 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 26	FY 27
All Peoples Park Expansion	0	$85.0	$85.0
Branchton Regional Park	0	90.0	90.0
Cross Creek Park Construction	0	0.0	466.0
EG Simmons/Eco Tourism	0	15.0	15.0
Kenly Park Splash Pad	0	0.0	85.0
Kings Forest Park Splash Pad – ARP ACT 3 Funds	0	85.0	85.0
Southshore Sportsplex	0	250.0	250.0

Solid Waste Enterprise

The Solid Waste Enterprise Program Adopted Capital Budget for FY 26 is $178.5 million. No additional funding has been scheduled for the Planned FY 27 Capital Budget. 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 Expansion

The program consists of eight 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 improve the overall customer experience while using the facility.

There are three projects at the Southeast County Landfill totaling $143 million. These projects are the Southeast County Landfill Closure, 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.

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 megawatts 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 26 or FY 27.

Stormwater

The Stormwater Program Adopted Capital Budget for FY 26 is $87.8 million. The additional funding in the Planned FY 27 Capital Budget is $34.1 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 26 – FY 27 Capital Budget, but funding has been added to several master projects. The program includes eleven 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 project implements 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.

Culvert Renewal & Replacement Program

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 designed and constructed drainage improvements to alleviate neighborhood flooding at various locations and was completed in FY 24.

In FY 26 and early FY 27, the two Progress Village Drainage Improvements projects should be completed. These projects will improve stormwater storage and conveyance within the Progress Village Community and will provide flood protection and water quality benefits.

The Water Quality Improvement & Environmental Program Master Project was completed in FY 25. This master project implemented water quality improvements and alleviated stormwater pollutant loading to surface waters. It assisted the County in complying with its National Pollutant Discharge Elimination System (NPDES) permit and in achieving State requirements for Total Maximum Daily Loads related to impaired waters. Although they are not listed separately, many sub-projects were completed as part of this program.

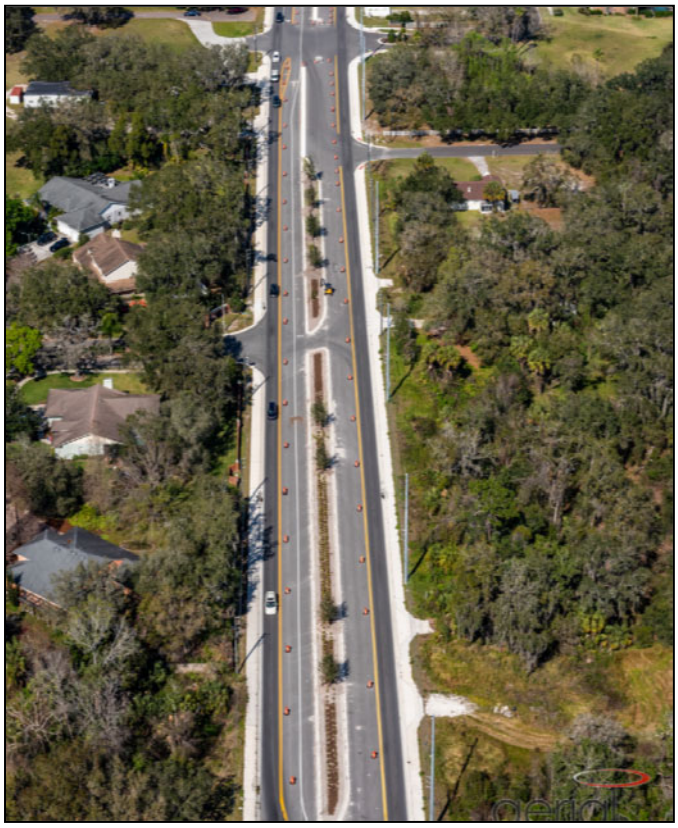
Operating Impact – New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. Ongoing annual maintenance costs for stormwater improvements are estimated at $10.00 per $1,000 of project cost. Stormwater infrastructure 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 26 and FY 27 are listed in the table below. In addition, one stand-alone project will have an impact on operating costs in FY 26 - FY 27 and one stand-alone in FY 27.

Stormwater Projects	**New Positions**	**Operating Impact (In thousands)**	
		FY 26	FY 27
Culvert Renewal and Replacement Program	0	$333.6	$498.6
Culvert Upgrade & Enhancement	0	9.9	9.9
Major Neighborhood Drainage Improvements	0	23.6	23.6
Neighborhood Drainage Capital Improvements	0	214.6	255.8
Neighborhood Drainage Improvements	0	1.9	1.9
Progress Village Local Drainage Improvements–ARP Act 3 Funds	0	6.3	15.0
Progress Village Regional Drainage Improvements - ARP Act 3 Funds	0	0.0	134.4
Water Quality Improvements and Environmental Program	0	6.7	11.7
Watershed Drainage Improvements	0	36.7	153.0

Transportation

The Transportation Program Adopted Capital Budget for FY 26 is $726.2 million. The additional funding in the Planned FY 27 Capital Budget is $14.3 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

Three new projects are being added to the program as part of FY 26 Capital Budget including the Balm Riverview Road and Rhodine Road Improvements (Panther Trace to Symmes) at $1 million, the Bishop Road Improvements (US 301 to County Road 579) at $750,000 and the TMD - Sidewalk Repair Partnership Program at $1.4 million. This last project will allow homeowners an opportunity to partner with Hillsborough County and address their individual sidewalk repair needs, while improving the overall welfare of our communities with safer and more accessible sidewalks. The intent of this program is to enhance and complement the County's current sidewalk remediation efforts in maintaining more than 3,200 miles of sidewalk and help with the backlog of over 3,000 sidewalk repair requests.

Many important projects continue into this Adopted Capital Budget to make critical infrastructure improvements.

CAPITAL BUDGET

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.

Additionally included in the program is the $208.6 million of Surtax funding appropriated for the Road Repaving - Surtax master project. In November 2018, Hillsborough County voters approved a citizen initiative to amend the County Charter to provide for a 1% sales tax increase, known as the "All for Transportation Surtax", to fund critical transportation improvements, including roadways, transit, bicycle, and pedestrian infrastructure. The surtax was collected from January 1, 2019, until it was invalidated by the Florida Supreme Court in 2021. The collected funds remained under the custody of the Florida Department of Revenue until 2023, when the Florida Legislature and Governor Ron DeSantis approved a plan to distribute the funds.

As part of the 2024 legislative session, the Florida Legislature appropriated $256.4 million to support road resurfacing projects across Hillsborough County. This funding was distributed among Hillsborough County, the City of Tampa, the City of Plant City, City of Temple Terrace, the Hillsborough County Sheriff's Office, and Lowry Park Zoological Society of Tampa (Zoo Tampa). Of this total, Hillsborough County received $208.6 million, for the resurfacing 77 roads throughout the County. On April 2nd, 2025 a Budget Amendment was brought to the Hillsborough County BOCC to amend the Capital Improvement Program and appropriate the funds to the Road Repaving – Surtax project.

The two Big Bend Road Corridor Improvements projects are part of the extensive work that is being done in the I-75 / Big Bend Road area. The projects will widen Big Bend Road, a 4-lane divided road to 6-lanes from US 41 to Covington Garden Drive and from Simmons Loop to US Hwy 301. 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.

Key programs that continue in the capital budget include the Bridge Improvements and Guardrail Program, the Intersection Improvement Program, the Roadway Pavement Preservation Program, the Advanced Traffic Management System Improvement Program, the Sidewalk Improvement and Repair Program, and the Safe Streets and Roads for All and Safe Routes to School Programs. 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 and provides improvements for pedestrians, bicyclists, transit users, and drivers at approximately 22 locations throughout Hillsborough County. Also, the Safe Routes to School Program includes improvements to sidewalks near schools, school safety circulation enhancements, new sidewalks on county roads, new and enhanced pedestrian crossings, signs and pavement markings.

Apollo Beach Blvd I-75 Overpass

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.

In FY 26, funds will be added to the Lithia Pinecrest Road Corridor Improvements and to the Van Dyke Road Corridor Improvement projects in order to gradually continue funding these two projects. The total cost estimates for both projects stands at $262 million for Lithia Pinecrest Corridor and $124 million for the Van Dyke Corridor.

The Transportation Utility Allocation and the Big Bend/I-75 Interchange Improvements projects reached substantial completion during FY 25. This Big Bend project revised the geometric design of the roadways to reduce the number of conflicts within the interchange, increase roadway capacity and improved lighting conditions.

Sidewalk Repair Program

In FY 26, the 19th Avenue NE Corridor Improvements (US 41 to US 301) project is scheduled to finish a PD&E study to determine future enhancements. Two projects, the Bay to Bay Blvd Safety Improvements and the Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301 projects should be completed in FY 27 and will enhance driver and pedestrian safety.

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.

No stand-alone projects are scheduled to begin incurring operating costs in FY 26 or FY 27. Ongoing master projects that have an identified operating impact are listed in the table below.

Transportation Projects	New Positions	Operating Impact (In thousands)	
		FY 26	FY 27
Advanced Traffic Management System Improvement Program	0	$450.0	$450.0
Intersection Improvement Program	0	100.0	100.0
New & Improved Signalization Program	0	100.0	100.0

Water Enterprise

The Water Enterprise Program Adopted Capital Budget for FY 26 is $1.7 billion. The additional funding in the Planned FY 27 Capital Budget is $401.1 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.

Eight new projects were added to the Water Enterprise Capital Budget including the Collection System Improvements to One Water at $133.2 million, the South Central Reclaimed Water System Additions at $20 million, the Williams Road Potable Water Main at $10 million and five future planned projects including the Biosolids Reuse Program, the Facility and Cyber-Security Improvements, the Lift Station Resiliency in Flooded

Areas, the Services to Infill Areas and the South County Drinking Water Transmission Main Extension. The Collection System Improvements to One Water will install improvements necessary to pump additional wastewater to the One Water Campus AWWTF.

Maintenance Facility (NW Service Area)

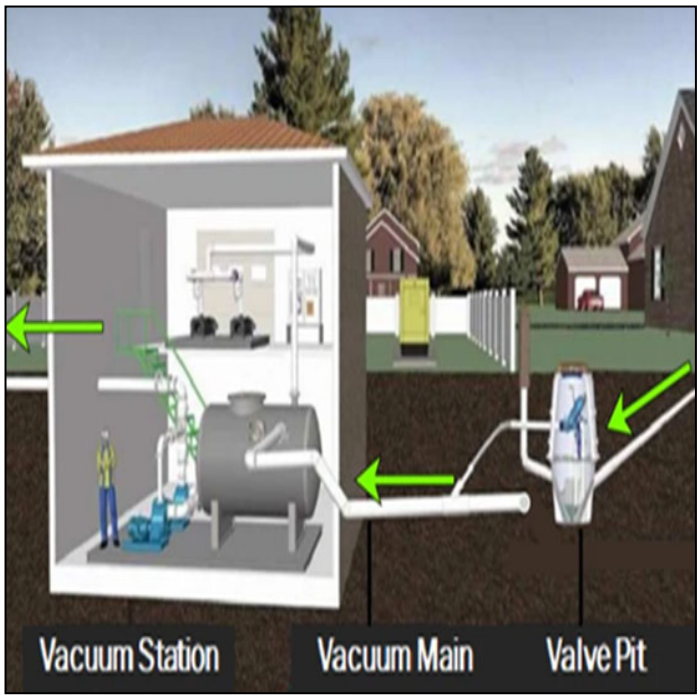
No stand alone projects were completed in FY 25 and no projects are scheduled to be completed in FY 26, but eleven are scheduled to be completed in FY 27 including the South Hillsborough Aquifer Recharge Program (SHARP) at $20.8 million. This project is another area where reclaimed water can be used 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.

The Maintenance Facility (NW Service Area) project at $14.6 million is scheduled for completion in FY 30. The project will design and construct a new Maintenance Facility to provide work space for utility maintenance staff who maintain Water Resources assets at the Northwest Regional Water Reclamation Facility and surrounding northwest service area.

Ongoing projects of importance are the One Water Campus projects at a budget of more than $1 billion. These projects will improve service and reliability to the Drinking Water, Wastewater and Reclaimed Water within the One Water Campus area.

An ongoing project of importance is the South County AWWTF Modular Expansion project. This project at a total cost of $117.4 million will expand the facility to handle more volume.

Additionally, the program includes the two University Area Septic to Sewer Innovation Area projects at $46.4 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.



Septic to Sewer Conversion Program

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, six Water projects were created and approved. The projects will address the sewer systems Countywide including Palm River, Ruskin, Wimauma, the University Area and Gibsonton. 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.

South County AWWTF Modular Expansion

Operating Impact – No stand-alone projects are scheduled to begin incurring operating costs in FY 26, but one stand-alone project will begin incurring operating cost in FY 27. Ongoing master projects that have an identified operating impact are also listed in the table below.

Water Enterprise Projects	New Positions	Operating Impact (In thousands)	
		FY 26	FY 27
Crosby Road Force Main	0	$0.0	$8.7
Public Utilities Telemetry / Data Network and Support Program (MP)	0	50.0	50.0
Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP)	0	1.2	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 Adopted FY 26 allocations will generate approximately $24.1 million at 2.4% for the Countywide General Fund, $10.0 million at 2.1% for the Unincorporated Area General Fund and $901,299 at 1% for the Library District Fund. A list of proposed FY 26 R3M projects can be found in the appendix section of the Adopted 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 26 - FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 26 Adopted	FY 27 Planned	Future Funding	Total Cost
	Fire Services:					
C91224000[1]	Airport Industrial Fire Station #49	$3,275	$8,725	$0	$0	$12,000
C91214000	Armdale Fire Station #10 Replacement-ARP Act Revenue Recovery Funds	3,019	4,526	0	0	7,545
C91226000	Brandon Fire Station #11 Replacement	548	10,552	0	0	11,100
C91220000	Comprehensive Communications Plan/Alternate EOC	677	2,123	0	0	2,800
C91232000*	Falkenburg Road Fire Station #33 Replacement	0	10,000	0	0	10,000
C91191000	Fire Rescue Equipment Replacement/Modernization	19,144	7,300	1,900	7,600	35,945
C91228000	Fire Rescue Unit Additions	0	8,700	0	0	8,700
C91219000	Fire Rescue/Emergency Management Warehouse	1,271	23,142	0	0	24,413
C91231000*	Fire Station #18 Seffner/Mango HVAC Replacement (R3M)	0	450	0	0	450
C91230000*	Fire Station #24 Lutz HVAC Replacement (R3M)	0	350	0	0	350
C91207000	Fire Station Hardening (MP)	1,116	721	0	0	1,837
C91217000	Fire Station Restroom and Showers Renovations (R3M) (MP)	407	493	0	0	900
C91215000	Gunn Hwy Fire Station #13 Replacement-ARP Act Revenue Recovery Funds	4,335	4,264	0	0	8,599
C91208000	Land Acquisition for New Fire Stations (MP)	299	2,009	0	0	2,308
C91227000	Midway Fire Station #30 Replacement	30	12,370	0	0	12,400
C91213000	Palm River Fire Station #15 Replacement-ARP Act Revenue Recovery Funds	4,275	2,911	0	0	7,186
C91221000	Progress Village South Fire Station #48	319	7,954	0	0	8,273
C91222000	PSOC Renovations	190	18,810	0	0	19,000
C91229000*	Race Track Road Fire Station #50	0	12,900	0	0	12,900
C91218000	Sun City North Fire Station #47	563	7,273	0	0	7,836
C91210000	Thonotosassa Fire Station #21 Replacement	620	6,937	0	0	7,557
C91225000	West Hillsborough Fire Station #20 Replacement	58	8,342	0	0	8,400
	Total Fire Services	$40,146	$160,854	$1,900	$7,600	$210,500
	Government Facilities:					
C77930000	A Kids Place of Tampa Bay Capital Contribution	$0	$301	$0	$0	$301
C77886000	African American Arts & Cultural Center	1,476	14,026	0	0	15,502
C77932000*	Calhoun Head Start Modular Units Replacement	0	660	0	0	660
C77906000	Central Energy Plant Repairs and Major Service (R3M)	428	3,072	0	0	3,500
C77855000	Children's Services Facility	29	496	0	0	525
C77941000*	Clerk Records Warehouse HVAC Replacement (R3M)	0	1,000	0	0	1,000
C77879000	Community Based Step-Down Facility - ARP Act 3 Funds	4,729	281	0	0	5,010
C77908000	Community Based Step-Down Facility Renovations (R3M)	284	216	0	0	500
C77832002	Consolidated & Hardened Maintenance Facilities - East Service Unit	30,641	1,570	0	0	32,210
C77829000	County Center Air Handler Replacements	10,435	2,965	0	0	13,400
C77875000	County Center Carpet Replacement (R3M)	492	408	0	0	900
C77851000	County Center Roof Fan Replacements (R3M)	436	14	0	0	450
C77834000	County Center Roof Replacement	2,160	490	0	0	2,650
C77919000	County Center Waterproofing	0	2,000	0	0	2,000
C77910000	Countywide Flooring Replacement (R3M) (MP)	425	325	0	0	750
C77938000*	Countywide HVAC Replacements (R3M) (MP)	0	2,000	0	0	2,000
C77867000	Countywide Painting (R3M) (MP)	194	406	0	0	600
C77866000	Countywide Parking Lot and Pavement Renovations (R3M) (MP)	924	126	0	0	1,050
CM1200000	Countywide R3M Program (MP)	21,544	17,768	17,014	0	56,325
C77896000	Courthouse Access Control - Various Location (MP)	520	230	0	0	750
C77847000	Courthouse Land Acquisition	2,682	250	0	0	2,932
C77926000	Cuban Civic Club Capital Contribution	100	250	0	0	350
C77911000	Downtown Elevator Modernization (R3M) (MP)	23	5,477	1,200	2,400	9,100
C77864000	Edgecomb Courthouse Carpet Replacements (R3M)	217	283	0	0	500
C77946000*	Edgecomb Courthouse Judge's Chambers Renovations (R3M)	0	300	0	0	300
C77881000	Edgecomb Courthouse Lighting Control and Replacement (R3M)	786	264	0	0	1,050
C77942000*	Edgecomb Courthouse Roof Replacement (R3M)	0	1,600	0	0	1,600
C77841000	Emergency Generators at Various Locations (MP)	14,950	5,427	0	0	20,376
C77934000*	EPC Complex Building Waterproofing (R3M)	0	850	0	0	850
C77824000	ERP System Enhancements	13,550	8,984	0	0	22,534
C77927000	Faith Action Ministry Alliance Capital Contribution	0	250	0	0	250
C77880000	Falkenburg Clerk Generator Replacement (R3M)	27	2,473	0	0	2,500
C77860000	Falkenburg Rd Clerk Warehouse Air Handler & Chiller Replacement (R3M)	211	1,539	0	0	1,750
C77859000	Film Studio / Film School	0	2,000	0	0	2,000
C77885000[2]	Former Department of Juvenile Justice Site Renovations (R3M)	123	377	0	0	500
C77948000*	Gracepoint Mariposa Women's Psychiatric Hospital	0	238	238	475	950
C77818000	Hanna Facility Repurpose	571	129	0	0	700
C77940000*	Hanna Road Facility Generator Replacement (R3M)	0	750	0	0	750
C77939000*	Hanna Road Facility HVAC Replacements (R3M)	0	2,000	0	0	2,000

CAPITAL BUDGET

FY 26 - FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 26 Adopted	FY 27 Planned	Future Funding	Total Cost
C77949000*	Healthcare Workforce Affordable Housing - TGH and USF	0	500	500	1,000	2,000
C77951000*	Highland Pines Outreach Center Capital Contribution	0	100	0	0	100
C77899000	Historic 1914 School in Plant City Capital Improvements	1,500	250	0	0	1,750
C77796000	Historic Preservation Matching Fund Program (MP)	10,421	3,993	1,000	4,000	19,414
C77710000	Indoor Air Quality Measures / Environmental Remediation (MP)	928	602	0	0	1,530
C77897000	Jail Maintenance	10,000	40,000	0	0	50,000
C77870000	La Paloma Head Start Facility Replacement	3,697	1,203	0	0	4,900
C77952000*	Lighthouse Gospel Mission & Faith Home Capital Contribution	0	100	0	0	100
C77929000	Meacham Urban Farm Capital Contribution	0	125	0	0	125
C77933000*	Medical Examiner Chiller Replacements (R3M)	0	1,000	0	0	1,000
C77921000	Medical Examiner Facility Expansion	0	11,500	0	0	11,500
C77913000	Medical Examiner Morgue Cooler Replacement	91	3,209	0	0	3,300
C77903000	MOSI Chiller Replacement-County Occupied West Bldg (R3M)	720	230	0	0	950
C77905000	MOSI Concrete Tile Roof Replacement-County Occupied West Bldg(R3M)	0	250	0	0	250
C77917000	MOSI Dome Roof and Waterproofing (R3M)	145	605	0	0	750
C77950000*	MOSI East Building Demolition	0	1,000	0	0	1,000
C77937000*	MOSI HVAC Controls Replacement (R3M)	0	750	0	0	750
C77904000	MOSI Vegetative Roof Replacement-County Occupied West Bldg (R3M)	0	350	0	0	350
C77854000	New Adult Day Health Services Center - South County	0	3,230	0	0	3,230
C77916000	Parking Garage Door Replacement and Repairs (R3M) (MP)	0	250	0	0	250
C77894000	Pat Frank Court Building Court Rooms	448	1,845	0	0	2,293
C77944000*	Pat Frank Court Building Flooring Replacement (R3M)	0	750	750	1,500	3,000
C77943000*	Pat Frank Court Building Roof Replacement (R3M)	0	2,000	0	0	2,000
C77931000	Pepin Academies Capital Contribution	0	150	0	0	150
C77922000	Pet Resources Facility Replacement	3	7,997	0	0	8,000
C77935000*	Premiere Drive Emergency Generator Replacement (R3M)	0	600	0	0	600
C77936000*	Premiere Drive HVAC Replacement (R3M)	0	500	0	0	500
C77925000	PSOC HVAC Chillers Replacement (R3M)	0	750	0	0	750
C70000000	Public Art Program (MP)	4,166	2,843	0	0	7,010
C77892000	Public Defender First Floor Security Lobby	37	863	0	0	900
C77893000	Public Defender Office Renovations	133	2,617	0	0	2,750
C77857000	Security Enhancements at County Facilities (MP)	2,749	3,676	1,000	0	7,425
C77920000	Sheriff's Operations Center Relocation	24,168	45,841	0	0	70,009
C77902000	Sheriff's Training Facility	12,519	2,581	0	0	15,100
C77889000	Solar Projects Various Buildings Phase 2 (MP)	80	1,720	150	0	1,950
C77914000	Soul Walk African American Heritage Trail - Public Art on Franklin Street	0	250	0	0	250
C77840000	South County Cultural Arts Center	10	340	0	0	350
C77945000*	Surplus Warehouse Roof Replacement (R3M)	0	500	0	0	500
C77890000	Tampa Bay Water Land Acquisition	2,899	1,771	0	0	4,670
C77918000	Tax Collector Capital Improvements	0	3,000	0	0	3,000
C77953000*	The Skills Center, Inc. Capital Contribution	0	229	0	0	229
C77912000	Unincorporated Flooring Replacement (R3M) (MP)	0	200	0	0	200
C77947000*	Unincorporated HVAC Replacements (R3M) (MP)	0	1,000	0	0	1,000
C77869000	Unincorporated Painting Multiple Buildings (R3M) (MP)	447	453	0	0	900
C77868000	Unincorporated Parking Lot and Pavement Renovations (R3M) (MP)	1,582	818	0	0	2,400
CM1300000	Unincorporated R3M Program (MP)	17,518	4,732	9,523	0	31,773
C77806000	West Tampa Community Resource Center	0	2,000	0	0	2,000
C77928000	Wimauma Community Center - Enterprising Latinas	0	150	0	0	150
C77909000	Zack Street Parking Garage Fire Pump Replacement (R3M)	35	165	0	0	200
	Total Government Facilities	$202,249	$241,383	$31,375	$9,375	$484,382
	Libraries:					
C76033000	Brandon Library Replacement	$958	$21,442	$0	$0	$22,400
C76030000	Burgert Brothers Photo Archive Preservation	1,370	1,630	0	0	3,000
C76047000	Fishhawk Library	111	15,889	0	0	16,000
C76040000	John Germany (Main Library) Various Improvements (MP)	829	1,271	0	0	2,100
C76041000	Land Acquisition For Future Library Projects (MP)	0	1,409	0	0	1,409
C76029000	Landscape Renovation at Various Libraries (MP)	1,530	420	0	0	1,950
C76043000	Libraries Safety and Security Upgrades (MP)	1,381	769	0	0	2,150
CM1400000	Library R3M Program (MP)	4,303	2,034	952	0	7,289
C76053000*	New Tampa Regional Library Expansion	0	1,000	0	0	1,000
C76046000	Restroom Renovations at Various Libraries (MP)	676	4,074	0	0	4,750
C76054000*	Roof Replacement Various Libraries (MP)	0	800	0	0	800
C76051000	Sentinel Bulletin Archiving	10	990	0	0	1,000
C76056000*	Shelving and Flooring Various Libraries (MP)	0	2,500	0	0	2,500
C76037000	Southshore Library Renovation	128	2,772	0	0	2,900

CAPITAL BUDGET

FY 26 - FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 26 Adopted	FY 27 Planned	Future Funding	Total Cost
C76045000	Thonotosassa Library Replacement	2,632	18,668	0	0	21,300
C76044000	West Tampa Library Renovation	1,473	677	0	0	2,150
C76050000	Wimauma Library Temporary Location	1,074	726	0	0	1,800
C76055000*	Wimauma New Library/Community Center	0	1,000	2,000	0	3,000
	Total Libraries	$16,475	$78,071	$2,952	$0	$97,498
	Parks:					
C83309000	Al Barnes Park – Cultural Center/ Fair Oaks Recreation Center	$0	$500	$0	$0	$500
C83644000	All Peoples Hardening	715	1,385	0	0	2,100
C83682000	All Peoples Life Center Chiller Replacement (R3M)	0	1,000	0	0	1,000
C83323000	All Peoples Park Expansion	3,251	299	0	0	3,550
C83695000	Apollo Beach Nature Preserve Recreational Improvements	160	1,540	0	0	1,700
C83700000	Apollo Beach Park and Recreation Center Improvements	88	88	0	0	175
C83679000	Athletic Facilities Batting Cage Renovations (R3M) (MP)	211	189	0	0	400
C83698000	Athletic Facilities Minor Renovations (R3M) (MP)	0	200	0	0	200
C83697000	Athletic Facilities Safety Netting Replacement (R3M) (MP)	50	150	0	0	200
C83706000*	Balm Park Expansion	0	2,500	0	0	2,500
C83699000	Bealsville Park Improvements	113	113	0	0	225
C83671000	Boardwalk Replacement - Various Locations (MP)	2,344	3,049	0	0	5,393
CM1500000	Boating Improvement R3M Program (MP)	468	250	0	0	718
C83232000	Branchton Regional Park	9,315	5,658	0	0	14,973
C83702000	Camp Dorothy Thomas Capital Contribution	0	80	0	0	80
C83694000	CELM ADA Hardscape Upgrades and Improvements (MP)	70	330	0	0	400
C83681000	CELM Fencing Replacement (R3M) (MP)	300	100	0	0	400
C83680000	CELM Hardscape Replacements (R3M) (MP)	233	167	0	0	400
C83704000*	CELM Parks Amenities Improvements (MP)	0	351	0	0	351
C83645000	Concrete Flatwork/Park Sidewalk and Hardscape Repairs (R3M) (MP)	1,118	282	0	0	1,400
C83320000	Conservation Park Road Repaving -Lithia Medard Lettuce (R3M) (MP)	1,318	682	0	0	2,000
C83278000	Countywide Park Impact Fee Enhancements (MP)	9,036	7,403	0	0	16,440
C80005000	Cross Creek Park Construction	3,011	9,094	0	0	12,105
C83693000	Ed Radice Complex Field Renovations	0	1,800	0	0	1,800
C83707000*	Ed Radice Soccer Synthetic Turf Replacement (R3M)	0	1,250	0	0	1,250
C83696000	Edward Medard All Inclusive Playground	30	870	0	0	900
C83659000	EG Simmons Shelter Replacement (R3M)	0	500	0	0	500
C83247000	EG Simmons/Eco Tourism	1,652	1,458	0	0	3,110
C83668000	ELAPP Site Access Management and Safety Improvements (MP)	691	5,309	0	0	6,000
C83652000	Emanuel Johnson Park Splash Pad	998	2	0	0	1,000
C83703000	Greater Hillsborough County Fair Association Contribution	0	80	0	0	80
C83713000*	Hi 5, Inc. Capital Contribution	0	317	0	0	317
C83312000	Indoor Athletic Facility	0	2,000	0	0	2,000
C89900000	Jan K Platt (ELAPP) Property Acquisition Capital Project (MP)	102,195	23,915	0	0	126,110
C89200000	Jan K Platt (ELAPP) Property Restoration Capital Project (MP)	15,216	30,534	267	533	46,549
C83650000	Kenly Park Splash Pad	150	1,350	0	0	1,500
C83674000	Kings Forest Park Improvements	173	2,827	0	0	3,000
C83677000	Kings Forest Park Splash Pad - ARP Act 3 Funds	835	65	0	0	900
C83701000	New Life Village Splash Pad Shade Structure Contribution	0	21	0	0	21
C83259000	New Tampa Performing Arts Center	8,927	204	0	0	9,130
C83691000	Palm River Park Improvements Ph 1 (CDBG)	0	1,343	0	0	1,343
C83306000	Parks ADA Safety Improvements (MP)	1,971	4,234	670	0	6,875
C83690000	Parks Fencing Replacement (R3M)	150	350	0	0	500
C83708000*	Parks Modular Office Replacement (R3M)	0	500	0	0	500
C83318000	Parks Playground Replacements (R3M) (MP)	3,927	3,223	0	0	7,150
C83646000	Parks Septic System Rehabilitation (R3M) (MP)	419	681	0	0	1,100
C83300000	Parks Tree Restoration Project (MP)	3,878	4,120	0	0	7,998
C83672000	Pickleball Complexes - ARP Act Revenue Recovery Funds (MP)	2,573	427	0	0	3,000
C83675000	Progress Village Park Improvements – ARP Act 3 Funds	1,567	833	0	0	2,400
C83678000	Providence West Sports Complex Renovations (R3M)	43	557	0	0	600
C83683000	Public Access and Trailheads for ELAPP (MP)	450	150	0	0	600
C83658000	Saladino Pickleball Amenities	837	113	0	0	950
C83655000	Shimberg Sports Complex Improvements	0	1,250	0	0	1,250
C83689000	Skyway Football Building Roof Replacement (R3M)	0	300	0	0	300
C83311000	South County Boat Ramp	315	285	0	0	600
C83712000*	South County-District 4 Parks Initiatives and Renovations	0	150	0	0	150
C80324000	Southshore Sportsplex	12,190	15,016	0	0	27,205
C83648000	Sport Lighting Replacement (R3M) (MP)	4,411	4,089	1,500	6,000	16,000
C83692000	Sports Complexes Improvements (MP)	35	1,565	0	0	1,600

CAPITAL BUDGET

FY 26 - FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 26 Adopted	FY 27 Planned	Future Funding	Total Cost
C83711000*	Spurlino Family YMCA Gymnasium Expansion	0	500	250	250	1,000
C83685000	Summerfield Community Park Improvements	72	297	0	0	369
C83301000	Synthetic Turf Fields (MP)	6,393	1,690	0	0	8,082
C83688000	Temple Terrace Park Improvements	0	450	0	0	450
C83314000	Tennis & Basketball Court Renovations and Replacements (R3M) (MP)	1,641	824	0	0	2,465
C83291000	The Historic Moseley Homestead Renovations/Preservation	246	1,429	0	0	1,675
C83643000	Thonotosassa Park Improvement/Expansion	880	10,498	0	0	11,378
C83673000	Veterans Memorial Park Entrance and Other Improvements	4,965	12,100	0	0	17,065
C83676000	Veterans Memorial Park Renovations (R3M)	81	1,119	0	0	1,200
C83709000*	Victor Crist Center Chiller and Controls Replacements (R3M)	0	750	0	0	750
C83710000*	Victor Crist Center Roof Replacement (R3M)	0	1,500	0	0	1,500
C83705000*	Wimauma New Community Center	0	100	0	0	100
C83651000	Winston Park Splash Pad	864	36	0	0	900
	Total Parks	$210,573	$178,390	$2,687	$6,783	$398,433
	Solid Waste Enterprise:					
C54065000	Countywide Solid Waste Management Facilities R&R (MP)	$10,843	$19,560	$0	$17,500	$47,903
C54067000	Northwest Transfer Facility Improvements	3,826	54,094	0	0	57,920
C54075000	Resource Recovery Facility Improvements (MP)	5,884	9,766	0	40,000	55,650
C54089000	RRF Waste Handling and Crane Improvements	500	19,500	0	0	20,000
C54084000	Solid Waste Operations Center (SWOC)	0	0	0	22,000	22,000
C54080000	Southeast County Landfill Closure	500	24,966	0	10,296	35,762
C54077000	Southeast County Landfill Expansion	4,881	36,641	0	50,720	92,242
C54087000	Southeast County Landfill Leachate Storage System	1,000	14,000	0	0	15,000
	Total Solid Waste Enterprise	$27,434	$178,527	$0	$140,516	$346,477
	Stormwater:					
C46143000	Canal Dredging and Preventative Measures (MP)	$275	$317	$0	$0	$592
C46142000	Culvert Renewal & Replacement Program (MP)	97,072	33,357	16,500	75,000	221,929
C46190000	Culvert Upgrade and Enhancement (MP)	9	991	0	0	1,000
C46147000[3]	Ditch and Channel Restoration (MP)	3,915	5,085	0	0	9,000
C46132000	Major Neighborhood Drainage Improvements (MP)	9,208	2,356	0	0	11,564
C46145000	Neighborhood Drainage Capital Improvements (MP)	32,777	21,455	4,120	16,480	74,832
C46139000	Neighborhood Drainage Improvements (MP)	14,172	192	0	0	14,363
C46188000	Progress Village Local Drainage Improvements - ARP Act 3 Funds	497	1,003	0	0	1,500
C46185000	Progress Village Regional Drainage Improvements - ARP Act 3 Funds	11,044	5,085	0	0	16,130
C46144000	Stormwater Pump Station Repair & Replacement (MP)	3,254	7,987	1,100	5,600	17,942
C46141000	Water Quality Improvements and Environmental Program (MP)	2,640	666	500	2,000	5,806
C46137000	Watershed Drainage Improvements (MP)	4,253	3,671	11,630	32,220	51,775
C46140000	Watershed Master Plan Updates (MP)	6,414	5,666	250	5,100	17,429
	Total Stormwater	$185,530	$87,832	$34,100	$136,400	$443,862
	Transportation:					
C69640000	19th Avenue NE Corridor Improvements (US 41 to US 301)	$2,073	$473	$0	$0	$2,546
C69602000	Advanced Traffic Management System Improvement Program (MP)	31,588	8,180	0	2,963	42,730
C69643000	Apollo Beach Blvd I-75 Overpass	25,591	2,333	0	0	27,923
C69698000*	Balm Riverview Rd and Rhodine Rd Improvements (Panther Trace to Symmes)	0	1,000	0	0	1,000
C69694000	Bay to Bay Blvd Safety Improvements	140	1,060	0	0	1,200
C69112000	Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette)	68,299	116	0	0	68,415
C69647000	Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301	29,845	2,956	0	0	32,801
C69692000	Big Bend Road Corridor Improvements West - US 41 to Covington Garden Dr	0	13,124	0	12,041	25,165
C69699000*	Bishop Road Improvements (US 301 to County Road 579)	0	750	0	0	750
C69677000	Bridge and Guardrail Program (MP)	15,727	32,650	200	800	49,377
C69200000	Bridge Improvements (MP)	16,360	45,065	0	1,600	63,025
C69693000	CDBG Roads and Sidewalks Repairs (MP)	1,800	3,200	0	0	5,000
C61134000	Citrus Park Drive Corridor Improvements (Countryway Blvd To Sheldon Rd)	62,360	58	0	0	62,418
C69682000	Corridor Safety Retrofit Improvements (MP)	1,000	12,740	250	1,000	14,990
C69642000	East 131st Ave. Corridor Improvements (North 30th St. to US 41)	1,470	1,839	0	0	3,309
C61010000	Hartline Capital Allocation	4,263	731	11	34	5,039
C69679000	Intersection Capital Improvement Program (MP)	46,792	66,320	0	0	113,111
C69600000	Intersection Improvement Program (MP)	86,797	42,523	0	0	129,320
C69645000	Intersection Operation and Safety Program (MP)	10,279	7	0	0	10,286
C69649000"	Lithia Pinecrest Road Corridor Improvements (Fishhawk Blvd to Lumsden Ave)	4,602	17,882	0	239,500	261,984

CAPITAL BUDGET

FY 26 - FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 26 Adopted	FY 27 Planned	Future Funding	Total Cost
C69695000	Lithia Pinecrest/CR39 Intersection Improvements	0	3,400	7,500	0	10,900
C61150000	Madison Avenue Improvements (US 41 To 78th Street)	2,011	566	0	0	2,577
C69601000	New & Improved Signalization Program (MP)	13,500	6,190	0	0	19,690
C69683000	Osprey Ridge Drive Resurfacing	2,448	3	0	0	2,451
C69638000	Pedestrian Safety and Mobility Enhancement Program (MP)	23,587	20,226	0	0	43,813
C69696000**	Road Repaving -- Surtax (MP)	250	208,342	0	0	208,592
C69684000	Roadway Pavement Preservation - ARP Act Revenue Recovery Funds (MP)	41,649	851	0	0	42,500
C69631000	Roadway Pavement Preservation Program (MP)	157,758	93,762	5,400	21,600	278,519
C69676000	Safe Routes To School Programs (MP)	9,376	14,385	200	8,000	31,961
C69691000	Safe Streets and Roads for All (MP)	411	34,444	0	0	34,855
C69688000	Sidewalk Improvements - ARP Act 3 Funds (MP)	16,392	1,811	0	0	18,202
C69689000	Sidewalk Improvements - ARP Act Revenue Recovery Funds (MP)	6,473	632	0	0	7,104
C69678000	Sidewalk Repair Program (MP)	16,450	41,665	550	2,200	60,865
C69666000	South 78th Street Corridor Improvements (Progress Blvd. to Causeway Blvd.)	373	1,399	0	0	1,772
C69675000"	South Coast Greenway Trail Adamsville (Phase III) & Big Bend Overpass (MP)	450	8,769	0	13,206	22,426
C69639000	Sun City Center Pedestrian Mobility (MP)	3,911	1,693	0	0	5,603
C69697000*	TMD - Sidewalk Repair Partnership Program	0	225	225	900	1,350
C69625000	Turkey Creek Road Improvements from MLK Blvd to Sydney Road	15,061	552	0	0	15,613
C69654000	University Area Transportation Improvements (MP)	1,728	565	0	0	2,293
C69661000	Upper Tampa Bay Trail IV	265	12,235	0	0	12,500
C69646000"	Van Dyke Road Corridor Improvements (Gunn Hwy to East of Whirley Rd)	6,453	21,475	0	96,036	123,964
	Total Transportation	$727,532	$726,193	$14,336	$399,880	$1,867,942
	Water Enterprise:					
C10314000	Balm Rd Super Pump Station and Forcemain	$2,804	$70,276	$1,250	$1,625	$75,955
C10345000*	Biosolids Reuse Program	0	0	0	52,500	52,500
C32020000^	BSOC Expansion	0	0	0	36,780	36,780
C10343000*	Collection System Improvements to One Water	0	0	0	133,150	133,150
C10327000	Countywide Aquifer Recharge Program (MP)	984	21,516	24,000	58,400	104,900
C31979000	Countywide Non-Urgent Facility R&R (MP)	8,777	927	500	4,513	14,717
C31977000	Countywide Potable Water Transmission and Distribution System (MP)	24,694	11,115	1,900	16,867	54,576
C10171000	Countywide Wastewater Collection and Transmission System (MP)	44,624	34,837	6,426	61,557	147,444
C10138000	Countywide Wastewater Pump Stations R&R (MP)	108,798	31,051	14,465	110,141	264,455
C10340000	Countywide Water & Wastewater Extension - ARP Act 3 Funds (MP)	544	2,678	0	0	3,222
C10280000	Crosby Road Force Main	1,918	6,790	0	0	8,708
C32027000*	Facility and Cyber-Security Improvements	0	0	0	7,500	7,500
C10341000	Falkenburg Improvements	2,209	26,471	55,920	39,600	124,200
C10293000	Falkenburg Structural Rehabilitation	108	60	0	0	168
C10302000	Franchise Acquisition and Connection-Sunset & Windemere (NW Service Area)	5,146	37,109	0	0	42,255
C10299000	Gibsonton Area Septic to Sewer Conversion Program	2,248	19,381	0	172,000	193,629
C10318000	Gibsonton Area Septic to Sewer Conversion Program - ARP Act 3 Funds	18,775	47,925	0	0	66,700
C10346000*	Lift Station Resiliency in Flooded Areas	0	0	0	50,000	50,000
C10768000	Low Pressure Sewer System (LPSS) (MP)	22,721	1,384	773	7,008	31,887
C10310000	LPSS SCADA System Replacement (MP)	825	2,437	0	0	3,263
C10304000	Maintenance Facility (NW Service Area)	491	14,059	0	0	14,550
C32025000	Neighborhood Pipeline Retrofit Program (MP)	0	12,150	26,650	468,566	507,366
C10342000	Northwest AWWTF Structural Eval & Repairs	0	10,000	0	0	10,000
C10238000	Northwest Hillsborough Aquifer Recharge Program (NHARP)	4,138	112	0	0	4,250
C10313000	Northwest RWRF Access Roads from Citrus Park Dr	386	5,684	0	0	6,070
C10312000	Northwest RWRF Odor Control	1,697	2,182	0	0	3,879
C10303000	Operations Building (NWRWRF)	533	12,695	0	0	13,228
C32021000	Palm River Service Area Purchase and Connection (MP)	0	1,071	0	130,000	131,071
C10297000	Palm River Utility Expansion Program (Septic to Sewer)	7	7,993	0	217,600	225,600
C10319000	Palm River Utility Expansion Program Septic to Sewer - ARP Act 3 Funds	2,277	4,723	0	0	7,000
C30116000	Potable Water Treatment Plant R&R (MP)	24,671	6,674	6,921	24,135	62,401
C32022000^	Potential New Point of Connection for TBW	0	0	0	350,000	350,000
C31978000	Public Utilities Telemetry / Data Network and Support Program (MP)	8,626	2,341	1,250	10,484	22,700
C10795000	Reclaimed Water Pump Station & Remote Telemetry Monitoring (MP)	5,671	1,993	870	9,705	18,239
C19017000	Reclaimed Water Transmission Main Extensions to New and Existing Customers	3,076	1,184	600	5,909	10,770
C10745000	Regional Wastewater Treatment Plant R&R (MP)	68,659	11,607	5,625	66,379	152,270
C10296000	Ruskin and Wimauma Sewer System	1,618	10,328	0	280,000	291,946
C10320000	Ruskin and Wimauma Sewer System - ARP Act 3 Funds	7,863	28,240	0	0	36,103
C10326000[4]	Ruskin and Wimauma Water and Sewer Connection – ARP Act 3 Funds	0	2,000	0	0	2,000
C32019000	Ruskin Potable Water Transmission Main	0	2,600	15,500	23,000	41,100
C32017000	Service Area Purchases (MP)	0	0	0	50,000	50,000
C32029000*	Services to Infill Areas (Includes Potable and Septic to Sewer)	0	0	0	1,480,400	1,480,400

CAPITAL BUDGET

FY 26 - FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 26 Adopted	FY 27 Planned	Future Funding	Total Cost
C10344000*	South Central Reclaimed Water System Additions	0	0	0	20,000	20,000
C10298000	South County AWWTF Modular Expansion	95,369	22,078	0	0	117,448
C32012000	South County Drinking Water Facility PH1 - One Water	0	17,589	182,830	2,100	202,519
C32018000	South County Drinking Water Facility PH2 - One Water	0	0	0	135,800	135,800
C32013000	South County Drinking Water Transmission Main - One Water	131,017	1,957	0	0	132,974
C32028000*	South County Drinking Water Transmission Main Extension	0	0	0	75,000	75,000
C10301000	South County One Water Campus AWWTF	8,687	753,760	1,250	21,625	785,321
C10308000	South County Reclaimed Water Pipeline Corridor - One Water	3,654	104,639	1,250	1,625	111,168
C10309000	South County Wastewater Pipeline Corridor - One Water	3,273	163,971	1,250	1,625	170,119
C10259000	South Hillsborough Aquifer Recharge Program (SHARP)	19,522	1,284	0	0	20,806
C32014000	Tampa Bay Water Transmission Main	45,042	35,000	30,000	23,400	133,442
C32016000	Turbine Power to Fawn Ridge WTP	255	5,670	0	0	5,925
C10322000	University Area Septic to Sewer Innovation Area	0	0	0	45,000	45,000
C10317000	University Area Septic to Sewer Innovation Area - ARP Act 3 Funds	1,246	172	0	0	1,417
C31945000	Utility Relocation (MP)	55,920	24,826	5,150	46,768	132,665
C10311000	Valrico Aeration Improvements	2,152	967	0	0	3,120
C10290000	Valrico Energy Enhancements	226	0	0	2,500	2,726
C10291000^	Valrico Equalization Basin	643	55	0	0	698
C10338000	Valrico Improvements	1,076	32,249	13,675	15,000	62,000
C10337000	Valrico Improvements (Additional Capacity)	0	0	0	105,000	105,000
C10339000	Van Dyke Flow Diversion (Pump Station and Pipeline)	0	0	2,000	84,000	86,000
C10300000	Van Dyke Immediate Facility Improvements	2,515	5,811	0	0	8,326
C10323000	Waters Ave Forcemain Replacement	444	26,056	0	0	26,500
C10324000	Williams Rd Forcemain Extension	404	3,596	0	14,500	18,500
C32026000*	Williams Rd Potable Water Main	0	0	1,000	9,000	10,000
	Total Water Enterprise	$746,336	$1,651,270	$401,055	$4,470,762	$7,269,424
	Total Programs	**$2,156,275**	**$3,302,520**	**$488,405**	**$5,171,317**	**$11,118,517**
	Carryforward ^^^	$0	$0	$2,633,640	$0	$2,633,640
	Total Capital Budget	**$2,156,275**	**$3,302,520**	**$3,122,045**	**$5,171,317**	**$13,752,157**

* New Projects

** Added to the Capital Improvement Program as part of a Budget Amendment in Fiscal Year 2025

[1] - Formerly known as Sligh/Anderson Road Fire Station

[2] - Formerly known as Human Development Center Renovations (R3M)

[3] - Formerly known as Stormwater System Maintenance (MP)

[4] - Formerly known as Wimauma Water and Sewer Connection – ARP Act 3 Funds

" 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

^^^ Reflects projects carryfoward balance from prior year

(MP) - Master Project - A schedule listing of sub-projects under this master project can be found in the Appendix section of the Adopted FY 26 - FY 31 Capital Improvement Program document

Debt Service Budget

Hillsborough County Florida

EST. 1834

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For more information, contact the Management & Budget Department
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Debt Service Budget

EXECUTIVE SUMMARY

The County issues debt in accordance with its Debt Policy, adopted by the County Commission, which governs the type and amount of borrowings that are best suited to achieving its financing objectives. As of September 30, 2025, total County debt outstanding is $1,318,192,000 which includes $17,595,000 in debt issued by the Tampa Sports Authority, and $1,300,597,000 in County-issued debt consisting of $628,165,000 in enterprise fund and special assessment debt, $143,385,000 in general obligation and limited ad valorem debt, and $529,047,000 in non-ad valorem revenue supported debt (including $22,945,000 in tax-exempt commercial paper).

Of the $1.30 billion in total County-issued debt outstanding on September 30, 2025, about $1.28 billion is financed with fixed interest rates and about $22.95 million with variable interest rates resulting in a mix of 98.2% long-term fixed rate and 1.8% short-term variable rate debt. This represents a conservative portfolio that is well insulated from interest rate volatility. Depending on market conditions, the County plans to vary its short-term debt issuance in order to lower the County's cost of capital without overexposing the County to short-term spikes in interest rates. This objective is reflected in the County's FY26 – FY31 Capital Improvements Program (the "CIP").

The County has significant debt capacity remaining, is in compliance with its anti-dilution test[1] and is well below the limits of associated debt ratios (please see "Debt Ratios on County-issued Debt" as shown in the final table of this section). Both annual and total debt service levels are manageable. However, inasmuch as all County revenues are being used to either pay debt service or to fund County operations and reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified. One exception is the Community Investment Tax ("CIT") which was originally levied in fiscal year 1997 for 30 years and in 2024 was extended with a new expiration date of December 31, 2041. The CIT may be used only for capital projects. Because of the short life of the CIT, it is not used as a security pledge on long term-bond issues, but is instead used to fund pay-go projects and can also be used as the repayment source for short- or medium-term bank loans.

When appropriate, the County utilizes its Commercial Paper program to address short-term capital project funding needs, such as to encumber contracts and provide short-term financing prior to the issuance of long-term debt. 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 and is only issued 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 advantage in keeping short-term, variable rate notes outstanding. As a part of its funding plan, the CIP includes future issuance of commercial paper notes, in addition to bonds, as a major source of capital funding.

The County has credit ratings on its debt from Moody's Investors Service, Standard and Poor's, and Fitch Ratings. Each of the three credit rating agencies has assigned the County general credit ratings of "Aaa", "AAA", and "AAA", respectively. These ratings represent the highest attainable credit rating assigned by each agency. The rating agencies have separately rated other bonds of the County which are secured by specific revenue pledges. These are described later in this report.

The County's enterprise fund, general obligation, and limited ad valorem tax debt continue to be "self- supporting" in that this debt is secured solely by and paid from enterprise fund revenue and ad valorem taxes. Many of the non-enterprise, non-ad valorem revenue bonds are supported by revenues specifically earmarked for such purpose. For example, bonds issued for Criminal Justice facilities are repaid with the State Shared Sales Tax, Community Investment Tax or court fees.

Professional Sports Venues

Bonds issued to finance construction of the Benchmark International Arena (formerly the Amalie Arena), a multi-purpose arena which is the home to the NHL Lightning franchise, are repaid from the County's 5th Cent of the Tourist Development Tax (the "TDT"), which can only be used for debt service on professional sports franchise facilities and for tourism marketing costs. Bonds issued to finance construction of Raymond James Stadium (home of the NFL Buccaneers) are repaid with CIT[2] revenue, the 4th Cent of the TDT, and payments from a State of Florida sales tax rebate.

[1] An Anti-Dilution test is computed with respect to debt secured by the County's covenant to budget and appropriate from legally available non-ad valorem revenues. This test measures the extent to which the County can use non-ad valorem revenues for debt service on additional bonds in relation to general government services. The purpose of this test is to ensure that the County does not excessively leverage its non-ad valorem revenues.

[2] This Sales Surtax was approved by referendum, and the proceeds are allocated among the Hillsborough County School District, the County, and the cities of Tampa, Temple Terrace, and Plant City pursuant to interlocal agreements. The 1997 County interlocal agreement provided a specific allocation of revenues for debt service and certain other capital expenditures in connection with the stadium. The bonds associated with this allocation will mature in fiscal 2027.

Local Government Infrastructure Surtax (CIT)

A major funding source for the County's governmental capital projects is the Local Government Infrastructure Surtax, referred to locally as the CIT. Because capital projects are front-loaded in the early years, financing is required. The CIT was renewed by voters on November 5, 2024, for the period of December 1, 2026, through December 31, 2041. Bank notes and commercial paper notes will be used as a financing source as opposed to traditional long-term bonds. Currently, approximately $221.17 million in active capital improvement projects are funded through the CIT program. The majority of this will be funded via issuance of commercial paper, which may subsequently be refinanced with short- or medium-term fixed rate debt which will mature prior to the expiration of the CIT program.

SUMMARY OF RECENT AND FUTURE DEBT ISSUANCES

Recent Debt Issuances

On February 12, 2025, the County issued its Series 2025A Solid Waste and Resource Recovery Refunding Revenue Bonds in the amount of $36,020,000 and 2025B Solid Waste and Resource Recovery Refunding Revenue Bonds in the amount of $58,140,000. The 2025A Bonds were issued to fund the improvements to the County's Northwest Transfer Facility and Southeast County Landfill. The 2025B Bonds were issued to fund County's Northwest Transfer Facility and Southeast County Landfill Leachate Storage System, and to refund the Solid Waste and Resource Recovery Revenue Note, Series 2020.

On May 30, 2024, the County entered into a $275,541,016 revolving credit facility agreement for the purpose of providing short-term funding to a variety of capital improvement projects. This credit facility replaced an expiring and near identical facility the County had in place with a different bank.

On November 21, 2023, the County issued $1,782,802 in special assessment-backed debt for the purpose of funding capital improvements constructed in connection with Ordinance No. 14-31 and Resolution No. R19-002.

On August 9, 2023, the County issued its Series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program) in the amount of $53,390,000 for the purpose of financing or refinancing the acquisition costs of environmentally sensitive lands for inclusion in its Environmental Lands Acquisition and Protection (ELAP) Program.

On March 28, 2022 the County opened a variable rate line of credit in the amount of $37,500,000. The line of credit was obtained for the purpose of funding certain capital improvements to the Water and Wastewater System, including the construction of improvements at the System's future One Water Campus facility.

On July 19, 2021 the County issued its Series 2021A Utility Revenue Bonds in the amount of $155,155,000 and its Series 2021B Utility Refunding Revenue Bonds in the amount of $19,780,000. The 2021A Bonds were issued in order to fund several water and wastewater capital improvement projects. The 2021B Bonds were issued for the purpose of refunding all of the County's outstanding Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds – Direct Payment).

On June 17, 2021 the County entered into a $275,541,016 revolving credit facility agreement for the purpose of providing short-term funding to a variety of capital improvement projects. This credit facility replaced an expiring and near identical facility the County had in place with a different bank.

On May 25, 2021 the County issued its $189,290,000 Capital Improvement Program Non-Ad Valorem Revenue Bonds for the purpose of paying off commercial paper notes previously issued to fund transportation project costs, and in order to fund additional transportation project costs.

On April 12, 2021 the County issued its Series 2021 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds in the amount of $58,040,000 for the purpose of partially funding certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County.

Planned Future Debt Issuances

On October 1, 2025, the County issued $26,575,000 in non-ad valorem backed debt for the purpose of partially refunding the Communications Services Tax Revenue Bonds, Series 2015.

The County intends to issue approximately $350 million in rate-backed debt for the purpose of funding certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County.

SUMMARY OF DEFEASANCE AND REDEMPTION OF DEBT

On February 12, 2025, the County repaid the balance on its Series 2020 Solid Waste and Resource Recovery Revenue Note using proceeds from the issuance of its Solid Waste and Resource Recovery Revenue Bonds, Series 2025B. The outstanding balance on the Note was $21,150,000 at the time of refunding.

On May 1, 2024, the County repaid the outstanding balance on its $37,500,000 variable rate line of credit, which was obtained for the purpose of funding certain capital improvements to the

Water and Wastewater System. The outstanding balance on the line was $200,000 at the time of refunding.

On July 19, 2021, the County defeased all outstanding maturities of its Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds – Direct Payment) using proceeds from the issuance of its Utility Refunding Revenue Bonds, Series 2021B. The outstanding Bonds had a par value of $21,700,000 at the time of refunding.

CONCLUSION

The County issues debt in accordance with its Debt Policy, adopted by the County Commission, 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. On a per capita basis, Hillsborough County debt is comparable to similarly sized counties.

The County actively and aggressively monitors market opportunities to refinance, defease or redeem its outstanding debt to achieve lower debt service costs. When legally and economically feasible, lower interest rate debt or available reserves will be issued to pay off higher interest rate debt.

In summary, as confirmed by its credit ratings, the County's financial condition is characterized by strong debt service coverage from pledged revenue, a broad and varied local economy, and strong financial management.

Debt Service Budget

COUNTY CREDIT RATINGS

The County has credit ratings on its debt from Moody's Investors Service ("Moody's"), Standard & Poor's Ratings Services ("S&P"), and Fitch Ratings ("Fitch") and has general credit ratings of Aaa/AAA/AAA. As stated in Moody's credit report for Hillsborough County, an improved credit rating reflects continued health, diversity and growth in the County's economy, strong tax base expansion, strong financial administration and a manageable debt position. The County's strategic goal is to maintain general credit ratings of at least A2/AA/AA. All the County's credit ratings as of September 30, 2025, are shown in the following table. The County's high credit ratings are a notable achievement since they generally lead to lower interest costs on debt financings. The County's debt obligations are issued and administered in such a manner as to ensure and sustain long-term financial integrity of the County, and to achieve the highest possible credit ratings

Hillsborough County, Florida Credit Ratings as of September 30, 2025

Type of Debt Issue	Moody's	S&P	Fitch Ratings
General Obligation Bonds	Aaa	AAA	AAA
Revenue Bonds supported by the County's share of the Community Investment Tax (CIT)	Aa2	AA	AA
Revenue Bonds supported by the County's share of the Half-Cent Sales Tax from the State of Florida	Aaa	NR	AA+
Revenue Bonds supported by A Covenant to Budget and Appropriate Legally Available Non-Ad Valorem Revenue	Aaa	AAA	AAA
Revenue Bonds supported by the County's Fourth Cent Tourist Development Tax ("4th Cent TDT")	NR	AA-	AA-
Revenue Bonds supported by the County's Fifth Cent Tourist Development Tax ("5th Cent TDT")	Aa3	AA-	AA-
Revenue Bonds supported by the County's Communications Services Tax	Aaa	AA+	AA+
Revenue Bonds supported by Solid Waste Enterprise System Revenue	A1	AA+	AA-
Revenue Bonds supported by Water and Wastewater Enterprise System Revenue	Aaa	AA+	AAA
Special Assessment Revenue Bonds supported by Wastewater Impact Fee Revenue	Aa2	A	NR
Commercial Paper Notes (rating includes letter of credit enhancement)	P-1	A-1	F1+

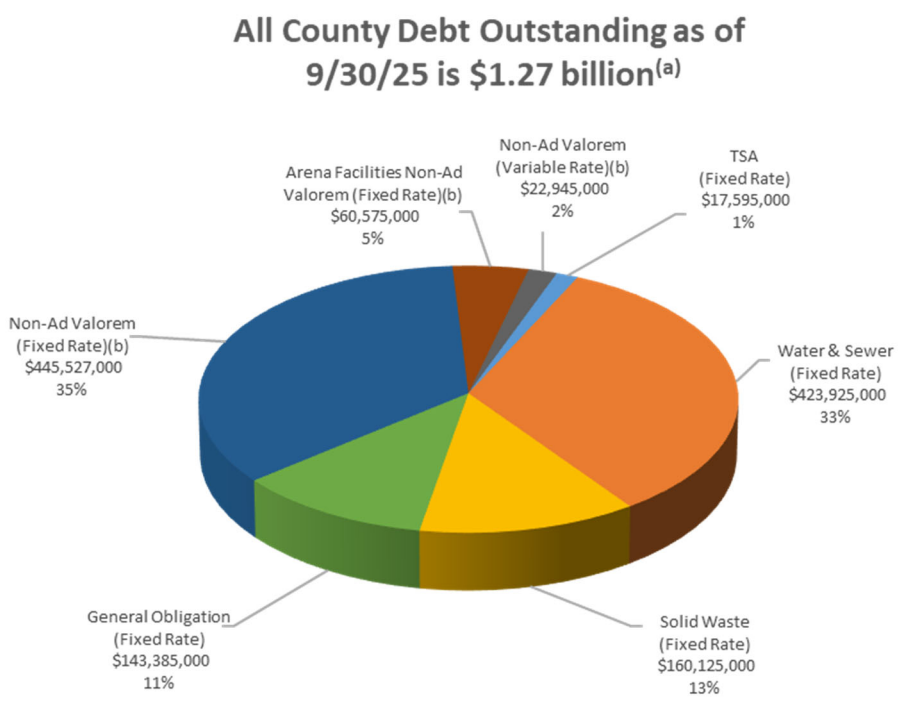
Highest rating: Aaa/AAA Investment grade ratings: Aaa/AAA through Baa/BBB-

Debt Service Budget

COUNTY DEBT OUTSTANDING (AS OF 9/30/2025)

COUNTY-ISSUED DEBT*	Amount Outstanding	Total
General Obligation Bonds		
Environmental Lands Acquisition and Preservation (ELAPP)	143,385,000	
Parks Facilities	-	
Subtotal		$143,385,000
Non-Ad Valorem Revenue Bonds and Notes		
Government Facilities except Stadium & Arena	445,527,000	
County Stadium & Arena	60,575,000	
Subtotal		506,102,000
Tax-Exempt Non-Ad Valorem Commercial Paper (TECP)		22,945,000
Enterprise Fund Bonds		
Water/Wastewater Utility	423,925,000	
Solid Waste Disposal/Resource Recovery	160,125,000	
Subtotal		584,050,000
Tax-Exempt Enterprise Fund Lines of Credit		-
Total County-Issued Debt		**$1,256,482,000**
NON COUNTY-ISSUED DEBT PAID WITH COUNTY REVENUE		
TSA--Raymond James Stadium Bonds		17,595,000
ALL COUNTY DEBT OUTSTANDING		**$1,274,077,000**

***Excludes County-issued Special Assessment Revenue Bonds**



(a) Excludes County-issued Special Assessment Revenue Bonds
(b) Non-Ad Valorem debt financings include:
  (1) Commercial paper (excluding enterprise fund issuances)
  (2) Stadium and arena debt
  (3) Debt related to funding of transportation, criminal justice, culture and recreation, County facility projects

Debt Service Budget

DEBT SERVICE ON COUNTY ISSUED DEBT - FY2026

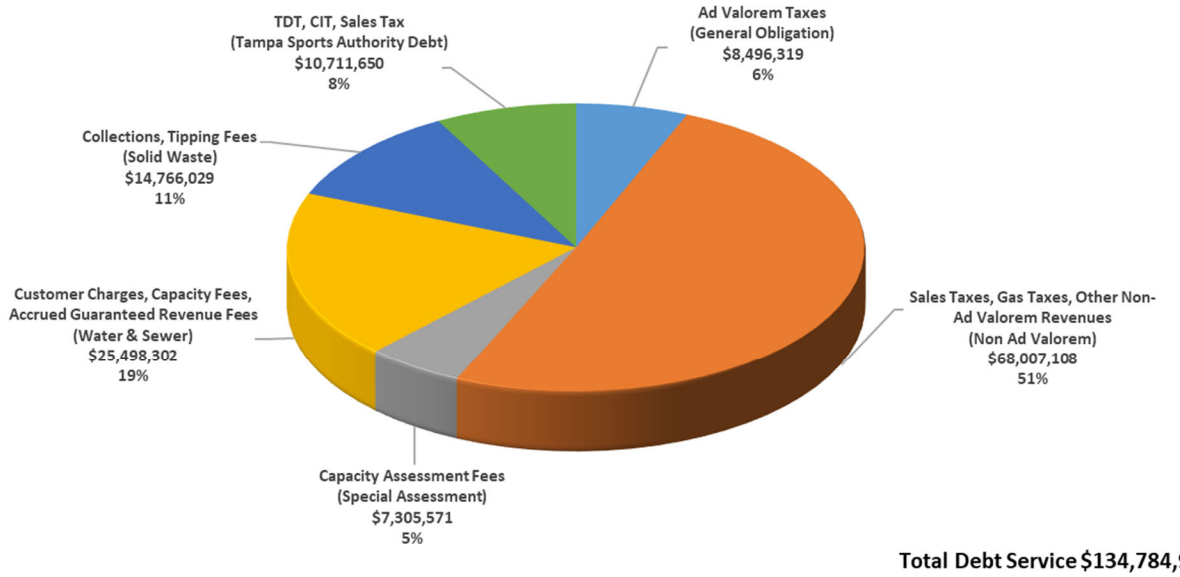
Types of County Issued Debt	Principal	Interest	Totals
	----------(in Millions)----------		
General Obligation	$ 3.03	$ 5.47	$ 8.50
Non-Ad Valorem *	52.09	15.92	68.01
Enterprise Fund	18.93	21.33	40.26
Total	**$ 74.04**	**$ 42.73**	**$ 116.77**

Debt Ratios on County-Issued Debt (As of 9/30/2025)

DESCRIPTION	Limit	Actual
General Obligation Debt per Capita (based upon 1,575,637 pop.)	<$137.00	$91.00
General Obligation as % of Taxable value (based upon $168.0 billion)	<0.5%	0.09%
Non-Self Supporting Revenue Debt per Capita* (based upon 1,575,637 pop.)	<870.00	$321.20
Non-Self Supporting Revenue as % of Taxable value* (based upon $168.0 billion)	<1.0%	0.30%
General Government Direct Debt per Capita (based upon 1,575,637 pop.)	<$1,020	$426.77
Direct Debt as a % of Taxable Value (based upon $168.0 billion)	<1.50%	0.40%

*Excludes Taxable and Tax-exempt Commercial paper, and Tampa Sorts Authority debt.

FY26 Debt Service* on County-issued Debt Including Special Assessment Debt and County-supported Tampa Sports Authority Debt



Total Debt Service $134,784,980

ALL COUNTY DEBT

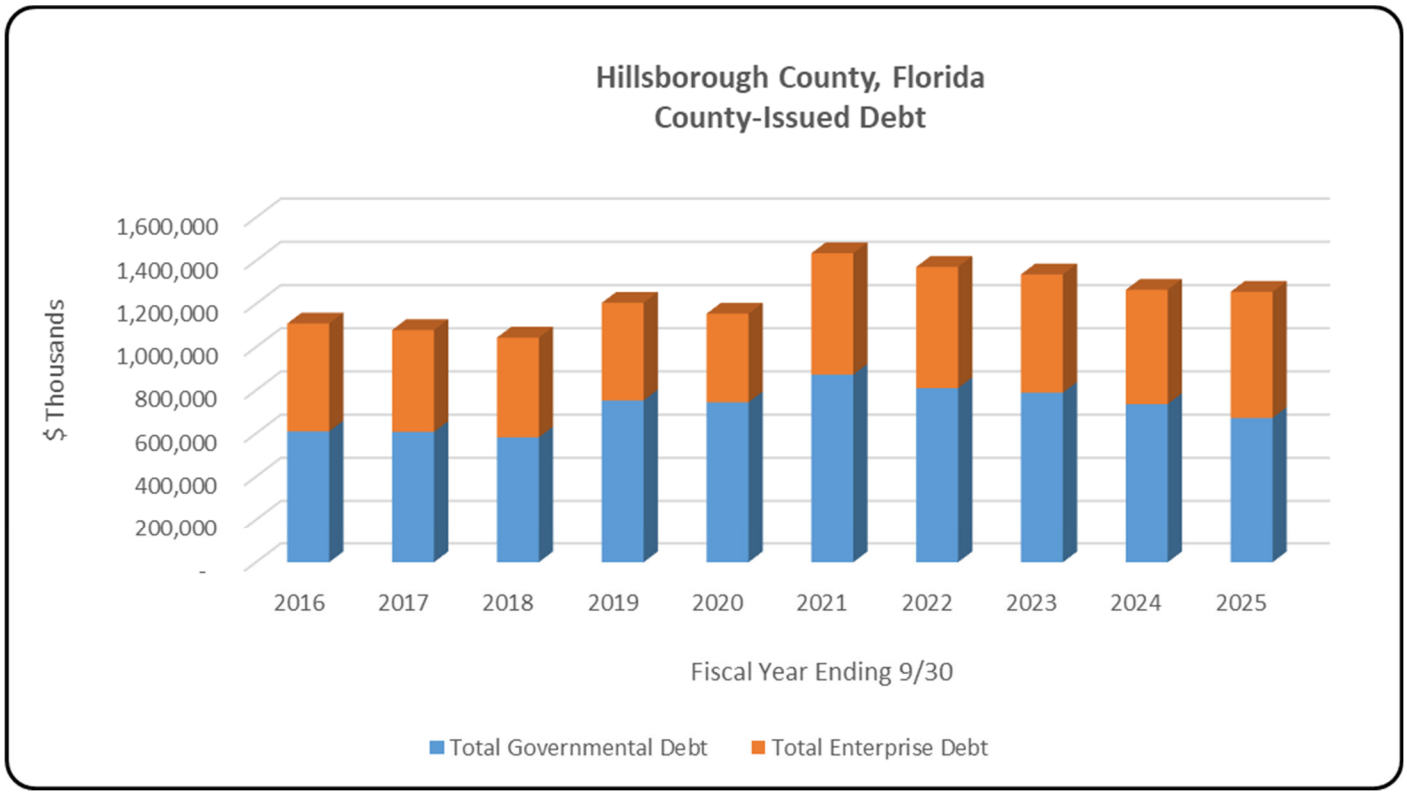
As of the fiscal year ending September 30, 2025, the County had total indebtedness of $1.27 billion including County-supported debt issued by the Tampa Sports Authority, but excluding County-issued Special Assessment Revenue Bonds (described at the end of this section).

All County Debt[1,2] is divided into seven categories consisting of:

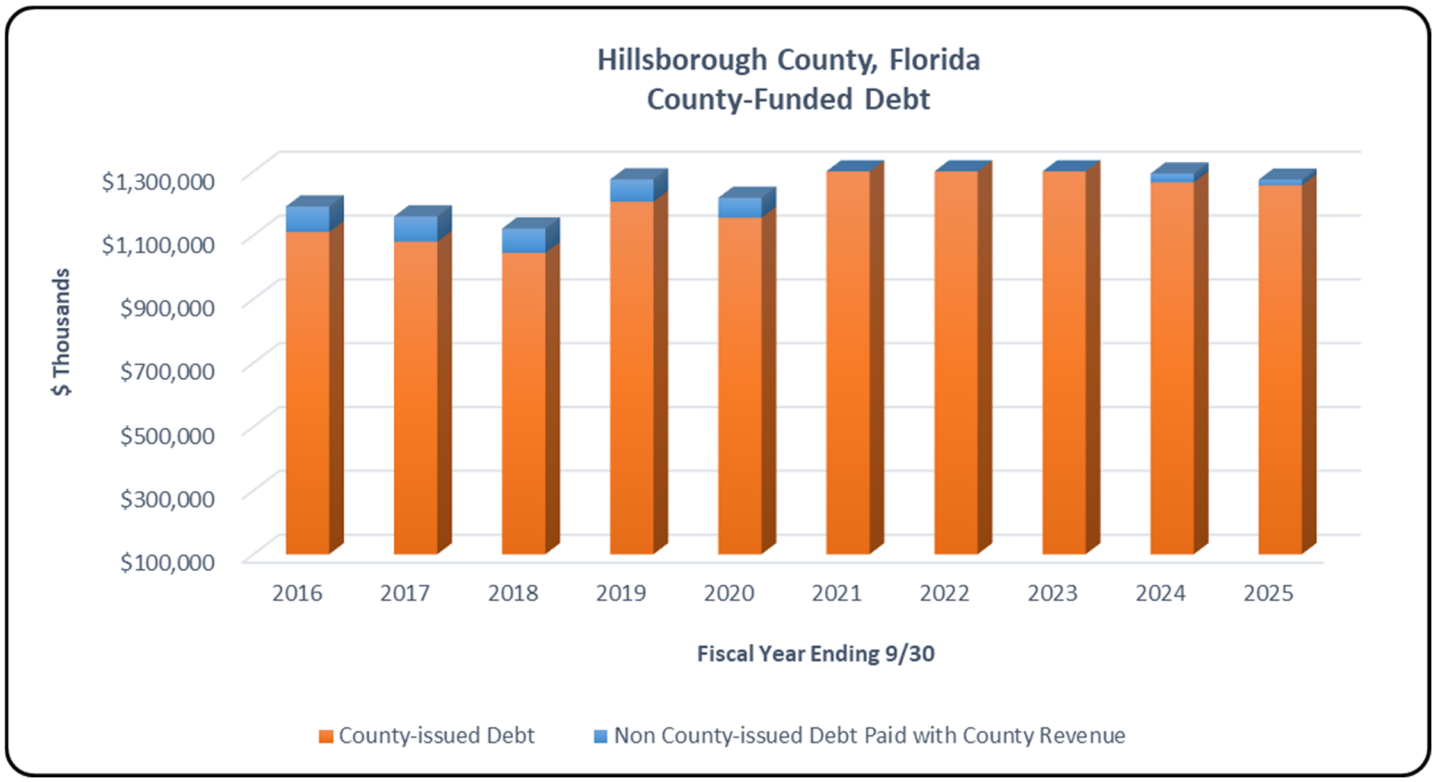
	Fiscal year Ended September 30,					
Governmental	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
General Obligation	$ 106,805,000	$ 103,725,000	$ 100,490,000	$ 150,480,000	$ 146,880,000	$ 143,385,000
Limited Ad Valorem	-	-	-	-	-	-
Non-Enterprise/Non-Ad Valorem	564,964,000	711,999,000	664,380,000	614,471,000	562,396,000	506,102,000
Taxable Commercial Paper	4,507,000	22,107,000	10,100,000	-	-	
Tax-Exempt Commercial Paper	68,200,000	34,925,000	35,520,000	24,485,000	27,320,000	22,945,000
Total Governmental Debt	**$ 744,476,000**	**$ 872,756,000**	**$ 810,490,000**	**$ 789,436,000**	**$ 736,596,000**	**$ 672,432,000**
Enterprise						
Water & Wastewater Bonds	314,505,000	461,005,000	453,935,000	446,510,000	435,490,000	423,925,000
Solid Waste Bonds	96,040,000	90,600,000	84,885,000	78,885,000	72,585,000	160,125,000
Water & Wastewater LOC	-	-	200,000	200,000	-	-
Solid Waste LOC	-	10,600,000	22,000,000	22,000,000	21,150,000	-
Total Enterprise Debt	**$ 410,545,000**	**$ 562,205,000**	**$ 561,020,000**	**$ 547,595,000**	**$ 529,225,000**	**$ 584,050,000**
Total County-Issued Debt	**$ 1,155,021,000**	**$ 1,434,961,000**	**$ 1,371,510,000**	**$ 1,337,031,000**	**$ 1,265,821,000**	**$ 1,256,482,000**
Non County-Issued Debt Paid with County Revenue						
Tampa Sports Authority (TSA)	$ 62,030,000	$ 53,955,000	$ 45,490,000	$ 36,620,000	$ 27,325,000	$ 17,595,000
Total County Debt	**$ 1,217,051,000**	**$ 1,488,916,000**	**$ 1,417,000,000**	**$ 1,373,651,000**	**$ 1,293,146,000**	**$ 1,274,077,000**

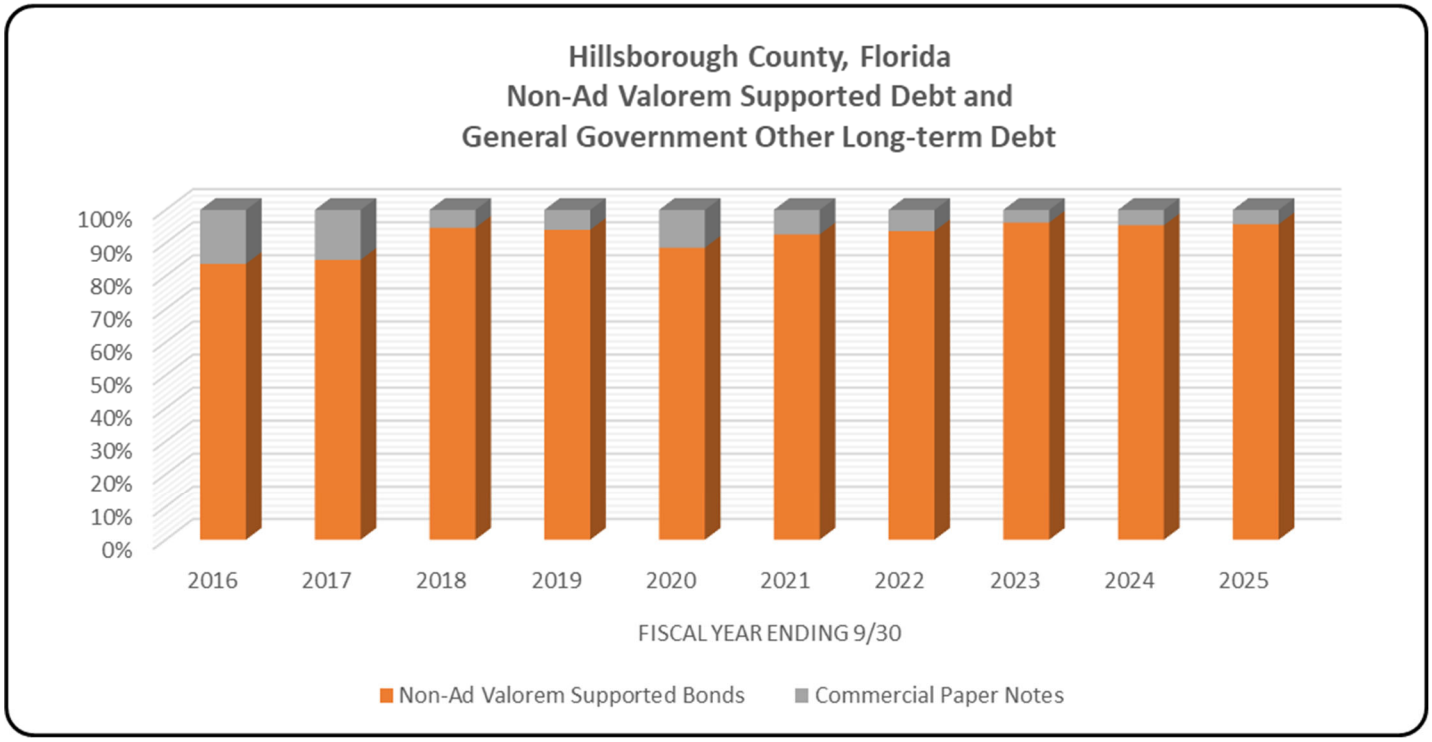
[1] Includes commercial paper notes, line of credit facilities associated with the County's Enterprise Systems, and debt issued by Tampa Sports Authority.

[2] Excludes general government other long-term debt (arbitrage rebate, accreted interest, landfill closure and remediation and CAU & RWIU special assessment debt as reflected in the Audited Statements).



ALL COUNTY DEBT





Debt Service on All County Debt Obligations

For the fiscal year ending September 30, 2025, total debt service on County-issued debt was **$115,692,106**, excluding payments on commercial paper and special assessment debt. Total debt service including County-supported debt of the Tampa Sports Authority for the fiscal year ending September 30, 2025, was **$126,418,206.** The following table illustrates debt service obligations for the Fiscal Years Ending September 30, 2022, through 2026.

	Fiscal Year Ended September 30,				
	2022	2023	2024	2025	2026
County-issued Debt:					
Governmental					
General Obligation (G.O.)	$6,729,357	$7,990,824	$9,147,288	$9,142,606	$8,496,319
Limited G.O. (Limited Ad Valorem)	-	-	-	-	-
Non-Enterprise/Non-Ad Valorem [1]	73,660,911	73,689,437	73,656,164	70,919,314	68,007,108
Total Direct Debt	**$80,390,268**	**$81,680,261**	**$82,803,452**	**$80,061,920**	**$76,503,427**
Enterprise Funds					
Water & Wastewater [2]	$29,781,068	$46,223,994	$25,495,519	$25,495,519	$25,498,303
Solid Waste	10,368,399	11,940,251	10,134,667	10,134,667	14,766,029
Total Enterprise Fund Debt	**$40,149,467**	**$58,164,245**	**$35,630,185**	**$35,630,186**	**$40,264,332**
Total County-issued Debt	**$120,539,735**	**$139,844,506**	**$118,433,637**	**$115,692,106**	**$116,767,759**
Non County-issued Debt Paid with County Revenues:					
Tampa Sports Authority [3]	**10,746,500**	**10,735,900**	**10,729,575**	**10,726,100**	**10,711,650**
All County Debt [4, 5]	**$131,286,235**	**$150,580,406**	**$129,163,212**	**$126,418,206**	**$127,479,409**

* Unaudited

** Adopted Budget

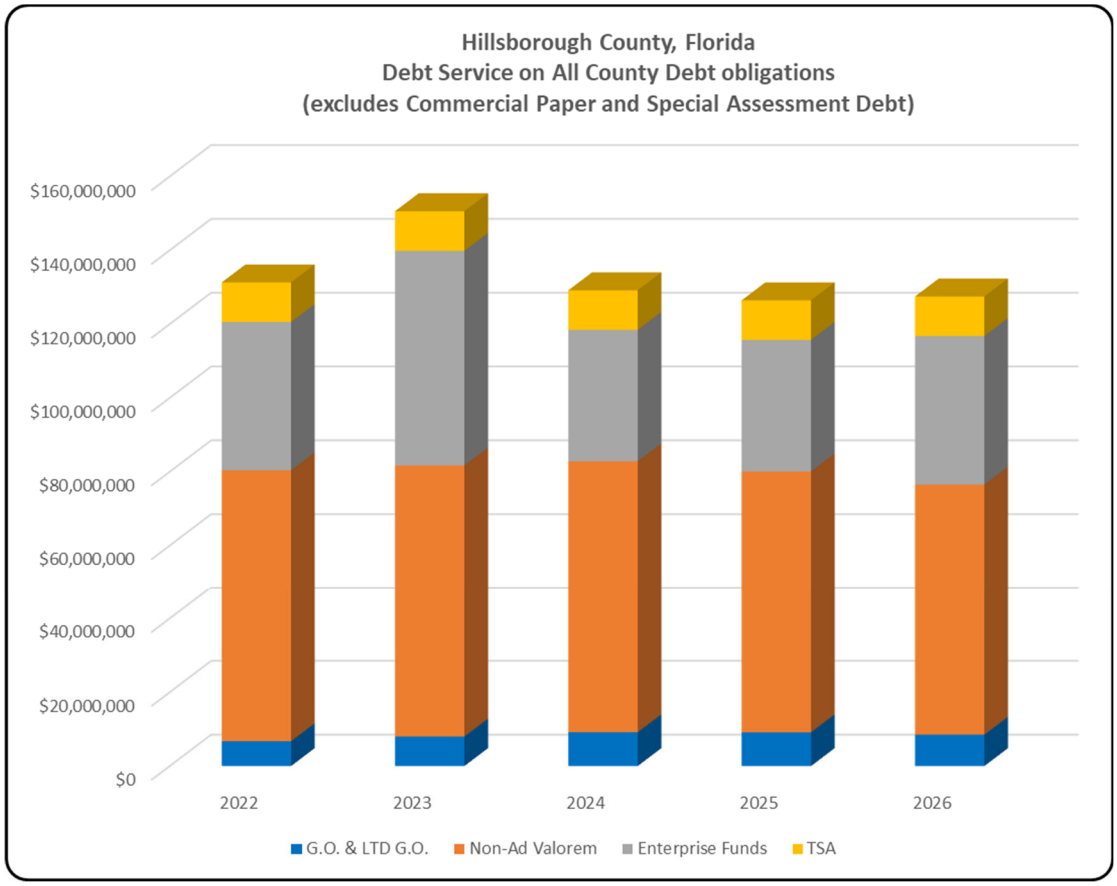
[1] Excludes commercial paper

[2] Excludes County-issued Special Assessment Revenue Bonds

[3] Please see "Revenue Bonds: Debt issued by Independent Authorities" for additional information on this debt.

[4] Excludes Principal Payments on Defeased Debt

[5] Includes Capitalized Interest



Debt Capacity of Selected Revenues

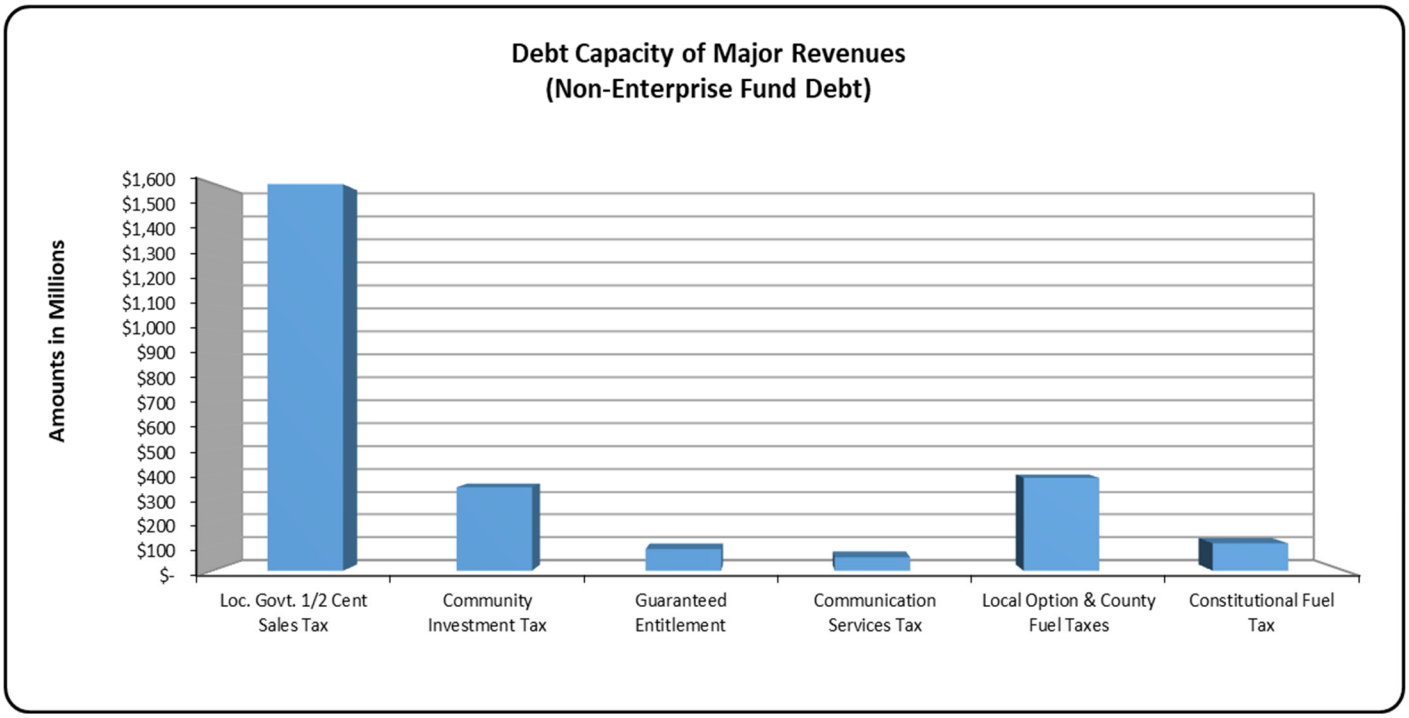
The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per $1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. The countywide millage rate for calendar year 2025 (fiscal year 2026) is 5.4608 mills.

Debt related to rate-based County services, such as water/wastewater utilities and solid waste collection and disposal, does not affect operations because pledges are made only on net revenues (i.e., total revenue minus operating and maintenance costs of the systems). Therefore, debt capacity for these enterprise operations is a function of the adequacy of rates and fees to support outstanding and additional debt.

The County has considerable debt capacity remaining. However, inasmuch as all County revenues are being used to pay debt service, fund County operations or increase reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified.

Appendix B of this report shows calculations of the debt capacity of County major non-ad valorem revenues in relation to current outstanding general fund debt of the County. These calculations serve three major purposes. First, they enable the County to determine its ability to pledge the revenues for additional projects. Secondly, they are used to determine the general debt capacity of the non-ad valorem revenues of the County taking into consideration the constraints of the anti-dilution test required by the County's outstanding bond issues and interlocal agreements. Finally, the debt capacity calculation provides an indication of the financial condition of the County.

A graph of the debt capacity of major revenues is illustrated below:



FYE 9/30/2025

Debt Capacity of Selected Revenues

The County currently has thirteen major non-ad valorem revenues as follows:

- the local government half-cent sales tax,
- the guaranteed entitlement,
- the communications services tax,
- the local option infrastructure surtax for community reinvestment (the "Community Investment Tax or CIT"),
- the voted fuel tax (9th ¢),
- the local option fuel tax (1-6¢),
- the county fuel tax (7th ¢),
- the constitutional fuel tax,
- the 4th cent tourist development tax,
- the 5th cent tourist development tax,
- the 6th cent tourist development tax,
- traffic surcharge revenues, and
- the Indigent Care half-cent sales tax

In addition, the County has a mix of other non-ad valorem revenues. However, these revenues on a stand-alone basis are difficult to pledge as security for a bond issue due to the volatility and uncertainties of collections on an annual basis. Therefore, the debt capacity analysis primarily provides information on the above-referenced major non-ad valorem revenue sources.

Many of the non-ad valorem revenues discussed here are limited as to use. For example, the county fuel tax and local option fuel tax are limited to transportation and road improvement related costs, including debt service payments on transportation bonds; the 4th and 5th cents of the tourist development tax are limited to capital construction and maintenance of tourist-related facilities such as convention centers, sports arenas and stadiums; and, the Indigent Care half-cent sales tax is limited to indigent care services. The primary, unrestricted direct revenue sources available as security for a non-ad valorem/non-enterprise bond issue are the local government half-cent sales tax, the guaranteed entitlement, the communication services tax, the community investment tax, and the constitutional fuel tax.

Description of Types of Debt Issued by the County

There are several different types of debt incurred by cities and counties in Florida, including general obligation debt, revenue debt, long-term leases and government loans. To date, Hillsborough County has used the methods summarized below. For a more detailed discussion, see Appendix A.

GENERAL OBLIGATION DEBT

General obligation ("G.O.") bonds of municipalities, counties, school districts and states are backed by a pledge of the full faith and credit of the issuing entity. This pledge generally is supported by a commitment of the issuer to levy and to collect ad valorem taxes, without limitations as to millage rate or amount, for the payment of principal and interest on its bonds. With the County's excellent "Aaa/AAA/AAA" credit rating, G.O. debt offers the lowest interest cost of any form of county debt. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per $1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. Because of the impact on property owners, the issuance of general obligation debt in Florida requires the consent of the voters through a referendum. The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum.

REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS

Most, if not all, state constitutions authorize either explicitly or implicitly the issuance of revenue debt. Revenue debt may be issued without voter referendum because of a public policy called the "special fund doctrine". The essence of revenue debt is that a particular stream of revenue is designated as the sole source of repayment of the debt. This revenue source may be derived from a specific project or enterprise, a loan program or even a special tax. In the event that such a source proves inadequate or default is otherwise threatened, the issuer is under no obligation to repay the debt from its other general governmental funds.

Debt related to rate-based County services, such as water and wastewater utilities, does not affect system operations because the initial size of the borrowing as well as the related debt service payments are structured around net system revenues.

FIXED VS. VARIABLE INTEREST RATE DEBT

Historically, short-term variable interest rates (“short-term rates”) tend to be lower than long-term fixed interest rates (“long-term rates”). Short-term rates promote the assets/liabilities matching principle. However, long-term rates provide debt service certainty and protect against short-term spikes in interest rates. Of the $1.30 billion in total County-issued debt outstanding on September 30, 2025, about $1.16 billion is financed with fixed interest rates and about $22.95 million with variable interest rates (i.e. tax-exempt and taxable commercial paper notes), resulting in a debt portfolio mix of 98.2% long-term fixed rate and 1.8% short-term variable rate debt, which is conservative and well-insulated from interest rate volatility. Depending on market conditions, the County plans to achieve a more moderate debt portfolio mix in the future by increasing its short-term debt issuance. The objective will be to further lower the County’s cost of capital without overexposing the County to short-term spikes in interest rates.

General Obligation Bonds

General Obligation Bonds are secured by a pledge of the full faith and credit of the County to levy sufficient ad valorem taxes to pay the debt service on the bonds.

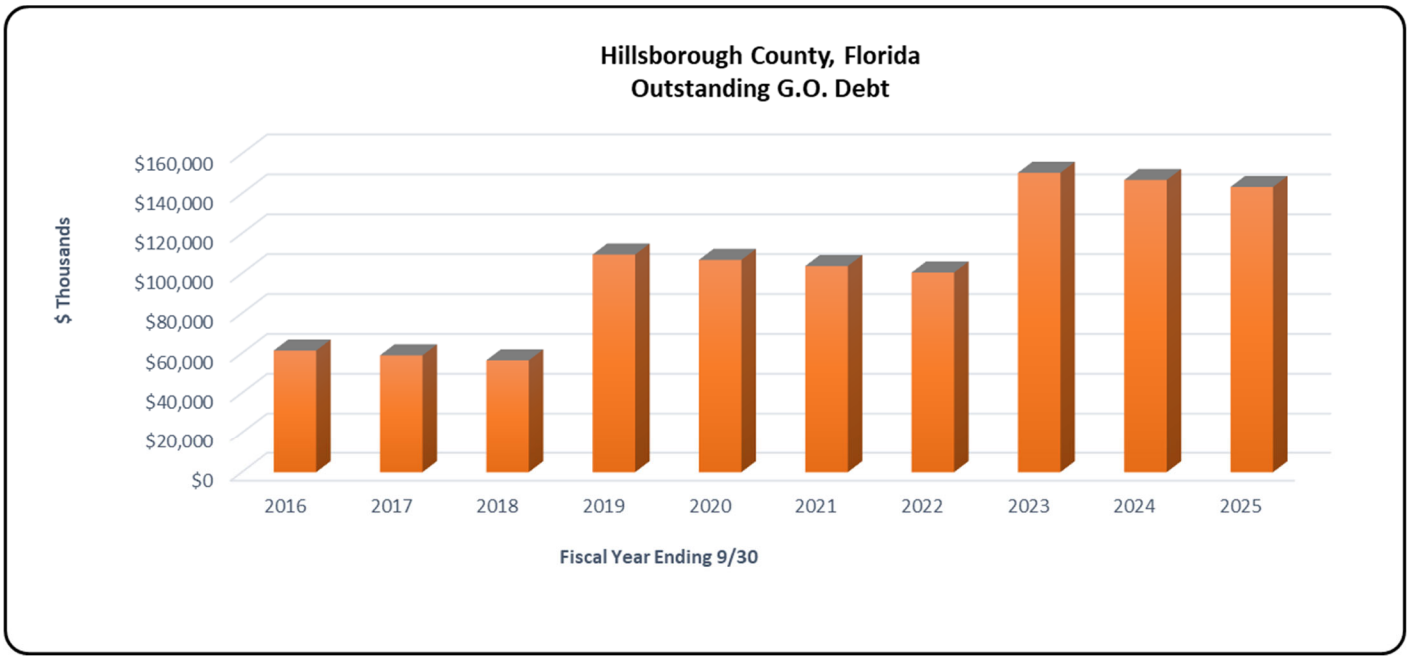
The $38,830,000 **Series 2019A General Obligation Refunding Bonds (ELAPP)** and $64,950,000 **Series 2019B General Obligation Bonds (ELAPP)** were issued to refund the Series 2009B Taxable General Obligation Bonds (ELAPP – Federally Taxable Build America Bonds – Direct Subsidy), and to continue the ELAPP program in accordance with the 2008 referendum authorization. The final maturity date of the outstanding 2019A Bonds is July 1, 2039 and the final maturity date of the 2019B Bonds is July 1, 2049.

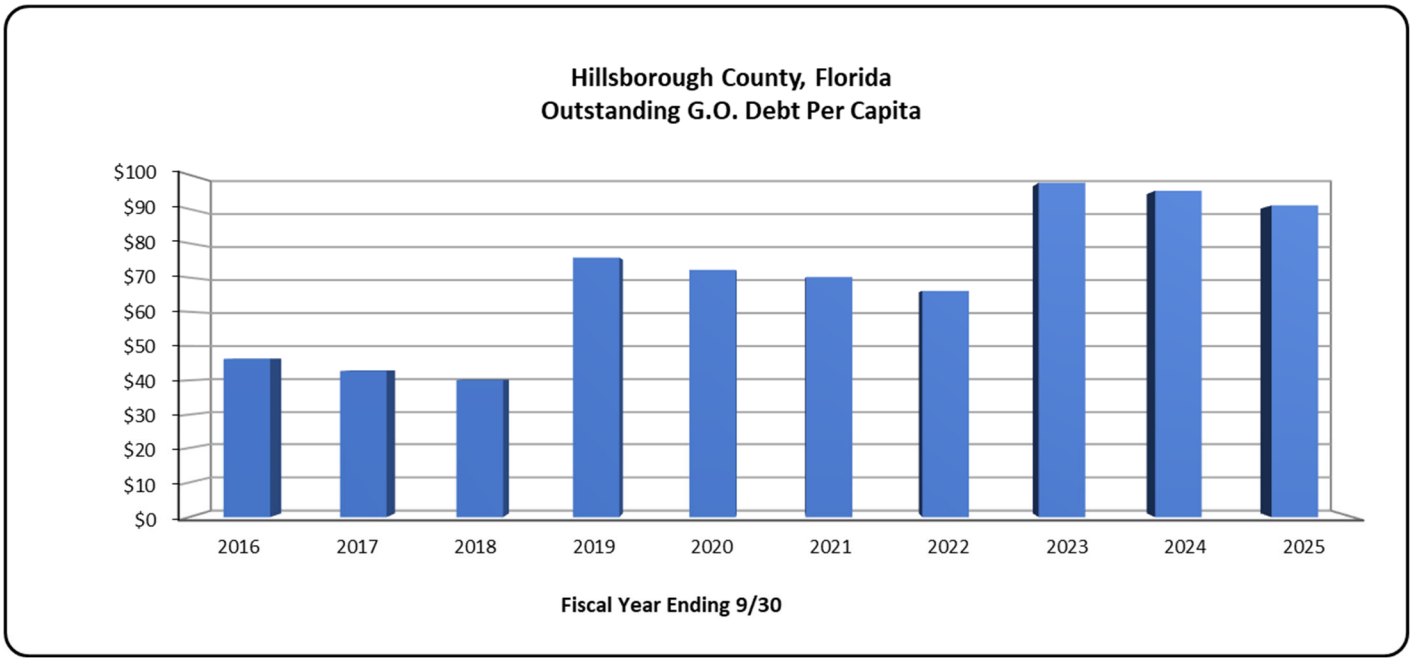
The $53,390,000 series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program) were issued to fund or refinance the acquisition cost of ELAPP Projects. The final maturity date of the 2023 Bonds is July 1, 2053.

Amount Outstanding FYE 2025	Dated Date	Issue	Security	Insured/ Underlying Ratings [1*]	Bond Insurance	Final Maturity
General Obligation Bonds						
$ 30,220,000	8/20/2019	$38,830,000 General Obligation Refunding Bonds, Series 2019A (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA	None	07/01/39
$60,965,000	8/20/2019	$64,950,000 General Obligation Bonds, Series 2019B (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA	None	07/01/49
$52,200,000	8/09/2023	$53,390,000 General Obligation Bonds, Series 2023 (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA	None	07/01/53
Total General Obligation Bonds						
$143,385,000						

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

General Obligation Bonds





General Obligation and Limited Ad Valorem Bonds

As of 9/30/2025

AGGREGATE DEBT SERVICE SCHEDULE

Fiscal Year	*Principal*	*Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2026	$ 3,025,000	$ 5,471,319	$ 8,496,319	$ 140,360,000	97.89%
2027	3,175,000	5,320,069	8,495,069	137,185,000	95.68%
2028	3,280,000	5,215,769	8,495,769	133,905,000	93.39%
2029	3,445,000	5,051,769	8,496,769	130,460,000	90.99%
2030	3,555,000	4,942,731	8,497,731	126,905,000	88.51%
2031	3,710,000	4,784,781	8,494,781	123,195,000	85.92%
2032	3,880,000	4,619,881	8,499,881	119,315,000	83.21%
2033	4,005,000	4,490,181	8,495,181	115,310,000	80.42%
2034	4,130,000	4,367,156	8,497,156	111,180,000	77.54%
2035	4,260,000	4,239,956	8,499,956	106,920,000	74.57%
2036	4,390,000	4,105,438	8,495,438	102,530,000	71.51%
2037	4,535,000	3,963,588	8,498,588	98,845,000	68.94%
2038	4,680,000	3,816,650	8,496,650	93,315,000	65.08%
2039	4,835,000	3,664,725	8,499,725	88,480,000	61.71%
2040	4,995,000	3,504,200	8,499,200	83,485,000	58.22%
2041	5,165,000	3,334,650	8,499,650	78,320,000	54.62%
2042	5,340,000	3,159,100	8,499,100	72,980,000	50.90%
2043	5,520,000	2,977,200	8,497,200	67,460,000	47.05%
2044	5,710,000	2,788,900	8,498,900	61,750,000	43.07%
2045	5,905,000	2,593,700	8,498,700	55,845,000	38.95%
2046	6,105,000	2,391,450	8,496,450	49,740,000	34.69%
2047	6,315,000	2,182,000	8,497,000	43,425,000	30.29%
2048	6,535,000	1,964,950	8,499,950	36,890,000	25.73%
2049	6,760,000	1,739,800	8,499,800	30,130,000	21.01%
2050	6,990,000	1,506,500	8,496,500	23,140,000	16.14%
2051	7,340,000	1,157,000	8,497,000	15,800,000	11.02%
2052	7,705,000	790,000	8,495,000	8,095,000	5.65%
2053	8,095,000	404,750	8,499,750	-	0.00%
	$ 143,385,000	**$ 94,548,213**	**$ 237,933,213**		

[1] Percentage of Amount Outstanding at fiscal year end 2026

General Obligation and Limited Ad Valorem Bonds

$38,830,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Refunding Bonds
Environmental Lands Acquisition and Protection Program
Series 2019A

DATED: **August 20, 2019**
DELIVERED: **August 20, 2019**
Initial Call Date / Price: July 1, 2029
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To refund the Series 2009B Bonds, which were issued to finance Capital Projects related to the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2026	$ -			$ 461,834	$ 461,834			$ 30,220,000	77.83%
7/1/2026	1,730,000	Serial	5.000%	461,834	2,191,834	923,669	2,653,669	28,490,000	73.37%
1/1/2027	-			418,584	418,584			28,490,000	73.37%
7/1/2027	1,815,000	Serial	2.000%	418,584	2,233,584	837,169	2,652,169	26,675,000	68.70%
1/1/2028	-			400,434	400,434			26,675,000	68.70%
7/1/2028	1,855,000	Serial	5.000%	400,434	2,255,434	800,869	2,655,869	24,820,000	63.92%
1/1/2029	-			354,059	354,059			24,820,000	63.92%
7/1/2029	1,945,000	Serial	1.750%	354,059	2,299,059	708,119	2,653,119	22,875,000	58.91%
1/1/2030	-			337,041	337,041			22,875,000	58.91%
7/1/2030	1,980,000	Serial	4.000%	337,041	2,317,041	674,081	2,654,081	20,895,000	53.81%
1/1/2031	-			297,441	297,441			20,895,000	53.81%
7/1/2031	2,060,000	Serial	4.000%	297,441	2,357,441	594,881	2,654,881	18,835,000	48.51%
1/1/2032	-			256,241	256,241			18,835,000	48.51%
7/1/2032	2,140,000	Serial	3.000%	256,241	2,396,241	512,481	2,652,481	16,695,000	43.00%
1/1/2033	-			224,141	224,141			16,695,000	43.00%
7/1/2033	2,205,000	Serial	2.500%	224,141	2,429,141	448,281	2,653,281	14,490,000	37.32%
1/1/2034	-			196,578	196,578			14,490,000	37.32%
7/1/2034	2,260,000	Serial	2.500%	196,578	2,456,578	393,156	2,653,156	12,230,000	31.50%
1/1/2035	-			168,328	168,328			12,230,000	31.50%
7/1/2035	2,315,000	Serial	2.625%	168,328	2,483,328	336,656	2,651,656	9,915,000	25.53%
1/1/2036	-			137,944	137,944			9,915,000	25.53%
7/1/2036	2,380,000	Serial	2.750%	137,944	2,517,944	275,888	2,655,888	7,535,000	19.41%
1/1/2037	-			105,219	105,219			7,535,000	19.41%
7/1/2037	2,445,000	Serial	2.750%	105,219	2,550,219	210,438	2,655,438	5,090,000	13.11%
1/1/2038	-			71,600	71,600			5,090,000	13.11%
7/1/2038	2,510,000	Serial	2.750%	71,600	2,581,600	143,200	2,653,200	2,580,000	6.64%
1/1/2039	-			37,088	37,088			2,580,000	6.64%
7/1/2039	2,580,000	Serial	2.875%	37,088	2,617,088	74,175	2,654,175	-	0.00%
	$ 30,220,000			**$ 6,933,063**	**$ 37,153,063**	**$ 6,933,063**	**$ 37,153,063**		

**** Modified Accrual Basis**

General Obligation and Limited Ad Valorem Bonds

$64,950,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2019B

DATED: **August 20, 2019**
DELIVERED: **August 20, 2019**
Initial Call Date / Price: July 1, 2029
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2026	$ -			$ 968,825	$ 968,825			$ 60,965,000	93.86%
7/1/2026	800,000	Serial	5.00%	968,825	1,768,825	1,937,650	2,737,650	60,165,000	92.63%
1/1/2027	-			948,825	948,825			60,165,000	92.63%
7/1/2027	840,000	Serial	5.00%	948,825	1,788,825	1,897,650	2,737,650	59,325,000	91.34%
1/1/2028	-			927,825	927,825			59,325,000	91.34%
7/1/2028	880,000	Serial	5.00%	927,825	1,807,825	1,855,650	2,735,650	58,445,000	89.98%
1/1/2029	-			905,825	905,825			58,445,000	89.98%
7/1/2029	925,000	Serial	5.00%	905,825	1,830,825	1,811,650	2,736,650	57,520,000	88.56%
1/1/2030	-			882,700	882,700			57,520,000	88.56%
7/1/2030	970,000	Serial	5.00%	882,700	1,852,700	1,765,400	2,735,400	56,550,000	87.07%
1/1/2031	-			858,450	858,450			56,550,000	87.07%
7/1/2031	1,020,000	Serial	5.00%	858,450	1,878,450	1,716,900	2,736,900	55,530,000	85.50%
1/1/2032	-			832,950	832,950			55,530,000	85.50%
7/1/2032	1,075,000	Serial	3.00%	832,950	1,907,950	1,665,900	2,740,900	54,455,000	83.84%
1/1/2033	-			816,825	816,825			54,455,000	83.84%
7/1/2033	1,105,000	Serial	3.00%	816,825	1,921,825	1,633,650	2,738,650	53,350,000	82.14%
1/1/2034	-			800,250	800,250			53,350,000	82.14%
7/1/2034	1,140,000	Serial	3.00%	800,250	1,940,250	1,600,500	2,740,500	52,210,000	80.38%
1/1/2035	-			783,150	783,150			52,210,000	80.38%
7/1/2035	1,175,000	Serial	3.00%	783,150	1,958,150	1,566,300	2,741,300	51,035,000	78.58%
1/1/2036	-			765,525	765,525			51,035,000	78.58%
7/1/2036	1,205,000	Serial	3.00%	765,525	1,970,525	1,531,050	2,736,050	49,830,000	76.72%
1/1/2037	-			747,450	747,450			49,830,000	76.72%
7/1/2037	1,240,000	Serial	3.00%	747,450	1,987,450	1,494,900	2,734,900	48,590,000	74.81%
1/1/2038	-			728,850	728,850			48,590,000	74.81%
7/1/2038	1,280,000	Serial	3.00%	728,850	2,008,850	1,457,700	2,737,700	47,310,000	72.84%
1/1/2039	-			709,650	709,650			47,310,000	72.84%
7/1/2039	1,320,000	Serial	3.00%	709,650	2,029,650	1,419,300	2,739,300	45,990,000	70.81%
1/1/2040	-			689,850	689,850			45,990,000	70.81%
7/1/2040	4,010,000	Serial	3.00%	689,850	4,699,850	1,379,700	5,389,700	41,980,000	64.63%
1/1/2041	-			629,700	629,700			41,980,000	64.63%
7/1/2041	4,135,000	Serial	3.00%	629,700	4,764,700	1,259,400	5,394,400	37,845,000	58.27%
1/1/2042	-			567,675	567,675			37,845,000	58.27%
7/1/2042	4,255,000	Serial	3.00%	567,675	4,822,675	1,135,350	5,390,350	33,590,000	51.72%
1/1/2043	-			503,850	503,850			33,590,000	51.72%
7/1/2043	4,385,000	Serial	3.00%	503,850	4,888,850	1,007,700	5,392,700	29,205,000	44.97%
1/1/2044	-			438,075	438,075			29,205,000	44.97%
7/1/2044	4,515,000	Serial	3.00%	438,075	4,953,075	876,150	5,391,150	24,690,000	38.01%
1/1/2045	-			370,350	370,350			24,690,000	38.01%
7/1/2045	4,650,000	Serial	3.00%	370,350	5,020,350	740,700	5,390,700	20,040,000	30.85%
1/1/2046	-			300,600	300,600			20,040,000	30.85%
7/1/2046	4,790,000	Serial	3.00%	300,600	5,090,600	601,200	5,391,200	15,250,000	23.48%
1/1/2047	-			228,750	228,750			15,250,000	23.48%
7/1/2047	4,935,000	Serial	3.00%	228,750	5,163,750	457,500	5,392,500	10,315,000	15.88%
1/1/2048	-			154,725	154,725			10,315,000	15.88%
7/1/2048	5,080,000	Serial	3.00%	154,725	5,234,725	309,450	5,389,450	5,235,000	8.06%

General Obligation and Limited Ad Valorem Bonds

$64,950,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2019B

DATED: **August 20, 2019**
DELIVERED: **August 20, 2019**
Initial Call Date / Price: July 1, 2029
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2049	$ -			$ 78,525	$ 78,525			$ 5,235,000	8.06%
7/1/2049	5,235,000	Serial	3.00%	78,525	5,313,525	157,050	5,392,050	-	0.00%
	$ 60,965,000			**$ 31,278,400**	**$ 92,243,400**	**$ 31,278,400**	**$ 92,243,400**		

**** Modified Accrual Basis**

General Obligation and Limited Ad Valorem Bonds

$53,390,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2023

DATED: **August 9, 2023**
DELIVERED: **August 9, 2023**
Initial Call Date / Price: July 1, 2033
True Interest Cost (TIC): 4.239446%
Arbitrage Yield: 3.591039%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2026	$ -			$ 1,305,000	$ 1,305,000			$ 52,200,000	97.77%
7/1/2026	495,000	Serial	5.00%	1,305,000	1,800,000	2,610,000	3,105,000	51,705,000	96.84%
1/1/2027	-			1,292,625	1,292,625			51,705,000	96.84%
7/1/2027	520,000	Serial	5.00%	1,292,625	1,812,625	2,585,250	3,105,250	51,185,000	95.87%
1/1/2028	-			1,279,625	1,279,625			51,185,000	95.87%
7/1/2028	545,000	Serial	5.00%	1,279,625	1,824,625	2,559,250	3,104,250	50,640,000	94.85%
1/1/2029	-			1,266,000	1,266,000			50,640,000	94.85%
7/1/2029	575,000	Serial	5.00%	1,266,000	1,841,000	2,532,000	3,107,000	50,065,000	93.77%
1/1/2030	-			1,251,625	1,251,625			50,065,000	93.77%
7/1/2030	605,000	Serial	5.00%	1,251,625	1,856,625	2,503,250	3,108,250	49,460,000	92.64%
1/1/2031	-			1,236,500	1,236,500			49,460,000	92.64%
7/1/2031	630,000	Serial	5.00%	1,236,500	1,866,500	2,473,000	3,103,000	48,830,000	91.46%
1/1/2032	-			1,220,750	1,220,750			48,830,000	91.46%
7/1/2032	665,000	Serial	5.00%	1,220,750	1,885,750	2,441,500	3,106,500	48,165,000	90.21%
1/1/2033	-			1,204,125	1,204,125			48,165,000	90.21%
7/1/2033	695,000	Serial	5.00%	1,204,125	1,899,125	2,408,250	3,103,250	47,470,000	88.91%
1/1/2034	-			1,186,750	1,186,750			47,470,000	88.91%
7/1/2034	730,000	Serial	5.00%	1,186,750	1,916,750	2,373,500	3,103,500	46,740,000	87.54%
1/1/2035	-			1,168,500	1,168,500			46,740,000	87.54%
7/1/2035	770,000	Serial	5.00%	1,168,500	1,938,500	2,337,000	3,107,000	45,970,000	86.10%
1/1/2036	-			1,149,250	1,149,250			45,970,000	86.10%
7/1/2036	805,000	Serial	5.00%	1,149,250	1,954,250	2,298,500	3,103,500	45,165,000	84.59%
1/1/2037	-			1,129,125	1,129,125			45,165,000	84.59%
7/1/2037	850,000	Serial	5.00%	1,129,125	1,979,125	2,258,250	3,108,250	44,315,000	83.00%
1/1/2038	-			1,107,875	1,107,875			44,315,000	83.00%
7/1/2038	890,000	Serial	5.00%	1,107,875	1,997,875	2,215,750	3,105,750	43,425,000	81.34%
1/1/2039	-			1,085,625	1,085,625			43,425,000	81.34%
7/1/2039	935,000	Serial	5.00%	1,085,625	2,020,625	2,171,250	3,106,250	42,490,000	79.58%
1/1/2040	-			1,062,250	1,062,250			42,490,000	79.58%
7/1/2040	985,000	Serial	5.00%	1,062,250	2,047,250	2,124,500	3,109,500	41,505,000	77.74%
1/1/2041	-			1,037,625	1,037,625			41,505,000	77.74%
7/1/2041	1,030,000	Serial	5.00%	1,037,625	2,067,625	2,075,250	3,105,250	40,475,000	75.81%
1/1/2042	-			1,011,875	1,011,875			40,475,000	75.81%
7/1/2042	1,085,000	Serial	5.00%	1,011,875	2,096,875	2,023,750	3,108,750	39,390,000	73.78%
1/1/2043	-			984,750	984,750			39,390,000	73.78%
7/1/2043	1,135,000	Serial	5.00%	984,750	2,119,750	1,969,500	3,104,500	38,255,000	71.65%
1/1/2044	-			956,375	956,375			38,255,000	71.65%
7/1/2044	1,195,000	Serial	5.00%	956,375	2,151,375	1,912,750	3,107,750	37,060,000	69.41%
1/1/2045	-			926,500	926,500			37,060,000	69.41%
7/1/2045	1,255,000	Serial	5.00%	926,500	2,181,500	1,853,000	3,108,000	35,805,000	67.06%
1/1/2046	-			895,125	895,125			35,805,000	67.06%
7/1/2046	1,315,000	Serial	5.00%	895,125	2,210,125	1,790,250	3,105,250	34,490,000	64.60%
1/1/2047	-			862,250	862,250			34,490,000	64.60%
7/1/2047	1,380,000	Serial	5.00%	862,250	2,242,250	1,724,500	3,104,500	33,110,000	62.02%
1/1/2048	-			827,750	827,750			33,110,000	62.02%
7/1/2048	1,455,000	Serial	5.00%	827,750	2,282,750	1,655,500	3,110,500	31,655,000	59.29%

General Obligation and Limited Ad Valorem Bonds

$53,390,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2023

DATED: **August 9, 2023**
DELIVERED: **August 9, 2023**
Initial Call Date / Price: July 1, 2033
True Interest Cost (TIC): 4.239446%
Arbitrage Yield: 3.591039%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2049	$ -			$ 791,375	$ 791,375			$ 31,655,000	59.29%
7/1/2049	1,525,000	Term 1	5.00%	791,375	2,316,375	1,582,750	3,107,750	30,130,000	56.43%
1/1/2050	-			753,250	753,250			30,130,000	56.43%
7/1/2050	6,990,000	Term 1	5.00%	753,250	7,743,250	1,506,500	8,496,500	23,140,000	43.34%
1/1/2051	-			578,500	578,500			23,140,000	43.34%
7/1/2051	7,340,000	Term 1	5.00%	578,500	7,918,500	1,157,000	8,497,000	15,800,000	29.59%
1/1/2052	-			395,000	395,000			15,800,000	29.59%
7/1/2052	7,705,000	Term 1	5.00%	395,000	8,100,000	790,000	8,495,000	8,095,000	15.16%
1/1/2053	-			202,375	202,375			8,095,000	15.16%
7/1/2053	8,095,000	Term 1	5.00%	202,375	8,297,375	404,750	8,499,750	-	0.00%
	$ 52,200,000			**$ 56,336,750**	**$ 108,536,750**	**$ 56,336,750**	**$ 108,536,750**		

**** Modified Accrual Basis**

7/1/2053 $31,655,000 Term Bonds, CUSIP No. 432290QE7

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

Debt classified as "non-enterprise/non-ad valorem" is supported by a variety of fees, taxes and other revenues of the County, excluding enterprise system revenues and ad valorem taxes. All currently outstanding debt in this category is tax-exempt. The following overview provides a description of each outstanding issue, the original amount and purpose of the issue, and a description of pledged revenues.

The tax-exempt debt issued under the County's Commercial Paper Program (the "Program"), established in April 2000, is payable from and secured by the County's covenant to budget and appropriate from non-ad valorem revenues. The County's borrowings under the Program are also secured by a $275 million revolving credit agreement from JPMorgan Chase Bank, NA. Since its inception, the Program has provided cost-efficient, short-term financing for projects until such time as final project costs are known, sufficient revenue is available to support a long-term financing, combine multiple projects into a single long-term financing of adequate dollar size, or a favorable interest rate environment exists.

The **Series 2012A Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $38,130,000 on May 23, 2012. The Series 2012A Bonds were issued to refund a portion of the outstanding CIT Revenue Bonds, Series 2001A (Jail Project), and a portion of the outstanding CIT Revenue Bonds, Series 2001B (Stormwater Project). The Series 2012A Bonds are payable solely from and secured by CIT Revenues. The CIT Revenues securing the Series 2012A Bonds are on parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2012B; CIT Refunding Revenue Bonds, Series 2015; the Court Facilities Refunding Revenue Note, Series 2015; and the CIT Refunding Revenue Bonds, Series 2018.

The **Series 2012B Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $51,625,000 on May 23, 2012. The Series 2012B Bonds were issued to refund a portion of the outstanding CIT Revenue Bonds, Series 2004. (The unrefunded maturities of the Series 2004 Bonds were paid off during fiscal 2015.) The Series 2012B Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the Series 2012B Bonds are on parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2012A; the CIT Refunding Revenue Bonds, Series 2015; the Court Facilities Refunding Revenue Note, Series 2015; and the CIT Refunding Revenue Bonds, Series 2018.

The **Series 2015 Communications Services Tax Revenue Bonds** were issued in the amount of $67,800,000 on April 16, 2015. The Series 2015 Bonds were issued in order to provide funds sufficient to finance, refinance and/or reimburse the acquisition, construction and equipping of a new Public Safety Operations Complex ("PSOC"), new Sheriff's facilities, improvements to various existing fire stations and to new fire stations, and various parks, recreation and other public facilities improvements.

The **Series 2015 Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $139,215,000 on July 29, 2015. The Series 2015 Bonds were issued in order to refinance $49,500,000 of outstanding commercial paper notes, and $103,745,000 of outstanding Community Investment Tax Revenue Bonds, Series 2007. The Series 2015 Bonds are payable solely from and secured by CIT Revenues. The CIT Revenues securing the 2015 Series Bonds are on a parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2012A and B ; Court Facilities Refunding Note, Series 2015; and the CIT Refunding Revenue Bonds, Series 2018.

The **Series 2015 Tampa Bay Arena Refunding Revenue Note** was issued in the amount of $11,176,000 on November 5, 2015. The Series 2015 Note was issued in order to refund all of the outstanding Series 2005 Tampa Bay Arena Refunding Revenue Bonds, which were issued to refund the Tampa Sports Authority's Taxable 1995 Special Purpose Bonds and to pay the cost of terminating a forward interest rate swap agreement. The Note is secured by a pledge of Non-Ad Valorem Revenues and is being repaid with 5th Cent Tourist Development Tax Revenues.

The **Series 2015 Court Facilities Refunding Revenue Note** was issued in the amount of $19,756,000 on November 5, 2015. The Series 2015 Note was issued to refund the Court Facilities Series 2005 Bonds, which were issued to refund the Court Facilities Series 1999 Bonds, which were issued to finance capital improvements to the court system facilities of the County and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan. The Note is secured by a pledge of Non-Ad Valorem Revenues and is being repaid from Traffic Surcharge Revenues.

The Series 2016 Fifth Cent Tourist Development Tax Refunding Revenue Bonds were issued in the amount of $39,075,000 on October 25, 2016. The Series 2016 Bonds were issued to refund the Series 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding commercial paper notes related to Benchmark International Arena, formerly known as Amalie Arena, Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace. 5th Cent Tourist Development Tax Revenues are the sole payment source for the Series 2016 Bonds.

The Series 2017A Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds were issued in the amount of $12,875,000 on February 16, 2017**.** The Series 2017A Bonds were issued to refund the County's outstanding Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006, which were issued

to refund Tampa Sports Authority's Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B, which in turn were issued to fund the acquisition and/or construction of various capital improvements to the County-owned Steinbrenner Field (fka Legends Field) baseball stadium, and the City-owned Tampa Convention Center. 4th Cent Tourist Development Tax Revenues are the sole payment source for the Series 2017A Bonds.

The Series 2017B Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds were issued in the amount of $22,020,000 on February 16, 2017**.** The 2017B Bonds were issued to fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility. 4th Cent Tourist Development Tax Revenues are the sole payment source for the Series 2017B Bonds.

The Series 2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note was issued in the amount of $11,749,000 on September 26, 2017. The Series 2017 Note was issued in order to refinance $11,420,000 of outstanding Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2008 which were issued to refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 1998 which were issued to 1) fund the acquisition and construction of a combined warehouse and operations center for various County agencies and two regional substations for the County sheriff's department, and 2) redeem an outstanding note with the Florida Local Government Finance Commission. The Note is secured by a pledge of Non-Ad Valorem Revenues and is being repaid with Half-Cent Sales Tax Revenues.

The Series 2017 Capital Improvement Program Refunding Revenue Note was issued in the amount of $27,216,000, on December 21, 2017. The Series 2017 Note was issued to refinance a portion of the outstanding Capital Improvement Program Refunding Revenue Bonds, Series 2012, which were issued to pay off $50 million of outstanding commercial paper notes and to fund approximately $29 million of capital improvement projects approved as part the adopted CIP. The Note is secured by Half-Cent Sales Tax Revenues and is being repaid with Half-Cent Sales Tax Revenues.

The Series 2018 Community Investment Tax Refunding Revenue Bonds were issued in the amount of $61,135,000 on July 24, 2018. The Series 2018 Bonds were issued for the purpose of refunding $51,610,000 of outstanding commercial paper notes and to fund the design, engineering, acquisition, construction and reconstruction of certain transportation and other capital improvements in the County. The CIT Revenues securing the Series 2018 Bonds are on a parity and equal status with the County's outstanding CIT Refunding Revenue Bonds, Series 2012A and B; CIT Refunding Revenue Bonds, Series 2015; and the Court Facilities Refunding Revenue Note, Series 2015.

The Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds were issued in the amount of $142,720,000 on June 20, 2019. The Series 2019 Bonds were issued to fund 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 capital improvements related to the hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response. The Bonds are secured by a pledge of Non-Ad Valorem Revenues and are being repaid with Half-Cent Sales Tax Revenues.

The Series 2021 Capital Improvement Program Non-Ad Valorem Revenue Bonds were issued in the amount of $189,290,000 on May 25, 2021. The Series 2021 Bonds were issued in order to redeem commercial paper notes previously issued for the purpose of funding transportation projects, and in order to provide long-term funding for additional transportation project costs. The Bonds are secured by a pledge of Non-Ad Valorem Revenues and are being repaid with Half-Cent Sales Tax Revenues.

The **Series 2025 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds** were sold in the amount of $26,575,000 on September 9, 2025, and subsequently issued on October 1, 2025. The Series 2025 Bonds partially refunded the Series 2015 Communications Services Tax Revenue Bonds, which were issued to provide funding for the acquisition, construction, and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, construction of new fire stations and various parks, and improvements to recreation and other public facilities. The Bonds are secured by a pledge of Non-Ad Valorem Revenues and are being repaid with Communications Services Tax Revenues.

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

Amount Outstanding FYE 2025	Dated Date	Issue	Security	Insured/ Underlying Ratings	Bond Insurance	Final Maturity
Non-Ad Valorem Bonds						
$ 7,985,000	05/10/2012	$89,755,000 Community Investment Tax Refunding Revenue Bonds, Series 2012A and B (Series 2012A= $38,130,000 and Series 2012B= $51,625,000)	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aa2/AA/AA	None	11/01/25
$24,615,000	04/09/2015	$67,800,000 Communications Servies Tax Revenue Bonds, Series 2015	Communications Services Tax (CST)	Aaa/AA+/AA+	None	10/01/45
$ 20,220,000	07/29/2015	$139,215,000 Community Investment Tax Refunding Revenue Bonds, Series 2015	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aa2/AA/AA	None	11/01/25
$ 2,260,000	11/05/2015	$11,176,000 Tampa Bay Arena Refunding Revenue Note, Series 2015	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	None	None	10/01/2016
$ 3,962,000	11/05/2015	$19,756,000 Court Facilities Refunding Revenue Note, Series 2015	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	None	None	11/01/2026
$ 31,990,000	10/27/2016	$39,075,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016	5th Cent Tourist Development Tax	Aa3/AA-/AA-	None	10/01/2046
$ 26,325,000	02/16/2017	$34,985,000 Fourth Cent Tourist Development Tax refund and Improvement Revenue Bonds, Series 2017A and B. Series 2017A $12,875,000 and Series 2017B $22,020,000	4th Cent Tourist Development Tax	NR/AA-/AA-	None	10/01/2035 10/01/2046
$ 3,808,000	09/26/2017	$11,749,000 Capital Improvement Non-Ad Valorem Refunding Revenue Note, Series 2017	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	None	None	07/01/2028
$ 6,507,000	12/21/2017	$27,216,000 Capital Improvement Program Revenue Note, Series 2017	Local Government Half-Cent Sales Tax	None	None	08/01/2026
$ 34,560,000	07/24/2018	$61,135,000 Community Investment Tax Refunding Revenue Bonds, Series 2018	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aa2/AA/AA	None	11/01/2026
$142,720,000	06/20/2019	$142,720,000 Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2019	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	Aaa/AAA/AAA	None	08/01/2049
$174,575,000	05/11/2021	$189,290,000 Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2021	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	Aaa/AAA/AAA	None	08/01/2051

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

Amount Outstanding FYE 2025	Dated Date	Issue	Security	Insured/ Underlying Ratings	Bond Insurance	Final Maturity
$26,575,000	09/09/2025	$26,575,000 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2025	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	NR/AAA/AAA	None	04/01/2038

Total Non-Ad Valorem Bonds

$506,102,000

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

As of 9/30/2025
AGGREGATE DEBT SERVICE SCHEDULE
(excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2026	$ 52,086,000	$ 15,921,108	$ 68,007,108	$ 454,016,000	100.00%
2027	43,488,000	14,946,372	58,434,372	410,528,000	81.12%
2028	12,968,000	13,637,209	26,605,209	397,560,000	78.55%
2029	13,560,000	13,053,573	26,613,573	384,000,000	75.87%
2030	14,195,000	12,423,601	26,618,601	369,805,000	73.07%
2031	14,845,000	11,766,982	26,611,982	354,960,000	70.14%
2032	15,480,000	11,124,919	26,604,919	339,480,000	67.08%
2033	16,090,000	10,506,799	26,596,799	323,390,000	63.90%
2034	16,675,000	9,918,381	26,593,381	306,715,000	60.60%
2035	17,285,000	9,303,263	26,588,263	289,430,000	57.19%
2036	17,920,000	8,661,869	26,581,869	271,510,000	53.65%
2037	17,115,000	8,022,969	25,137,969	254,395,000	50.27%
2038	17,620,000	7,512,944	25,132,944	236,775,000	46.78%
2039	18,210,000	6,919,234	25,129,234	218,565,000	43.19%
2040	19,060,000	6,384,463	25,444,463	199,505,000	39.42%
2041	19,595,000	5,844,694	25,439,694	179,910,000	35.55%
2042	20,145,000	5,288,778	25,433,778	159,765,000	31.57%
2043	20,785,000	4,642,800	25,427,800	138,980,000	27.46%
2044	21,465,000	3,965,644	25,430,644	117,515,000	23.22%
2045	22,160,000	3,266,097	25,426,097	95,355,000	18.84%
2046	22,870,000	2,543,650	25,413,650	72,485,000	14.32%
2047	19,545,000	1,873,934	21,418,934	52,940,000	10.46%
2048	17,140,000	1,364,700	18,504,700	35,800,000	7.07%
2049	17,610,000	893,650	18,503,650	18,190,000	3.59%
2050	8,995,000	409,275	9,404,275	9,195,000	1.82%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

As of 9/30/2025
AGGREGATE DEBT SERVICE SCHEDULE
(excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2051	$ 9,195,000	$ 206,888	$ 9,401,888	-	0.00%
	$ 506,102,000	**$ 190,403,794**	**$ 696,505,794**		

[1] Percentage of Amount Outstanding at fiscal year end 2026

NOTE: All Data Above Excludes Commercial Paper Program

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$38,130,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2012A

DATED:	**May 10, 2012**		
DELIVERED:	**May 23, 2012**		
Initial Call Date / Price:	November 1, 2022	100%	
True Interest Cost (TIC):	2.461684%		
Arbitrage Yield:	2.420960%		

Ratings	Underlying	Insured
Moody's	Aa2	N/R
S&P	AA	N/R
Fitch	AA	N/R

PURPOSE
To refund a portion of the County's oustanding Community Investment Tax Revenue Bonds, Series 2001A and Series 2001B.

SECURITY
The Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012B, Series 2015 and Series 2018.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2025	$ 2,150,000	Serial	3.00%	$ 32,250	$ 2,182,250		-	0.00%
5/1/2026	-			-	-	2,182,250	-	0.00%
	$ 2,150,000			**$ 32,250**	**$ 2,182,250**	**$ 2,182,250**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$51,625,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2012B

DATED:	**May 10, 2012**		
DELIVERED:	**May 23, 2012**		
Initial Call Date / Price:	November 1, 2022	100%	
True Interest Cost (TIC):	2.557791%		
Arbitrage Yield:	2.420960%		

Ratings	Underlying	Insured
Moody's	Aa2	N/R
S&P	AA	N/R
Fitch	AA	N/R

PURPOSE
To advance refund a portion of the County's oustanding Community Investment Tax Revenue Bonds, Series 2004.

SECURITY
The Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2015 and Series 2018.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2025	$ 5,835,000	Serial	3.00%	$ 87,525	$ 5,922,525		-	0.00%
5/1/2026	-			-	-	5,922,525	-	0.00%
	$ 5,835,000			**$ 87,525**	**$ 5,922,525**	**$ 5,922,525**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$11,176,000
HILLSBOROUGH COUNTY, FLORIDA
Tampa Bay Arena Refunding Revenue Note
Series 2015

DATED:	**November 5, 2015**
DELIVERED:	**November 5, 2015**
Initial Call Date / Price:	Not Callable
True Interest Cost (TIC):	2.234277%
Arbitrage Yield:	2.160156%

Ratings	Underlying	Insured
Moody's	None	None
S&P	None	None
Fitch	None	None

PURPOSE
To refund the 2005 Tampa Bay Arena Refunding Revenue Bonds, which were used to refund the Tampa Sports Authority Taxable 1995 Special Purpose Bonds and pay the cost of terminating a forward interest rate swap agreement.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (The 5th Cent Tourist Development Tax and ticket surcharges on events at the Amalie Arena are the source of payment for debt service.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2025	$ 1,113,000	N/A	2.16%	$ 24,408	$ 1,137,408		$ 1,147,000	10.26%
4/1/2026	-			12,388	12,388	1,149,796	1,147,000	10.26%
10/1/2026	1,147,000	N/A	2.16%	12,388	1,159,388	1,159,388	-	0.00%
	$ 2,260,000			**$ 49,183**	**$ 2,309,183**	**$ 2,309,183**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$139,215,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2015

DATED:	**July 29, 2015**
DELIVERED:	**July 29, 2015**
Initial Call Date / Price:	Not Callable
True Interest Cost (TIC):	2.1857620%
Arbitrage Yield:	2.1452940%

Ratings	Underlying	Insured
Moody's	Aa2	N/R
S&P	AA	N/R
Fitch	AA	N/R

PURPOSE
To refund the County's 2007 Community Investment Tax Revenue Bonds which were issued to finance the acquisition and construction of transportation and other capital improvement projects in the County and to refinance certain outstanding commercial paper notes.

SECURITY
The Community Investment Tax Revenues. The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2012B, and Series 2018.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2025	$ 20,220,000	Serial	5.00%	$ 505,500	$ 20,725,500		-	0.00%
5/1/2026	-			-	-	20,725,500	-	0.00%
	$ 20,220,000			**$ 505,500**	**$ 20,725,500**	**$ 20,725,500**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$67,800,000
HILLSBOROUGH COUNTY, FLORIDA
Communications Services Tax Revenue Bonds (PSOC)
Series 2015

DATED:	**April 9, 2015**		
DELIVERED:	**April 9, 2015**		
Initial Call Date / Price:	October 1, 2025	100%	
True Interest Cost (TIC):	3.6818580%		
Arbitrage Yield:	3.4630810%		

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To fund the Series 2015 Project, which generally consists of the acquisition, construction and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, and new fire stations and various parks, recreation and other public facilities improvements.

SECURITY
Local Communications Services Tax Revenues pursuant to the Florida Statutes.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
10/1/2025	$ -		5.00%	$ 461,531	$ 461,531		$ 55,935,000	82.50%
4/1/2026	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2026	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2027	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2027	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2028	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2028	-		5.25%	461,531	461,531		24,615,000	36.31%
4/1/2029	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2029	-		5.25%	461,531	461,531		24,615,000	36.31%
4/1/2030	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2030	-		5.25%	461,531	461,531		24,615,000	36.31%
4/1/2031	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2031	-		4.00%	461,531	461,531		24,615,000	36.31%
4/1/2032	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2032	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2033	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2033	-		4.00%	461,531	461,531		24,615,000	36.31%
4/1/2034	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2034	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2035	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2035	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2036	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2036	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2037	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2037	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2038	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2038	-		5.00%	461,531	461,531		24,615,000	36.31%
4/1/2039	-			461,531	461,531	923,063	24,615,000	36.31%
10/1/2039	3,140,000	Term (2) (A)	3.75%	461,531	3,601,531		21,475,000	31.67%
4/1/2040	-			402,656	402,656	4,004,188	21,475,000	31.67%
10/1/2040	3,260,000	Term (2) (A)	3.75%	402,656	3,662,656		18,215,000	26.87%
4/1/2041	-			341,531	341,531	4,004,188	18,215,000	26.87%
10/1/2041	3,380,000	Term (2) (A)	3.75%	341,531	3,721,531		14,835,000	21.88%
4/1/2042	-			278,156	278,156	3,999,688	14,835,000	21.88%
10/1/2042	3,505,000	Term (2) (A)	3.75%	278,156	3,783,156		11,330,000	16.71%
4/1/2043	-			212,438	212,438	3,995,594	11,330,000	16.71%
10/1/2043	3,640,000	Term (2) (A)	3.75%	212,438	3,852,438		7,690,000	11.34%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$67,800,000
HILLSBOROUGH COUNTY, FLORIDA
Communications Services Tax Revenue Bonds (PSOC)
Series 2015

DATED:	**April 9, 2015**		
DELIVERED:	**April 9, 2015**		
Initial Call Date / Price:	October 1, 2025	100%	
True Interest Cost (TIC):	3.6818580%		
Arbitrage Yield:	3.4630810%		

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To fund the Series 2015 Project, which generally consists of the acquisition, construction and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, and new fire stations and various parks, recreation and other public facilities improvements.

SECURITY
Local Communications Services Tax Revenues pursuant to the Florida Statutes.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
4/1/2044	$ -			$ 144,188	$ 144,188	$ 3,996,625	$ 7,690,000	11.34%
10/1/2044	3,775,000	Term (2) (A)	3.75%	144,188	3,919,188		3,915,000	5.77%
4/1/2045	-			73,406	73,406	3,992,594	3,915,000	5.77%
10/1/2045	3,915,000	Term (2) (A)	3.75%	73,406	3,988,406		-	0.00%
4/1/2046	-					3,988,406	-	0.00%
	$ 24,615,000			**$ 16,289,156**	**$ 40,904,156**	**$ 40,904,156**		

**** Modified Accrual Basis**

(A) 10/1/2045 $24,615,000 Term Bond

NOTE: The $13,600,000 term bond due October 1, 2038 was refunded by the Series 2025 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds.

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$19,756,000
HILLSBOROUGH COUNTY, FLORIDA
Court Facilities Refunding Revenue Note
Series 2015

DATED: **November 5, 2015**
DELIVERED: **November 5, 2015**
Initial Call Date / Price: Not Callable
True Interest Cost (TIC): 2.284154%
Arbitrage Yield: 2.284154%

Ratings	Underlying	Insured
Moody's	None	None
S&P	None	None
Fitch	None	None

PURPOSE
To refund the Court Facilities Series 2005 Bonds, which were issued to refund the Court Facilities Series 1999 Bonds, which in turn were issued to finance capital improvements to the court system facilities of the County and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Traffic surcharge revenues are the source of payment for debt service.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2025	$ 1,959,000	N/A	2.24%	$ 44,374	$ 2,003,374		$ 2,003,000	10.14%
5/1/2026	-			22,434	22,434	2,025,808	2,003,000	10.14%
11/1/2026	2,003,000	N/A	2.24%	22,434	2,025,434		-	0.00%
5/1/2027	-			-	-	2,025,434	-	0.00%
	$ 3,962,000			**$ 89,242**	**$ 4,051,242**	**$ 4,051,242**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$39,075,000
HILLSBOROUGH COUNTY, FLORIDA
Fifth Cent Tourist Development Tax Refunding Revenue Bonds
Series 2016

DATED: **October 27, 2016**
DELIVERED: **October 27, 2016**
Initial Call Date / Price: 10/27/2026
True Interest Cost (TIC): 3.051275%
Arbitrage Yield: 2.860211%

Ratings	Underlying	Insured
Moody's	Aa3	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Benchmark International Arena, formerly known as Amalie Arena, the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace.

SECURITY
The County's Fifth Cent Tourist Development Tax ("5th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2025	$ 1,105,000	Serial	5.00%	$ 497,534	$ 1,602,534		$ 30,885,000	79.04%
4/1/2026	-			469,909	469,909	2,072,444	30,885,000	79.04%
10/1/2026	1,160,000	Serial	5.00%	469,909	1,629,909		29,725,000	76.07%
4/1/2027	-			440,909	440,909	2,070,819	29,725,000	76.07%
10/1/2027	1,215,000	Serial	5.00%	440,909	1,655,909		28,510,000	72.96%
4/1/2028	-			410,534	410,534	2,066,444	28,510,000	72.96%
10/1/2028	1,280,000	Serial	2.13%	410,534	1,690,534		27,230,000	69.69%
4/1/2029	-			396,934	396,934	2,087,469	27,230,000	69.69%
10/1/2029	1,305,000	Serial	2.25%	396,934	1,701,934		25,925,000	66.35%
4/1/2030	-			382,253	382,253	2,084,188	25,925,000	66.35%
10/1/2030	1,335,000	Serial	2.38%	382,253	1,717,253		24,590,000	62.93%
4/1/2031	-			366,400	366,400	2,083,653	24,590,000	62.93%
10/1/2031	1,365,000	Serial	2.50%	366,400	1,731,400		23,225,000	59.44%
4/1/2032	-			349,338	349,338	2,080,738	23,225,000	59.44%
10/1/2032	1,400,000	Serial	2.63%	349,338	1,749,338		21,825,000	55.85%
4/1/2033	-			330,963	330,963	2,080,300	21,825,000	55.85%
10/1/2033	1,440,000	Serial	2.75%	330,963	1,770,963		20,385,000	52.17%
4/1/2034	-			311,163	311,163	2,082,125	20,385,000	52.17%
10/1/2034	1,475,000	Serial	3.00%	311,163	1,786,163		18,910,000	48.39%
4/1/2035	-			289,038	289,038	2,075,200	18,910,000	48.39%
10/1/2035	1,520,000	Serial	3.00%	289,038	1,809,038		17,390,000	44.50%
4/1/2036	-			266,238	266,238	2,075,275	17,390,000	44.50%
10/1/2036	1,355,000	Serial	3.00%	266,238	1,621,238		16,035,000	41.04%
4/1/2037	-			245,913	245,913	1,867,150	16,035,000	41.04%
10/1/2037	1,395,000	Serial	3.00%	245,913	1,640,913		14,640,000	37.47%
4/1/2038	-			224,988	224,988	1,865,900	14,640,000	37.47%
10/1/2038	1,440,000	Serial	3.00%	224,988	1,664,988		13,200,000	33.78%
4/1/2039	-			203,388	203,388	1,868,375	13,200,000	33.78%
10/1/2039	1,480,000	Serial	3.00%	203,388	1,683,388		11,720,000	29.99%
4/1/2040	-			181,188	181,188	1,864,575	11,720,000	29.99%
10/1/2040	1,525,000	Term 1 (A)	3.00%	181,188	1,706,188		10,195,000	26.09%
4/1/2041	-			158,313	158,313	1,864,500	10,195,000	26.09%
10/1/2041	1,575,000	Term 1 (A)	3.00%	158,313	1,733,313		8,620,000	22.06%
4/1/2042	-			134,688	134,688	1,868,000	8,620,000	22.06%
10/1/2042	1,620,000	Term 2 (B)	3.13%	134,688	1,754,688		7,000,000	17.91%
4/1/2043	-			109,375	109,375	1,864,063	7,000,000	17.91%
10/1/2043	1,670,000	Term 2 (B)	3.13%	109,375	1,779,375		5,330,000	13.64%
4/1/2044	-			83,281	83,281	1,862,656	5,330,000	13.64%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$39,075,000
HILLSBOROUGH COUNTY, FLORIDA
Fifth Cent Tourist Development Tax Refunding Revenue Bonds
Series 2016

DATED: **October 27, 2016**
DELIVERED: **October 27, 2016**
Initial Call Date / Price: 10/27/2026
True Interest Cost (TIC): 3.051275%
Arbitrage Yield: 2.860211%

Ratings	Underlying	Insured
Moody's	Aa3	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Benchmark International Arena, formerly known as Amalie Arena, the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace.

SECURITY
The County's Fifth Cent Tourist Development Tax ("5th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2044	$ 1,725,000	Term 2 (B)	3.13%	$ 83,281	$ 1,808,281		$ 3,605,000	9.23%
4/1/2045	-			56,328	56,328	1,864,609	3,605,000	9.23%
10/1/2045	1,775,000	Term 2 (B)	3.13%	56,328	1,831,328		1,830,000	4.68%
4/1/2046	-			28,594	28,594	1,859,922	1,830,000	4.68%
10/1/2046	1,830,000	Term 2 (B)	3.13%	28,594	1,858,594		-	0.00%
4/1/2047	-			-	-	1,858,594	-	0.00%
	$ 31,990,000			**$ 11,376,997**	**$ 43,366,997**	**$ 43,366,997**		

**** Modified Accrual Basis**

(A) 10/01/2041 $3,100,000 Term Bond 1, CUSIP number 43232ABZ9
(B) 10/01/2039 $8,620,000 Term Bond 2, CUSIP number 43232ACA3

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$12,875,000
HILLSBOROUGH COUNTY, FLORIDA
Fourth Cent Tourist Development Tax Refunding Revenue Bonds (Tax-Exempt)
Series 2017A

DATED:	**February 16, 2017**	
DELIVERED:	**February 16, 2017**	
Initial Call Date / Price:	10/1/2027	100%
True Interest Cost (TIC):	3.1324780%	
Arbitrage Yield:	2.9964650%	

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To refund the County's outstanding Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006, which were issued to refund the Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B, which in turn were issued to fund the acquisition and/or construction of various capital improvements to the County-owned Steinbrenner Field (fka Legends Field) baseball stadium, and the City-owned Tampa Convention Center.

SECURITY
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2025	$ 800,000	Serial	5.00%	$ 140,766	$ 940,766		$ 6,725,000	52.23%
4/1/2026	-			120,766	120,766	1,061,531	6,725,000	52.23%
10/1/2026	825,000	Serial	5.00%	120,766	945,766		5,900,000	45.83%
4/1/2027	-			100,141	100,141	1,045,906	5,900,000	45.83%
10/1/2027	570,000	Serial	3.00%	100,141	670,141		5,330,000	41.40%
4/1/2028	-			91,591	91,591	761,731	5,330,000	41.40%
10/1/2028	585,000	Serial	5.00%	91,591	676,591		4,745,000	36.85%
4/1/2029	-			76,966	76,966	753,556	4,745,000	36.85%
10/1/2029	615,000	Serial	3.00%	76,966	691,966		4,130,000	32.08%
4/1/2030	-			67,741	67,741	759,706	4,130,000	32.08%
10/1/2030	635,000	Serial	3.00%	67,741	702,741		3,495,000	27.15%
4/1/2031	-			58,216	58,216	760,956	3,495,000	27.15%
10/1/2031	655,000	Serial	3.13%	58,216	713,216		2,840,000	22.06%
4/1/2032	-			47,981	47,981	761,197	2,840,000	22.06%
10/1/2032	675,000	Serial	3.25%	47,981	722,981		2,165,000	16.82%
4/1/2033	-			37,013	37,013	759,994	2,165,000	16.82%
10/1/2033	700,000	Serial	3.25%	37,013	737,013		1,465,000	11.38%
4/1/2034	-			25,638	25,638	762,650	1,465,000	11.38%
10/1/2034	720,000	Serial	3.50%	25,638	745,638		745,000	5.79%
4/1/2035	-			13,038	13,038	758,675	745,000	5.79%
10/1/2035	745,000	Serial	3.50%	13,038	758,038		-	0.00%
4/1/2036	-					758,038	-	0.00%
	$ 7,525,000			**$ 1,418,941**	**$ 8,943,941**	**$ 8,943,941**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$22,020,000
HILLSBOROUGH COUNTY, FLORIDA
Fourth Cent Tourist Development Tax Revenue Bonds (Taxable)
Series 2017B

DATED: **February 16, 2017**
DELIVERED: **February 16, 2017**
Initial Call Date / Price: 10/1/2027 100%
True Interest Cost (TIC): 4.2145810%
Arbitrage Yield: 2.9964650%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility.

SECURITY
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2025	$ 445,000	Serial	3.450%	$ 392,599	$ 837,599		$ 18,355,000	83.36%
4/1/2026	-			384,923	384,923	1,222,521	18,355,000	83.36%
10/1/2026	475,000	Serial	3.600%	384,923	859,923		17,880,000	81.20%
4/1/2027	-			376,373	376,373	1,236,295	17,880,000	81.20%
10/1/2027	815,000	Serial	3.700%	376,373	1,191,373		17,065,000	77.50%
4/1/2028	-			361,295	361,295	1,552,668	17,065,000	77.50%
10/1/2028	845,000	Serial	3.800%	361,295	1,206,295		16,220,000	73.66%
4/1/2029	-			345,240	345,240	1,551,535	16,220,000	73.66%
10/1/2029	880,000	Serial	3.900%	345,240	1,225,240		15,340,000	69.66%
4/1/2030	-			328,080	328,080	1,553,320	15,340,000	69.66%
10/1/2030	915,000	Serial	4.000%	328,080	1,243,080		14,425,000	65.51%
4/1/2031	-			309,780	309,780	1,552,860	14,425,000	65.51%
10/1/2031	950,000	Serial	4.050%	309,780	1,259,780		13,475,000	61.19%
4/1/2032	-			290,543	290,543	1,550,323	13,475,000	61.19%
10/1/2032	985,000	Serial	4.100%	290,543	1,275,543		12,490,000	56.72%
4/1/2033	-			270,350	270,350	1,545,893	12,490,000	56.72%
10/1/2033	1,025,000	Term 1 (A)	4.250%	270,350	1,295,350		11,465,000	52.07%
4/1/2034	-			248,569	248,569	1,543,919	11,465,000	52.07%
10/1/2034	1,070,000	Term 1 (A)	4.250%	248,569	1,318,569		10,395,000	47.21%
4/1/2035	-			225,831	225,831	1,544,400	10,395,000	47.21%
10/1/2035	1,115,000	Term 1 (A)	4.250%	225,831	1,340,831		9,280,000	42.14%
4/1/2036	-			202,138	202,138	1,542,969	9,280,000	42.14%
10/1/2036	675,000	Term 1 (A)	4.250%	202,138	877,138		8,605,000	39.08%
4/1/2037	-			187,794	187,794	1,064,931	8,605,000	39.08%
10/1/2037	705,000	Term 1 (A)	4.250%	187,794	892,794		7,900,000	35.88%
4/1/2038	-			172,813	172,813	1,065,606	7,900,000	35.88%
10/1/2038	735,000	Term 1 (B)	4.375%	172,813	907,813		7,165,000	32.54%
4/1/2039	-			156,734	156,734	1,064,547	7,165,000	32.54%
10/1/2039	770,000	Term 1 (B)	4.375%	156,734	926,734		6,395,000	29.04%
4/1/2040	-			139,891	139,891	1,066,625	6,395,000	29.04%
10/1/2040	800,000	Term 1 (B)	4.375%	139,891	939,891		5,595,000	25.41%
4/1/2041	-			122,391	122,391	1,062,281	5,595,000	25.41%
10/1/2041	835,000	Term 1 (B)	4.375%	122,391	957,391		4,760,000	21.62%
4/1/2042	-			104,125	104,125	1,061,516	4,760,000	21.62%
10/1/2042	870,000	Term 1 (B)	4.375%	104,125	974,125		3,890,000	17.67%
4/1/2043	-			85,094	85,094	1,059,219	3,890,000	17.67%
10/1/2043	910,000	Term 1 (B)	4.375%	85,094	995,094		2,980,000	13.53%
4/1/2044	-			65,188	65,188	1,060,281	2,980,000	13.53%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$22,020,000
HILLSBOROUGH COUNTY, FLORIDA
Fourth Cent Tourist Development Tax Revenue Bonds (Taxable)
Series 2017B

DATED: **February 16, 2017**
DELIVERED: **February 16, 2017**
Initial Call Date / Price: 10/1/2027 100%
True Interest Cost (TIC): 4.2145810%
Arbitrage Yield: 2.9964650%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility.

SECURITY
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2044	$ 950,000	Term 1 (B)	4.375%	$ 65,188	$ 1,015,188		$ 2,030,000	9.22%
4/1/2045	-			44,406	44,406	1,059,594	2,030,000	9.22%
10/1/2045	995,000	Term 1 (B)	4.375%	44,406	1,039,406		1,035,000	4.70%
4/1/2046	-			22,641	22,641	1,062,047	1,035,000	4.70%
10/1/2046	1,035,000	Term 1 (B)	4.375%	22,641	1,057,641		-	0.00%
4/1/2047	-					1,057,641	-	0.00%
	$ 18,800,000			**$ 9,280,989**	**$ 28,080,989**	**$ 28,080,989**		

**** Modified Accrual Basis**

10/1/2037	$4,590,000	Term 1 (A)
10/1/2046	$7,900,000	Term 1 (B)

Revenue Note: Non-Enterprise/Non-Ad Valorem

$11,749,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Refunding Revenue Note
Warehouse and Sheriff's Facilities Projects
Series 2017

DATED:	**September 26, 2017**
DELIVERED:	**September 26, 2017**
Initial Call Date / Price:	Not Callable
True Interest Cost (TIC):	2.300277%
Arbitrage Yield:	2.300277%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	N/R	N/R
Fitch	N/R	N/R

PURPOSE
To refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2008, which in turn were issued to refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 1998 which were issued to 1) fund the acquisition and construction of a combined warehouse and operations center for various County agencies and two regional substations for the County sheriff's department, and 2) redeem an outstanding note to the Florida Local Government Finance Commission.

SECURITY
Covenant to budget and appropriate legally available county non-ad valorem revenues.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
1/1/2026	$ -			$ 43,792	$ 43,792		$ 3,808,000	32.41%
7/1/2026	1,242,000	N/A	2.300%	43,792	1,285,792	1,329,584	2,566,000	21.84%
1/1/2027	-			29,509	29,509		2,566,000	21.84%
7/1/2027	1,268,000	N/A	2.300%	29,509	1,297,509	1,327,018	1,298,000	11.05%
1/1/2028	-			14,927	14,927		1,298,000	11.05%
7/1/2028	1,298,000	N/A	2.300%	14,927	1,312,927	1,327,854	-	0.00%
	$ 3,808,000			**$ 176,456**	**$ 3,984,456**	**$ 3,984,456**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$27,216,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Program Refunding Revenue Note
Series 2017

DATED: **December 21, 2017**
DELIVERED: **December 21, 2017**
Initial Call Date / Price: Not Callable
True Interest Cost (TIC): 2.400198%
Arbitrage Yield: 2.400198%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	N/R	N/R
Fitch	N/R	N/R

PURPOSE
To partially refund the outstanding Capital Improvement Revenue Bonds, Series 2012, which were issued to provide funds to pay costs of the acquisition and construction of various capital projects including, but not limited to, County government facilities, recreational park improvements, stormwater utility improvements, and various transportation-related capital improvements, and to refinance certain outstanding commercial paper notes.

SECURITY
Local Government Half-Cent Sales Tax.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 78,084	$ 78,084		$ 6,507,000	23.91%
8/1/2026	6,507,000	N/A	2.400%	78,084	6,585,084	6,663,168	-	0.00%
	$ 6,507,000			**$ 156,168**	**$ 6,663,168**	**$ 6,663,168**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$61,135,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2018

DATED: **July 24, 2018**
DELIVERED: **July 24, 2018**
Initial Call Date / Price: Not Callable
True Interest Cost (TIC): 2.643778%
Arbitrage Yield: 2.574698%

Ratings	Underlying	Insured
Moody's	Aa2	N/R
S&P	AA	N/R
Fitch	AA	N/R

PURPOSE
To refund certain outstanding commercial paper notes and finance the design, engineering, acquistion, construction and reconstruction of certain transportation and other capital improvements in the County.

SECURITY
The Community Investment Tax Revenues. The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2012B, and Series 2015.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2025	$ 6,560,000	Serial	5.00%	$ 864,000	$ 7,424,000		$ 28,000,000	45.80%
5/1/2026	-			700,000	700,000	8,124,000	28,000,000	45.80%
11/1/2026	28,000,000	Serial	5.00%	700,000	28,700,000		-	0.00%
5/1/2027	-					28,700,000	-	
	$ 34,560,000			**$ 2,264,000**	**$ 36,824,000**	**$ 36,824,000**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$142,720,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2019

DATED: **June 20, 2019**
DELIVERED: **June 20, 2019**
Initial Call Date / Price: August 1, 2029
True Interest Cost (TIC): 3.109146%
Arbitrage Yield: 3.011781%

Ratings	Underlying	Insured
Moody's	Aaa	N/A
S&P	AAA	N/A
Fitch	AAA	N/A

PURPOSE
To finance, refinance and/or reimburse costs of acquisition, construction, reconstruction, retrofitting, expansion, replacement and/or equipping, and hardening of various County facilities including fire stations, court facilities, parks, recreation facilities, operations centers and maintenance facilities for hurricane resiliency and use by the County for emergency preparedness and post-disaster response.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 2,499,544	$ 2,499,544			$ 142,720,000	100.00%
8/1/2026	-			2,499,544	2,499,544	4,999,088	4,999,088	142,720,000	100.00%
2/1/2027	-			2,499,544	2,499,544			142,720,000	100.00%
8/1/2027	2,780,000	Serial	5.000%	2,499,544	5,279,544	4,999,088	7,779,088	139,940,000	98.05%
2/1/2028	-			2,430,044	2,430,044			139,940,000	98.05%
8/1/2028	2,920,000	Serial	5.000%	2,430,044	5,350,044	4,860,088	7,780,088	137,020,000	96.01%
2/1/2029	-			2,357,044	2,357,044			137,020,000	96.01%
8/1/2029	4,390,000	Serial	5.000%	2,357,044	6,747,044	4,714,088	9,104,088	132,630,000	92.93%
2/1/2030	-			2,247,294	2,247,294			132,630,000	92.93%
8/1/2030	4,610,000	Serial	5.000%	2,247,294	6,857,294	4,494,588	9,104,588	128,020,000	89.70%
2/1/2031	-			2,132,044	2,132,044			128,020,000	89.70%
8/1/2031	4,840,000	Serial	4.000%	2,132,044	6,972,044	4,264,088	9,104,088	123,180,000	86.31%
2/1/2032	-			2,035,244	2,035,244			123,180,000	86.31%
8/1/2032	5,035,000	Serial	4.000%	2,035,244	7,070,244	4,070,488	9,105,488	118,145,000	82.78%
2/1/2033	-			1,934,544	1,934,544			118,145,000	82.78%
8/1/2033	5,235,000	Serial	4.000%	1,934,544	7,169,544	3,869,088	9,104,088	112,910,000	79.11%
2/1/2034	-			1,829,844	1,829,844			112,910,000	79.11%
8/1/2034	5,445,000	Serial	4.000%	1,829,844	7,274,844	3,659,688	9,104,688	107,465,000	75.30%
2/1/2035	-			1,720,944	1,720,944			107,465,000	75.30%
8/1/2035	5,665,000	Serial	4.000%	1,720,944	7,385,944	3,441,888	9,106,888	101,800,000	71.33%
2/1/2036	-			1,607,644	1,607,644			101,800,000	71.33%
8/1/2036	5,890,000	Serial	4.000%	1,607,644	7,497,644	3,215,288	9,105,288	95,910,000	67.20%
2/1/2037	-			1,489,844	1,489,844			95,910,000	67.20%
8/1/2037	6,125,000	Serial	3.000%	1,489,844	7,614,844	2,979,688	9,104,688	89,785,000	62.91%
2/1/2038	-			1,397,969	1,397,969			89,785,000	62.91%
8/1/2038	6,310,000	Serial	3.000%	1,397,969	7,707,969	2,795,938	9,105,938	83,475,000	58.49%
2/1/2039	-			1,303,319	1,303,319			83,475,000	58.49%
8/1/2039	6,500,000	Serial	3.000%	1,303,319	7,803,319	2,606,638	9,106,638	76,975,000	53.93%
2/1/2040	-			1,205,819	1,205,819			76,975,000	53.93%
8/1/2040	6,695,000	Serial	3.000%	1,205,819	7,900,819	2,411,638	9,106,638	70,280,000	49.24%
2/1/2041	-			1,105,394	1,105,394			70,280,000	49.24%
8/1/2041	6,895,000	Serial	3.000%	1,105,394	8,000,394	2,210,788	9,105,788	63,385,000	44.41%
2/1/2042	-			1,001,969	1,001,969			63,385,000	44.41%
8/1/2042	7,100,000	Serial	3.000%	1,001,969	8,101,969	2,003,938	9,103,938	56,285,000	39.44%
2/1/2043	-			895,469	895,469			56,285,000	39.44%
8/1/2043	7,315,000	Serial	3.125%	895,469	8,210,469	1,790,938	9,105,938	48,970,000	34.31%
2/1/2044	-			781,172	781,172			48,970,000	34.31%
8/1/2044	7,545,000	Serial	3.125%	781,172	8,326,172	1,562,344	9,107,344	41,425,000	29.03%
2/1/2045	-			663,281	663,281			41,425,000	29.03%
8/1/2045	7,780,000	Serial	3.125%	663,281	8,443,281	1,326,563	9,106,563	33,645,000	23.57%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$142,720,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2019

DATED: **June 20, 2019**
DELIVERED: **June 20, 2019**
Initial Call Date / Price: August 1, 2029
True Interest Cost (TIC): 3.109146%
Arbitrage Yield: 3.011781%

Ratings	Underlying	Insured
Moody's	Aaa	N/A
S&P	AAA	N/A
Fitch	AAA	N/A

PURPOSE
To finance, refinance and/or reimburse costs of acquisition, construction, reconstruction, retrofitting, expansion, replacement and/or equipping, and hardening of various County facilities including fire stations, court facilities, parks, recreation facilities, operations centers and maintenance facilities for hurricane resiliency and use by the County for emergency preparedness and post-disaster response.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

2/1/2046	$ -			$ 541,719	$ 541,719			$ 33,645,000	23.57%
8/1/2046	8,020,000	Serial	3.125%	541,719	8,561,719	1,083,438	9,103,438	25,625,000	17.95%
2/1/2047	-			416,406	416,406			25,625,000	17.95%
8/1/2047	8,270,000	Serial	3.250%	416,406	8,686,406	832,813	9,102,813	17,355,000	12.16%
2/1/2048	-			282,019	282,019			17,355,000	12.16%
8/1/2048	8,540,000	Serial	3.250%	282,019	8,822,019	564,038	9,104,038	8,815,000	6.18%
2/1/2049	-			143,244	143,244			8,815,000	6.18%
8/1/2049	8,815,000	Serial	3.250%	143,244	8,958,244	286,488	9,101,488	-	0.00%
	$ 142,720,000			**$ 69,042,706**	**$ 211,762,706**	**$ 69,042,706**	**$ 211,762,706**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$189,290,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2021

DATED:	**May 11, 2021**
DELIVERED:	**May 25, 2021**
Initial Call	August 1, 2031
True Interest Cost (TIC):	2.178942%
Arbitrage Yield:	1.945527%

Ratings	Underlying	Insured
Moody's	Aaa	N/A
S&P	AAA	N/A
Fitch	AAA	N/A

PURPOSE
To finance, refinance and/or reimburse costs of the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various capital improvements throughout the County, all in accordance with the plans and specifications on file with the County, as such plans may be modified from time to time, and to refinance certain outstanding commercial paper notes, the proceeds of which were used to finance a portion of the costs of the Project.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 2,626,494	$ 2,626,494			$ 174,575,000	92.23%
8/1/2026	4,150,000	Serial	5.00%	2,626,494	6,776,494	5,252,988	9,402,988	170,425,000	90.03%
2/1/2027	-			2,522,744	2,522,744			170,425,000	90.03%
8/1/2027	4,355,000	Serial	5.00%	2,522,744	6,877,744	5,045,488	9,400,488	166,070,000	87.73%
2/1/2028	-			2,413,869	2,413,869			166,070,000	87.73%
8/1/2028	4,575,000	Serial	5.00%	2,413,869	6,988,869	4,827,738	9,402,738	161,495,000	85.32%
2/1/2029	-			2,299,494	2,299,494			161,495,000	85.32%
8/1/2029	4,805,000	Serial	5.00%	2,299,494	7,104,494	4,598,988	9,403,988	156,690,000	82.78%
2/1/2030	-			2,179,369	2,179,369			156,690,000	82.78%
8/1/2030	5,045,000	Serial	5.00%	2,179,369	7,224,369	4,358,738	9,403,738	151,645,000	80.11%
2/1/2031	-			2,053,244	2,053,244			151,645,000	80.11%
8/1/2031	5,295,000	Serial	5.00%	2,053,244	7,348,244	4,106,488	9,401,488	146,350,000	77.32%
2/1/2032	-			1,920,869	1,920,869			146,350,000	77.32%
8/1/2032	5,560,000	Serial	4.00%	1,920,869	7,480,869	3,841,738	9,401,738	140,790,000	74.38%
2/1/2033	-			1,809,669	1,809,669			140,790,000	74.38%
8/1/2033	5,780,000	Serial	3.00%	1,809,669	7,589,669	3,619,338	9,399,338	135,010,000	71.32%
2/1/2034	-			1,722,969	1,722,969			135,010,000	71.32%
8/1/2034	5,955,000	Serial	3.00%	1,722,969	7,677,969	3,445,938	9,400,938	129,055,000	68.18%
2/1/2035	-			1,633,644	1,633,644			129,055,000	68.18%
8/1/2035	6,135,000	Serial	3.00%	1,633,644	7,768,644	3,267,288	9,402,288	122,920,000	64.94%
2/1/2036	-			1,541,619	1,541,619			122,920,000	64.94%
8/1/2036	6,320,000	Serial	3.00%	1,541,619	7,861,619	3,083,238	9,403,238	116,600,000	61.60%
2/1/2037	-			1,446,819	1,446,819			116,600,000	61.60%
8/1/2037	6,510,000	Serial	2.00%	1,446,819	7,956,819	2,893,638	9,403,638	110,090,000	58.16%
2/1/2038	-			1,381,719	1,381,719			110,090,000	58.16%
8/1/2038	6,640,000	Serial	3.00%	1,381,719	8,021,719	2,763,438	9,403,438	103,450,000	54.65%
2/1/2039	-			1,282,119	1,282,119			103,450,000	54.65%
8/1/2039	6,840,000	Serial	2.00%	1,282,119	8,122,119	2,564,238	9,404,238	96,610,000	51.04%
2/1/2040	-			1,213,719	1,213,719			96,610,000	51.04%
8/1/2040	6,975,000	Serial	2.00%	1,213,719	8,188,719	2,427,438	9,402,438	89,635,000	47.35%
2/1/2041	-			1,143,969	1,143,969			89,635,000	47.35%
8/1/2041	7,115,000	Serial	2.00%	1,143,969	8,258,969	2,287,938	9,402,938	82,520,000	43.59%
2/1/2042	-			1,072,819	1,072,819			82,520,000	43.59%
8/1/2042	7,255,000	Term	3.00%	1,072,819	8,327,819	2,145,638	9,400,638	75,265,000	39.76%
2/1/2043	-			963,994	963,994			75,265,000	39.76%
8/1/2043	7,475,000	Term	3.00%	963,994	8,438,994	1,927,988	9,402,988	67,790,000	35.81%
2/1/2044	-			851,869	851,869			67,790,000	35.81%
8/1/2044	7,700,000	Term	3.00%	851,869	8,551,869	1,703,738	9,403,738	60,090,000	31.74%
2/1/2045	-			736,369	736,369			60,090,000	31.74%
8/1/2045	7,930,000	Term	3.00%	736,369	8,666,369	1,472,738	9,402,738	52,160,000	27.56%
2/1/2046	-			617,419	617,419			52,160,000	27.56%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$189,290,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2021

DATED:	**May 11, 2021**
DELIVERED:	**May 25, 2021**
Initial Call	August 1, 2031
True Interest Cost (TIC):	2.178942%
Arbitrage Yield:	1.945527%

Ratings	Underlying	Insured
Moody's	Aaa	N/A
S&P	AAA	N/A
Fitch	AAA	N/A

PURPOSE
To finance, refinance and/or reimburse costs of the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various capital improvements throughout the County, all in accordance with the plans and specifications on file with the County, as such plans may be modified from time to time, and to refinance certain outstanding commercial paper notes, the proceeds of which were used to finance a portion of the costs of the Project.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

8/1/2046	$ 8,165,000	Term	3.00%	$ 617,419	$ 8,782,419	$ 1,234,838	$ 9,399,838	$ 43,995,000	23.24%
2/1/2047	-			494,944	494,944			43,995,000	23.24%
8/1/2047	8,410,000	Term	2.25%	494,944	8,904,944	989,888	9,399,888	35,585,000	18.80%
2/1/2048	-			400,331	400,331			35,585,000	18.80%
8/1/2048	8,600,000	Term	2.25%	400,331	9,000,331	800,663	9,400,663	26,985,000	14.26%
2/1/2049	-			303,581	303,581			26,985,000	14.26%
8/1/2049	8,795,000	Term	2.25%	303,581	9,098,581	607,163	9,402,163	18,190,000	9.61%
2/1/2050	-			204,638	204,638			18,190,000	9.61%
8/1/2050	8,995,000	Term	2.25%	204,638	9,199,638	409,275	9,404,275	9,195,000	4.86%
2/1/2051	-			103,444	103,444			9,195,000	4.86%
8/1/2051	9,195,000	Term	2.25%	103,444	9,298,444	206,888	9,401,888	-	0.00%
	$ 174,575,000			**$ 69,883,463**	**$ 244,458,463**	**$ 69,883,463**	**$ 244,458,463**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$26,575,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Refunding Revenue Bonds
Series 2025

DATED:	**September 9, 2025**
DELIVERED:	**September 9, 2025**
Initial Call Date / Price:	October 1, 2035 100%
True Interest Cost (TIC):	3.118008%
Arbitrage Yield:	2.994785%

Ratings	Underlying	Insured
Moody's	NR	N/A
S&P	AAA	N/A
Fitch	AAA	N/A

PURPOSE
To partially refund the Series 2015 Communications Services Tax Revenue Bonds, which were issued in order to fund the acquisition, construction and equipping of a new public safety operations complex, new Sheriff's facilities, improvements to various fire stations and the construction of new fire stations, and various parks, recreation, and other public facilities improvements.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
10/1/2025	$ -		0.00%	$ -	$ -			$26,575,000	100.00%
4/1/2026	-			664,375	664,375	664,375	664,375	26,575,000	100.00%
10/1/2026	1,475,000	Serial	5.00%	664,375	2,139,375			25,100,000	94.45%
4/1/2027	-			627,500	627,500	1,291,875	2,766,875	25,100,000	94.45%
10/1/2027	1,575,000	Serial	5.00%	627,500	2,202,500			23,525,000	88.52%
4/1/2028	-			588,125	588,125	1,215,625	2,790,625	23,525,000	88.52%
10/1/2028	1,655,000	Serial	5.00%	588,125	2,243,125			21,870,000	82.30%
4/1/2029	-			546,750	546,750	1,134,875	2,789,875	21,870,000	82.30%
10/1/2029	1,740,000	Serial	5.00%	546,750	2,286,750			20,130,000	75.75%
4/1/2030	-			503,250	503,250	1,050,000	2,790,000	20,130,000	75.75%
10/1/2030	1,825,000	Serial	5.00%	503,250	2,328,250			18,305,000	68.88%
4/1/2031	-			457,625	457,625	960,875	2,785,875	18,305,000	68.88%
10/1/2031	1,915,000	Serial	5.00%	457,625	2,372,625			16,390,000	61.67%
4/1/2032	-			409,750	409,750	867,375	2,782,375	16,390,000	61.67%
10/1/2032	2,015,000	Serial	5.000%	409,750	2,424,750			14,375,000	54.09%
4/1/2033	-			359,375	359,375	769,125	2,784,125	14,375,000	54.09%
10/1/2033	2,110,000	Serial	5.000%	359,375	2,469,375			12,265,000	46.15%
4/1/2034	-			306,625	306,625	666,000	2,776,000	12,265,000	46.15%
10/1/2034	2,220,000	Serial	5.000%	306,625	2,526,625			10,045,000	37.80%
4/1/2035	-			251,125	251,125	557,750	2,777,750	10,045,000	37.80%
10/1/2035	2,330,000	Serial	5.000%	251,125	2,581,125			7,715,000	29.03%
4/1/2036	-			192,875	192,875	444,000	2,774,000	7,715,000	29.03%
10/1/2036	2,450,000	Serial	5.000%	192,875	2,642,875			5,265,000	19.81%
4/1/2037	-			131,625	131,625	324,500	2,774,500	5,265,000	19.81%
10/1/2037	2,570,000	Serial	5.000%	131,625	2,701,625			2,695,000	10.14%
4/1/2038	-			67,375	67,375	199,000	2,769,000	2,695,000	10.14%
10/1/2038	2,695,000	Serial	5.000%	67,375	2,762,375			-	0.00%
4/1/2039	-			-	-	67,375	2,762,375	-	0.00%
	$ 26,575,000			**$ 10,212,750**	**$ 36,787,750**	**$ 10,212,750**	**$ 36,787,750**		

**** Modified Accrual Basis**

Revenue Bonds: Enterprise Funds

WATER AND WASTEWATER

The County's water and wastewater bonds are secured solely by a pledge of the revenues of the water and wastewater utility system (the "Utility System"). Utility System debt outstanding as of September 30, 2025 is $423,925,000.

The **Series 2016 Utility Revenue Bonds,** issued in the amount of $207,795,000, funded the cost of design and acquisition of various capital improvements to the County's water and wastewater utility system. The Bonds are being repaid from water and wastewater utility system revenues.

The **Series 2019 Utility Refunding Revenue Bonds**, issued in the amount of $90,375,000. The Series 2019 Bonds refunded the County's outstanding Series 2010B Utility Revenue Bonds (Federally Taxable – Build America Bonds), which were issued to provide funding for the Utility System's capital improvement program. The Series 2019 Bonds are being repaid from water and wastewater system revenues.

The **Series 2021A Utility Revenue Bonds**, issued in the amount of $155,155,000, provided $166,513,292 in project funding for the Utility System's capital improvement program. **T**he **Series 2021B Utility Refunding Revenue Bonds**, issued in the amount of $19,780,000, refunded the County's outstanding Series 2010C Utility Revenue Bonds (Federally Taxable – Recovery Zone Economic Development Bonds). The Series 2010C Bonds were issued to provide funding for the Utility System's capital improvement program. The Series 2021 Bonds are being repaid from water and wastewater system revenues.

WATER AUTHORITY

In September 1998, a new regional water authority was created. This authority, Tampa Bay Water (TBW), replaced the previous West Coast Regional Water Supply Authority ("WCRWSA") and issued $372.25 million in bonds to retire the debt of the WCRWSA. In the years since then, TBW has completed a number of additional financings and, as of September 30, 2024, has debt outstanding, including accreted interest on capital appreciation bonds, in the amount of $817,562,380. The County's current proportionate obligation to TBW is treated as a current operating and maintenance expense of the County's water and wastewater system and is not reflected as a debt of the County.

SOLID WASTE

Solid Waste and Resource Recovery Revenue Bonds are secured solely by a pledge of the revenues of the solid waste system. Solid waste system debt outstanding as of September 30, 2025 is $160,125,000.

The **Series 2016A (AMT) Solid Waste and Resource Recovery Revenue Bonds** were issued in the amount of $89,010,000 in order to refund the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006A (AMT). The Series 2006A (AMT) Bonds were issued to fund the costs of design, acquisitions, construction and equipping of solid waste disposal and resource recovery facilities owned by the County. The **Series 2016B (NON AMT) Solid Waste and Resource Recovery Revenue Bonds** were issued in the amount of $25,220,000 in order to refund the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006B (NON-AMT). The Series 2006B (NON-AMT) Bonds were issued to fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County. The Series 2016 Bonds are being repaid from solid waste system revenues.

The **Series 2025A Solid Waste and Resource Recovery Revenue Bonds** were issued in the amount of $36,020,000 to fund the improvements to the County's Northwest Transfer Facility and Southeast County Landfill. The **Series 2025B Solid Waste and Resource Recovery Revenue Bonds** were issued in the amount of $58,140,000 to fund County's Northwest Transfer Facility and Southeast County Landfill Leachate Storage System, and to refund the Solid Waste and Resource Recovery Revenue Note, Series 2020. The Series 2025 Bonds are being repaid from solid waste system revenues.

Revenue Bonds: Enterprise Funds

Amount Outstanding FYE 2025	Dated Date	Issue	Security	Insured/ Underlying Ratings[1]	Bond Insurance	Final Maturity
Water and Wastewater Bonds						
$186,680,000	07/26/2016	$207,795,000 Utility Revenue Bonds, Series 2016	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/46
$68,910,000	12/10/2019	$90,375,000 Utility Refunding Revenue Bonds, Series 2019	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/37
$148,555,000	06/29/2021	$155,155,000 Utility Revenue Bonds, Series 2021A	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/51
$19,780,000	07/19/2021	$19,780,000 Utility Refunding Revenue Bonds, Series 2021B	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/40
$423,925,000		**Water and Wastewater total**				
Solid Waste Revenue Bonds						
$40,745,000	11/21/2016	$89,010,000 Solid Waste & Resource Recovery Revenue Bonds, Series 2016A (AMT)	Net Revenues of Solid Waste & Resource Recovery System	A1/AA+/AA-	None	09/01/34
$25,220,000	11/21/2016	$25,220,000 Solid Waste and Resource Recovery Bonds, Series 2016B (NON-AMT)	Net Revenues of Solid Waste & Resource Recovery System	A1/AA+/AA-	None	09/01/20
$36,020,000	02/12/2025	$36,020,000 Solid Waste & Resource Recovery Bonds, Series 2025A (AMT)	Net Revenues of Solid Waste & Resource Recovery System	NR/AA+/AA-	None	09/01/54
$58,140,000	02/12/2025	$58,140,000 Solid Waste & Resource Recovery Bonds, Series 2025B Non-(AMT)	Net Revenues of Solid Waste & Resource Recovery System	NR/AA+/AA-	None	09/01/49
$160,125,000		**Solid Waste total**				
Total Water, Wastewater and Solid Waste Revenue Bonds						
$584,050,000		**Grand Total**				

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

Revenue Bonds: Enterprise Funds

As of 9/30/2025

AGGREGATE DEBT SERVICE SCHEDULE

(Excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2026	$ 18,930,000	$ 21,334,331	$ 40,264,331	$ 565,120,000	96.76%
2027	18,970,000	20,429,202	39,399,202	546,150,000	93.51%
2028	19,880,000	19,523,831	39,403,831	526,270,000	90.11%
2029	20,780,000	18,615,806	39,395,806	505,490,000	86.55%
2030	21,675,000	17,665,502	39,340,502	483,815,000	82.84%
2031	22,505,000	16,678,177	39,183,177	461,310,000	78.98%
2032	23,505,000	15,699,694	39,204,694	437,805,000	74.96%
2033	24,725,000	14,642,677	39,367,677	413,080,000	70.73%
2034	25,630,000	13,685,940	39,315,940	387,450,000	66.34%
2035	20,335,000	12,795,835	33,130,835	367,115,000	62.86%
2036	21,000,000	12,131,627	33,131,627	346,115,000	59.26%
2037	21,630,000	11,494,752	33,124,752	324,485,000	55.56%
2038	22,935,000	10,840,835	33,775,835	301,550,000	51.63%
2039	23,570,000	10,205,842	33,775,842	277,980,000	47.60%
2040	24,270,000	9,543,271	33,813,271	253,710,000	43.44%
2041	25,750,000	8,847,021	34,597,021	227,960,000	39.03%
2042	26,610,000	7,999,824	34,609,824	201,350,000	34.47%
2043	27,435,000	7,165,750	34,600,750	173,915,000	29.78%
2044	28,300,000	6,299,775	34,599,775	145,615,000	24.93%
2045	29,235,000	5,359,871	34,594,871	116,380,000	19.93%
2046	30,205,000	4,387,413	34,592,413	86,175,000	14.75%
2047	12,190,000	3,431,644	15,621,644	73,985,000	12.67%
2048	12,620,000	2,997,852	15,617,852	61,365,000	10.51%
2049	13,070,000	2,546,316	15,616,316	48,295,000	8.27%

Revenue Bonds: Enterprise Funds

As of 9/30/2025

AGGREGATE DEBT SERVICE SCHEDULE

(Excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2050	$ 13,545,000	$ 2,068,839	$ 15,613,839	$ 34,750,000	5.95%
2051	14,045,000	1,565,799	15,610,799	20,705,000	3.55%
2052	6,550,000	1,058,356	7,608,356	14,155,000	2.42%
2053	6,895,000	712,972	7,607,972	7,260,000	1.24%
2054	7,260,000	349,388	7,609,388	-	0.00%
	$ 584,050,000	**$ 280,078,141**	**$ 864,128,141**		

[1] **Percentage of Amount Outstanding at fiscal year end 2026**

Revenue Bonds: Enterprise Funds

$89,010,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2016A (AMT)

DATED:	**November 21, 2016**	
DELIVERED:	**November 21, 2016**	
Initial Call Date / Price:	9/1/2026	100%
True Interest Cost (TIC):	2.937660% (Series 2016A & 2016B)	
Arbitrage Yield:	2.598037% (Series 2016A & 2016B)	

Ratings	Underlying	Insured
Moody's	A1	N/R
S&P	AA+	N/R
Fitch	AA-	N/R

PURPOSE
To refund all of the County's outstanding Solid Waste Resource Recovery Bonds, Series 2006A (AMT).

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest**	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
3/1/2026	$ -			$ 975,125	$ 975,125	-		$ 40,745,000	45.78%
9/1/2026	6,785,000	Serial	5.00%	975,125	7,760,125	1,921,979	8,706,979	33,960,000	38.15%
3/1/2027	-			805,500	805,500	-		33,960,000	38.15%
9/1/2027	-	-	5.00%	805,500	805,500	1,611,000	1,611,000	33,960,000	38.15%
3/1/2028	-			805,500	805,500	-		33,960,000	38.15%
9/1/2028	-	-	5.00%	805,500	805,500	1,611,000	1,611,000	33,960,000	38.15%
3/1/2029	-			805,500	805,500	-		33,960,000	38.15%
9/1/2029	-	-	5.00%	805,500	805,500	1,611,000	1,611,000	33,960,000	38.15%
3/1/2030	-			805,500	805,500	-		33,960,000	38.15%
9/1/2030	1,725,000	Serial	5.00%	805,500	2,530,500	1,603,813	3,328,813	32,235,000	36.22%
3/1/2031	-			762,375	762,375	-		32,235,000	36.22%
9/1/2031	7,395,000	Serial	5.00%	762,375	8,157,375	1,493,938	8,888,938	24,840,000	27.91%
3/1/2032	-			577,500	577,500	-		24,840,000	27.91%
9/1/2032	7,800,000	Serial	5.00%	577,500	8,377,500	1,122,500	8,922,500	17,040,000	19.14%
3/1/2033	-			382,500	382,500	-		17,040,000	19.14%
9/1/2033	8,340,000	Serial	5.00%	382,500	8,722,500	730,250	9,070,250	8,700,000	9.77%
3/1/2034	-			174,000	174,000	-		8,700,000	9.77%
9/1/2034	8,700,000	Serial	4.00%	174,000	8,874,000	319,000	9,019,000	-	0.00%
	$ 40,745,000			**$ 12,187,000**	**$ 52,932,000**	**$ 12,024,479**	**$ 52,769,479**		

Revenue Bonds: Enterprise Funds

$25,220,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2016B (NON-AMT)

DATED:	**November 21, 2016**	
DELIVERED:	**November 21, 2016**	
Initial Call Date / Price:	9/1/2026	100%
True Interest Cost (TIC):	2.937660% (Series 2016A & 2016B)	
Arbitrage Yield:	2.598037% (Series 2016A & 2016B)	

Ratings	Underlying	Insured
Moody's	A1	N/R
S&P	AA+	N/R
Fitch	AA-	N/R

PURPOSE
To refund all of the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006B (NON-AMT).

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest**	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
3/1/2026	$ -			$ 630,500	$ 630,500	-		$ 25,220,000	100.00%
9/1/2026	-			630,500	630,500	1,261,000	1,261,000	25,220,000	100.00%
3/1/2027	-			630,500	630,500	-		25,220,000	100.00%
9/1/2027	6,260,000	Serial	5.00%	630,500	6,890,500	1,234,917	7,494,917	18,960,000	75.18%
3/1/2028	-			474,000	474,000	-		18,960,000	75.18%
9/1/2028	6,580,000	Serial	5.00%	474,000	7,054,000	920,583	7,500,583	12,380,000	49.09%
3/1/2029	-			309,500	309,500	-		12,380,000	49.09%
9/1/2029	6,905,000	Serial	5.00%	309,500	7,214,500	590,229	7,495,229	5,475,000	21.71%
3/1/2030	-			136,875	136,875	-		5,475,000	21.71%
9/1/2030	5,475,000	Serial	5.00%	136,875	5,611,875	250,938	5,725,938	-	0.00%
	$ 25,220,000			**$ 4,362,750**	**$ 29,582,750**	**$ 4,257,667**	**$ 29,477,667**		

Revenue Bonds: Enterprise Funds

$36,020,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2025A (AMT)

DATED:	**February 12, 2025**
DELIVERED:	**February 12, 2025**
Initial Call Date / Price:	9/1/2034 100%
True Interest Cost (TIC)	4.935771%
Arbitrage Yield	4.597362%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	AA+	N/R
Fitch	AA-	N/R

PURPOSE
To finance or refinance all or a portion of the cost of the acquisition, construction and equipping of improvements related to the County's Northwest Transfer Facility and Southeast County Landfill.

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
3/1/2026	$ -			$ 945,525	$ 945,525	$ -	$ -	$ 36,020,000	100.00%
9/1/2026	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2027	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2027	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2028	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2028	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2029	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2029	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2030	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2030	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2031	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2031	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2032	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2032	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2033	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2033	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2034	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2034	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2035	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2035	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2036	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2036	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2037	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2037	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2038	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2038	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2039	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2039	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2040	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2040	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2041	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2041	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2042	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2042	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2043	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2043	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2044	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2044	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2045	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2045	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2046	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2046	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2047	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2047	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2048	-			945,525	945,525	-	-	36,020,000	100.00%
9/1/2048	-			945,525	945,525	1,891,050	1,891,050	36,020,000	100.00%
3/1/2049	-			945,525	945,525	-	-	36,020,000	100.00%

Revenue Bonds: Enterprise Funds

$36,020,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2025A (AMT)

DATED:	**February 12, 2025**
DELIVERED:	**February 12, 2025**
Initial Call Date / Price:	9/1/2034 100%
True Interest Cost (TIC)	4.935771%
Arbitrage Yield	4.597362%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	AA+	N/R
Fitch	AA-	N/R

PURPOSE
To finance or refinance all or a portion of the cost of the acquisition, construction and equipping of improvements related to the County's Northwest Transfer Facility and Southeast County Landfill.

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
9/1/2049	$ 3,175,000	Term	5.25%	$ 945,525	$ 4,120,525	$ 1,877,159	$ 5,052,159	$ 32,845,000	91.19%
3/1/2050	-			862,181	862,181			32,845,000	91.19%
9/1/2050	5,915,000	Term	5.25%	862,181	6,777,181	1,698,484	7,613,484	26,930,000	74.76%
3/1/2051	-			706,913	706,913			26,930,000	74.76%
9/1/2051	6,225,000	Term	5.25%	706,913	6,931,913	1,386,591	7,611,591	20,705,000	57.48%
3/1/2052	-			543,506	543,506			20,705,000	57.48%
9/1/2052	6,550,000	Term	5.25%	543,506	7,093,506	1,058,356	7,608,356	14,155,000	39.30%
3/1/2053				371,569	371,569			14,155,000	39.30%
9/1/2053	6,895,000	Term	5.25%	371,569	7,266,569	712,972	7,607,972	7,260,000	20.16%
3/1/2054	-			190,575	190,575			7,260,000	20.16%
9/1/2054	7,260,000	Term	5.25%	190,575	7,450,575	349,388	7,609,388	-	0.00%
	$ 36,020,000			**$ 50,734,688**	**$ 86,754,688**	**$ 50,577,100**	**$ 86,597,100**		

(A) 09/01/2050 $9,090,000 Term Bond 1, CUSIP Number 432342DX8
(B) 09/01/2054 $26,930,000 Term Bond 2, CUSIP Number 432342DY6

Revenue Bonds: Enterprise Funds

$58,140,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2025B (Non-AMT)

DATED: **February 12, 2025**
DELIVERED: **February 12, 2025**
Initial Call Date / Price: 9/1/2034 100%
True Interest Cost (TIC) 4.326087%
Arbitrage Yield 3.917854%

Ratings	Underlying	Insured
Moody's	N/R	N/R
S&P	AA+	N/R
Fitch	AA-	N/R

PURPOSE
To finance or refinance all or a portion of the cost of the acquisition, construction and equipping of improvements related to the County's Northwest Transfer Facility and Southeast County Landfill.

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
3/1/2026	$ -			$ 1,453,500	$ 1,453,500	$ -	$ -	$ 58,140,000	100.00%
9/1/2026	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2027	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2027	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2028	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2028	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2029	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2029	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2030	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2030	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2031	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2031	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2032	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2032	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2033	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2033	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2034	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2034	-			1,453,500	1,453,500	2,907,000	2,907,000	58,140,000	100.00%
3/1/2035	-			1,453,500	1,453,500	-	-	58,140,000	100.00%
9/1/2035	2,840,000	Serial	5.00%	1,453,500	4,293,500	2,895,167	5,735,167	55,300,000	95.12%
3/1/2036	-			1,382,500	1,382,500	-		55,300,000	95.12%
9/1/2036	2,985,000	Serial	5.00%	1,382,500	4,367,500	2,752,563	5,737,563	52,315,000	89.98%
3/1/2037	-			1,307,875	1,307,875	-		52,315,000	89.98%
9/1/2037	3,130,000	Serial	5.00%	1,307,875	4,437,875	2,602,708	5,732,708	49,185,000	84.60%
3/1/2038	-			1,229,625	1,229,625	-		49,185,000	84.60%
9/1/2038	3,290,000	Serial	5.00%	1,229,625	4,519,625	2,445,542	5,735,542	45,895,000	78.94%
3/1/2039	-			1,147,375	1,147,375	-		45,895,000	78.94%
9/1/2039	3,455,000	Serial	5.00%	1,147,375	4,602,375	2,280,354	5,735,354	42,440,000	73.00%
3/1/2040	-			1,061,000	1,061,000	-		42,440,000	73.00%
9/1/2040	3,625,000	Serial	5.00%	1,061,000	4,686,000	2,106,896	5,731,896	38,815,000	66.76%
3/1/2041	-			970,375	970,375	-		38,815,000	66.76%
9/1/2041	3,805,000	Serial	5.00%	970,375	4,775,375	1,924,896	5,729,896	35,010,000	60.22%
3/1/2042	-			875,250	875,250	-		35,010,000	60.22%
9/1/2042	4,000,000	Serial	5.00%	875,250	4,875,250	1,733,833	5,733,833	31,010,000	53.34%
3/1/2043	-			775,250	775,250	-		31,010,000	53.34%
9/1/2043	4,200,000	Serial	5.00%	775,250	4,975,250	1,533,000	5,733,000	26,810,000	46.11%
3/1/2044	-			670,250	670,250	-		26,810,000	46.11%
9/1/2044	4,410,000	Serial	5.00%	670,250	5,080,250	1,322,125	5,732,125	22,400,000	38.53%
3/1/2045	-			560,000	560,000	-		22,400,000	38.53%
9/1/2045	4,630,000	Serial	5.00%	560,000	5,190,000	1,100,708	5,730,708	17,770,000	30.56%
3/1/2046	-			444,250	444,250	-		17,770,000	30.56%
9/1/2046	4,860,000	Term	5.00%	444,250	5,304,250	868,250	5,728,250	12,910,000	22.21%
3/1/2047	-			322,750	322,750	-		12,910,000	22.21%
9/1/2047	5,105,000	Term	5.00%	322,750	5,427,750	624,229	5,729,229	7,805,000	13.42%
3/1/2048				195,125	195,125	-		7,805,000	13.42%
9/1/2048	5,355,000	Term	5.00%	195,125	5,550,125	367,938	5,722,938	2,450,000	4.21%
3/1/2049	-			61,250	61,250	-		2,450,000	4.21%

Revenue Bonds: Enterprise Funds

$58,140,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2025B (Non-AMT)

DATED:	**February 12, 2025**	
DELIVERED:	**February 12, 2025**	
Initial Call Date / Price:	9/1/2034	100%
True Interest Cost (TIC)	4.326087%	
Arbitrage Yield	3.917854%	

Ratings	**Underlying**	**Insured**
Moody's	N/R	N/R
S&P	AA+	N/R
Fitch	AA-	N/R

PURPOSE
To finance or refinance all or a portion of the cost of the acquisition, construction and equipping of improvements related to the County's Northwest Transfer Facility and Southeast County Landfill.

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
9/1/2049	$ 2,450,000	Term	5.00%	$ 61,250	$ 2,511,250	$ 112,292	$ 2,562,292	-	0.00%
	$ 58,140,000			**$ 51,075,750**	**$ 109,215,750**	**$ 50,833,500**	**$ 108,973,500**		

Revenue Bonds: Enterprise Funds

$207,795,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2016

DATED:	**July 26, 2016**	
DELIVERED:	**July 26, 2016**	
Initial Call Date / Price:	8/1/2026	100%
True Interest Cost (TIC)	2.833121%	
Arbitrage Yield	2.722194%	

Ratings	Underlying	Insured
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
Fund the costs of acquiring, constructing, expanding, renovating and demolishing certain facilities comprising the County's Utility System.

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 2,921,050	$ 2,921,050	-		$ 186,680,000	89.84%
8/1/2026	4,140,000	Serial	4.00%	2,921,050	7,061,050	5,828,300	9,968,300	182,540,000	87.85%
2/1/2027	-			2,838,250	2,838,250	-		182,540,000	87.85%
8/1/2027	4,305,000	Serial	4.00%	2,838,250	7,143,250	5,662,150	9,967,150	178,235,000	85.77%
2/1/2028	-			2,752,150	2,752,150	-		178,235,000	85.77%
8/1/2028	4,475,000	Serial	3.00%	2,752,150	7,227,150	5,493,113	9,968,113	173,760,000	83.62%
2/1/2029	-			2,685,025	2,685,025	-		173,760,000	83.62%
8/1/2029	4,610,000	Serial	3.00%	2,685,025	7,295,025	5,358,525	9,968,525	169,150,000	81.40%
2/1/2030	-			2,615,875	2,615,875	-		169,150,000	81.40%
8/1/2030	4,745,000	Serial	3.00%	2,615,875	7,360,875	5,219,888	9,964,888	164,405,000	79.12%
2/1/2031	-			2,544,700	2,544,700	-		164,405,000	79.12%
8/1/2031	4,890,000	Serial	3.00%	2,544,700	7,434,700	5,077,175	9,967,175	159,515,000	76.77%
2/1/2032	-			2,471,350	2,471,350	-		159,515,000	76.77%
8/1/2032	5,035,000	Serial	4.00%	2,471,350	7,506,350	4,925,917	9,960,917	154,480,000	74.34%
2/1/2033	-			2,370,650	2,370,650	-		154,480,000	74.34%
8/1/2033	5,240,000	Serial	4.00%	2,370,650	7,610,650	4,723,833	9,963,833	149,240,000	71.82%
2/1/2034	-			2,265,850	2,265,850	-		149,240,000	71.82%
8/1/2034	5,450,000	Serial	4.00%	2,265,850	7,715,850	4,513,533	9,963,533	143,790,000	69.20%
2/1/2035	-			2,156,850	2,156,850	-		143,790,000	69.20%
8/1/2035	5,670,000	Serial	3.00%	2,156,850	7,826,850	4,299,525	9,969,525	138,120,000	66.47%
2/1/2036	-			2,071,800	2,071,800	-		138,120,000	66.47%
8/1/2036	5,835,000	Serial	3.00%	2,071,800	7,906,800	4,129,013	9,964,013	132,285,000	63.66%
2/1/2037	-			1,984,275	1,984,275	-		132,285,000	63.66%
8/1/2037	6,010,000	Serial	3.00%	1,984,275	7,994,275	3,953,525	9,963,525	126,275,000	60.77%
2/1/2038	-			1,894,125	1,894,125	-		126,275,000	60.77%
8/1/2038	7,525,000	Serial	3.00%	1,894,125	9,419,125	3,769,438	11,294,438	118,750,000	57.15%
2/1/2039	-			1,781,250	1,781,250	-		118,750,000	57.15%
8/1/2039	7,750,000	Serial	3.00%	1,781,250	9,531,250	3,543,125	11,293,125	111,000,000	53.42%
2/1/2040	-			1,665,000	1,665,000	-		111,000,000	53.42%
8/1/2040	7,980,000	Serial	3.00%	1,665,000	9,645,000	3,310,050	11,290,050	103,020,000	49.58%
2/1/2041				1,545,300	1,545,300	-		103,020,000	49.58%
8/1/2041	15,925,000	Serial	3.00%	1,545,300	17,470,300	3,050,788	18,975,788	87,095,000	41.91%
2/1/2042	-			1,306,425	1,306,425	-		87,095,000	41.91%
8/1/2042	16,405,000	Serial	3.00%	1,306,425	17,711,425	2,571,838	18,976,838	70,690,000	34.02%
2/1/2043	-			1,060,350	1,060,350	-		70,690,000	34.02%
8/1/2043	16,895,000	Serial	3.00%	1,060,350	17,955,350	2,078,463	18,973,463	53,795,000	25.89%
2/1/2044	-			806,925	806,925	-		53,795,000	25.89%
8/1/2044	17,405,000	Serial	3.00%	806,925	18,211,925	1,570,338	18,975,338	36,390,000	17.51%
2/1/2045	-			545,850	545,850	-		36,390,000	17.51%
8/1/2045	17,925,000	Serial	3.00%	545,850	18,470,850	1,046,888	18,971,888	18,465,000	8.89%
2/1/2046	-			276,975	276,975	-		18,465,000	8.89%
8/1/2046	18,465,000	Serial	3.00%	276,975	18,741,975	507,788	18,972,788	-	0.00%
	$186,680,000			**$ 81,120,050**	**$ 267,800,050**	**$ 80,633,208**	**$267,313,208**		

Revenue Bonds: Enterprise Funds

$90,375,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Refunding Revenue Bonds
Series 2019

DATED:	**December 10, 2019**	
DELIVERED:	**December 10, 2019**	
Initial Call Date / Price:	8/1/2029	100%
True Interest Cost (TIC)	2.323318%	
Arbitrage Yield	2.045904%	

Ratings	Underlying	Insured
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
To advance refund the County's Utility Revenue Bonds, Series 2010B (Federally Taxable - Build America Bonds - Direct Payment).

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 1,337,975	$ 1,337,975	-		$ 68,910,000	76.25%
8/1/2026	4,455,000	Serial	5.00%	1,337,975	5,792,975	2,657,388	7,112,388	64,455,000	71.32%
2/1/2027	-			1,226,600	1,226,600	-		64,455,000	71.32%
8/1/2027	4,680,000	Serial	5.00%	1,226,600	5,906,600	2,433,700	7,113,700	59,775,000	66.14%
2/1/2028	-			1,109,600	1,109,600	-		59,775,000	66.14%
8/1/2028	4,915,000	Serial	5.00%	1,109,600	6,024,600	2,198,721	7,113,721	54,860,000	60.70%
2/1/2029	-			986,725	986,725	-		54,860,000	60.70%
8/1/2029	5,160,000	Serial	5.00%	986,725	6,146,725	1,951,950	7,111,950	49,700,000	54.99%
2/1/2030	-			857,725	857,725	-		49,700,000	54.99%
8/1/2030	5,420,000	Serial	5.00%	857,725	6,277,725	1,692,867	7,112,867	44,280,000	49.00%
2/1/2031	-			722,225	722,225	-		44,280,000	49.00%
8/1/2031	5,690,000	Serial	4.00%	722,225	6,412,225	1,425,483	7,115,483	38,590,000	42.70%
2/1/2032	-			608,425	608,425	-		38,590,000	42.70%
8/1/2032	5,915,000	Serial	4.00%	608,425	6,523,425	1,197,133	7,112,133	32,675,000	36.15%
2/1/2033	-			490,125	490,125	-		32,675,000	36.15%
8/1/2033	6,155,000	Serial	3.00%	490,125	6,645,125	964,863	7,119,863	26,520,000	29.34%
2/1/2034	-			397,800	397,800	-		26,520,000	29.34%
8/1/2034	6,340,000	Serial	3.00%	397,800	6,737,800	779,750	7,119,750	20,180,000	22.33%
2/1/2035	-			302,700	302,700	-		20,180,000	22.33%
8/1/2035	6,530,000	Serial	3.00%	302,700	6,832,700	589,075	7,119,075	13,650,000	15.10%
2/1/2036	-			204,750	204,750	-		13,650,000	15.10%
8/1/2036	6,725,000	Serial	3.00%	204,750	6,929,750	392,688	7,117,688	6,925,000	7.66%
2/1/2037	-			103,875	103,875	-		6,925,000	7.66%
8/1/2037	6,925,000	Serial	3.00%	103,875	7,028,875	190,438	7,115,438	-	0.00%
	$ 68,910,000			**$ 16,697,050**	**$ 85,607,050**	**$ 16,474,054**	**$ 85,384,054**		

Revenue Bonds: Enterprise Funds

$155,155,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2021A

DATED: **June 29, 2021**
DELIVERED: **July 19, 2021**
Initial Call Date / Price: 8/1/2031 100%
True Interest Cost (TIC) 2.260993%
Arbitrage Yield 2.075625%

Ratings	Underlying	Insured
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
To fund the capital improvement costs associated with several water and wastewater capital projects.

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 2,235,069	$ 2,235,069			$ 148,555,000	95.75%
8/1/2026	3,550,000	Serial	5.00%	2,235,069	5,785,069	4,455,346	8,005,346	145,005,000	93.46%
2/1/2027	-			2,146,319	2,146,319			145,005,000	93.46%
8/1/2027	3,725,000	Serial	5.00%	2,146,319	5,871,319	4,277,117	8,002,117	141,280,000	91.06%
2/1/2028	-			2,053,194	2,053,194			141,280,000	91.06%
8/1/2028	3,910,000	Serial	5.00%	2,053,194	5,963,194	4,090,096	8,000,096	137,370,000	88.54%
2/1/2029	-			1,955,444	1,955,444			137,370,000	88.54%
8/1/2029	4,105,000	Serial	5.00%	1,955,444	6,060,444	3,893,783	7,998,783	133,265,000	85.89%
2/1/2030	-			1,852,819	1,852,819			133,265,000	85.89%
8/1/2030	4,310,000	Serial	5.00%	1,852,819	6,162,819	3,687,679	7,997,679	128,955,000	83.11%
2/1/2031	-			1,745,069	1,745,069			128,955,000	83.11%
8/1/2031	4,530,000	Serial	5.00%	1,745,069	6,275,069	3,471,263	8,001,263	124,425,000	80.19%
2/1/2032	-			1,631,819	1,631,819			124,425,000	80.19%
8/1/2032	4,755,000	Serial	5.00%	1,631,819	6,386,819	3,243,825	7,998,825	119,670,000	77.13%
2/1/2033	-			1,512,944	1,512,944			119,670,000	77.13%
8/1/2033	4,990,000	Serial	3.00%	1,512,944	6,502,944	3,013,413	8,003,413	114,680,000	73.91%
2/1/2034	-			1,438,094	1,438,094			114,680,000	73.91%
8/1/2034	5,140,000	Serial	3.00%	1,438,094	6,578,094	2,863,338	8,003,338	109,540,000	70.60%
2/1/2035	-			1,360,994	1,360,994			109,540,000	70.60%
8/1/2035	5,295,000	Serial	3.00%	1,360,994	6,655,994	2,708,750	8,003,750	104,245,000	67.19%
2/1/2036	-			1,281,569	1,281,569			104,245,000	67.19%
8/1/2036	5,455,000	Serial	2.00%	1,281,569	6,736,569	2,554,046	8,009,046	98,790,000	63.67%
2/1/2037	-			1,227,019	1,227,019			98,790,000	63.67%
8/1/2037	5,565,000	Serial	2.00%	1,227,019	6,792,019	2,444,763	8,009,763	93,225,000	60.09%
2/1/2038	-			1,171,369	1,171,369			93,225,000	60.09%
8/1/2038	5,675,000	Serial	2.00%	1,171,369	6,846,369	2,333,279	8,008,279	87,550,000	56.43%
2/1/2039	-			1,114,619	1,114,619			87,550,000	56.43%
8/1/2039	5,790,000	Serial	2.00%	1,114,619	6,904,619	2,219,588	8,009,588	81,760,000	52.70%
2/1/2040	-			1,056,719	1,056,719			81,760,000	52.70%
8/1/2040	5,905,000	Serial	2.00%	1,056,719	6,961,719	2,103,596	8,008,596	75,855,000	48.89%
2/1/2041	-			997,669	997,669			75,855,000	48.89%
8/1/2041	6,020,000	Serial	3.00%	997,669	7,017,669	1,980,288	8,000,288	69,835,000	45.01%
2/1/2042	-			907,369	907,369			69,835,000	45.01%
8/1/2042	6,205,000	Serial	2.25%	907,369	7,112,369	1,803,103	8,008,103	63,630,000	41.01%
2/1/2043	-			837,563	837,563			63,630,000	41.01%
8/1/2043	6,340,000	Serial	2.25%	837,563	7,177,563	1,663,238	8,003,238	57,290,000	36.92%
2/1/2044	-			766,238	766,238			57,290,000	36.92%
8/1/2044	6,485,000	Term	3.00%	766,238	7,251,238	1,516,263	8,001,263	50,805,000	32.74%
2/1/2045	-			668,963	668,963			50,805,000	32.74%
8/1/2045	6,680,000	Term	3.00%	668,963	7,348,963	1,321,225	8,001,225	44,125,000	28.44%
2/1/2046	-			568,763	568,763			44,125,000	28.44%
8/1/2046	6,880,000	Term	3.00%	568,763	7,448,763	1,120,325	8,000,325	37,245,000	24.01%
2/1/2047	-			465,563	465,563			37,245,000	24.01%
8/1/2047	7,085,000	Term	2.50%	465,563	7,550,563	916,365	8,001,365	30,160,000	19.44%
2/1/2048	-			377,000	377,000			30,160,000	19.44%
8/1/2048	7,265,000	Term	2.50%	377,000	7,642,000	738,865	8,003,865	22,895,000	14.76%
2/1/2049	-			286,188	286,188			22,895,000	14.76%
8/1/2049	7,445,000	Term	2.50%	286,188	7,731,188	556,865	8,001,865	15,450,000	9.96%
2/1/2050	-			193,125	193,125			15,450,000	9.96%

Revenue Bonds: Enterprise Funds

$155,155,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2021A

DATED:	**June 29, 2021**	
DELIVERED:	**July 19, 2021**	
Initial Call Date / Price:	8/1/2031	100%
True Interest Cost (TIC)	2.260993%	
Arbitrage Yield	2.075625%	

Ratings	Underlying	Insured
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
To fund the capital improvement costs associated with several water and wastewater capital projects.

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
8/1/2050	$ 7,630,000	Term	2.50%	$ 193,125	$ 7,823,125	$ 370,354	$ 8,000,354	$ 7,820,000	5.04%
2/1/2051	-			97,750	97,750			7,820,000	5.04%
8/1/2051	7,820,000	Term	2.50%	97,750	7,917,750	179,208	7,999,208	-	0.00%
	$ 148,555,000			**$ 59,898,488**	**$ 208,453,488**	**$ 59,525,976**	**$ 208,080,976**		

Revenue Bonds: Enterprise Funds

$19,780,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Refunding Revenue Bonds
Series 2021B

DATED: **June 29, 2021**
DELIVERED: **July 19, 2021**
Initial Call Date / Price: 8/1/2031 100%
True Interest Cost (TIC) 2.156919%
Arbitrage Yield 2.075625%

Ratings	Underlying	Insured
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
To refund the County's Utility Revenue Bonds, Series 2010C (Federally Taxable - Recovery Zone Economic Development Bonds - Direct Payment).

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2026	$ -			$ 206,134	$ 206,134	-		$ 19,780,000	100.00%
8/1/2026	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2027	-			206,134	206,134	-		19,780,000	100.00%
8/1/2027	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2028	-			206,134	206,134	-		19,780,000	100.00%
8/1/2028	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2029	-			206,134	206,134	-		19,780,000	100.00%
8/1/2029	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2030	-			206,134	206,134	-		19,780,000	100.00%
8/1/2030	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2031	-			206,134	206,134	-		19,780,000	100.00%
8/1/2031	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2032	-			206,134	206,134	-		19,780,000	100.00%
8/1/2032	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2033	-			206,134	206,134	-		19,780,000	100.00%
8/1/2033	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2034	-			206,134	206,134	-		19,780,000	100.00%
8/1/2034	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2035	-			206,134	206,134	-		19,780,000	100.00%
8/1/2035	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2036	-			206,134	206,134	-		19,780,000	100.00%
8/1/2036	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2037	-			206,134	206,134	-		19,780,000	100.00%
8/1/2037	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2038	-			206,134	206,134	-		19,780,000	100.00%
8/1/2038	6,445,000	Serial	2.00%	206,134	6,651,134	401,527	6,846,527	13,335,000	67.42%
2/1/2039	-			141,684	141,684	-		13,335,000	67.42%
8/1/2039	6,575,000	Serial	2.13%	141,684	6,716,684	271,726	6,846,726	6,760,000	34.18%
2/1/2040	-			71,825	71,825	-		6,760,000	34.18%
8/1/2040	6,760,000	Serial	2.13%	71,825	6,831,825	131,679	6,891,679	-	0.00%
	$ 19,780,000			**$ 5,786,513**	**$ 25,566,513**	**$ 5,752,157**	**$ 25,532,157**		

Revenue Bonds: Debt Issued by Independent Authorities

The Tampa Sports Authority (TSA) has issued debt to finance a multipurpose arena ("Benchmark International Arena"), formerly known as Amalie Arena, Tampa Bay Times Forum, St. Pete Times Forum and as the Ice Palace) and a community stadium ("Raymond James Stadium"). This debt is primarily secured by certain revenues of the County as described in more detail below. As of September 30, 2025, $17,595,000 of TSA-issued bonds related to these facilities are outstanding.

ARENA BONDS

Currently the TSA does not have any debt outstanding related to the Amalie Arena (the multipurpose arena). However, the County issued direct debt (refunding revenue bonds) to defease TSA bonds related to the arena in order to achieve debt service savings. That debt is still outstanding and is described more fully in the section of this report titled "Revenue Bonds: Non Enterprise/ Non-ad Valorem". A history of all financing transactions related to the arena is presented here for informational purposes:

The TSA issued its $27,685,000 Special Purpose Bonds, Series 1995 (the 1995 County-supported Bonds), and its $17,020,000 Taxable Surcharge Bonds, Series 1995 (the 1995 Surcharge Bonds) in order to finance a portion of the cost to construct the multipurpose arena then known as the Ice Palace. The 1995 Surcharge Bonds were subsequently refunded for debt service savings by the County's Arena Refunding Revenue Bonds, Series 2005 (the 2005 Bonds), which were then refunded by the Tampa Bay Arena Refunding Revenue Note, Series 2015. The 2015 Note is secured by a covenant to budget and appropriation of County non-ad valorem revenues. The 5th Cent Tourist Development Tax is the primary payment source for the Series 2015 Bonds.

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The 1995 County-supported Bonds were refunded for debt service savings by TSA's $30,185,000 County Interlocal Payments Refunding Revenue Bonds, Series 1998 (the 1998 Bonds). The 1998 bonds were, in turn, refunded by the County-issued Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2006A (the Series 2006A Bonds). In addition, on December 19, 2006, the County also issued new money bonds, the Fifth Cent Tourist Development Tax Improvement Revenue Bonds, Series 2006B (the Series 2006B Bonds), to pay for certain capital improvements to the arena. In 2016 the county refunded the outstanding Series 2006A Bonds with the Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016 (the "Series 2016 Bonds") for debt service savings. The Series 2016 Bonds are secured solely by the 5th Cent Tourist Development Tax. The above referenced Series 2006B Bonds have been paid off.

The County expects that the 5th Cent Tourist Tax will produce sufficient revenues to pay debt service on the outstanding Series 2015 Note and 2016 bonds.

STADIUM BONDS

Currently, the TSA has two debt issues outstanding, both issued in 2015, that are related to Raymond James Stadium (the community stadium): the **Series 2015 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)** (the "2015 FST Bonds"), and the **Series 2015 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds** (the "2015 LOST Bonds"). In addition, the County has issued direct debt to refund a portion of the TSA's outstanding stadium debt and to raise money for certain other capital projects. A history of the TSA transactions related to the stadium is presented here for informational purposes.

On July 10, 1997, the TSA issued three series of bonds as part of the plan of finance for the construction of a new professional sports franchise community stadium: the Series 1997 Local Option Sales Tax Revenue Bonds (Stadium Project) (the "1997 LOST Bonds"), the Series 1997 Florida Sales Tax Payments Revenue Bonds (Stadium Project) (the "1997 FST Bonds"), and the Series 1997B Tourist Development Tax Revenue Bonds (Stadium Project) (the "1997B TDT Bonds"). The 1997 LOST Bonds, the 1997 FST Bonds, and the 1997B TDT Bonds have since been refunded. (The TSA also issued its Series 1997A Tourist Development Tax Revenue Bonds on July 10, 1997, for the purpose of refunding its outstanding Series 1977 Refunding Revenue Bonds. The Series 1997A Bonds were **not** issued as part of the plan of finance for the construction of the new community stadium.)

The 1997 LOST Bonds were issued in the amount of $148,945,000 to partially fund the acquisition, construction and equipping of a new professional sports franchise stadium and related parking facilities, as well as demolition of the then-existing stadium. The Bonds were secured by and repaid from CIT revenues. The 1997 LOST Bonds were subsequently refunded in November 2005 by the TSA Series 2005 LOST Bonds in the amount of $114,865,000 (the "2005 LOST Bonds"); the 2005 LOST Bonds were subsequently refunded in January 2015 by the TSA Series 2015 LOST Bonds in the amount of $63,020,000.

The 1997 FST Bonds were issued in the amount of $30,010,000 to partially fund the acquisition, construction and equipping of a new professional sports franchise stadium and related parking facilities. The Bonds were secured by and repaid from sales tax revenues distributable to the County by the State of Florida pursuant to Sections 288.1162 and 212.20(6)(g)5.a, Florida Statutes, as amended. The 1997 FST Bonds were subsequently refunded in November 2005 by the TSA Series 2005 FST Bonds in the amount of $27,015,000; the 2005 FST Bonds were subsequently refunded in January 2015 by the TSA Series 2015 FST Bonds in the amount of $19,240,000.

The 1997B TDT Bonds were issued in the amount of $11,190,000 to partially finance the acquisition, construction

and equipping of a new professional sports franchise stadium and related parking facilities, as well as demolition of the then-existing stadium. The Bonds were secured by and repaid from an additional one percent tourist development tax levied by the County pursuant to Section 125.0104(3)(I), Florida Statutes (the 4th Cent of the County's levied Tourist Development Tax). The 1997B TDT Bonds were subsequently refunded in December 2006 by the County's Series 2006 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds in the amount of $18,270,000 (the "2006 TDT Bonds"). In addition to providing the funds necessary to refund the 1997B TDT Bonds, the 2006 TDT Bonds provided the County with funding necessary to finance the acquisition and/or construction of certain capital improvements to Steinbrenner Field (formerly known as "Legends Field") and to fund a grant to the City of Tampa to pay for certain capital improvements to the Tampa Convention Center. The 2006 TDT Bonds were subsequently refunded by the 2017A TDT Bonds in January 2017. The 4th Cent Tourist Development Tax is the sole security pledge and payment source for the 2017A TDT Bonds. Please see Revenue Bonds: Non-Enterprise/Non-Ad Valorem for more details on the 2017A TDT Bonds.

Amount Outstanding FYE 2025	Dated Date	Issue	Security	Insured/ Underlying Ratings [1]	Bond Insurance	Final Maturity
Tampa Sports Authority Debt						
$14,695,000	01/06/2015	$19,240,000 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project) Series 2015	Sales Tax Receipts pursuant to Florida Statutes	Aaa/AAA/AAA Aa3/AA+/AA+	None	01/01/27
$2,900,000	01/06/2015	$63,020,000 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds (Stadium Project) Series 2015	The Authority Share of Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aaa/AAA/AAA Aa3/A+/AA-	None	01/01/27
Total Tampa Sports Authority Debt						
$17,595,000		**Grand total**				

Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings

Revenue Bonds: Debt Issued by Independent Authorities

As of 9/30/2025

AGGREGATE DEBT SERVICE SCHEDULE

Fiscal Year	*Principal**	*Interest**	*Debt Service**	*Outstanding Debt (FYE)*	*Percent Outstanding*
2026	$ 10,175,000	$ 536,650	$ 10,711,650	$ 7,420,000	42.17%
2027	7,420,000	143,475	7,563,475	-	0.00%
	$ 17,595,000	**$ 680,125**	**$ 18,275,125**		

* Represents payments to bond holders by independent authorities. County's portion of these payments is paid on an accrual basis and is reported on the individual debt service schedules.

Revenue Bonds: Debt Issued by Independent Authorities

$63,020,000
TAMPA SPORTS AUTHORITY
Local Option Sales Tax Refunding Revenue Bonds (Stadium Project)
Series 2015

DATED:	**January 6, 2015**		
DELIVERED:	**January 6, 2015**		
Initial Call Date / Price:	1/1/2026	100%	
True Interest Cost (TIC):	4.4016910%		
Arbitrage Yield:	4.3544360%		

Ratings	**Underlying**	**Insured**
Moody's	Aa2	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To advance refund the Tampa Sports Authority local Option Sales Tax Revenue Bonds (Stadium Project), Series 2005 which were issued as a part of the plan of finance in connection with Raymond James Stadium.

SECURITY
Tampa Sports Authority share of Local Option Infrastructure Surtax (Community Investment Tax, "CIT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service**	*Outstanding Debt*	*Percent Outstanding*
1/1/2026	$ 8,260,000	Serial	5.00%	$ 335,200	$ 8,595,200		$ 6,435,000	10.21%
7/1/2026	-		5.00%	128,700	128,700	8,723,900	6,435,000	10.21%
1/1/2027	6,435,000	Serial	4.00%	128,700	6,563,700		-	0.00%
7/1/2027	-			-	-	6,563,700	-	0.00%
	$ 14,695,000			**$ 592,600**	**$ 15,287,600**	**$ 15,287,600**		

Revenue Bonds: Debt Issued by Independent Authorities

$19,240,000
TAMPA SPORTS AUTHORITY
Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)
Series 2015

DATED:	**January 6, 2015**		
DELIVERED:	**January 6, 2015**		
Initial Call Date / Price:	1/1/2015	100%	
True Interest Cost (TIC):	5.5206184%		
Arbitrage Yield:	5.4636000%		

Ratings	Underlying	Insured
Moody's	Aa2	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To advance refund the Tampa Sports Authority Florida Sales Tax Payments Revenue Bonds (Stadium Project), Series 2005 which were issued as a part of the plan of finance in connection with Raymond James Stadium.

SECURITY
State Sales Tax receipts pursuant to the Florida Statutes.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service**	*Outstanding Debt*	*Percent Outstanding*
1/1/2026	$ 950,000	Serial	3.00%	$ 43,500	$ 993,500		$ 1,950,000	10.14%
7/1/2026	965,000	Serial	3.00%	29,250	994,250	1,987,750	985,000	5.12%
1/1/2027	985,000	Serial	3.00%	14,775	999,775		-	0.00%
7/1/2027	-		0.00%	-	-	999,775	-	0.00%
	$ 2,900,000			**$ 87,525**	**$ 2,987,525**	**$ 2,987,525**		

Special Assessment Revenue Bonds

During fiscal 2021, the County issued its Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 in order to provide funding for certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County. Special assessment debt is not considered to be "County debt" because it is secured solely by special assessments and liens on the property comprising the respective assessment districts which benefit from the improvements funded by the debt. Accordingly, special assessment debt is not included in any of the debt summaries presented earlier in this report.

WATER AND WASTEWATER

The Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 were issued in the amount of $58,040,000 on April 12, 2021. The Series 2021 Bonds were issued to provide funding for certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County. The Series 2021 Bonds are payable solely from non-ad valorem assessments levied and collected annually in conjunction with real property taxes.

Amount Outstanding FYE 2025	Dated Date	Issue	Security	Insured/ Underlying Ratings [1]	Bond Insurance	Final Maturity
$38,950,000	4/12/2021	$58,040,000 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021	Non-Ad Valorem Special Capacity Assessment	Aa2/A/--	None	05/01/39
Total Special Assessment Debt						
$38,950,000		**Grand total**				

[*] *Underlying ratings: Moody's and Standard & Poor's*

Revenue Bonds: Special Assessment

As of 9/30/2025

AGGREGATE DEBT SERVICE SCHEDULE

Fiscal Year	*Principal*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2026	$ 5,425,000	$ 1,880,571	$ 7,305,571	$ 33,525,000	86.07%
2027	4,565,000	1,610,404	6,175,404	28,960,000	74.35%
2028	3,770,000	1,378,571	5,148,571	25,190,000	64.67%
2029	2,920,000	1,186,758	4,106,758	22,270,000	57.18%
2030	2,580,000	1,037,217	3,617,217	19,690,000	50.55%
2031	2,640,000	906,800	3,546,800	17,050,000	43.77%
2032	2,690,000	775,050	3,465,050	14,360,000	36.87%
2033	2,735,000	640,758	3,375,758	11,625,000	29.85%
2034	2,780,000	504,196	3,284,196	8,845,000	22.71%
2035	2,640,000	365,383	3,005,383	6,205,000	15.93%
2036	2,370,000	257,000	2,627,000	3,835,000	9.85%
2037	1,700,000	161,300	1,861,300	2,135,000	5.48%
2038	1,290,000	91,067	1,381,067	845,000	2.17%
2039	845,000	38,100	883,100	-	0.00%
	$ 38,950,000	**$ 10,833,175**	**$ 49,783,175**		

[1] Percentage Outstanding at fiscal year end 2026

Revenue Bonds: Special Assessment

As of 9/30/2025

$58,040,000
HILLSBOROUGH COUNTY, FLORIDA
Wastewater Impact Fee Assessment Special Assessment Revenue Bonds
Series 2021

DATED:	**April 12, 2021**
DELIVERED:	**April 12, 2021**
Initial Call Date / Price:	May 1, 2031
True Interest Cost (TIC):	1.655406%
Arbitrage Yield:	1.258660%

Ratings	Underlying	Insured
Moody's	Aa2	None
S&P	A	None
Fitch	NR	None

PURPOSE
To provide funding certain improvements to the Public Utilities Water/Wastewater System which are intended to increase capacity in southern Hillsborough County.

SECURITY
Non-Ad Valorem Special Capacity Assessments levied within the beneficial Capacity Assessment Units set forth in the Bond Resolution. The bonds shall not constitute general obligations or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2025	$ -			$ 929,525	$ 929,525			$ 38,950,000	67.11%
5/1/2026	5,425,000	Serial	5.00%	929,525	6,354,525	1,880,571	7,305,571	33,525,000	57.76%
11/1/2026				793,900	793,900			33,525,000	57.76%
5/1/2027	4,565,000	Serial	5.00%	793,900	5,358,900	1,610,404	6,175,404	28,960,000	49.90%
11/1/2027				679,775	679,775			28,960,000	49.90%
5/1/2028	3,770,000	Serial	5.00%	679,775	4,449,775	1,378,571	5,148,571	25,190,000	43.40%
11/1/2028				585,525	585,525			25,190,000	43.40%
5/1/2029	2,920,000	Serial	5.00%	585,525	3,505,525	1,186,758	4,106,758	22,270,000	38.37%
11/1/2029				512,525	512,525			22,270,000	38.37%
5/1/2030	2,580,000	Serial	5.00%	512,525	3,092,525	1,037,217	3,617,217	19,690,000	33.92%
11/1/2030				448,025	448,025			19,690,000	33.92%
5/1/2031	2,640,000	Serial	5.00%	448,025	3,088,025	906,800	3,546,800	17,050,000	29.38%
11/1/2031				382,025	382,025			17,050,000	29.38%
5/1/2032	2,690,000	Serial	5.00%	382,025	3,072,025	775,050	3,465,050	14,360,000	24.74%
11/1/2032				314,775	314,775			14,360,000	24.74%
5/1/2033	2,735,000	Serial	5.00%	314,775	3,049,775	640,758	3,375,758	11,625,000	20.03%
11/1/2033				246,400	246,400			11,625,000	20.03%
5/1/2034	2,780,000	Serial	5.00%	246,400	3,026,400	504,196	3,284,196	8,845,000	15.24%
11/1/2034				176,900	176,900			8,845,000	15.24%
5/1/2035	2,640,000	Serial	4.00%	176,900	2,816,900	365,383	3,005,383	6,205,000	10.69%
11/1/2035				124,100	124,100			6,205,000	10.69%
5/1/2036	2,370,000	Serial	4.00%	124,100	2,494,100	257,000	2,627,000	3,835,000	6.61%
11/1/2036				76,700	76,700			3,835,000	6.61%
5/1/2037	1,700,000	Serial	4.00%	76,700	1,776,700	161,300	1,861,300	2,135,000	3.68%
11/1/2037				42,700	42,700			2,135,000	3.68%
5/1/2038	1,290,000	Serial	4.00%	42,700	1,332,700	91,067	1,381,067	845,000	1.46%
11/1/2038				16,900	16,900			845,000	1.46%
5/1/2039	845,000	Serial	4.00%	16,900	861,900	38,100	883,100	-	0.00%
11/1/2039				-	-			-	0.00%
	$ 38,950,000			**$ 10,659,550**	**$ 49,609,550**	**$ 10,833,175**	**$ 49,783,175**		

Explanation of Types of Debt Issued by the County

REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS

The issuance of revenue debt is usually subject to fewer, less severe restrictions than are imposed on general obligation debt. This is because the purpose of such restrictions is to minimize the loss of popular control over the public purse (i.e., to protect future taxpayers against heavy tax burdens they must bear without their consent). Since the County cannot be compelled to levy taxes or fees, other than those specific taxes or fees pledged to revenue debt, future taxpayers are not burdened with the debt service associated with revenue debt. Therefore, the same level of restrictions is not necessary. Nevertheless, in the case where a revenue source such as a sales tax or franchise fee flows to the General Fund to offset operating expenses, the utilization of such revenues as a security pledge for bond indebtedness will have a direct impact on General Fund revenues. Thus, in order to maintain the same level of general services, the issuer may need to identify other supplemental revenues or reduce operating costs.

Self-Supporting Revenue Debt. The source of funds securing an issuance of self-supporting revenue debt is usually the receipts from the operation of a facility or enterprise (e.g. a solid waste resource recovery facility or utility system) built with bond proceeds. As such revenues are received, they immediately become subject to the pledge established by the indenture or resolution that such revenues are received by the issuer to: (i) be held in trust for the benefit of the bond or note holder; and, (ii) be applied solely as specified in the indenture or resolution. In accordance with this quasi-fiduciary relationship, it is provided that, upon receipt of the revenues, they are to be deposited into a Trust Fund which is usually deemed the "Revenue Fund."

As stated above, repayment of revenue debt is dependent upon a particular source of funds, not upon any general governmental commitment to provide the amount needed for payment. Therefore, it is essential that the funds flowing from such a revenue source be allocated exclusively for such payment, for building required reserves, and for operating the project or program which generated the funds. Surplus funds may be applied for other uses. Such exclusive allocation is achieved by means of: (1) formally pledging all funds flowing from the source as security for the bonds or notes; (2) specifying the manner of its application, including restrictions on the alternative application of any surplus; and, (3) covenanting not to apply any such funds except as so specified. Most bond or note resolutions include a requirement that the issuer (such as the County's water/wastewater utility system) charge rates high enough to produce system revenues sufficient to pay not only operating expenses and debt service, but also to provide an adequate margin to protect bond or note holders should there be an unforeseen revenue shortfall. Most such margins are in the range of 25% to 40% of annual debt service, depending primarily on the strength of the revenue source.

Commercial Paper. The most common type of Commercial Paper (CP) is short-term, unsecured promissory notes issued by organizations of recognized credit quality. While corporations usually issue CP on an unsecured basis, legal differences normally require that municipal issuers secure CP with a specific pledge. CP is issuable in virtually any amount at any time on very short notice. The dollar amount of each maturity is usually tailored to the needs of the issuer on the date the notes are brought to market. Virtually all municipal CP is supported by a credit facility from a commercial bank (e.g. letter of credit). The funds available under this credit facility are generally sufficient to pay the outstanding principal of and interest on the CP. Bank-support facilities can take various forms.

Credit ratings by at least one of the major rating agencies (Moody's, Standard & Poor's, Fitch) are essential to enable a CP issuer to reach a broad range of investors, obtain competitive interest rates and be able to issue CP in amounts consistent with its overall program. The best or "prime" ratings are P-1 by Moody's, A-1+ by Standard & Poor's and F-1+ by Fitch, which are the ratings of the County's CP.

CP has many advantages when used in a suitable borrowing situation. Relative to other short-term financing options, the short average maturity of CP results in significant interest rate savings in most economic environments. The effect of this lower average interest rate is a decrease in the overall borrowing costs of the County. Principal amounts and maturities ranging from 1 to 270 days can be tailored to meet the County’s changing financial needs in amounts up to the Board authorized limit established by the CP resolution. Finally, CP has the lowest issuance costs of any long- or short-term, public or private placement financing alternative.

Debt Capacity Analysis

Table 1

Hillsborough County
Debt Capacity Analysis
Non Enterprise Debt Secured by Major Revenues
(Amounts in 000s)
General Governmental Use

Description	Local Government Half Cent Sales Tax [1,7]	Guaranteed Entitlement [2]	Communications Services Tax [8]	County Share Community Investment Tax (CIT) [1,3]
FYE 9/30/25 Revenues	$ 150,708	$ 6,752	$ 20,821	$ 114,318
Existing Debt (Maximum Annual Debt Service)				
$38,130,000 Series 2012 A CIT Refunding Revenue Bonds	-	-	-	2,182
$51,625,000 Series 2012 B CIT Refunding Revenue Bonds	-	-	-	5,923
$67,800,000 Series 2015 CST Revenue Bond	-	-	4,004	-
$139,215,000 Series 2015 CIT Refunding Bonds	-	-	-	20,726
$27,216,000 Series 2017 CIP Revenue Note	6,663	-	-	-
$61,135,000 Series 2018 CIT Refunding Bonds	-	-	-	28,700
Total Maximum Annual Debt Service	$ 6,663	$ -	$ 4,004	$ 57,530
Available Revenues [4]	$ 144,045	$ 6,752	$ 9,009	$ 56,788
Estimated Unused Revenue Debt Capacity [5,6]	$ 1,550,748	$ 89,217	$ 54,556	$ 147,444

(1) Assumes a 1.35 X Coverage Requirement.
(2) Assumes a 1.10 X Coverage Requirement; Pursuant to the Revenue Sharing Act, commencing July 1, 2004, the County can assign, pledge or set aside as a trust for debt service on bonds or other indebtedness, an amount up to 50% of its Revenue Sharing Moneys received in the prior state fiscal year.
(3) The County's share of such revenues is determined by Florida Statutes 218.62 to be about 73.8525% of collections after the following deductions: 25% of total collections are paid to the Hillsborough County School District and, on average, about $8,750,000 is paid to the Tampa Sports Authority, all as set forth in the Interlocal Agreement for Distribution of Community Investment Tax dated July 17, 1996 between the County, the School District, and the Cities of Tampa, Temple Terrace and Plant City.
(4) Revenues less Maximum Annual Debt Service.
(5) Assumes AAA/AAA rated debt with average interest rate of 5.5%. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor, and then calculating the amount of debt which can be supported by those revenues assuming the 5.5% average interest rate and a 30 year amortization of debt for Half-Cent Sales Tax, Communication Services Tax and for Guaranteed Entitlement, and 4 years for CIT.
(6) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.
(7) Local government half-cent sales tax revenues are used to pay debt service on other debt including bonds secured by the County's covenant to budget and appropriate from non-ad valorem revenues, such as: the Capital Improvement Non-Ad Valorem Refunding Revenue Note, Series 2017 (Warehouse and Sheriff's Facilities Project) and Tax-Exempt Commercial Paper notes.
(8) Assumes a 1.50 X Coverage Requirement; only 62.5% of the Communications Services Tax is available for additional bonding capacity given 37.5% of it has been committed for public safety uses.

Debt Capacity Analysis

Table 2

Hillsborough County
Debt Capacity Analysis
Non Enterprise Fund Debt
(Amounts in 000s)
Road/Transportation Related Use

Description	Voted Fuel Tax (9th Cent) [1]	Local Option Fuel Tax (6th Cent) [2]	County Fuel Tax (7th Cent)	Constitutional Fuel Tax [4]	
				20%	80%
FYE 9/30/25 Revenues [3]	$ 7,547	$ 29,051	$ 5,644	$ 2,591	$ 10,363
Existing Debt (Maximum Annual Debt Service)					
None Outstanding	-	-	-	-	-
Total Maximum Annual Debt Service	$ -	$ -	$ -	$ -	$ -
Available Revenues [5]	$ 7,547	$ 29,051	$ 5,644	$ 2,591	$ 10,363
Estimated Unused Revenue Debt Capacity [6,7]	$ 68,827	$ 264,940	$ 51,472	$ 23,627	$ 94,507

(1) The funds are used for operational expenses only and therefore, not used for the calculation of debt capacity.

(2) For Transportation related expenses, including reduction of bonded indebtedness.

(3) Source: Hillsborough County Clerk of the Circuit Court.

(4) For acquisition, construction and maintenance of roads.

(5) Revenues less Maximum Annual Debt Service.

(6) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.

(7) Assumes Aaa/AAA rated, 25 year issue with average interest rate of 5.3% and 1.5X coverage requirement. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor, and then calculating the amount of debt which can be supported by those revenues assuming the 5.3% average interest rate and a 25 year amortization of debt.

Debt Capacity Analysis

Table 3

Hillsborough County
Debt Capacity Analysis
Non Enterprise Fund Debt
(Amounts in 000s)
Restricted Revenues

Description	Tourist Development Tax (4th Cent) [1]	Tourist Development Tax (5th Cent) [2]	Tourist Development Tax (6th Cent) [3]
FYE 9/30/25 Revenues [4]	$ 12,033	$ 12,033	$ 12,033
Existing Debt (Maximum Annual Debt Service)			
$12,875,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2017A	1,062	-	-
$22,020,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2017B	1,553	-	-
$39,075,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016	-	2,087	-
Total Maximum Annual Debt Service	$ 2,615	$ 2,087	$ -
Available Revenues [5]	$ 9,418	$ 9,946	$ 12,033
Estimated Unused Revenue Debt Capacity [6]	$ 91,254	$ 96,364	$ 116,590

(1) These revenues are also used to pay debt service on that portion of the Series 2016 Capital Improvement Program Refunding Revenue Bonds that refunded the Series 2006 Capital Improvement Program Refunding Revenue Bonds, which refunded the Series 1996 Capital Improvement Program Refunding Revenue Bonds (in FY06), which originally financed George M. Steinbrenner Field (formerly known as Legends Field), the spring training facility for the New York Yankees.
(2) These revenues are also used to pay debt service on that portion of the Series 2015 Tampa Bay Arena Refunding Revenue Note, which refunded the Series 2005 Tampa Bay Arena Refunding Revenue Bonds, which in turn refunded the Series 1995 Bonds, which originally financed the Tampa Bay Arena Project.
(3) These revenues are not serving as the credit or repayment source on any outstanding County-issued or County-supported debt.
(4) Source: Hillsborough County Clerk of the Circuit Court.
(5) Revenues less Maximum Annual Debt Service.
(6) Assumes Aaa/AAA rated, 30 year debt with average interest rate of 5.5%. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor of 1.5X, and then calculating the amount of debt which can be supported by those revenues assuming the 5.5% average interest rate and a 30 year amortization of debt.

Historical Bonds Debt Service Coverage

BONDS SECURED BY COVENANT TO BUDGET AND APPROPRIATE NON-AD VALOREM REVENUES
FISCAL YEARS ENDED SEPTEMBER 30, 2021 THROUGH SEPTEMBER 30, 2025
(Amounts in Thousands)

Year Ended September 30 (audited data except where noted)	2021	2022	2023	2024	2025 (unaudited)
Major Non-Ad Valorem Revenue Sources [1][2]					
Guaranteed Entitlement	1,836	1,836	1,836	1,836	1,836
Second Guaranteed Entitlement	4,917	4,917	4,917	4,917	4,917
Available Half-Cent Sales Tax	149,730	151,094	141,611	140,283	144,045
Available Communication Service Tax [3]	7,390	7,725	7,835	8,540	9,009
Beverage License Fees	601	545	485	618	559
Mobile Home Fees	395	403	384	385	391
Clerk Of Circuit Court Excess Other Fees [4]	3,457	1,455	-	102	161
Professional And Occupational License Fees	1,541	1,397	1,550	1,802	1,829
Available 5th Cent Tourist Development Tax [5]	5,274	7,635	8,976	8,778	9,946
Arena Ticket Surcharge Revenues [6]	145	545	200	565	520
Total	**175,284**	**177,551**	**167,793**	**167,826**	**173,211**
Non-Ad Valorem Maximum Annual Debt Service [7]					
CIP Commercial Paper Program [9]	2,453	1,962	1,053	1,175	1,351
2015 Court Facilities Refunding Revenue Note	2,028	2,028	2,028	2,026	2,026
2015 Tampa Bay Arena Refunding Revenue Note [10]	1,159	1,159	1,159	1,159	1,159
2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note [11]	1,330	1,330	1,330	1,330	1,330
2019 Capital Improvement Non-Ad Valorem Revenue Bonds	9,107	9,107	9,107	9,107	9,107
2021 Capital Improvement Non-Ad Valorem Revenue Bonds	9,404	9,404	9,404	9,404	9,404
Total	**25,481**	**24,990**	**24,081**	**24,201**	**24,378**
Debt Service Coverage	**6.88 x**	**7.10 x**	**6.97 x**	**6.93 x**	**7.11 x**

(1) Does not include the Community Investment Tax proceeds which are payable to the County nor any indebtedness pledging the Community Investment Tax proceeds. The County has, by ordinance, limited the use of such funds to projects expressly approved by the Board as specified in the procedure set forth in the enacting ordinance.

(2) The amounts shown are the county's major sources of Non-Ad Valorem Revenues that are available for the payment of debt service on the outstanding Bonds. In addition, the County has other significant non-ad valorem revenue sources; however, these revenues are either volatile on an annual basis or limited as to their use.

(3) The amount shown as "Available" Communications Service Tax is 62.5% of total CST collections with the remaining specifically allocated to public safety.

(4) The Clerk of the Circuit Court has no expectation that this revenue source will continue in the future.

(5) The amount shown is total Fifth Cent TDT collections less maximum annual debt service on Fifth Cent TDT pledged bonds. This excess may not be used to pay any of the items in the "Non-Ad Valorem Maximum Annual Debt Service" section of the table except for the 2015 Arena Refunding Revenue Note and is not legally available to pay debt service on the Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Project), or the 2017 Capital Improvement NAV Refunding Revenue Note.

(6) Upon the issuance of the 2005 Arena Refunding Revenue Bonds (which were subsequently refunded by the 2015 Arena note) the surcharges were included as part of the lease payments paid to the County for use of the Arena. Due to a cap on the amount of surcharges that may be collected without impacting the tax exempt status of the 2005 Bonds and 2015 Note, the County anticipates cessation of such payments by the TSA in the future, the timing of which depends on the rate of receipt of such revenues. The Surcharge has been revenue of the TSA and thus is not shown in the County's audited Financial Statements.

(7) Consists of County debt issues that are secured by a covenant to budget and appropriate legally available County Non-ad Valorem revenue, which include the County's obligations under certain Interlocal Agreements. Debt service coverage for the year ended September 30, 2017 is not materially affected by debt service on bonds delivered after September 30, 2017 either to refund any of this debt, to refund debt for which debt service has been netted from major non-ad valorem revenue shown above, or to repay debt issued to fund new projects.

(8) The 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Projects) were refunded in September 2017 by the 2017 Capital Improvement NAV Refunding Revenue Note.

(9) For the purpose of calculating maximum annual debt service, outstanding commercial paper is amortized over 30 years utilizing the Bloomberg MuniBond 30 Year Yield.

(10) The 1995 Bonds were refunded in June 2005 by the 2005 Tampa Bay Arena Refunding Revenue Bonds, which in turn were refunded in November 2015 by the 2015 Note.

(11) The 2017 Capital Improvement NAV Refunding Revenue Note, was issued in September 2017 for the purposes of refunding the 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds.

Supplemental Information

Hillsborough County Florida

EST. 1834

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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 October 20, 2024

Pay Grade	Minimum	Maximum
Paraprofessional and Support Staff		
CAD-CSS1	$45,011.20	$81,120.00
CAD-CSS2	42,057.60	75,795.20
CAD-CSS3	39,312.00	70,844.80
CAD-CSS4	36,732.80	66,185.60
CAD-CSS5	34,320.00	61,817.60
Professional		
CAD-CP1	75,108.80	131,518.40
CAD-CP2	68,286.40	119,537.60
CAD-CP3	62,088.00	108,721.60
CAD-CP4	56,451.20	98,841.60
CAD-CP5	51,313.60	89,835.20
CAD-CP6	46,654.40	81,681.60
Supervisory		
CAD-CPS1	77,001.60	134,908.80
CAD-CPS2	71,552.00	125,257.60
CAD-CPS3	63,065.60	110,406.40
CAD-CPS4	58,947.20	103,209.60
CAD-CPS5	55,099.20	96,449.60
CAD-CPS6	51,500.80	90,147.20
CAD-CPS7	48,131.20	84,281.60
CAD-CPS8	44,990.40	78,769.60

Salary Schedules

Office of the County Administrator
Unclassified Pay Schedule
Effective October 20, 2024

Pay Grade	Minimum	Maximum
Executive Team		
CAD-SE1	$164,257.60	$306,072.00
Senior Leadership - Assistant County Administrator		
CAD-ACA	152,276.80	264,596.80
Senior Leadership - Director		
CAD-D1	136,468.80	247,540.80
CAD-D2	131,040.00	229,632.00
CAD-D3	125,632.00	211,702.40
Division Director		
CAD-DD1	118,643.20	207,750.40
CAD-DD2	113,505.60	195,499.20
CAD-DD3	108,368.00	183,248.00
Unclassified Managerial		
CAD-UPM1	103,001.60	176,550.40
CAD-UPM2	95,742.40	167,752.00
CAD-UPM3	89,044.80	156,020.80
CAD-UPM4	82,804.80	145,080.00
CAD-UPM5	77,001.60	134,908.80
Unclassified Professional		
CAD-UP1	82,617.60	151,881.60
CAD-UP2	75,129.60	137,696.00
CAD-UP3	68,307.20	125,174.40
CAD-UP4	62,088.00	113,796.80
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		
Med Ex 1	199,160.00	368,056.00
Med Ex 2	178,713.60	330,283.20
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 October 5, 2025

Pay Grade	Classification	Step	Minimum	Step	Maximum
Supervisory					
2496/48.Q	Battalion Chief & Lead Fire Invstgtr	1	$110,248.32	10	$155,525.76
2496/48.R	Battalion Chief	1	$116,238.72	10	161,516.16
Suppression					
2080/40.L	Fire Inspector I	1	74,380.80	12	112,340.80
2080/40.O	Fire Inspector I	1	80,371.20	12	118,331.20
2080/40.N	Fire Inspector II/Trng Officer	1	92,809.60	10	130,956.80
2080/40.P	Fire Inspector II/Trng Officer	1	98,800.00	10	136,947.20
2496/48.K	Fire Fighter	1	57,607.68	10	81,269.76
2496/48.R	Fire Medic I	1	65,320.32	13	102,111.36
2496/48.L	Driver/Engineer	1	74,380.80	12	112,344.96
2496/48.O	Driver/Engineer	1	80,371.20	12	118,335.36
2496/48.T	Lieutenant	1	80,371.20	12	118,335.36
2496/48.N	Captain & Fire Invstgtr	1	92,801.28	10	130,965.12
2496/48.P	Captain & Fire Invstgtr	1	98,791.68	10	136,955.52
Paramedic					
Paramedic.M	Paramedic	1	55,810.56	14	87,260.16
Rescue Lt.N	Rescue Lieutenant	1	57,932.16	13	87,509.76
Telecommunications					
Telecomm.H	Telecommunicator	---	45,820.32	---	73,316.88
Telecomm.I	Telecommunicator	---	48,113.52	---	76,986.00
Telecomm.J	Communications Training Officer	---	53,202.24	---	85,132.32
Telecomm.K	Sr. Telecommunicator	---	57,089.76	---	91,334.88
Telecomm.M	Telecommunications Superv.	---	61,654.32	---	98,651.28

Salary Schedules

County Attorney Unclassified Pay Structure
Effective FY 24

Pay Grade	Minimum	Maximum
UA	$55,000	$103,000
UB	70,000	125,000
UC	75,000	137,000
UD	80,000	149,000
UE	95,000	206,000
UF	140,000	265,000

State Mandated County Constitutional Officer Salaries

Office	Final FY 24 Salary	Final FY 25 Salary
Clerk of the Circuit Court and Comptroller	$205,918	$212,579
County Commissioners	120,164	123,781
County Commission Chair	132,180	136,159
Property Appraiser	205,918	212,579
Sheriff	243,837	279,145
Supervisor of Elections	205,918	212,579
Tax Collector	205,918	240,086

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)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # 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	7.00	7.00	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	13.00	13.00	10.00	10.00
Office Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Paralegal Specialist-N-Legal	1.00	2.00	3.00	3.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Assistant County Attorney-CAT-E-Legal	22.00	22.00	22.00	22.00
Senior Legal Secretary-N-Administrative	0.00	0.00	3.00	3.00
Senior Paralegal Specialist-N-Legal	6.00	5.00	4.00	4.00
TOTAL COUNTY ATTORNEY ORGANIZATION	**61.00**	**61.00**	**61.00**	**61.00**
COUNTY ADMINISTRATOR ORGANIZATION				
Affordable Housing				
Accountant-E-Accounting	2.00	3.00	3.00	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
Assistant County Administrator Equity and Community Impact-E-Administrative	1.00	1.00	1.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Business Manager-E-Planning	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	0.00	0.00
Community Land Trust Manager-E-Administrative	1.00	1.00	1.00	1.00
Compliance and Monitoring Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	15.00	12.00	11.00	11.00
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
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 and Resource Manager-E-Supervisory	1.00	1.00	1.00	1.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	2.00	2.00
Project Manager-E-Projects	9.00	9.00	10.00	10.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Subtotal	**43.00**	**41.00**	**41.00**	**41.00**
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	0.00	0.00
Administrative Specialist-N-Administrative	1.00	2.00	2.00	2.00
Adult Day Care Aide-N-Social Svcs	10.00	5.00	5.00	5.00
Business Analyst-E-Business	3.00	2.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Aging Services (Continued)				
Business Analyst-N-Business	0.00	0.00	1.00	1.00
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	9.00	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	3.75	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	1.43	0.95	0.95	0.95
Human Services Supervisor-E-Social Svcs	3.00	3.00	3.00	3.00
Licensed Practical Nurse-N-Medical Svcs	0.00	3.00	3.00	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	10.75	12.75	12.75	12.75
Program Coordinator-N-Projects	3.00	3.00	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	0.00	0.00
Project Manager-N-Projects	0.00	0.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Citizens Activity Specialist-N-Social Svcs	14.50	14.50	14.50	14.50
Senior Program Coordinator-E-Projects	5.00	6.00	0.00	0.00
Senior Program Coordinator-N-Projects	1.00	0.00	6.00	6.00
Senior Supervisor-E-Supervisory	9.75	10.75	10.75	10.75
Senior Supervisor-N-Supervisory	1.00	0.00	0.00	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-N-Administrative	2.00	2.00	2.00	2.00
Therapeutic Recreation Specialist-N-Parks/Recreation	2.00	2.00	2.00	2.00
Wellness Specialist-N-Administrative	5.00	0.00	0.00	0.00
Subtotal	**138.18**	**131.70**	**131.70**	**131.70**
Arts Council Division				
Contracts Manager-E-Purchasing	1.00	0.00	0.00	0.00
Coordinator Arts & Cultural Affairs-E -Economics	1.00	2.00	1.00	1.00
Division Director Arts Council-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Industry Strategic Initiatives-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Subtotal	**4.00**	**4.00**	**4.00**	**4.00**
Capital Programs				
Administrative Specialist-N-Administrative	1.00	0.00	0.00	0.00
Architect-E-Engineering	3.00	2.00	3.00	3.00
Capital Program Construction Manager-E-Engineering	0.00	0.00	2.00	2.00
Capital Program Manager-E-Supervisory	0.00	0.00	1.00	1.00
Capital Project Manager-E-Projects	0.00	0.00	2.00	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
Engineer-E-Engineering	14.00	6.00	1.00	1.00
Engineering Associate Supervisor-E-Engineering	6.00	6.00	6.00	6.00
Engineering Associate-E-Engineering	2.00	0.00	1.00	1.00
Engineering Associate-N-Engineering	24.00	28.00	28.00	28.00
Engineering Technician-N-Engineering	4.00	4.00	4.00	4.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Capital Programs (Continued)				
Facilities Architect-E-Facilities	1.00	1.00	1.00	1.00
Manager Capital Construction-E-Supervisory	0.00	1.00	1.00	1.00
Manager Construction Services-E-Executive Mgmnt	1.00	0.00	0.00	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	0.00	0.00
Manager of Project Management-E-Engineering	1.00	1.00	0.00	0.00
Manager Planning and Design-E-Administrative	1.00	0.00	0.00	0.00
Project Manager-E-Projects	7.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Capital Project Manager-E-Engineering	0.00	0.00	3.00	3.00
Subtotal	**71.00**	**56.00**	**59.00**	**59.00**
Children's Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	3.00	3.00	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	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Director Children Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	2.00	2.00	2.00	2.00
Manager Clinical Services-E-Miscellaneous	1.00	1.00	1.00	1.00
Manager Family Change and Integrative Services-E-Administrative	0.00	1.00	1.00	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	1.00	1.00	1.00	1.00
Quality Assurance Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Registered Nurse-N-Medical Svcs	2.00	2.00	1.00	1.00
Residential Services Coord-E-Social Svcs	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	2.00	2.00	2.00	2.00
Senior Training Specialist-E-Human Svcs	1.00	1.00	0.00	0.00
Senior Training Specialist-N-Administrative	0.00	0.00	1.00	1.00
Treatment Counselor-E-Social Svcs	9.00	9.00	2.00	2.00
Treatment Counselor-N-Social Svcs	0.00	0.00	7.00	7.00
Youth Care Specialist-N-Social Svcs	29.50	26.50	26.13	26.13
Subtotal	**65.50**	**63.50**	**60.13**	**60.13**
Code Enforcement				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	6.00	6.00	6.00	6.00
Animal Abuse Investigator-N-Animal Svcs	5.00	5.00	5.00	5.00
Animal Bite/Cruelty Investigator	0.00	0.00	0.00	1.00
Animal Care Supervisor-E-Animal Svcs	0.00	0.00	1.00	1.00
Animal Control Court Liaison-N-Animal Svcs	1.00	1.00	1.00	1.00
Animal Control Officer-N-Animal Svcs	25.00	26.00	26.00	26.00
Animal Control Supervisor-E-Animal Svcs	4.00	4.00	5.00	5.00
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	39.00	40.00	40.00	40.00
Community Relations Coord-E-Communications	1.00	1.00	0.00	0.00
Community Relations Coord-N-Communications	0.00	0.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	7.00	7.00
Director Code Enforcement-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Code Enforcement (Continued)				
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	6.00	6.00	6.00	6.00
Manager Administrative Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Consumer Protection-E-Veterans Svcs	0.00	0.00	1.00	1.00
Manager-E-Supervisory	7.00	7.00	7.00	7.00
Program Coordinator-N-Projects	3.00	3.00	3.00	3.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	2.00	2.00	2.00	2.00
Subtotal	**115.00**	**117.00**	**123.00**	**124.00**
Communications & Digital Media				
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-N-Culture	1.00	1.00	1.00	1.00
Computer Graphics Designer-N-Information Technology	1.00	1.00	1.00	1.00
Digital Media Producer-E-Miscellaneous	11.00	11.00	6.00	6.00
Digital Media Producer-N-Miscellaneous	0.00	0.00	5.00	5.00
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
Enterprise Knowledge Base Manager-E-Administrative	1.00	1.00	1.00	1.00
Knowledge Base Content Coordinator-E-Miscellaneous	1.00	1.00	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	4.00	4.00	4.00	4.00
Public Relations Strategist-E-Communications	12.00	12.00	12.00	12.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Broadcast Engineer-E-Engineering	1.00	1.00	1.00	1.00
Senior Computer Graphics Designer-E-Information Technology	1.00	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
Web Developer-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Subtotal	**51.00**	**51.00**	**51.00**	**51.00**
Community & Infrastructure Planning				
Director Community Development and Infrastructure-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Division Director Community Development-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Division Director Strategic Infrastructure Planning-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	0.00	0.00	2.00	2.00
Planner-E-Planning	2.00	2.00	5.00	5.00
Planner.E.Plan	7.00	7.00	0.00	0.00
Planner-N-Planning	0.00	0.00	2.00	2.00
Subtotal	**12.00**	**10.00**	**10.00**	**10.00**
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	2.00	3.00	3.00	3.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Business Analyst II.N.Bus	1.00	0.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Conservation & Environmental Lands Management (Continued)				
Business Manager I-E-Planning	1.00	0.00	0.00	0.00
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	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Regional Parks Environmental Lands-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Environmental Lands Management Coordinator-E-Environmental Svcs	4.00	4.00	4.00	4.00
Environmental Lands Management Specialist-N-Environmental Svcs	10.00	10.00	11.00	11.00
Environmental Lands Management Technician.N.EnvSv	0.00	1.00	1.00	1.00
Environmental Lands Management Technician-N-Environmental Svcs	26.18	26.18	26.90	26.90
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	3.00	3.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lifeguard-N-Parks/Recreation	7.40	7.40	7.40	7.40
Manager CCC Emergency Support-E-Projects	1.00	1.00	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 Strategic Planning Analyses-E-Planning	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	2.00	2.00
Marine Safety Coordinator-E-Parks/Recreation	1.00	1.00	1.00	1.00
Multi-Trades Worker-N-Trade Jobs	4.00	4.00	4.00	4.00
Park Ranger II.N.Parks	2.00	0.00	0.00	0.00
Park Ranger-N-Parks/Recreation	79.15	81.15	81.15	81.15
Park Supervisor-N-Parks/Recreation	19.00	19.00	19.00	19.00
Program Coordinator-N-Projects	2.00	1.00	1.00	1.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	0.00	0.00	1.00	1.00
Project Manager II.E.Proj	0.00	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	2.00	2.00	2.00	2.00
Senior Program Coordinator-E-Projects	2.00	2.00	2.00	2.00
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Therapeutic Recreation Specialist-N-Parks/Recreation	5.00	5.00	5.00	5.00
Subtotal	**190.73**	**191.73**	**195.45**	**195.45**
Consumer & Veterans Services				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	2.00	3.00	3.00	3.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Business Manager I-E-Planning	0.00	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	0.00	0.00
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	0.00	0.00
Manager Veterans Services-E-Veterans Svcs	1.00	1.00	1.00	1.00
Program Coordinator.N.Proj	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Program Manager.E.Proj	0.00	1.00	0.00	0.00
Program Manager-E-Projects	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Veterans Service Officer-E-Veterans Svcs	1.00	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

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Consumer & Veterans Services (Continued)				
Veterans Service Officer-N-Veterans Svcs	6.00	6.00	6.00	6.00
Subtotal	**23.00**	**27.00**	**22.00**	**22.00**
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	1.00	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	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	3.00	3.00	3.00	3.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Senior Advisor for Community Partnerships-E-Executive	1.00	0.00	0.00	0.00
Senior Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**13.00**	**12.00**	**12.00**	**12.00**
Customer Service & Support				
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Citizen Svc Call Center Mgr-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Community Relations Worker-N-Communications	2.00	2.00	2.00	2.00
Contact Center Senior Manager-E-Administrative	0.00	0.00	1.00	1.00
Customer Experience Solutions Manager-E-Administrative	0.00	0.00	1.00	1.00
Customer Service Analyst-N-Administrative	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	1.00	1.00	1.00
Division Director Customer Service-E-Administrative	1.00	1.00	1.00	1.00
Manager Customer Service Quality Assurance-E-Communications	1.00	1.00	0.00	0.00
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	1.00	1.00	1.00	1.00
Supervisor-E-Administrative	1.00	1.00	0.00	0.00
Supervisor-N-Administrative	1.00	1.00	2.00	2.00
Subtotal	**28.00**	**28.00**	**28.00**	**28.00**
Cyber Security Services Division				
Cyber Security Engineer-E-Information Technology	5.00	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	1.00	1.00	1.00	1.00
Subtotal	**7.00**	**7.00**	**7.00**	**7.00**
Development Services				
Accountant-E-Accounting	1.00	0.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist-N-Administrative	8.00	8.00	8.00	8.00
Assistant Chief Construction Codes Inspector-E-Inspector	6.00	6.00	6.00	6.00
Building Plans Reviewer-N-Inspector	11.00	11.00	3.00	11.00
Business Analyst-E-Administrative	1.00	0.00	1.00	1.00
Business Analyst-E-Business	0.00	1.00	0.00	0.00
Business Manager II-E-Planning	1.00	1.00	1.00	1.00
Cashier-N-Accounting	4.00	0.00	0.00	0.00
Chief Construction Codes Inspector.E.Insp	1.00	0.00	0.00	0.00
Chief Construction Codes Inspector-E-Inspector	4.00	5.00	5.00	5.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Development Services (Continued)				
Construction Codes Inspector.N.Const	1.00	0.00	0.00	0.00
Construction Codes Inspector-N-Inspector	77.00	78.00	71.00	78.00
Construction Permit Technician-N-Inspector	3.00	3.00	3.00	3.00
Customer Account Specialist-N-Accounting	0.00	4.00	4.00	4.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative-N-Administrative	6.00	6.00	6.00	6.00
Development Services Architect/Engineer-E-Construction	0.00	0.00	7.00	10.00
Development Services Facilitator-N-Construction	10.00	10.00	20.00	24.00
Development Services Facilitator.N.Const	24.00	24.00	0.00	0.00
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	4.00	3.00	3.00	3.00
Engineering Associate-N-Engineering	10.00	11.00	10.00	10.00
Engineering Technician-N-Engineering	1.00	1.00	1.00	1.00
Environmental Codes Enforcement Officer-N-Environmental Svcs	3.00	4.00	0.00	0.00
Environmental Manager-E-Environmental Svcs	0.00	1.00	1.00	1.00
Environmental Specialist-N-Environmental Svcs	1.00	1.00	1.00	1.00
Environmental Supervisor-E-Environmental Svcs	1.00	1.00	0.00	0.00
Executive Manager - Permitting & Plan Review-E-Inspector	1.00	1.00	1.00	1.00
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	6.00	6.00	6.00	6.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Forestry Examiner-E-Inspector	2.00	2.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	1.00
Lead Natural Resources Protection Specialist-E-Planning	0.00	0.00	2.00	2.00
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	1.00	0.00	0.00	0.00
Manager-E-Supervisory	6.00	7.00	5.00	6.00
Natural Resources Protection Analyst-N-Planning	0.00	0.00	2.00	2.00
Natural Resources Protection Enforcement Supervisor-E-Planning	0.00	0.00	1.00	1.00
Natural Resources Protection Inspection Supervisor-E-Planning	0.00	0.00	1.00	1.00
Natural Resources Protection Inspector-N-Planning	0.00	0.00	4.00	4.00
Natural Resources Protection Review Supervisor-E-Planning	0.00	0.00	1.00	1.00
Natural Resources Protection Specialist-N-Planning	0.00	0.00	2.00	2.00
Planner-E-Planning	16.00	18.00	13.00	13.00
Planner-N-Planning	0.00	0.00	5.00	5.00
Planning & Zoning Tech-N-Planning	8.00	8.00	6.00	6.00
Planning/Zoning Technician I-N-Planning	0.00	0.00	1.00	1.00
Planning/Zoning Technician I.N.Plan	0.00	1.00	0.00	0.00
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	2.00	1.00	2.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Environmental Scientist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior Environmental Specialist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior GIS Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	4.00	4.00	4.00	4.00
Supervisor-E-Administrative	3.00	3.00	3.00	3.00
Subtotal	**254.00**	**258.00**	**234.00**	**258.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Economic Development				
Administrative Specialist-N-Administrative	2.00	2.00	1.00	1.00
Assistant County Administrator Economic Prosperity-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Economic Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Business Development and Intelligence-E-Business	0.00	0.00	1.00	1.00
Manager Competitive Sites-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Corporate Business Development-E-Business	1.00	1.00	0.00	0.00
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	3.00	3.00	2.00	2.00
Manager Tourism Development-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Manager Workforce and Community Stabilization-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Program Coordinator-N-Projects	1.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	2.00	2.00	2.00	2.00
Senior Coordinator Arts & Cultural Affairs-E-Economics	0.00	0.00	1.00	1.00
Senior Coordinator Competitive Site Analyst-E-Miscellaneous	1.00	1.00	1.00	1.00
Senior Coordinator Consulting Outreach-E-Miscellaneous	6.00	6.00	6.00	6.00
Senior Coordinator Industry Analysis-E-Miscellaneous	1.00	1.00	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	1.00	1.00	1.00	1.00
Training Coordinator-N-Human Svcs	1.00	0.00	0.00	0.00
Subtotal	**28.00**	**27.00**	**26.00**	**26.00**
Engineering & Operations				
Accountant-E-Accounting	5.00	5.00	6.00	6.00
Accounting Clerk-N-Accounting	4.00	5.00	5.00	5.00
Accounting Specialist-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist-N-Administrative	9.00	8.00	8.00	8.00
Animal Care Assistant-N-Animal Svcs	0.95	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	1.00	0.00	0.00
Business Analyst-E-Business	7.00	8.00	6.00	6.00
Business Analyst-N-Business	0.00	0.00	3.00	3.00
Capital Projects Manager-E-Projects	0.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	2.00	1.00	0.00	0.00
Community Relations Coord-N-Communications	0.00	1.00	3.00	3.00
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	1.00	1.00	1.00
Contracts Management Associate-N-Purchasing	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	3.00	3.00	3.00	3.00
Data Scientist-E-Information Technology	1.00	0.00	0.00	0.00
Director Community Development and Infrastructure-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Director Engineering and Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Technical Services-E-Executive Mgmnt	1.00	1.00	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	3.00	2.00	2.00
Engineer-E-Engineering	18.00	24.00	25.00	25.00
Engineering Associate Supervisor-E-Engineering	1.00	2.00	2.00	2.00
Engineering Associate-E-Engineering	8.00	7.00	6.00	6.00
Engineering Associate-N-Engineering	21.00	24.00	23.00	23.00
Engineering Technician-N-Engineering	9.00	9.00	9.00	9.00
Environmental Technician-N-Environmental Svcs	8.00	8.00	8.00	8.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Engineering & Operations (Continued)				
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	38.00
Fiscal Analyst-E-Administrative	1.00	1.00	2.00	2.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Flood Protection Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Floodplain Administrator-E-Administrative	1.00	1.00	1.00	1.00
Floodplain Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Helicopter Pilot-N-Transportation	1.48	2.00	2.00	2.00
Industrial Electrician-N-Trade Jobs	0.00	0.00	1.00	1.00
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	1.00	0.00	0.00
Manager Countywide Construction-E-Construction	1.00	1.00	1.00	1.00
Manager Customer Resolution-E-Business	1.00	1.00	1.00	1.00
Manager Engineering Technical Services-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Manager Infrastructure Engineering Programs-E-Engineering	0.00	0.00	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	1.00	1.00	1.00
Manager Project Controls-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Public Works Emergency Response-E-Administrative	1.00	1.00	1.00	1.00
Manager Public Works Maint Ops-E-Engineering	4.00	3.00	3.00	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 Transportation Engineering Services-E-Transportation	0.00	0.00	1.00	1.00
Manager-E-Supervisory	1.00	5.00	2.00	2.00
Mosquito Control Inspector-N-Inspector	13.00	16.00	17.00	17.00
Mosquito Control Technician-N-Environmental Svcs	0.95	1.00	0.00	0.00
Network Architect-E-Information Technology	1.00	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	0.00	0.00	0.00
Professional Engineer II-E-Engineering	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	11.00	12.00	14.00	14.00
Program Manager-E-Projects	1.00	0.00	0.00	0.00
Project Coordination Manager-E-Business	1.00	0.00	0.00	0.00
Project Coordinator-E-Administrative	4.00	7.00	3.00	3.00
Project Coordinator-N-Administrative	0.00	0.00	3.00	3.00
Project Manager-E-Administrative	0.00	0.00	3.00	3.00
Project Manager-E-Projects	14.00	23.00	19.00	19.00
Public Works Projects Coordination Manager-E-Engineering	0.00	1.00	1.00	1.00
Safety and Mobility Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Section Manager Infrastructure Engineering Services-E-Engineering	0.00	0.00	1.00	1.00
Section Manager Planning Support-E-Engineering	0.00	0.00	1.00	1.00
Section Manager Traffic Maintenance & Operations-E-Transportation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	2.00	2.00	2.00	2.00
Senior Environmental Scientist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior Environmental Scientist-N-Environmental Svcs	0.00	0.00	1.00	1.00
Senior Environmental Specialist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior Environmental Specialist-N-Environmental Svcs	0.00	0.00	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	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Engineering & Operations (Continued)				
Storekeeper-N-Purchasing	2.00	4.00	4.00	4.00
Stormwater Investigations Manager-E-Miscellaneous	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	3.00	4.00	4.00	4.00
Traffic Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
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	0.00	0.00
Transportation Worker-N-Trade Jobs	35.00	41.00	41.00	41.00
Transportation Worker-N-Transportation	112.00	111.00	111.00	115.00
TWD-Warehouse and Contracts Manager-E-Transportation	0.00	1.00	1.00	1.00
Subtotal	**455.38**	**494.95**	**497.95**	**502.95**
Enterprise Program Management Office				
Business Analyst-E-Business	1.00	0.00	0.00	0.00
Division Director Enterprise Project Management Office-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	4.00	3.00	3.00	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	1.00	1.00	0.00	0.00
Senior EPMO Portfolio Manager-E-Administrative	1.00	1.00	0.00	0.00
Senior Information Technology Projects Manager-E-Information Technology	4.00	5.00	4.00	4.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	2.00	3.00	3.00
Solutions Analyst-E-Information Technology	3.00	2.00	2.00	2.00
Solutions Architect-E-Information Technology	0.00	0.00	1.00	1.00
Solutions Associate-E-Information Technology	1.00	0.00	0.00	0.00
Solutions Engineer-E-Information Technology	6.00	7.00	8.00	8.00
Solutions Specialist-E-Information Technology	2.00	3.00	3.00	3.00
Transformation Change Manager-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**29.00**	**28.00**	**28.00**	**28.00**
Enterprise Solutions & Quality Assurance				
Accountant-E-Accounting	2.00	3.00	3.00	3.00
Accounting Clerk-N-Accounting	3.00	3.00	3.00	3.00
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Cloud ERP Functional Support Analyst-E-Information Technology	0.00	2.00	1.00	1.00
County Capital Projects Coordinator-E-Accounting	1.00	0.00	0.00	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	0.00	0.00	0.00
EBS Timekeeping/Payroll Application Analyst-E-Information Technology	1.00	1.00	1.00	1.00
ERP Fiscal Functional Support Analyst-E-Information Technology	0.00	0.00	2.00	2.00
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	1.00	2.00	2.00	2.00
ERP/HCM/EPM Cloud Technical Lead-E-Information Technology	0.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	2.00	2.00	1.00	1.00
Fiscal Manager Enterprise Programs-E-Accounting	1.00	1.00	1.00	1.00
Fiscal Manager Shared Services Accounting-E-Accounting	0.00	1.00	1.00	1.00
Functional Procurement Applications Coordinator-E-Administrative	1.00	0.00	0.00	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	3.00	2.00	2.00	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	0.00	0.00	0.00
Procure-To-Pay (P2P) Functional Business Analyst-E-Information Technology	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Enterprise Solutions & Quality Assurance (Continued)				
Project Manager-E-Projects	1.00	0.00	0.00	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	1.00	1.00	1.00	1.00
Senior Functional Business Analyst-E-Information Technology	9.00	10.00	10.00	10.00
Technical/Functional ERP Programs Manager-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**41.00**	**41.00**	**41.00**	**41.00**
Environmental Management Division				
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Chief Environmental Scientist-E-Environmental Svcs	3.00	4.00	2.00	2.00
Cross-Connection Control Inspector-N-Inspector	0.00	2.00	2.00	2.00
County Sustainability Officer-E-Real Estate	1.00	0.00	0.00	0.00
Division Director Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineering Technician-N-Engineering	1.00	2.00	1.00	1.00
Environmental Manager-E-Environmental Svcs	3.00	3.00	3.00	3.00
Environmental Scientist I.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Scientist-E-Environmental Svcs	0.00	0.00	3.00	3.00
Environmental Scientist-N-Environmental Svcs	6.00	8.00	7.00	7.00
Environmental Specialist-N-Environmental Svcs	15.00	17.00	17.00	17.00
Environmental Specialist II.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Supervisor-E-Environmental Svcs	5.00	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	1.00	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	3.00	3.00	3.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Project Manager-N-Projects	0.00	0.00	2.00	2.00
Senior Environmental Scientist-E-Environmental Svcs	6.00	6.00	0.00	0.00
Senior Environmental Scientist-N-Environmental Svcs	0.00	0.00	7.00	7.00
Senior Environmental Specialist-E-Environmental Svcs	5.00	5.00	0.00	0.00
Senior Environmental Specialist-N-Environmental Svcs	0.00	0.00	6.00	6.00
Supervisor-E-Administrative	1.00	0.00	0.00	0.00
Subtotal	**61.00**	**68.00**	**71.00**	**71.00**
Extension Service				
Administrative Assistant-N-Administrative	5.00	5.00	4.00	4.00
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	1.00	1.00	2.00	2.00
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	1.00	1.00	1.00	1.00
Ornamental Horticultural Assistant-N-Trade Jobs	6.00	6.00	5.00	5.00
Program Coordinator-N-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	0.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Extension Service (Continued)				
Senior Administrative Specialist-CAD.E.Admin	1.00	1.00	0.00	0.00
Training Coordinator-N-Human Svcs	1.00	1.00	1.00	1.00
Training Specialist-N-Human Svcs	0.00	0.00	1.00	1.00
Subtotal	**25.00**	**25.00**	**25.00**	**25.00**
Facilities Management & Real Estate Services				
Accountant-E-Accounting	1.00	0.00	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 II.E.Admin	0.00	1.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	3.00
Assistant County Administrator-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	2.00	1.00	1.00
Business Manager I-E-Planning	1.00	0.00	0.00	0.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Carpenter-N-Trade Jobs	6.00	5.00	5.00	5.00
Contracts Compliance Inspector-N-Inspector	8.00	7.00	7.00	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
Countywide Facilities Maintenance Manager-E-Facilities	0.00	1.00	1.00	1.00
Custodian-N-Facilities	30.00	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
Electrician I.N.Trade	0.00	2.00	0.00	0.00
Electrician II.N.Trade	0.00	0.00	1.00	1.00
Electrician-N-Trade Jobs	16.00	16.00	14.00	14.00
Engineering Associate-E-Engineering	1.00	1.00	0.00	0.00
Facilities and Real Estate Services Business Operations Manager-E-Facilities	0.00	1.00	1.00	1.00
Field Operations Supervisor.N.Trade	0.00	0.00	12.00	12.00
Fiscal Manager-E-Executive Mgmnt	0.00	1.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	0.00	1.00	1.00
HVAC Technician-N-Trade Jobs	20.00	20.00	15.00	15.00
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	7.00	7.00	7.00
Maintenance Repair Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Manager Acquisition & Surplus Services-E-Real Estate	0.00	0.00	1.00	1.00
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 Strategic Real Estate-E-Real Estate	0.00	0.00	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	4.00	3.00	3.00
Multi-Trades Worker II.N.Trade	0.00	3.00	0.00	0.00
Multi-Trades Worker-N-Trade Jobs	18.00	18.00	15.00	15.00
Painter-N-Trade Jobs	5.00	5.00	4.00	4.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Project Manager II.N.Proj	0.00	0.00	1.00	1.00
Project Manager-E-Administrative	0.00	1.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Facilities Management & Real Estate Services (Continued)				
Project Manager-E-Projects	13.00	14.00	5.00	5.00
Project Manager-N-Projects	0.00	0.00	7.00	7.00
Real Property Appraiser-E-Property	2.00	2.00	2.00	2.00
Real Property Specialist-E-Real Estate	11.00	12.00	0.00	0.00
Real Property Specialist-N-Real Estate	0.00	0.00	11.00	11.00
Real Property Technician-N-Real Estate	2.00	0.00	0.00	0.00
Security Manager-E-Facilities	1.00	1.00	1.00	1.00
Security Projects Coordinator-E-Facilities	2.00	1.00	1.00	1.00
Security Systems Coordinator-E-Facilities	0.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	0.00	0.00	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
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	1.00	1.00	1.00	1.00
Subtotal	**201.00**	**206.00**	**202.00**	**202.00**
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-N-Administrative	7.00	7.00	7.00	7.00
Battalion Chief-N-Fire	27.00	27.00	24.00	24.00
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	164.00	165.00	168.00	168.00
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	194.00	209.00	201.00	201.00
Emergency Call Taker-P/T.N.Emerg	1.43	0.00	0.00	0.00
Emergency Management Coordinator-E-Emergency Svcs	12.00	12.00	6.00	6.00
Emergency Management Coordinator-N-Emergency Svcs	0.00	0.00	6.00	6.00
Fire Fighter-N-Fire	254.00	213.00	230.00	230.00
Fire Inspector I-N-Fire	0.00	3.00	1.00	1.00
Fire Inspector II-N-Fire	30.00	27.00	29.00	29.00
Fire Investigator-N-Fire	4.00	4.00	4.00	4.00
Fire Marshal-E-Fire	1.00	1.00	1.00	1.00
Fire Medic I-N-Fire	401.00	424.00	433.00	458.00
Fire Rescue Training Officer-N-Fire	8.00	8.00	9.00	9.00
Fiscal Services Manager-E-Accounting	1.00	1.00	1.00	1.00
Health and Safety Chief-E-Emergency Svcs	1.00	1.00	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	80.00	90.00	106.00	121.00
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	1.00	1.00	2.00	2.00
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

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Fire Rescue (Continued)				
Planning and Compliance Section Chief-E-Fire	0.00	1.00	1.00	1.00
Program Coordinator-N-Projects	1.00	1.00	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	8.00	8.00	8.00	8.00
Research Planning/Spec Manager-E-Miscellaneous	1.00	1.00	0.00	0.00
Resource Management Chief-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
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	1.00	1.00	1.00	1.00
Special Operations Chief-E-Fire	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	9.00	9.00	9.00	9.00
Telecommunications Supervisor-N-Communications	4.00	4.00	4.00	4.00
Telecommunications Technician-N-Information Technology	2.00	1.00	1.00	1.00
Telecommunicator-N-Communications	32.43	33.85	33.85	33.85
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Subtotal	**1,283.85**	**1,291.85**	**1,326.85**	**1,366.85**
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
Asset Manager-E-Property	0.00	1.00	1.00	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	1.00	1.00	1.00	2.00
Fleet Technician-N-Trade Jobs	32.00	33.00	34.00	34.00
Manager Fleet Management Services-E-Vehicle Maint	1.00	1.00	1.00	1.00
Manager Fleet Operations/Maintenance-E-Vehicle Maint	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	1.00	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
Property Control Specialist-E-Miscellaneous	1.00	1.00	0.00	0.00
Property Control Specialist-N-Miscellaneous	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Training Specialist-E-Administrative	1.00	1.00	1.00	1.00
Service Advisor.N.VehMn	1.00	0.00	0.00	0.00
Service Advisor-N-Vehicle Maint	3.00	4.00	4.00	4.00
Vehicle Service Attendant-N-Vehicle Maint	3.00	3.00	4.00	4.00
Subtotal	**67.00**	**70.00**	**72.00**	**73.00**
Government Relations & Strategic Services				
Administrative Services Coord-E-Administrative	2.00	2.00	2.00	2.00
Administrative Specialist-E-Administrative	1.00	0.00	0.00	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	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	1.00	1.00	0.00	0.00
Government Relations Manager-E-Administrative	2.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Government Relations & Strategic Services (Continued)				
Grants Planning and Development Coordinator-E-Executive Mgmnt	2.00	2.00	0.00	0.00
GRSS Administrator 1-E-Administrative	1.00	1.00	1.00	1.00
GRSS Division Director-E-Administrative	1.00	1.00	1.00	1.00
Human Rights and Investigation Manager-E-Supervisory	1.00	1.00	1.00	1.00
Investigator/Mediator Specialist-E-Administrative	1.00	0.00	0.00	0.00
Professional Standards & Human Rights Investigator-E-Executive Mgmnt	2.00	3.00	3.00	3.00
Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Project Manager II.N.Proj	0.00	0.00	1.00	1.00
Project Manager-E-Projects	1.00	0.00	0.00	0.00
Subtotal	**19.00**	**18.00**	**15.00**	**15.00**
Head Start				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk II.N.Acctg	0.00	2.00	0.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	4.00	4.00
Administrative Assistant-N-Administrative	8.00	8.00	8.00	8.00
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	26.00	26.00	26.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	7.00	6.00	6.00	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	29.00	33.00	33.00	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.N.SSvcs	2.00	0.00	0.00	0.00
Head Start Services Specialist-N-Social Svcs	7.00	8.00	8.00	8.00
Head Start Teacher-N-Social Svcs	59.48	42.00	42.00	42.00
Head Start/EHS Center Supervisor-E-Social Svcs	13.00	13.00	12.00	12.00
Head Start/EHS Center Supervisor-N-Social Svcs	0.00	0.00	1.00	1.00
Head Start/EHS Teacher Aide-N-Human Svcs	0.48	1.00	1.00	1.00
Head Start/EHS Teacher Assistant-N-Social Svcs	50.00	63.00	62.00	62.00
Human Services Supervisor-E-Social Svcs	2.00	2.00	2.00	2.00
Lead Head Start Teacher-E-Social Svcs	21.00	21.00	21.00	21.00
Licensed Practical Nurse-N-Medical Svcs	0.00	2.00	1.00	1.00
Maintenance Repair Supervisor-N-Trade Jobs	1.00	1.00	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	0.00	0.00
Manager-E-Supervisory	7.00	7.00	9.00	9.00
Minibus Driver.N.Trans	1.00	0.00	0.00	0.00
Minibus Driver-N-Transportation	4.00	5.00	6.00	6.00
Multi-Trades Worker-N-Trade Jobs	2.00	3.00	3.00	3.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Property Control Specialist-N-Miscellaneous	1.00	1.00	1.00	1.00
Registered Nurse-N-Medical Svcs	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	0.00	0.00	1.00	1.00
Social Services Specialist-N-Social Svcs	5.00	3.00	4.00	4.00
Solutions Analyst-E-Information Technology	1.00	1.00	0.00	0.00
Training Specialist-N-Human Svcs	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Head Start (Continued)				
Treatment Counselor-E-Social Svcs	1.00	1.00	1.00	1.00
Subtotal	**269.95**	**272.00**	**272.00**	**272.00**
Health Care Services				
Accountant I.E.Acctg	0.00	1.00	0.00	0.00
Accountant-E-Accounting	3.00	3.00	4.00	4.00
Accounting Clerk-E-Accounting	0.00	1.00	0.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	3.00	3.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	34.00	39.00	40.00	40.00
Community Relations Coord-E-Communications	0.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	3.00	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	7.00	7.00	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	1.00	1.00	1.00	1.00
Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	5.00	5.00	6.00	6.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Manager-E-Projects	6.00	6.00	3.00	3.00
Project Manager-N-Projects	0.00	0.00	4.00	4.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Social Services Specialist-N-Social Svcs	6.00	0.00	0.00	0.00
Solutions Engineer-E-Information Technology	0.00	1.00	0.00	0.00
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	7.00	0.00	0.00	0.00
Subtotal	**91.00**	**95.00**	**96.00**	**96.00**
Homeless Services				
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	0.00	0.00
Community Relations Coord-N-Communications	0.00	0.00	1.00	1.00
Community Services Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Director Homeless Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Homeless and Community Services Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Project Manager-E-Projects	4.00	4.00	5.00	5.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Case Manager.N.SSvcs	0.00	0.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Subtotal	**10.00**	**11.00**	**13.00**	**13.00**
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

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Human Resources (Continued)				
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Human Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	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	2.00	2.00	2.00	2.00
Human Resources Division Director-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Human Resources Manager.E.ExMgt	1.00	0.00	0.00	0.00
Human Resources Manager-E-Executive Mgmnt	8.00	9.00	9.00	9.00
Human Resources Partner.E.Admin	1.00	0.00	0.00	0.00
Human Resources Partner-E-Administrative	10.00	10.00	10.00	10.00
Human Resources Specialist-E-Administrative	22.00	22.00	22.00	22.00
Human Resources Support Technician.N.Admin	1.00	0.00	0.00	0.00
Human Resources Support Technician-N-Administrative	6.00	8.00	8.00	8.00
Oracle HCM Functional Consultant-E-Administrative	1.00	0.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Human Resources Partner-E-Administrative	4.00	4.00	4.00	4.00
Summer Youth Intern-N-Miscellaneous	3.45	3.45	3.45	3.45
Wellness Specialist.E.Human	0.38	0.00	0.00	0.00
Subtotal	**77.33**	**75.95**	**75.95**	**75.95**
Information Technology Department				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Client Endpoint Administrator-E-Information Technology	7.00	7.00	10.00	10.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Cyber Security Manager-E-Information Technology	0.00	1.00	1.00	1.00
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	1.00	1.00	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	1.00	0.00	0.00	0.00
Endpoint Technology Manager-E-Information Technology	1.00	0.00	0.00	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	1.00	1.00	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
Information Technology Contracts Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	2.00	2.00	2.00	2.00
Innovation Analyst-E-Information Technology	0.00	1.00	0.00	0.00
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 Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	0.00	0.00	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	1.00	1.00	1.00
Knowledge Management Administrator-E-Information Technology	1.00	0.00	0.00	0.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
MDM Administrator-E-Information Technology	0.00	1.00	1.00	1.00
MDM Engineer-E-Information Technology	0.00	1.00	1.00	1.00
Network Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Network Administrator-E-Information Technology	5.00	4.00	4.00	4.00
Network Architect-E-Information Technology	3.00	3.00	3.00	3.00
Network Engineer-E-Information Technology	4.00	4.00	4.00	4.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Information Technology Department (Continued)				
Section Manager, Enterprise Infrastructure Services-E-Supervisory	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Information Technology Projects Manager-E-Information Technology	1.00	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	1.00	1.00	1.00
Senior Manager Technology Experience & Support-E-Information Technology	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	2.00	1.00	1.00	1.00
Software Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Solutions Analyst-E-Information Technology	10.00	11.00	12.00	12.00
Solutions Architect-E-Information Technology	5.00	5.00	7.00	7.00
Solutions Engineer-E-Information Technology	12.00	13.00	13.00	13.00
Solutions Specialist-E-Information Technology	3.00	1.00	1.00	1.00
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	8.00	8.00	6.00	6.00
Systems Architect-E-Information Technology	3.00	3.00	4.00	4.00
Systems Engineer-E-Information Technology	7.00	7.00	8.00	8.00
Technical Support Desk Manager-E-Information Technology	1.00	0.00	0.00	0.00
Technical Support Specialist-N-Information Technology	5.00	5.00	1.00	1.00
Telecommunications Engineer-E-Information Technology	2.00	2.00	2.00	2.00
Subtotal	**114.00**	**114.00**	**114.00**	**114.00**
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	18.00	18.00	18.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	0.00	0.00
Contracts Management Associate-N-Accounting	0.00	0.00	1.00	1.00
Contracts Management Associate-N-Purchasing	0.00	1.00	0.00	0.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	0.00	4.00	4.00	4.00
Director Library Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Library Public Svcs-E-Library Svcs	1.00	3.00	2.00	2.00
Division Manager Library Support Services-E-Library Svcs	1.00	1.00	1.00	1.00
Librarian-E-Library Svcs	95.00	88.00	0.00	0.00
Librarian.E.LibSv	0.00	0.00	1.00	1.00
Librarian-N-Library Svcs	0.00	0.00	87.00	88.00
Library Associate-N-Library Svcs	76.00	75.00	74.00	76.00
Library Project Mgr-E-Library Svcs	1.00	1.00	1.00	1.00
Library Public Service Reg Mgr-E-Library Svcs	7.00	8.00	8.00	8.00
Library Service and Technology Guide-N-Library Svcs	164.00	174.00	177.00	181.00
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 Support Services-E-Library Svcs	4.00	4.00	5.00	5.00
Manager-E-Supervisory	3.00	3.00	3.00	4.00
Multi-Trades Worker-N-Trade Jobs	2.00	2.00	2.00	2.00
Paralegal Specialist-N-Legal	1.00	1.00	1.00	1.00
Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	2.00	5.00	7.00	7.00
Program Manager-E-Projects	0.00	1.00	1.00	1.00
Project Manager-E-Administrative	0.00	1.00	1.00	1.00
Project Manager-E-Projects	3.00	4.00	5.00	5.00
Project Manager-N-Projects	0.00	0.00	2.00	2.00
Public Relations Strategist-E-Communications	1.00	1.00	1.00	1.00
Senior Administrative Specialist.E.Admin	1.00	1.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Library Services (Continued)				
Supervisor-E-Administrative	1.00	0.00	0.00	0.00
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Subtotal	**391.00**	**407.00**	**411.00**	**419.00**
Management & Budget				
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
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 Analyst-E-Business	1.00	1.00	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
Fiscal Analyst-E-Administrative	0.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	1.00	0.00	0.00	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 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
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Subtotal	**26.00**	**26.00**	**26.00**	**26.00**
Medical Examiner				
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Administrative Specialist-N-Administrative	3.00	3.00	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	12.16	12.16	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	4.00	4.00
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	15.32	15.32
Subtotal	**45.48**	**46.48**	**48.48**	**48.48**
Non-Allocated Pool Positions				
Administrative Assistant-N-Administrative	0.00	1.00	1.00	1.00
Administrative Services Coord-E-Administrative	1.00	0.00	0.00	0.00
Case Manager-N-Social Svcs	3.00	3.00	3.00	3.00
Cashier-N-Accounting	1.00	0.00	0.00	0.00
Cook-N-Social Svcs	1.00	1.00	1.00	1.00
Pooled Temp-E-Miscellaneous	0.00	1.00	1.00	1.00
Pooled Temp-N-Miscellaneous	13.00	14.00	13.00	13.00
Special Advisor to Deputy County Administrator-E-Miscellaneous	1.00	0.00	1.00	1.00
Treatment Counselor-E-Social Svcs	1.00	1.00	1.00	1.00
Youth Care Specialist-N-Social Svcs	3.00	1.00	0.00	0.00
Subtotal	**24.00**	**22.00**	**21.00**	**21.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Office of Community Impact				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Community Affairs Liaison & Equal Opportunity Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Community Impact Officer-E-Administrative	1.00	1.00	0.00	0.00
Community Liaison-E-Executive Mgmnt	1.00	1.00	1.00	1.00
GRSS Administrator 1-E-Administrative	2.00	2.00	2.00	2.00
Subtotal	**6.00**	**6.00**	**5.00**	**5.00**
Parks & Recreation				
Accountant-E-Accounting	2.00	2.00	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	3.00	3.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	3.00
Architect-E-Engineering	0.00	0.00	1.00	1.00
Athletics Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Athletics Specialist-N-Parks/Recreation	1.00	2.00	2.00	2.00
Business Analyst-E-Business	1.00	0.00	0.00	0.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	0.00	1.00	1.00	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	0.95	0.95	3.38	3.38
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	1.00	1.00	1.00
Event Coordinator Part-Time.N.Parks	1.00	0.00	0.00	0.00
Field Operations Supervisor.N.Trade	1.00	0.00	0.00	0.00
Field Operations Supervisor-N-Trade Jobs	5.00	6.00	6.00	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	1.00	1.00	0.00	0.00
Manager Architecture & Engineering Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Parks Operations/Maintenance-E-Parks/Recreation	0.00	1.00	1.00	1.00
Manager Recreation Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	3.00	5.00	4.00	4.00
Multi-Trades Worker-N-Trade Jobs	34.00	35.00	38.00	38.00
Park Ranger-N-Parks/Recreation	2.50	2.50	3.50	4.23
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	2.00	2.00	2.00	2.00
Performing Arts Center Manager-E-Administrative	1.00	1.00	1.00	1.00
Program Coordinator-N-Projects	3.00	3.00	3.00	3.00
Project Coordinator-E-Administrative	1.00	0.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	3.00	3.00
Project Manager-E-Projects	1.00	1.00	2.00	2.00
Public Safety and Community Outreach Manager-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Recreation Leader.N.Parks	0.00	2.69	0.95	0.95
Recreation Leader-N-Parks/Recreation	102.18	104.28	112.61	115.82
Recreation Manager-E-Executive Mgmnt	2.00	3.00	3.00	3.00
Recreation Program Specialist-N-Parks/Recreation	15.00	17.00	17.00	17.00
Recreation Program Supervisor-N-Parks/Recreation	32.73	37.00	40.00	40.00
Recreation Specialist.N.Parks	1.00	0.00	1.00	1.00
Safety/Loss Control Coord-N-Inspector	2.00	2.00	4.00	4.48
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	2.00	3.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Parks & Recreation (Continued)				
Senior Program Coordinator-N-Projects	0.00	0.00	3.00	3.00
Senior Supervisor-E-Supervisory	3.00	2.00	2.00	2.00
Special Projects Coordinator-E-Projects	1.00	0.00	1.00	1.00
Storekeeper-N-Purchasing	2.00	2.00	2.00	2.00
Supervisor Buildings/Grounds-N-Facilities	1.00	0.00	0.00	0.00
Supervisor-E-Administrative	2.00	0.00	0.00	0.00
Supervisor-N-Administrative	0.00	1.00	1.00	1.00
Theater Technical Coordinator-N-Information Technology	1.73	1.73	1.73	1.73
Trades Helper-N-Trade Jobs	1.00	1.00	1.00	1.00
Subtotal	**258.08**	**269.14**	**293.16**	**297.57**
Performance Data & Analytics				
Addressing GIS Specialist-N-Real Estate	4.00	4.00	4.00	4.00
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	2.00	2.00	2.00	2.00
Database Administrator-E-Information Technology	4.00	4.00	4.00	4.00
Director Performance Data and Analytics-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Enterprise Data Governance-E-Executive Mgmnt	1.00	1.00	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	4.00	4.00	4.00	4.00
GIS Analyst-N-Information Technology	7.00	7.00	7.00	7.00
GIS Project Manager-E-Projects	3.00	3.00	3.00	3.00
GIS Systems Administrator-E-Information Technology	2.00	0.00	0.00	0.00
GIS Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	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 GIS-E-Administrative	1.00	1.00	1.00	1.00
Manager GIS Core Data Services-E-Supervisory	1.00	1.00	1.00	1.00
Manager Public Safety 911-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Survey-E-Engineering	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	3.00	3.00	3.00
Procurement Performance and Business Manager-E-Administrative	1.00	1.00	1.00	1.00
Prof Land Surveyor/Mapper-E-Engineering	3.00	3.00	3.00	3.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	0.00	0.00	0.00
Senior GIS Analyst-E-Information Technology	5.00	5.00	5.00	5.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Solutions Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Solutions Architect-E-Information Technology	3.00	3.00	3.00	3.00
Solutions Engineer-E-Information Technology	2.00	4.00	4.00	4.00
Solutions Specialist-E-Information Technology	1.00	1.00	1.00	1.00
Survey Technician-N-Engineering	3.00	3.00	3.00	3.00
Systems Architect-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**74.00**	**74.00**	**74.00**	**74.00**
Pet Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Assistant-N-Accounting	1.00	0.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Pet Resources (Continued)				
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Animal Behavioral Trainer-N-Animal Svcs	2.00	2.00	2.00	2.00
Animal Care Assistant-N-Animal Svcs	26.00	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	0.73	0.73	0.73
Business Manager-E-Planning	1.00	1.00	1.00	1.00
Business Systems Department Specialist-E-Business	1.00	1.00	0.00	0.00
Business Systems Dept Specialist-N-Business	0.00	0.00	1.00	1.00
Community Relations Coord-N-Communications	1.00	1.00	1.00	1.00
Customer Service Analyst-N-Administrative	4.00	4.00	4.00	4.00
Customer Service Representative-N-Administrative	13.00	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	2.00	2.00
Pet Resources Rescue/Foster Coordinator-N-Animal Svcs	10.00	10.00	10.00	10.00
Program Coordinator-N-Projects	2.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Animal Behavioral Trainer-E-Animal Svcs	0.00	1.00	0.00	0.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	1.00	1.00	1.00	1.00
Supervisor-E-Administrative	6.00	5.00	0.00	0.00
Supervisor-N-Administrative	0.00	0.00	6.00	6.00
Veterinarian-E-Animal Svcs	3.00	4.00	4.00	4.00
Veterinary Pharmacy Control Coordinator-N-Medical Svcs	0.00	0.00	1.00	1.00
Veterinary Practice Manager-E-Animal Svcs	1.00	1.00	1.00	1.00
Veterinary Technician-N-Animal Svcs	12.00	12.00	11.00	11.00
Subtotal	**96.00**	**96.73**	**97.73**	**97.73**
Procurement Services				
Administrative Assistant-N-Administrative	0.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	4.00	3.00	3.00	3.00
Business Analyst-E-Business	3.00	3.00	1.00	1.00
Buyer-E-Purchasing	0.00	0.00	5.00	5.00
Buyer-N-Purchasing	0.00	0.00	15.00	15.00
Contracts Management Associate.E.Purch	2.00	2.00	0.00	0.00
Contracts Management Associate-N-Purchasing	0.00	0.00	2.00	2.00
Director of Procurement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Performance Management.E.Bus	0.00	1.00	0.00	0.00
Manager Procurement Business & Performance-E-Business	0.00	0.00	1.00	1.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Procurement Analyst-E-Purchasing	20.00	20.00	2.00	2.00
Procurement Operations Coordinator-E-Administrative	7.00	7.00	7.00	7.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**40.00**	**41.00**	**41.00**	**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	1.00	1.00	1.00	1.00
Occupational Safety Business Partner-E-Administrative	0.00	0.00	1.00	1.00
Program Coordinator-N-Projects	3.00	1.00	1.00	1.00
Safety Manager-E-Administrative	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Risk Management Division (Continued)				
Safety Specialist-E-Administrative	4.00	4.00	0.00	0.00
Safety Specialist-N-Administrative	1.00	1.00	4.00	4.00
Senior Program Coordinator-E-Projects	1.00	3.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	3.00	3.00
Subtotal	**13.00**	**13.00**	**13.00**	**13.00**
Small Business Enterprises Division				
Division Director MBE and SBE Programs-E-Administrative	1.00	1.00	1.00	1.00
Minority-Disadvantaged Bus Mgr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	4.00	4.00	4.00	4.00
Subtotal	**6.00**	**6.00**	**6.00**	**6.00**
Social Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	3.00	3.00	3.00	3.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	42.00	41.00	33.00	33.00
Child Care Licensing Inspector-N-Inspector	1.00	0.00	0.00	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	10.00	10.00	10.00	10.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	3.00	0.00	0.00	0.00
Senior Training Specialist-E-Human Svcs	2.00	2.00	0.00	0.00
Senior Training Specialist-N-Administrative	0.00	0.00	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	6.00	7.00	2.00	2.00
Special Projects Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Special Projects Coordinator-E-Miscellaneous	0.00	2.00	2.00	2.00
Special Projects Coordinator-E-Projects	2.00	2.00	2.00	2.00
Subtotal	**83.00**	**82.00**	**69.00**	**69.00**
Solid Waste				
Accountant-E-Accounting	0.00	1.00	1.00	1.00
Administrative Specialist I-N-Administrative	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	4.00	2.00	2.00
Budget Manager-E-Business	1.00	0.00	0.00	0.00
Business Analyst-E-Administrative	0.00	0.00	1.00	1.00
Business Analyst-E-Business	2.00	2.00	1.00	1.00
Business Analyst-N-Business	0.00	0.00	1.00	1.00
Business Manager-E-Planning	1.00	1.00	0.00	0.00
Community Collection Ctr Attendant-N-Trade Jobs	15.00	15.00	15.00	15.00
Contracts Compliance Inspector-N-Inspector	3.00	0.00	0.00	0.00
Contracts Management Associate-N-Accounting	2.00	2.00	2.00	2.00
Contracts Manager-E-Purchasing	4.00	4.00	3.00	3.00
Customer Account Specialist.N.Acctg	1.00	0.00	0.00	0.00
Customer Account Specialist-N-Accounting	1.00	1.00	1.00	1.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative-N-Administrative	13.00	13.00	13.00	13.00
Director Solid Waste Management-E-Executive	1.00	1.00	1.00	1.00
Division Director Business and Support Services-E-Utilities	0.00	1.00	1.00	1.00
Division Director Solid Waste Management.E.ExMgt	3.00	0.00	0.00	0.00
Division Director Solid Waste Transfer Operations-E-Utilities	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Solid Waste (Continued)				
Division Director Sustainability and Disposal Operations-E-Utilities	0.00	1.00	1.00	1.00
Engineer-E-Engineering	3.00	1.00	1.00	1.00
Engineering Associate-N-Engineering	2.00	2.00	2.00	2.00
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	0.00	1.00	1.00	1.00
General Maintenance Worker-N-Miscellaneous	3.00	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	1.00	1.00	1.00	1.00
Manager Business & Fiscal Services-E-Accounting	0.00	0.00	1.00	1.00
Manager Northwest Transfer Station-E-Administrative	1.00	1.00	1.00	1.00
Manager Public Works Emergency Response-E-Administrative	0.00	0.00	1.00	1.00
Manager Scale House Operations-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Manager Solid Waste Landfill Ops-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager South Solid Waste Ops-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Sustainable Materials Management-E-Supervisory	1.00	1.00	1.00	1.00
Manager Technical and Disposal Services-E-Utilities	0.00	1.00	1.00	1.00
Manager-E-Supervisory	3.00	4.00	5.00	5.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Operations Superintendent-N-Supervisory	2.00	2.00	3.00	3.00
Program Coordinator-N-Projects	5.00	10.00	10.00	10.00
Project Manager.E.Proj	1.00	0.00	0.00	0.00
Project Manager-E-Projects	4.00	7.00	6.00	6.00
Recycling Coordinator-E-Utilities	1.00	1.00	1.00	1.00
Scalehouse Specialist-N-Accounting	14.00	12.00	12.00	12.00
Section Manager Solid Waste Collection and Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	3.00	3.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	3.00	3.00
Senior Supervisor.E.Supv	2.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	3.00	4.00	4.00	4.00
Senior Supervisor-N-Supervisory	9.00	9.00	9.00	9.00
Solid Waste Equipment Operator-N-Utilities	18.00	17.00	17.00	17.00
Solid Waste Transfer Equipment Operator-N-Utilities	39.00	40.00	38.00	38.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Utilities Plant Operator-N-Trade Jobs	1.00	1.00	0.00	0.00
Subtotal	**186.00**	**187.00**	**183.00**	**183.00**
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
Business & Compliance Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	0.00	1.00	0.00	0.00
Customer Service Representative-N-Administrative	7.00	7.00	8.00	8.00
Director Sunshine Line-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Transportation Coordinator-N-Human Svcs	4.50	4.50	5.50	5.50
Human Services Transportation Supervisor-E-Supervisory	5.00	5.00	5.00	5.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Paratransit Minibus Operator-N-Transportation	47.00	47.00	47.00	47.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Paratransit Minibus Oper-N-Transportation	5.00	5.00	3.50	3.50
Special Projects Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Sunshine Line Manager of Operations-E-Administrative	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Sunshine Line (Continued)				
Transportation Route Scheduler-N-Transportation	3.00	3.00	4.00	4.00
Subtotal	**81.50**	**82.50**	**83.00**	**83.00**
Water Resources				
Accountant-E-Accounting	2.00	2.00	3.00	3.00
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	16.00	13.00	7.00	7.00
Administrative Specialist-E-Administrative	1.00	1.00	0.00	0.00
Administrative Specialist-N-Administrative	25.00	24.00	5.00	5.00
AMI Program Manager-E-Utilities	0.00	0.00	1.00	1.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	18.00	17.00	5.00	5.00
Business Analyst-N-Business	0.00	0.00	12.00	12.00
Community Relations Coord-E-Communications	0.00	0.00	1.00	1.00
Computerized Maintenance Management System (CMMS) Administrator-E-Administrative	1.00	1.00	1.00	1.00
Construction Services Fiscal Manager-E-Accounting	1.00	0.00	0.00	0.00
Contracts Management Associate-N-Accounting	1.00	1.00	1.00	1.00
Contracts Management Associate-N-Purchasing	0.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	2.00	2.00	2.00
Cross-Connection Control Inspector-N-Inspector	1.00	0.00	0.00	0.00
Customer Account Specialist-N-Accounting	21.00	26.00	26.00	26.00
Customer Collections Specialist-N-Administrative	13.00	14.00	14.00	14.00
Customer Service Analyst-N-Administrative	10.00	12.00	6.00	6.00
Customer Service Representative-N-Administrative	25.00	23.00	28.00	28.00
Cyber Security Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	2.00	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	1.00	1.00	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	1.00	1.00	1.00	1.00
Engineer Intern-E-Engineering	8.00	10.00	6.00	6.00
Engineer Intern-N-Engineering	0.00	0.00	3.00	3.00
Engineer-E-Engineering	27.00	27.00	23.00	23.00
Engineering Associate Supervisor-E-Engineering	1.00	1.00	0.00	0.00
Engineering Associate-E-Engineering	13.00	12.00	8.00	8.00
Engineering Associate-N-Engineering	5.00	5.00	11.00	11.00
Engineering Technician-N-Engineering	3.00	2.00	2.00	2.00
Field Service Representative-N-Utilities	19.00	19.00	19.00	19.00
Fiscal Analyst-E-Administrative	5.00	3.00	4.00	4.00
Fiscal Manager-E-Executive Mgmnt	0.00	1.00	1.00	1.00
GIS Analyst-N-Information Technology	3.00	3.00	3.00	3.00
Industrial Automation SCADA Application Specialist-E-Information Technology	3.00	5.00	3.00	3.00
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
Industrial Mechanic-N-Trade Jobs	66.00	66.00	66.00	66.00
Information Technology Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Program Manager-E-Information Technology	0.00	0.00	1.00	1.00
Manager Capital Improvement Program-E-Utilities	1.00	1.00	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	0.00	0.00
Manager Cost Control Compliance-E-Utilities	0.00	1.00	1.00	1.00
Manager Customer Billing Solutions-E-Administrative	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Water Resources (Continued)				
Manager Engineering Svcs Capital Projects Management-E-Engineering	1.00	1.00	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	2.00	0.00	0.00	0.00
Manager QA/QC-E-Business	1.00	0.00	0.00	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	1.00	0.00	0.00
Manager Utility Revenues-E-Utilities	0.00	1.00	1.00	1.00
Manager-E-Supervisory	35.00	32.00	30.00	30.00
Meter Reader-N-Utilities	18.00	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	12.00	15.00	9.00	9.00
Program Coordinator-N-Projects	4.00	4.00	9.00	9.00
Program Manager - Septic to Sewer-E-	1.00	1.00	1.00	1.00
Program Manager-E-Projects	1.00	0.00	0.00	0.00
Program Manager South County One Water-E-Utilities	0.00	1.00	1.00	1.00
Project Controls and Performance Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Coordinator-E-Administrative	0.00	0.00	5.00	5.00
Project Coordinator-N-Administrative	0.00	0.00	12.00	12.00
Project Manager-E-Projects	19.00	25.00	19.00	19.00
Project Manager-N-Projects	0.00	0.00	7.00	7.00
Safety/Loss Control Coord-N-Inspector	1.00	1.00	0.00	0.00
Safety Specialist-N-Administrative	0.00	0.00	1.00	1.00
SCADA Control & Applications Engineer-E-Information Technology	2.00	2.00	2.00	2.00
SCADA Control & Network Systems Engineer-E-Information Technology	2.00	2.00	1.00	1.00
SCADA Systems Engineer-E-Miscellaneous	1.00	1.00	1.00	1.00
Section Manager East Maintenance-E-Utilities	0.00	0.00	1.00	1.00
Section Manager FMS Line Maint-E-Executive Mgmnt	2.00	2.00	3.00	3.00
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	1.00	1.00	1.00
Section Manager Public Utilities Water-E-Executive Mgmnt	2.00	2.00	1.00	1.00
Section Manager Utilities Construction and Inspections-E-Utilities	0.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Supervisor.E.Supv	1.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	8.00	9.00	8.00	8.00
Senior Training Specialist-E-Administrative	1.00	0.00	0.00	0.00
Senior Training Specialist-N-Administrative	0.00	0.00	1.00	1.00
Senior Training Specialist-E-Human Svcs	0.00	1.00	0.00	0.00
Solutions Engineer-E-Information Technology	2.00	2.00	1.00	1.00
Solutions Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Special Projects Coordinator-E-Projects	0.00	0.00	1.00	1.00
Storekeeper-N-Purchasing	7.00	5.00	5.00	5.00
Supervisor-E-Administrative	9.00	10.00	0.00	0.00
Supervisor-N-Administrative	8.00	8.00	18.00	18.00
Systems Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Training Specialist-N-Human Svcs	2.00	3.00	3.00	3.00
Utilities Asset Program Manager-E-Projects	1.00	1.00	1.00	1.00
Utilities Maintenance Operator-N-Trade Jobs	119.00	120.00	123.00	123.00
Utilities Maintenance Supervisor-N-Utilities	58.00	58.00	58.00	58.00
Utilities Manager-E-Utilities	11.00	13.00	14.00	14.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Water Resources (Continued)				
Utilities Plant Operator-N-Trade Jobs	101.00	105.00	117.00	121.00
Utilities Plant Operator-Shift Leader-N-Trade Jobs	16.00	16.00	14.00	14.00
Utilities Plant Supervisor-E-Utilities	0.00	0.00	8.00	8.00
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	1.00	1.00	1.00	1.00
Subtotal	**834.00**	**850.00**	**856.00**	**860.00**
TOTAL COUNTY ADMINISTRATOR ORGANIZATION	**5,951.96**	**6,044.52**	**6,081.39**	**6,168.80**
ELECTED OFFICIALS ORGANIZATION				
Clerk of the Circuit Court - BOCC Funded	**118.00**	**117.00**	**110.00**	**110.00**
Property Appraiser	**120.00**	**114.00**	**110.00**	**110.00**
Sheriff	**3,807.00**	**3,831.00**	**3,927.50**	**4,032.50**
State Attorney Part II (Victim Assistance)				
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Court Clerk II-N-Court	7.00	6.00	0.00	0.00
Court Clerk III-E-Court	1.00	1.00	0.00	0.00
Court Clerk III-N-Court	1.00	1.00	0.00	0.00
Director Victim Assistance Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Domestic Violence Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Intake Counselor-N-Administrative	19.00	6.00	0.00	0.00
Notification Supervisor-E-Court	1.00	1.00	1.00	1.00
Receptionist-N-Administrative	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Special Victims Unit Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Victim Advocate-N-Administrative	0.00	12.00	19.00	19.00
Victim Specialist-VA-N-Social Svcs	0.00	0.00	7.00	7.00
Subtotal	**33.00**	**33.00**	**33.00**	**33.00**
Supervisor of Elections	**49.00**	**51.00**	**51.00**	**51.00**
Tax Collector	**401.00**	**418.00**	**424.00**	**424.00**
TOTAL ELECTED OFFICIALS ORGANIZATION	**4,528.00**	**4,564.00**	**4,655.50**	**4,760.50**
JUDICIAL ORGANIZATION				
13th Judicial Branch - Administrative Offices of the Court				
Information Security Analyst-E-Court Administrator	0.00	0.00	1.00	1.00
Program Coordinator-E-Projects	1.00	0.00	0.00	0.00
ZCA-Accountant III-N-Court Administrator	1.00	0.00	0.00	0.00
ZCA-Accounting Services Supervisor-E-Accounting	0.00	1.00	1.00	1.00
ZCA-Administrative Assistant II-N-Administrative	0.00	3.00	5.85	5.85
ZCA-Administrative Assistant I-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Chief Deputy Court Administrator-N-Court Administrator	2.00	2.00	2.00	2.00
ZCA-Circuit Court Counsel-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Circuit Court Counsel-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Counselor-N-Court Administrator	6.00	0.00	0.00	0.00
ZCA-Court Counselor-E-Legal	0.00	5.00	0.00	0.00
ZCA-Court Facilities Supervisor-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Facilities Supervisor-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Operations Consul-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Operations Consul-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Operations Manager-E-Court Administrator	0.00	0.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
13th Judicial Branch - Administrative Offices of the Court (Continued)				
ZCA-Court Operations Manager-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Ops Coordinator-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Ops Coordinator-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Program Specialist II-E-Court Administrator	1.00	1.85	7.85	7.85
ZCA-Court Program Specialist III-E-Court	5.00	11.00	10.00	10.00
ZCA-Court Program Specialist I-N-Court Administrator	1.85	1.00	0.00	0.00
ZCA-Court Program Specialist II-N-Court Administrator	2.00	0.00	0.00	0.00
ZCA-Customer Service Agent-N-Court Administrator	1.00	0.00	0.00	0.00
ZCA-Director of Facilities Management-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Director of Facitlities Management-N-Court Administrator	1.00	1.00	0.00	0.00
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	5.00	4.00	4.00
ZCA-Drug Court Specialist II-N-Court Administrator	6.00	1.00	0.00	0.00
ZCA-Human Resources Mgr-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Human Resources Mgr-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Information System Analyst-N-Court Administrator	2.00	0.00	0.00	0.00
ZCA-Mediation Services Coordinator-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Mediation Services Coordinator-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Multi Trades Worker I-N-Court Administrator	1.00	0.00	0.00	0.00
ZCA-Multi Trades Worker II-N-Court Administrator	4.00	5.00	5.00	5.00
ZCA-Network Analyst-E-Information Technology	0.00	2.00	2.00	2.00
ZCA-Paralegal Specialist-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Program Assistant-N-Court Administrator	3.00	1.00	1.00	1.00
ZCA-Program Coordinator-E-Projects	0.00	1.00	3.00	3.00
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	1.00	1.00
ZCA-Senior Court Program Spec-E-Court Administrator	0.00	1.00	1.00	1.00
ZCA-Senior Court Program Spec-N-Court Administrator	4.00	0.00	0.00	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	0.00	0.00
ZCA-Senior Trial Court Staff Attorney-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Senior Trial Court Staff Attorney-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Senior User Support Specialist-E-	0.00	1.00	1.00	1.00
ZCA-System Project Consultant-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-System Project Consultant-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-User Support Analyst-E-	0.00	1.00	1.00	1.00
ZCA-User Support Analyst-N-Court Administrator	3.00	0.00	0.00	0.00
ZCA-Web Administrator-E-Information Technology	0.00	1.00	1.00	1.00
TOTAL JUDICIAL ORGANIZATION	**61.70**	**61.70**	**61.70**	**61.70**
BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION				
Environmental Protection Commission				
Accountant II-E-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist II-E-Administrative	0.00	0.00	1.00	1.00
Administrative Specialist II-N-Administrative	2.00	2.00	2.00	2.00
Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Environmental Scientist-E-Environmental Svcs	0.00	0.00	2.00	2.00
Communications Specialist-E-Administrative	0.00	1.00	1.00	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
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

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Environmental Protection Commission (Continued)				
Electronics Technician II.E.Trade	0.00	1.00	0.00	0.00
Electronics Technician III-N-Trade Jobs	1.00	1.00	0.00	0.00
Electronics Technician II.N.Trade	1.00	0.00	0.00	0.00
Electronics Technician II-N-Trade Jobs	2.00	2.00	0.00	0.00
Engineering Specialist I-E-Engineering	2.00	0.00	0.00	0.00
Engineering Specialist II-E-Engineering	4.00	6.00	3.00	3.00
Environmental Scientist I-E-Environmental Svcs	13.00	14.00	12.00	12.00
Environmental Scientist II-E-Environmental Svcs	26.00	22.00	27.00	27.00
Environmental Scientist III-E-Environmental Svcs	18.00	27.00	23.00	23.00
Environmental Specialist I-N-Environmental Svcs	1.00	1.00	0.00	0.00
Environmental Specialist II-E-Environmental Svcs	1.00	0.00	0.00	0.00
Environmental Specialist III-E-Environmental Svcs	5.00	3.00	2.00	2.00
Environmental Supervisor I-E-Environmental Svcs	3.00	3.00	3.00	3.00
Environmental Supervisor II-E-Environmental Svcs	6.00	7.00	7.00	7.00
Executive Director-EPC-E-Executive Mgmnt	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
GIS Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Resources Manager-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Human Resources Manager I-E-Executive Mgmnt	1.00	0.00	1.00	1.00
Hydrologist-E-Environmental Svcs	2.00	0.00	0.00	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	1.00	0.00	0.00
Prof Engineer I-E-Engineering	3.00	1.00	2.00	2.00
Prof Engineer II-E-Engineering	3.00	2.00	2.00	2.00
Professional Engineer I-E-Engineering	2.00	1.00	0.00	0.00
Professional Engineer II-E-Engineering	1.00	2.00	2.00	2.00
Project Analyst-E-Supervisory	0.00	1.00	1.00	1.00
Senior Attorney-E-Legal	1.00	1.00	1.00	1.00
Senior Engineering Specialist-E-Engineering	0.00	1.00	2.00	2.00
Senior Environmental Manager-E-Environmental Svcs	11.00	12.00	11.00	11.00
Senior Environmental Scientist-E-Environmental Svcs	10.00	10.00	7.00	7.00
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 Public Relations Strategist-E-Communications	1.00	0.00	0.00	0.00
Software Specialist II-E-Information Technology	1.00	1.00	1.00	1.00
Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**143.00**	**146.00**	**135.00**	**135.00**
Guardian ad Litem				
ZGAL-Administrative Asst II-N-Guardian Ad Litem	1.00	1.00	1.00	1.00
ZGAL-Case Coordinator I-N-Guardian Ad Litem	3.00	3.00	4.00	4.00
ZGAL-Child Advocate Manager-N-Guardian Ad Litem	2.00	2.00	2.00	2.00
ZGAL-Program Attorney-E-Court	1.00	1.00	0.00	0.00
ZGAL-Senior Secretary-N-Guardian Ad Litem	1.00	1.00	1.00	1.00
Subtotal	**8.00**	**8.00**	**8.00**	**8.00**
Hillsborough Transportation Planning Organization				
Budget and Grants Coordinator-E-Planning	1.00	0.00	0.00	0.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Executive Director Metropolitan Planning Org-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Hillsborough Transportation Planning Organization (Continued)				
Financial Analyst-E-	0.00	1.00	1.00	1.00
GIS Project Manager II-E-Projects	1.00	1.00	1.00	1.00
MPO Assistant Executive Director-PC-E-Executive	1.00	1.00	1.00	1.00
Planner I-E-Planning	2.00	1.00	1.00	1.00
Planner II.E.Plan	0.00	1.00	0.00	0.00
Senior Planner-E-Planning	0.00	0.00	1.00	1.00
Subtotal	**8.00**	**8.00**	**8.00**	**8.00**
Planning Commission				
Administrative Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	1.00	2.00	2.00
Assistant Executive Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Computer and Network Technician-E-Information Technology	0.00	0.00	1.00	1.00
Data Librarian-E-Administrative	1.00	1.00	1.00	1.00
Database Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Database Systems Technician-E-Information Technology	1.00	1.00	0.00	0.00
Executive Director Planning Commission-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	7.00	6.00	6.00	6.00
Financial Manager-E-Accounting	1.00	1.00	1.00	1.00
GIS Analyst-E-Information Technology	0.00	0.00	1.00	1.00
GIS Project Manager II-E-Projects	1.00	2.00	1.00	1.00
GIS Systems Administrator-E-Information Technology	0.00	0.00	1.00	1.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Planner I-E-Planning	4.00	4.00	4.00	4.00
Planner II-E-Planning	3.00	5.00	6.00	6.00
Planner II-N-Planning	1.00	0.00	0.00	0.00
Planning and GIS Tech I-N-Information Technology	1.00	1.00	0.00	0.00
Planning Support Services Manager-E-Information Technology	1.00	1.00	1.00	1.00
Principal Planner-E-Planning	6.00	7.00	8.00	8.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Public Relations Strategist-E-Communications	1.00	1.00	0.00	0.00
Recording Secretary-N-Administrative	1.00	0.00	0.00	0.00
Senior Graphic Designer-E-Information Technology	1.00	1.00	1.00	1.00
Senior Planner-E-Planning	6.00	4.00	2.00	2.00
Strategic Communications Manager-E-Communications	0.00	0.00	1.00	1.00
Systems Application Developer-E-Information Technology	1.00	1.00	0.00	0.00
Team Leader Cities Planning- PC-E-Planning	1.00	1.00	1.00	1.00
Team Leader Env Planning/Rsrch Team-PC-E-Planning	1.00	1.00	1.00	1.00
Transportation Executive Planner-E-Planning	1.00	2.00	3.00	3.00
Web Manager-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**48.00**	**49.00**	**50.00**	**50.00**
Soil & Water Conservation Board				
Administrative Specialist-E-Administrative	1.00	0.50	0.00	0.00
Community Liaison-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Community Relations Worker-N-Communications	1.00	0.50	1.00	1.00
Computer Graphics Designer-N-Information Technology	0.50	0.00	0.00	0.00
Executive Director-SWCD-E-Environmental Svcs	1.00	1.00	0.00	0.00
Office Manager-CAT-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Soil and Water Conservation Community Liaison-E-Administrative	0.00	0.00	1.00	1.00
Soil and Water Conservation Executive Director-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Soil and Water Conservation Office Manager-E-	0.00	0.00	1.00	1.00
Soil and Water Conservation Public Policy and Communications Intern-N-Administra	0.00	0.00	0.50	0.50
Subtotal	**3.50**	**4.00**	**4.50**	**4.50**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Value Adjustment Board	**3.00**	**3.00**	**3.00**	**3.00**
TOTAL BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION	**213.50**	**218.00**	**208.50**	**208.50**
GRAND TOTAL	**10,842.16**	**10,975.22**	**11,094.09**	**11,286.50**

FY 25 – FY 30 Proforma
Countywide General Fund
Unincorporated Area General Fund

FY 25 – FY 30 Baseline Proforma Parameters

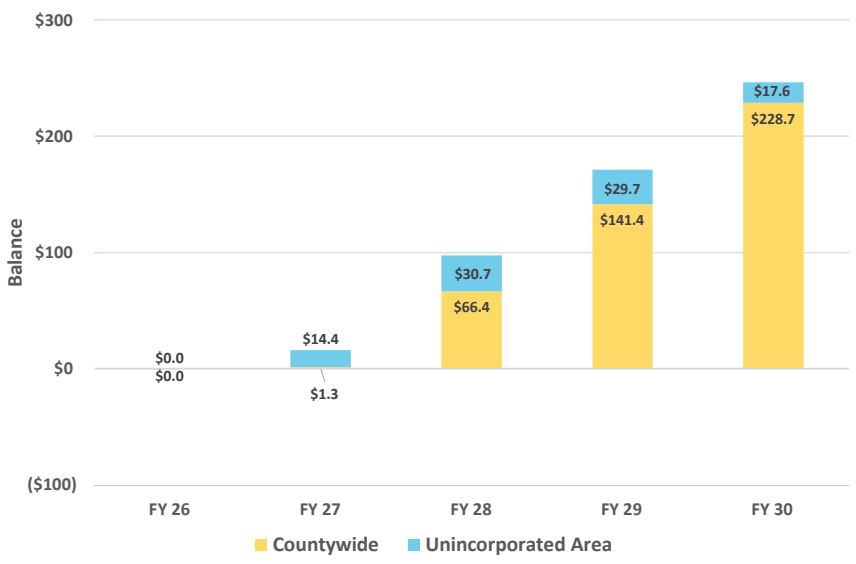
- Taxable Property Values growth
  - Modeled at 6.9% for FY 26
    - July 1, 2025 Hillsborough Property Appraiser's Preliminary Assessment
    - Nearly flat compared to 6.8% for FY 25, significantly below FY 24 at 11.7% and FY 23 at 15%
      - Home sales fell during 2022 to 2024 while median sales prices slowed to 0.2% growth in 2024.
      - Sales are down 3.4% in the first nine months of 2025 while median prices have declined 0.7%. Weaker housing markets have limited taxable value gains for FY 25 and FY 26 and will likely limit gains in FY 27 taxable values.
    - 20-year average annual growth of 5.7% for FY 27 – FY 30
      - 2004 – 2024 Countywide average annual rate
  - Board of County Commissioners approved an FY 26 "millage swap" of 0.1418 mils, reducing Countywide operating millage by 0.1418 mils and increasing Unincorporated Area operating millage by 0.1418 mils
    - Increasing financial sustainability of the Unincorporated Area General Fund where increased transportation and public safety service demands primarily occur.

FY 25 – FY 30 Baseline Proforma Parameters

- Expenditures
  - Most non-personnel costs modeled to rise more modestly in FY 26 and FY 27 as inflation has eased. 20-year long run average annual rate of 4.5% for FY 28 to FY 30.
  - Most nonunion personnel wage costs modeled to rise an average 3.0% in FY 26 and 3% annually thereafter
  - Constitutional increases
    - Countywide: 6.0% for FY 26, 3.2% for FY 27
    - Unincorporated: 3.9% for FY 26, 3.0% for FY 27
  - Transfers to Capital and Disaster Funds are modeled at more modest paces for FY 27 to FY 30

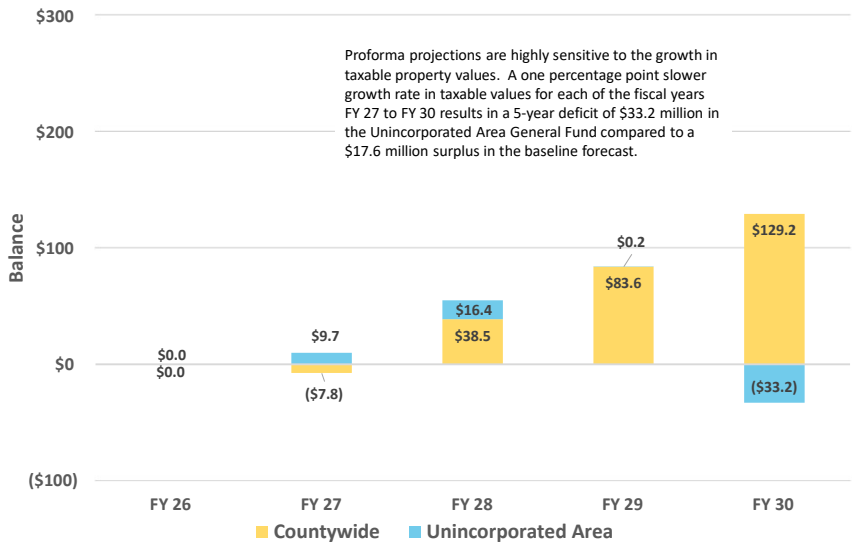
FY 25 – FY 30 Proforma

Baseline



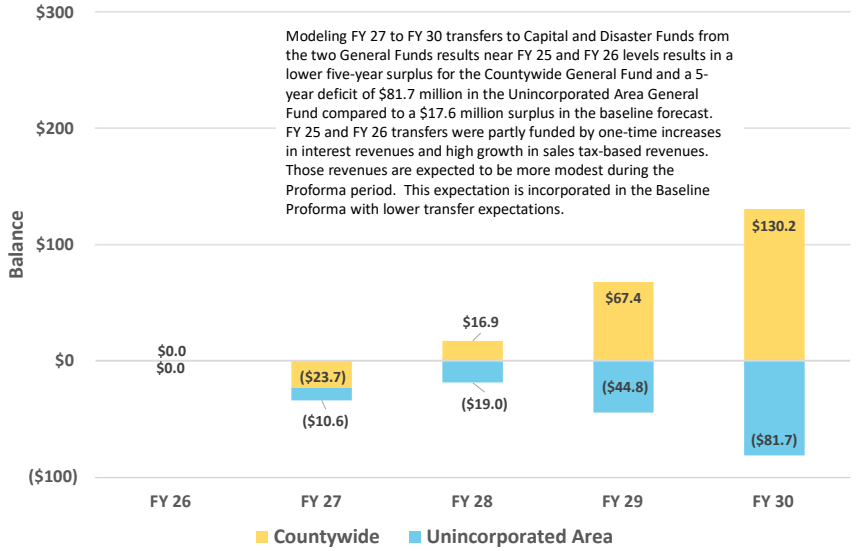
FY 25 – FY 30 Proforma

1% Slower growth in taxable property values



FY 25 – FY 30 Proforma

Maintain FY 27 to FY 30 levels of transfers to Capital and Disaster Funds closer to FY 26 levels



FY 25 – FY 30 Proforma Countywide General Fund Unincorporated Area General Fund Detail Tables

FY 25 – FY 30 Countywide General Fund Detail

Baseline model	Adopted Budget FY 25	Projected Budget FY 26	Projected Budget FY 27	Projected Budget FY 28	Projected Budget FY 29	Projected Budget FY 30
Beginning Fund Balance	$486.2	$509.2	$420.0	$413.6	$472.2	$552.0
Revenues:						
Ad Valorem Taxes	943.4	982.8	1038.4	1097.2	1159.2	1224.8
New Revenue Sources	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenues	130.3	137.7	137.5	140.6	143.7	147.0
Less: 5% of Revenues	(53.7)	(56.0)	(58.8)	(61.9)	(65.1)	(68.6)
Transfers In	42.3	32.6	29.4	29.7	31.1	32.0
Total Sources of Funds	$1548.5	$1606.3	$1566.5	$1619.2	$1741.0	$1887.1
Expenditures:						
Personal Services	195.4	195.8	203.7	211.8	220.3	229.0
Operating Expenses	142.1	143.3	151.0	157.8	164.9	172.3
Capital Outlay	4.0	2.9	3.1	3.2	3.4	3.5
Operating Impact of CIP	0.0	0.0	0.0	0.0	0.0	0.0
Master Plans & Other Potentials	0.0	0.0	0.0	0.0	0.0	0.0
Grants & Aids	99.7	88.2	79.7	77.7	76.6	80.8
Transfers to Constitutionals	536.5	568.8	586.8	613.2	640.9	669.8
Transfers	257.8	283.2	214.0	160.8	163.7	166.7
Reserves and Refunds	312.9	324.1	327.1	328.3	329.9	336.3
Total Uses of Funds	$1548.5	$1606.3	$1565.3	$1552.8	$1599.6	$1658.5
Surplus/(Deficit) - Cumulative	$0.0	$0.0	$1.3	$66.4	$141.4	$228.7

FY 25 – FY 30 Countywide General Fund Assumptions

Baseline model

Revenue Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Ad Valorem Tax Base (Budget)	State & Federal Grants (Budget)	License Revenue (Budget)	Charges for Services (Budget)	Fines and Forfeitures (Budget)	Transfers (Budget)	Other Revenue (Annual Rate)
FY 26	4.19%	542.72%	2.43%	2.43%	2.43%	-22.98%	0.50%
FY 27	5.67%	0.38%	2.43%	2.43%	2.43%	-9.74%	0.50%
FY 28	5.67%	0.39%	2.43%	2.43%	2.43%	1.06%	0.50%
FY 29	5.67%	0.39%	2.43%	2.43%	2.43%	4.49%	0.50%
FY 30	5.67%	0.40%	2.43%	2.43%	2.43%	2.91%	0.50%
Actuals = %:	96.00%	107.00%	105.00%	97.29%	175.00%	100.00%	114.13%

Expenditure Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Personal Services (Budget)	Operating Expenses (Budget)	Capital Outlay (Budget)	Grants & Aid (Budget)	Transfers to Constitutionals (Budget)	Transfers (80% P.S.. 20% O.E.) (Budget)	Reserves (Budget)	Operating Impact of CIP (Budget)
FY 26	0.19%	0.84%	-26.58%	-26.58%	6.01%	0.32%	0.00%	See personal services assumptions
FY 27	4.02%	5.37%	5.37%	-26.58%	3.17%	4.29%	0.00%	
FY 28	3.99%	4.51%	4.51%	4.51%	4.51%	4.09%	0.00%	
FY 29	3.99%	4.51%	4.51%	4.51%	4.51%	4.09%	0.00%	
FY 30	3.99%	4.51%	4.51%	4.51%	4.51%	4.09%	0.00%	
Actuals = %:	96.00%	84.47%	84.86%	89.34%	100.00%	98.00%	0.73%	96.00%

FY 25 – FY 30 Unincorporated Area General Fund Detail

Baseline model

	Adopted Budget FY 25	Projected Budget FY 26	Projected Budget FY 27	Projected Budget FY 28	Projected Budget FY 29	Projected Budget FY 30
Beginning Fund Balance	$200.8	$223.9	$194.9	$205.8	$230.6	$242.2
Revenues:						
Ad Valorem Taxes	450.4	494.8	522.0	550.8	581.1	613.1
New Revenue Sources	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenues	103.4	105.4	110.2	113.6	117.1	120.7
Less: 5% of Revenues	(27.7)	(30.0)	(31.6)	(33.2)	(34.9)	(36.7)
Transfers In	101.9	105.8	125.4	129.9	133.8	138.4
Total Sources of Funds	$828.8	$899.9	$920.9	$966.8	$1027.6	$1077.7
Expenditures:						
Personal Services	272.2	282.6	301.9	319.0	336.9	355.9
Operating Expenses	104.1	122.6	129.3	135.1	141.2	147.6
Capital Outlay	3.8	1.1	1.1	3.2	3.3	3.5
Operating Impact of CIP	0.0	0.0	3.6	14.4	19.9	24.7
Master Plans & Other Potentials	0.0	0.0	0.0	0.0	0.0	0.0
Grants in Aid	1.8	1.2	1.3	1.3	1.4	1.4
Transfers to Constitutionals	203.8	211.7	218.0	237.3	257.6	278.7
Transfers	99.6	127.2	93.9	68.1	69.6	71.3
Reserves and Refunds	143.6	153.5	157.4	157.7	167.9	177.0
Total Uses of Funds	$828.8	$899.9	$906.5	$936.1	$997.9	$1060.1
Surplus/(Deficit) - Cumulative	$0.0	$0.0	$14.4	$30.7	$29.7	$17.6

FY 25 – FY 30 Unincorporated Area General Fund Assumptions

Baseline model

Revenue Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Ad Valorem Tax Base (Budget)	State & Federal Grants (Budget)	Licenses and Permits (Budget)	Charges for Services (Budget)	Fines and Forfeitures (Budget)	Transfers (Budget)	Other Revenue (Annual Rate)
FY 26	9.89%	8.00%	2.43%	2.43%	2.43%	3.85%	2.43%
FY 27	5.52%	3.23%	2.43%	2.43%	2.43%	18.55%	2.43%
FY 28	5.52%	3.35%	2.43%	2.43%	2.43%	3.55%	2.93%
FY 29	5.52%	3.40%	2.43%	2.43%	2.43%	3.02%	3.43%
FY 30	5.52%	3.39%	2.43%	2.43%	2.43%	3.45%	3.93%
Actuals = %:	95.74%	100.30%	90.00%	105.00%	95.00%	100.00%	157.00%

Expenditure Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Personal Services (Budget)	Operating Expenses (Budget)	Capital Outlay (Budget)	Grants & Aid (Budget)	Transfers to Constitutionals (Budget)	Transfers (80% P.S.. 20% O.E.) (Budget)	Reserves (Budget)	Operating Impact of CIP (Budget)
FY 26	3.83%	5.37%	5.37%	5.37%	3.89%	4.14%	0.50%	See personal services assumptions
FY 27	6.85%	5.37%	5.37%	5.37%	2.96%	6.55%	0.50%	
FY 28	5.61%	4.51%	4.51%	4.51%	4.51%	5.39%	0.50%	
FY 29	5.61%	4.51%	4.51%	4.51%	4.51%	5.39%	0.50%	
FY 30	5.61%	4.51%	4.51%	4.51%	4.51%	5.39%	0.50%	
Actuals = %:	97.25%	95.33%	100.00%	75.00%	100.00%	99.00%	0.25%	97.25%

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 (principal 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.