



Hillsborough County Florida

BOARD OF COUNTY COMMISSIONERS Budget Public Hearing September 18, 2025 6:00 p.m.

PURPOSE OF THIS HEARING

The purpose of this hearing is to allow the public to comment on the Board of County Commissioners' Tentative Budget and Millage Rates for FY 26, and to adopt the Budget and Millage Rates for FY 26

Matters related to property assessment are under the jurisdiction of the Property Appraiser's Office and should not be addressed in this meeting.

- I. Call to Order..... Ken Hagan, Chair
- II. Reading of Calculated Change in Aggregate
Rolled-Back Rate..... Kevin Brickey, Director, Management
and Budget Department
- III. Introduction on the Status of the Budget.....Kevin Brickey, Director, Management
and Budget Department
- IV. Public Comment
- V. BOCC Discussion of Potential Changes to the Millage and/or Budget
- VI. Break (if necessary to recalculate millage and/or budget)
- VII. Reading of required information into the record Kevin Brickey, Director, Management
and Budget Department
- VIII. Adoption of Millage Rates for FY 26
- IX. Adoption of Budget for FY 26
- X. Adjourn

Copies of budget documents may be obtained from the County website at [HCFL.gov/Budget](https://www.hcfl.gov/Budget) or the Management and Budget Department located on the 26th Floor of County Center, or by calling 813-272-5890

Provisions have been made for members of the public desiring to participate in the public hearing to have access either by appearing in person in the Hillsborough County Board Room located on the second floor of the County Center, or by appearing virtually via Communications Media Technology. Anyone who wishes to speak must complete the online Public Comment Signup form found in the Budget and CIP Hybrid Public Hearing category at: [HCFL.gov/SpeakUp](https://www.hcfl.gov/SpeakUp) or register in person the day of the public hearing in the lobby of County Center. The Signup Form will be open September 16, 2025, 6 p.m., to September 18, 2025, 6 p.m. You will be required to provide your name and telephone number on the online form. The Chair will call on speakers by name in the

order in which they have completed the online Public Comment Signup form or registered in person. Prioritization is on a first-come-first-served basis. An audio call-in number will be provided to participants appearing via Communications Media Technology that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. Up to three (3) minutes are allowed for each speaker unless otherwise provided by the Board. Online signups for the September 18 public hearing will not be accepted after 6 p.m. on the day of the hearing. Public comments offered using Communications Media Technology will be afforded equal consideration as if the public comments were offered in person.

The public can listen and view the public hearing live in the following ways:

- [YouTube.com/HillsboroughCountyMeetings](https://www.youtube.com/HillsboroughCountyMeetings)
- The County's HTV channels on cable television: Spectrum 637 and Frontier 22
- The HCFL.gov website. Search for "Live Meetings"

ANY PERSON WHO MIGHT WISH TO APPEAL ANY DECISION MADE BY THE BOARD OF COUNTY COMMISSIONERS REGARDING ANY MATTER CONSIDERED AT THE FORTHCOMING PUBLIC HEARING IS HEREBY ADVISED THAT THEY WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE THEY MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH WILL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH SUCH APPEAL IS TO BE BASED. ALL INTERESTED PERSONS MAY PARTICIPATE IN THE ABOVE REFERENCED HEARING (BY APPEARING IN PERSON IN THE HILLSBOROUGH COUNTY BOARD ROOM ON THE SECOND FLOOR OF COUNTY CENTER OR BY APPEARING VIRTUALLY VIA COMMUNICATIONS MEDIA TECHNOLOGY) AND BE HEARD.

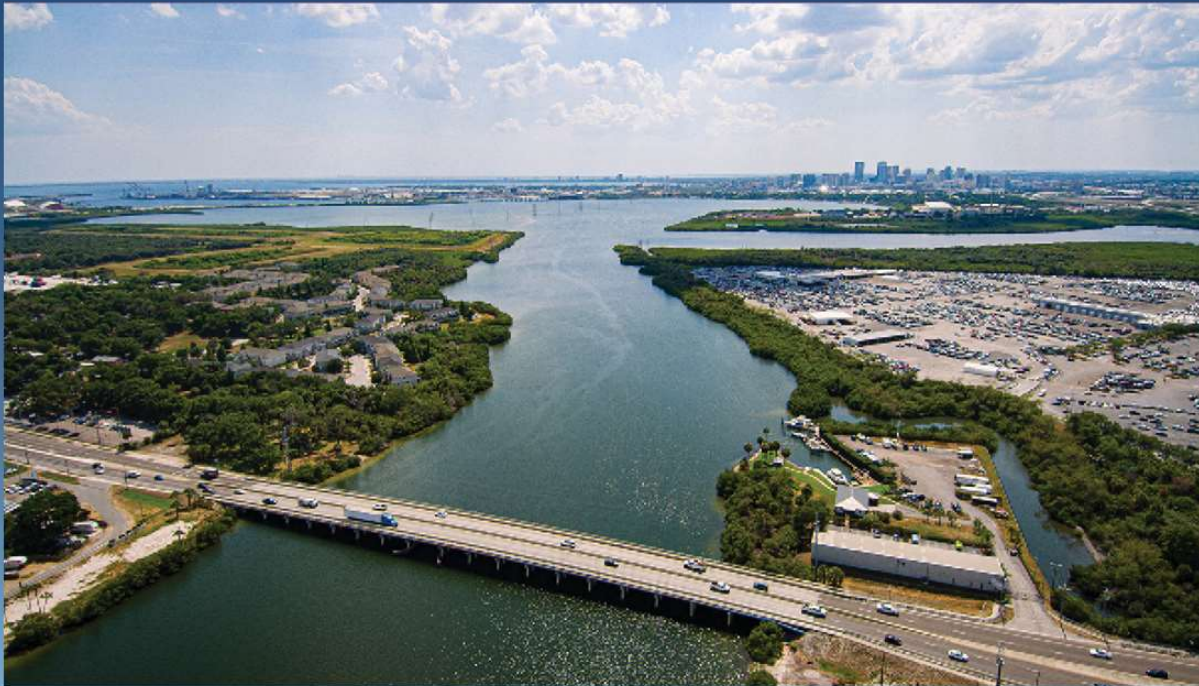
IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS NEEDING SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THE PUBLIC HEARING, AND THOSE SEEKING AN INTERPRETER, SHOULD CONTACT THE CUSTOMER SERVICE CENTER AT TELEPHONE NUMBER (813) 272-5900 OR HEARING/VOICE IMPAIRED CALL 711 AS SOON AS POSSIBLE PRIOR TO THE PUBLIC HEARING. THIS PUBLIC HEARING WILL BE CLOSED CAPTIONED FOR THE HEARING IMPAIRED.

Budget Overview Presentation

Budget Public Hearing

FY 26

September 18, 2025

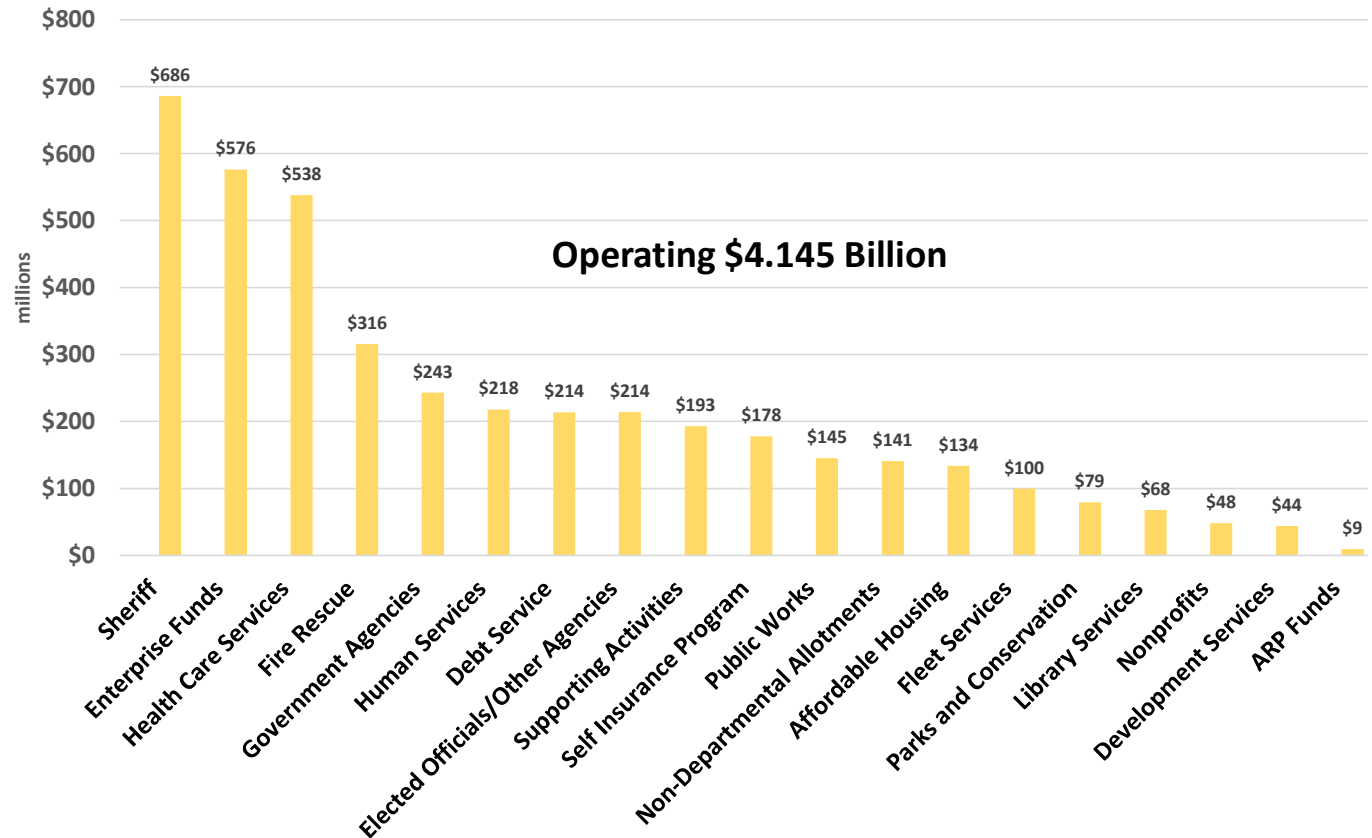


Hillsborough
County Florida

FY 26 Tentative Budget, \$12.038 Billion



Reserves = \$2.632 Billion
Transfers = \$1.959 Billion
Capital Projects = \$3.303 Billion



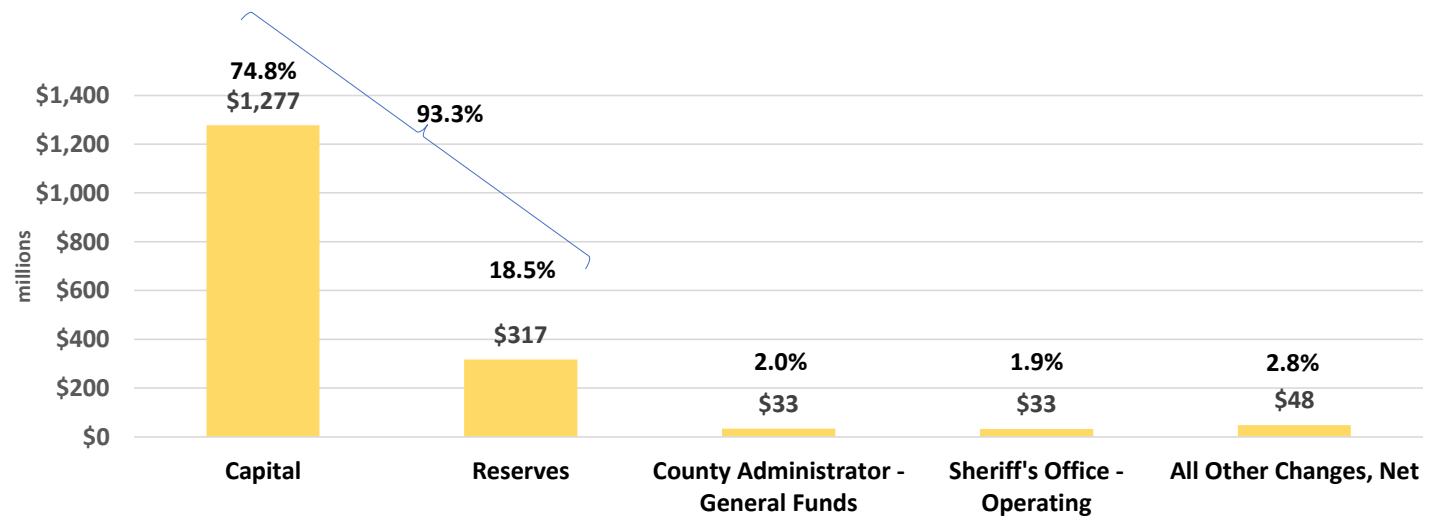
Government Agencies = Community Redevelopment Areas, Tampa Sports Authority, Community Investment Tax to Cities
Elected Officials/OA = Property Appraiser, Tax Collector, Supervisor of Elections, Clerk of the Circuit Court, Courts, Environmental Protection Agency, Planning Commission

Human Services = Aging Services, Children's Services, Social Services, Medical Examiner, Homeless Services, Sunshine Line

Supporting Activities = Budget, Procurement, Human Resources, Facilities, Risk Management, Technology Services, Financial Services, County Attorney, Internal Auditor, Communications, Customer Service, County Administration

Budget Changes – FY 25 to FY 26

\$1.707 Billion



Capital

One Water - \$883
 Transportation Sales Surtax - \$209
 Other Transportation - \$85
 Solid Waste - \$33
 All Other Changes, Net - \$67

Reserves

Water - \$62
 Hospital Directed Care - \$40
 Transportation - \$35
 Fleet Fund - \$34
 Solid Waste - \$29
 Indigent Health Care - \$25
 General Funds - \$20
 TDT - \$11
 Library - \$10
 All Other Changes, Net - \$49

Of the County Administrator's \$33 million increase, Fire Rescue represents \$18 million.

FY 26 Millage Changes

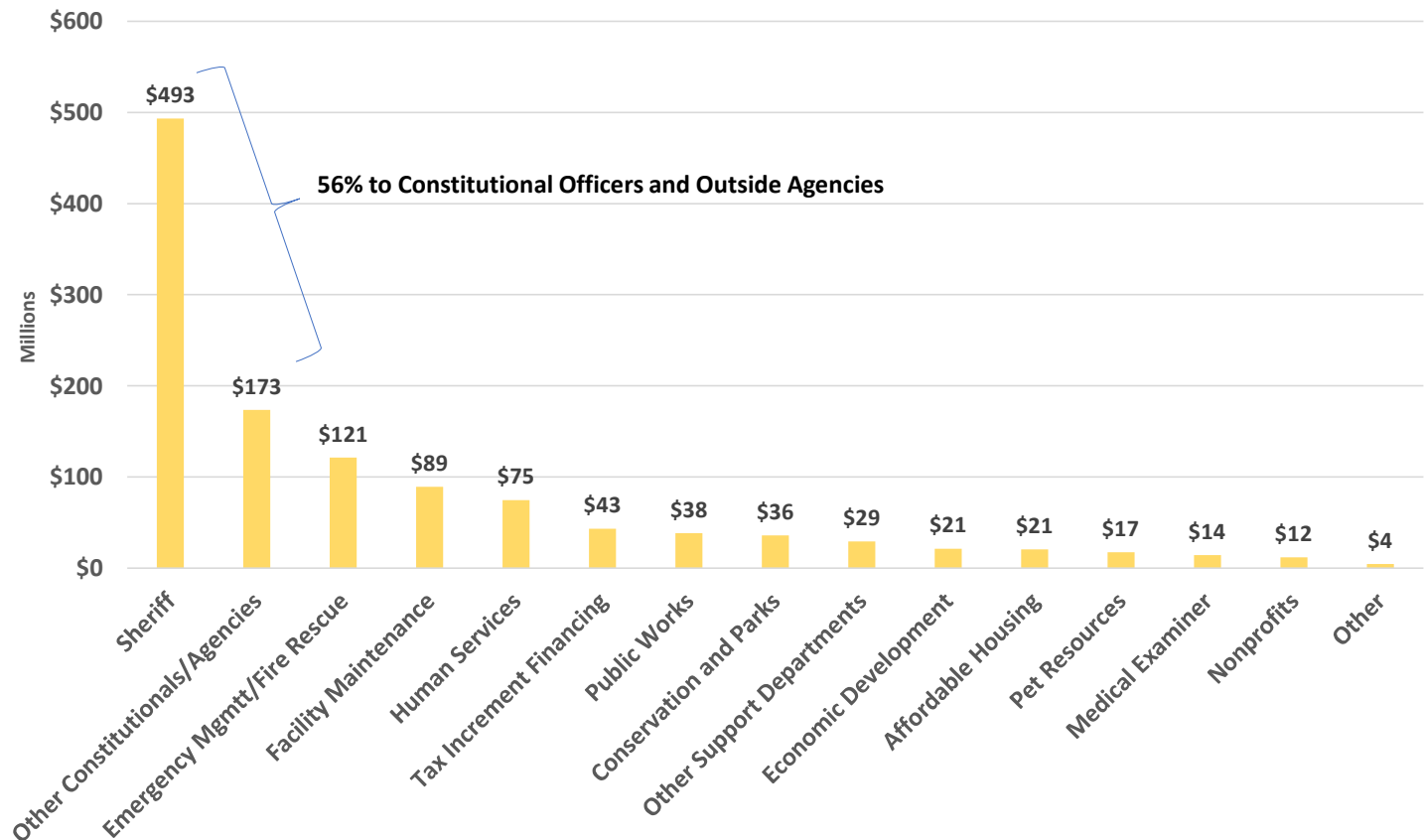


	Countywide	Unincorporated Area	Net Change in Revenue
July 1, 2025 Taxable Value	\$ 179,522,217,301	\$ 106,861,786,265	
Impact of a 0.1418 mil swap	\$ (25,456,250)	\$ 15,153,001	\$ (10,303,249)
Impact of Parks Debt Elimination	\$ -	\$ (2,599,175)	\$ (2,599,175)
Total	\$ (25,456,250)	\$ 12,553,826	\$ (12,902,424)

A 0.1418 mil swap is incorporated in the FY 26 Tentative Budget.

The FY26 Tentative Budget also reflects the elimination of the Unincorporated Area Parks Debt Millage of 0.0259 mils. The Parks Debt matures during FY 25.

FY 26 Tentative Countywide General Fund, \$1.606 Billion

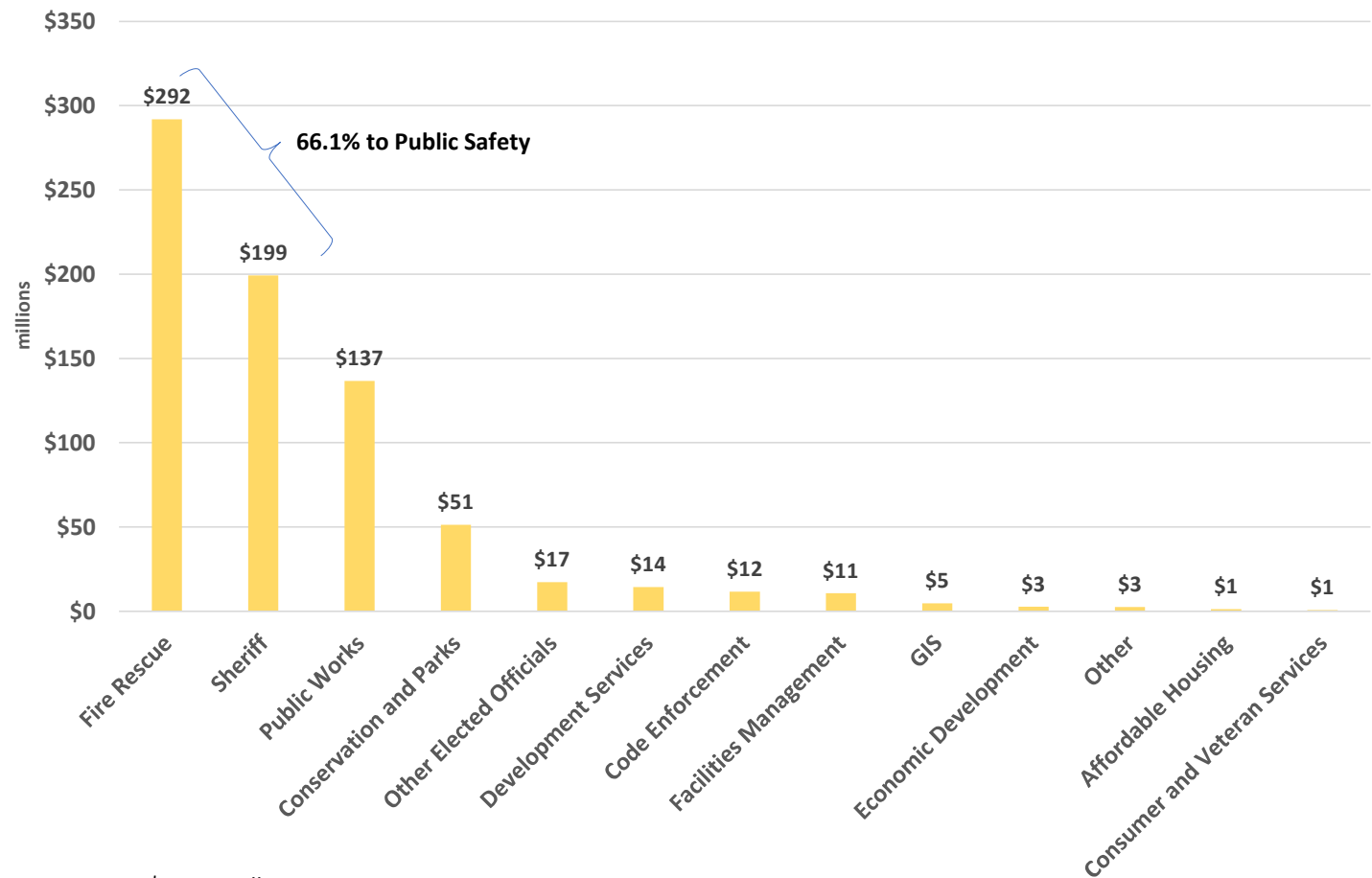


Reserves = \$324.1 million
Intrafund Transfers = \$5.2 million

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

Other support departments are net of indirect cost reimbursements of \$84 million. These departments include Management and Budget, Procurement, Communications, Human Resources, Risk Management, etc.

FY 26 Tentative Unincorporated Area General Fund, \$900 Million



Reserves = \$153.5 million
Intrafund Transfers = \$1.0 million

FY 26 Capital Investments – General Funds and CIT



Type of Investment	(millions)
Transportation	\$134.7
Fire Rescue/Emergency Management	\$ 33.7
Sheriff	\$ 30.1
Stormwater	\$ 10.0
Veterans Memorial Park	\$ 5.0
Pet Resources	\$ 5.0
Parks	\$ 4.6

Second Required Budget Public Hearing, Sept. 18, 2025

- **Public Comment**
- **Board Discussion**
- **Adopt Final Millage Resolution**
- **Adopt Final Budget Resolution**
- **CIP Public Hearing will follow immediately**

Budget Calendar



Budget Workshops, Tentative Topics

- April 23 – Budget Overview
- May 28 – Nonprofits, Solid Waste
- June 11 – Budget Status, Water Resources Capital Update
- July 23 – Public Works, Transportation and Stormwater

Property Appraiser Valuation Estimates

- June 1 – Early estimates
- July 1 – Preliminary Certification Estimates

Budget Delivery (at Regular Board Meeting)

- July 16 – FY 26 Recommended Budget

Budget Reconciliation Public Hearing

- July 30 - Flagging and TRIM

Final Public Hearings

- September 4 – Adopt Tentative Budget and Millages
- September 18 – Adopt Final Budget and Millages



FY 26 Budget Message



**Hillsborough
County** Florida

COUNTY ADMINISTRATOR

Bonnie M. Wise

PO Box 1110, Tampa, FL 33601-1110

(813) 276-2843 | Fax: (813) 272-5248

**BOARD OF COUNTY
COMMISSIONERS**

Chris Boles

Donna Cameron Cepeda

Harry Cohen

Ken Hagan

Christine Miller

Gwendolyn "Gwen" Myers

Joshua Wostal

COUNTY ADMINISTRATOR

Bonnie M. Wise

COUNTY ATTORNEY

Christine M. Beck

COUNTY INTERNAL AUDITOR

Melinda Jenzarli

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

I am pleased to present the Fiscal Year 2026 Recommended Budget. The Recommended 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 are prime considerations as we prepare the Recommended Budget. The FY 2026 Recommended 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 in the First Quarter of 2025 turned negative, -0.2%. Interest rates are not expected to fall until late 2025 and will remain 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 Recommended Budget seeks to expand 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 Recommended Budget includes an additional 0.1 mil property tax millage "swap." The proposed Countywide General Fund operating millage includes a 0.1 mil reduction, while the Unincorporated Area General Fund includes a 0.1 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 0.1 mills. Countywide General Fund revenue is reduced about \$17.9 million, and Unincorporated Area revenue is increased about \$10.6 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 mature in July 2025, eliminating the need for this debt millage. All residents will experience a millage reduction for FY 2026.

This Recommended 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 Recommended 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 Recommended 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 Recommended 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 Recommended 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 Recommended Budget proposes rebuilding those reserves to \$108 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 Recommended 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 Recommended 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 Recommended Budget continues to prioritize transportation and public safety while enhancing the financial sustainability of the Unincorporated Area General Fund. The Recommended 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

FY 26 Resolutions

Resolution No. R25-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, ADOPTING THE RESPECTIVE AD VALOREM TAX MILLAGES TO BE LEVIED FOR ALL COUNTY PURPOSES, EXCEPT COUNTY SCHOOL PURPOSES, FOR THE CALENDAR YEAR 2025 FOR THE COUNTY-WIDE NON-VOTED LEVY, COUNTY-WIDE VOTED DEBT SERVICE, THE TAMPA/HILLSBOROUGH LIBRARY SERVICES, AND THE HILLSBOROUGH COUNTY MUNICIPAL SERVICE TAXING UNIT; ANNOUNCING AN INCREASE IN THE AGGREGATE MILLAGE RATE AS COMPARED TO THE AGGREGATE ROLLED-BACK RATE; DIRECTING THE CLERK TO FORWARD COPIES OF THIS RESOLUTION TO THE OFFICIALS HEREIN SPECIFIED; AND PROVIDING AN EFFECTIVE DATE.

Upon motion by Commissioner _____, seconded by Commissioner _____, the following Resolution was adopted by a vote of _____ to _____, with Commissioner(s) _____ voting "No." Commissioner(s) _____ being absent.

WHEREAS, the Property Appraiser of Hillsborough County certified to the Board of County Commissioners of Hillsborough County, Florida (the "Board") as of July 1, 2025, the taxable value within the County for calendar year 2025; and

WHEREAS, the TRIM notice was issued, which advertised the first Public Hearing to adopt a tentative budget; and

WHEREAS, on September 4, 2025, at 6:00 p.m., at the first Public Hearing the Board met to hear comments of the public regarding the budget and adopted the tentative County Budget for FY 26, having first adopted the respective tentative ad valorem tax millages to be levied for all County purposes (excluding County School purposes) for calendar year 2025; and

WHEREAS, on September 14, 2025, the Board advertised its intent to adopt a final millage rate and budget, and published a summary of the adopted budget in the TAMPA BAY TIMES, a newspaper of general circulation in Hillsborough County; and

WHEREAS, on September 18, 2025, at 6 p.m., the Board met to hear comments of the public regarding the budget and to adopt the County Budget for FY 26, having first set forth the respective ad valorem tax millages to be levied for all County purposes (excluding County School purposes) for calendar year 2025;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, that:

SECTION 1. There is hereby levied an ad valorem tax on all real and personal property save all exempt homesteads within the geographical limits of Hillsborough County for the calendar year beginning January 1, 2025, at the following rates:

	ADOPTED MILLAGE	TAX LEVY
COUNTYWIDE NON-VOTED LEVY		
General Revenue	<u>5.4608</u>	<u>\$980,334,924</u>
COUNTYWIDE VOTED DEBT SERVICE LEVY		
General Obligation Bonds:		
Environmentally-Sensitive Lands	<u>0.0604</u>	<u>\$10,873,780</u>
TOTAL COUNTYWIDE LEVY	<u>5.5212</u>	<u>\$991,208,704</u>

SECTION 2. There is hereby levied on non-exempt property an ad valorem tax millage of 0.5583 within the limits of the City of Tampa and the unincorporated area of Hillsborough County for the Library Services for a tax levy of \$95,753,565.

SECTION 3. There is hereby levied on non-exempt property an ad valorem tax millage of 4.6163 outside the limits of any municipality for the Unincorporated Area Municipal Service Taxing Unit for a tax levy of \$493,306,064.

SECTION 4. The FY 26 aggregate millage rate is **8.7421 mills** which is greater than the aggregate “rolled-back rate” (as defined in Section 200.065, Florida Statutes) of **8.5073 mills** by 2.76%.

SECTION 5. The foregoing ad valorem tax millage levies are in accordance with the Constitution and laws of the State of Florida.

SECTION 6. The Clerk of the Board is hereby directed to forward a copy of this Resolution to the Property Appraiser and the Tax Collector of Hillsborough County, and to the Department of Revenue of the State of Florida in accordance with applicable law.

SECTION 7. This Resolution shall be effective immediately upon its adoption.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

I, Victor Crist, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of a Resolution adopted by the Board of County Commissioners of Hillsborough County, Florida, at its meeting of _____ 2025, as the same appears on record in Minute Book _____ of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this _____ day of _____, 2025.

Victor Crist, Clerk

By: _____

Deputy Clerk

Approved as to form
and legal sufficiency:

COUNTY ATTORNEY

By: _____
Chief Assistant County Attorney

Resolution No. R25-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, ADOPTING THE BUDGET FOR FISCAL YEAR 26 FOR EACH FUND OF THE BOARD OF COUNTY COMMISSIONERS; AND PROVIDING AN EFFECTIVE DATE.

Upon motion by Commissioner _____, seconded by Commissioner _____, the following Resolution was adopted by a vote of _____ to _____, with Commissioner(s) _____ voting "No." Commissioner(s) _____ being absent.

WHEREAS, pursuant to Section 200.065, Florida Statutes, at a properly advertised public hearing held on September 18, 2025, the Board of County Commissioners of Hillsborough County, Florida (the "Board") adopted ad valorem millage rates for each fund of the Board, each special taxing district, and each municipal service taxing unit; and

WHEREAS, Sections 129.01 and 200.065, Florida Statutes, require the Board to adopt a balanced budget after estimating total anticipated receipts and expenditures, considering the comments of the public, and adopting ad valorem tax millage rates to be levied;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA, that:

SECTION 1. There is hereby adopted a budget for FY 26 with the following classifications of Funds and totals as indicated:

Countywide General Fund	\$ 1,606,295,409
Unincorporated Area General Fund	\$ 899,921,235
Library District Fund	\$ 252,130,458
Other Special Revenues Funds	\$ 4,263,238,950
Debt Service Funds	\$ 185,102,859
Capital Projects Funds	\$ 448,780,700
Enterprise Funds	\$ 3,680,887,219
Internal Service Funds	\$ 689,405,131
Agency Funds	\$ 12,563,684
Total Budget	\$ 12,038,325,645

Details of the budget are available from the Management and Budget Department, telephone (813) 272-5890 or on the internet @ www.hcfl.gov .

SECTION 2. The above-budgeted amounts shall regulate the expenditures of the County and shall have the effect of fixed appropriations and shall not be amended, altered, or exceeded except as provided in Section 129.06, Florida Statutes.

SECTION 3. This Resolution shall be effective October 1, 2025 through September 30, 2026.

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

I, Victor Christ, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of a Resolution adopted by the Board of County Commissioners of Hillsborough County, Florida, at its meeting of _____, 2025 as the same appears on record in Minute Book _____ of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this _____ day of _____, 2025.

Victor Christ, Clerk

BY: _____
Deputy Clerk

Approved as to form
and legal sufficiency:

COUNTY ATTORNEY

By: _____
Chief Assistant County Attorney