# County Administrator's Recommended Budget

# FY26-FY27

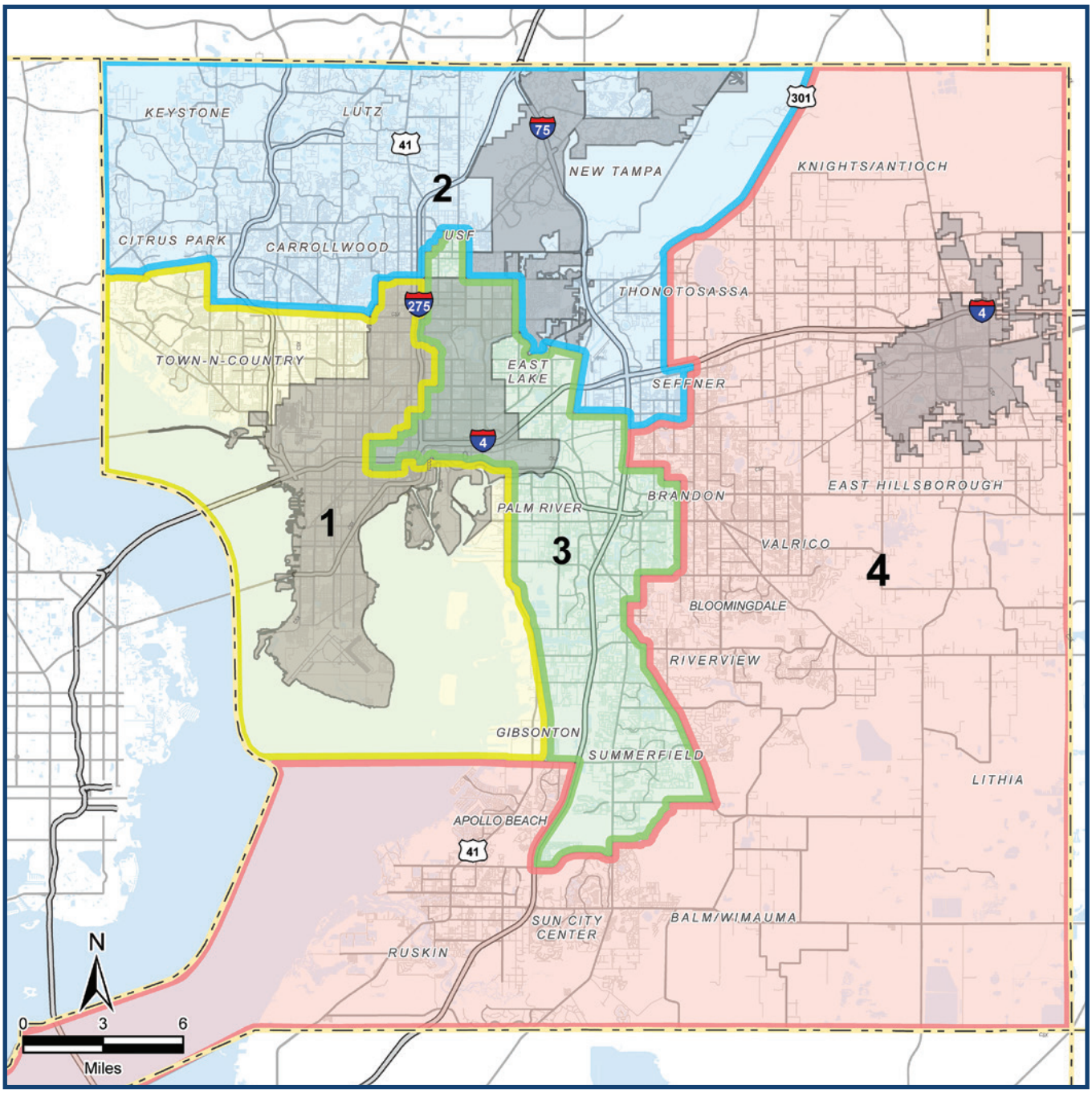
Hillsborough County Florida

# 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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# Introduction

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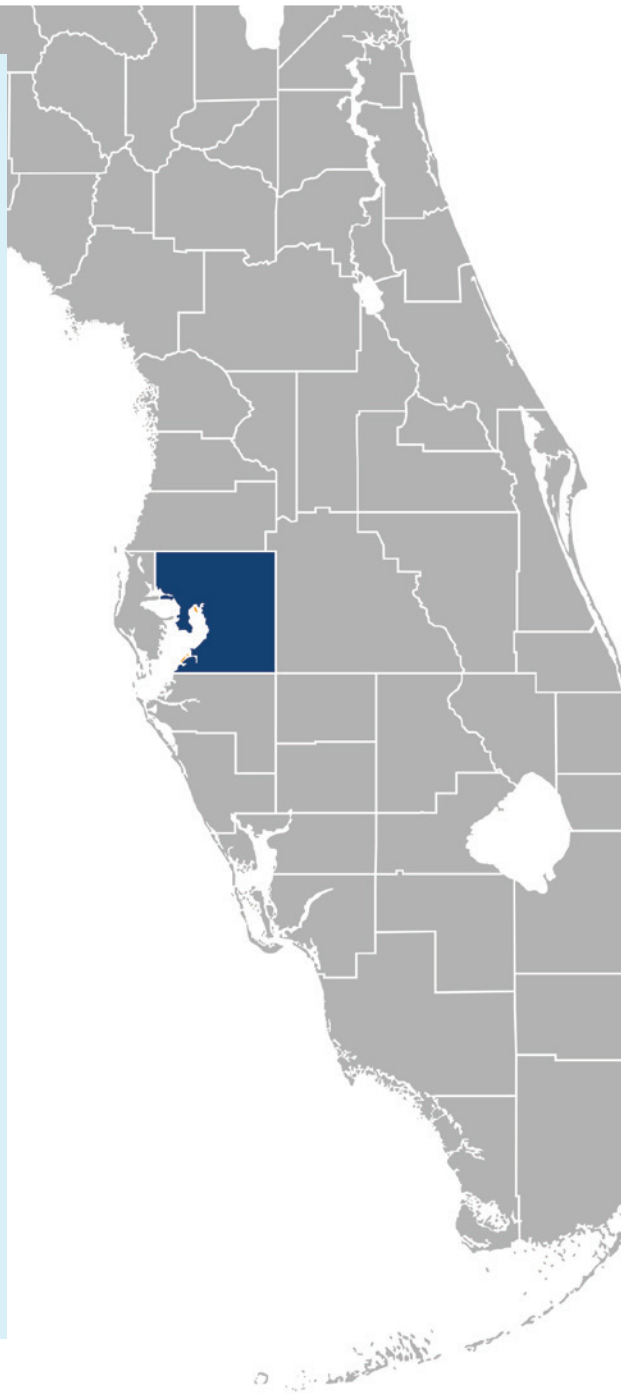
# Fast Facts

| | |
|---|---|
| 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

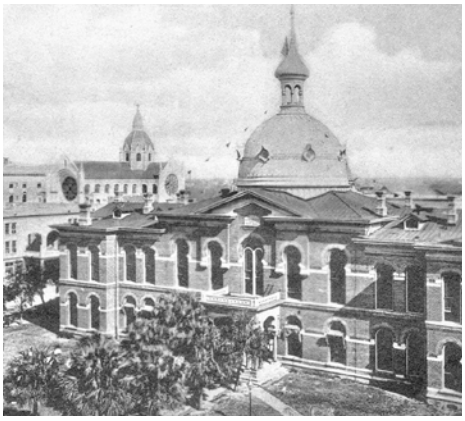
Located midway on the west coast of Florida, Hillsborough County's boundaries encompass 1,048 square miles of land and 24 square miles of inland water for a total of 1,072 square miles. With the largest bay in Florida opening to the Gulf of Mexico, its coast spans 76 miles.

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.

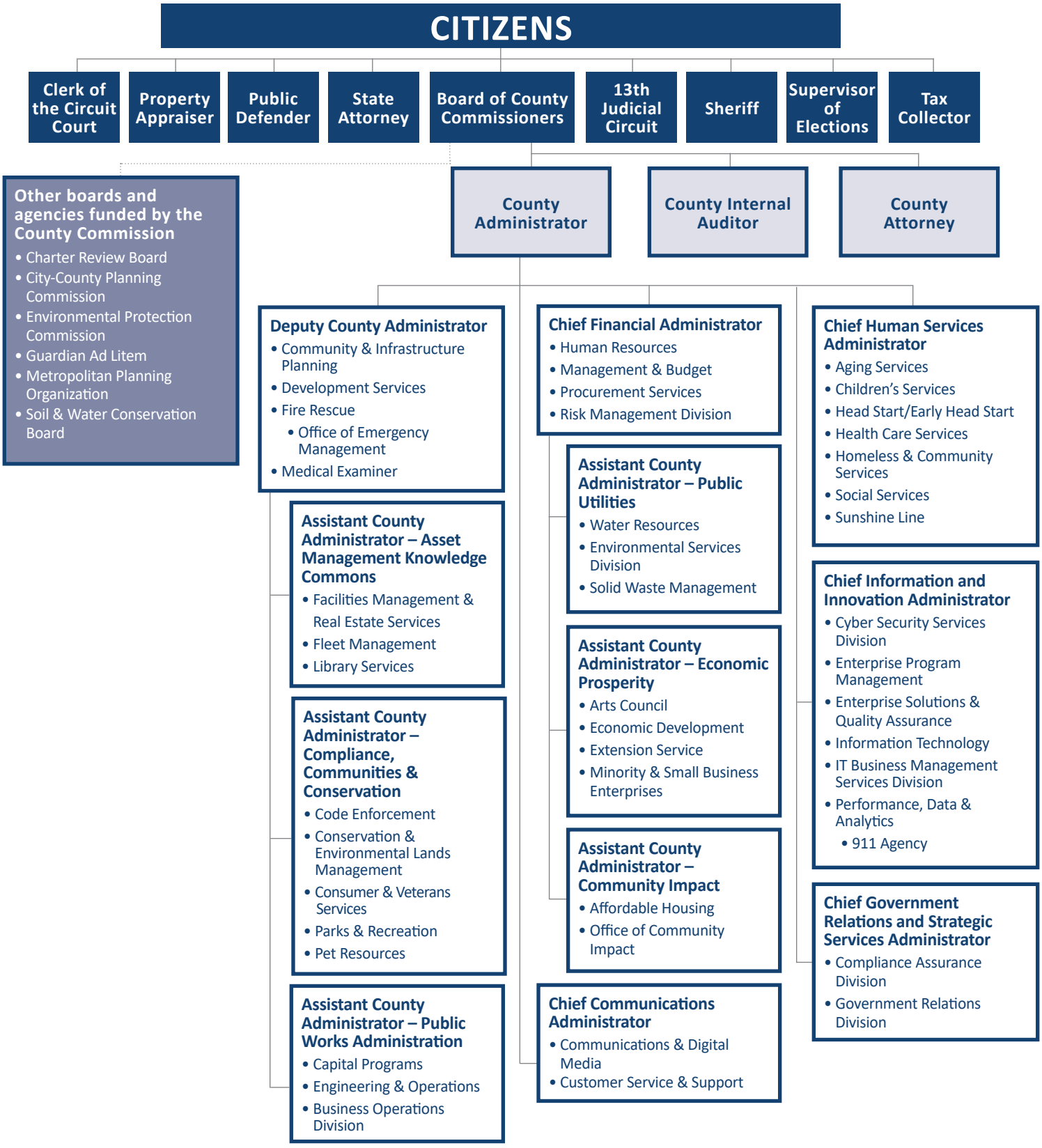
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road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

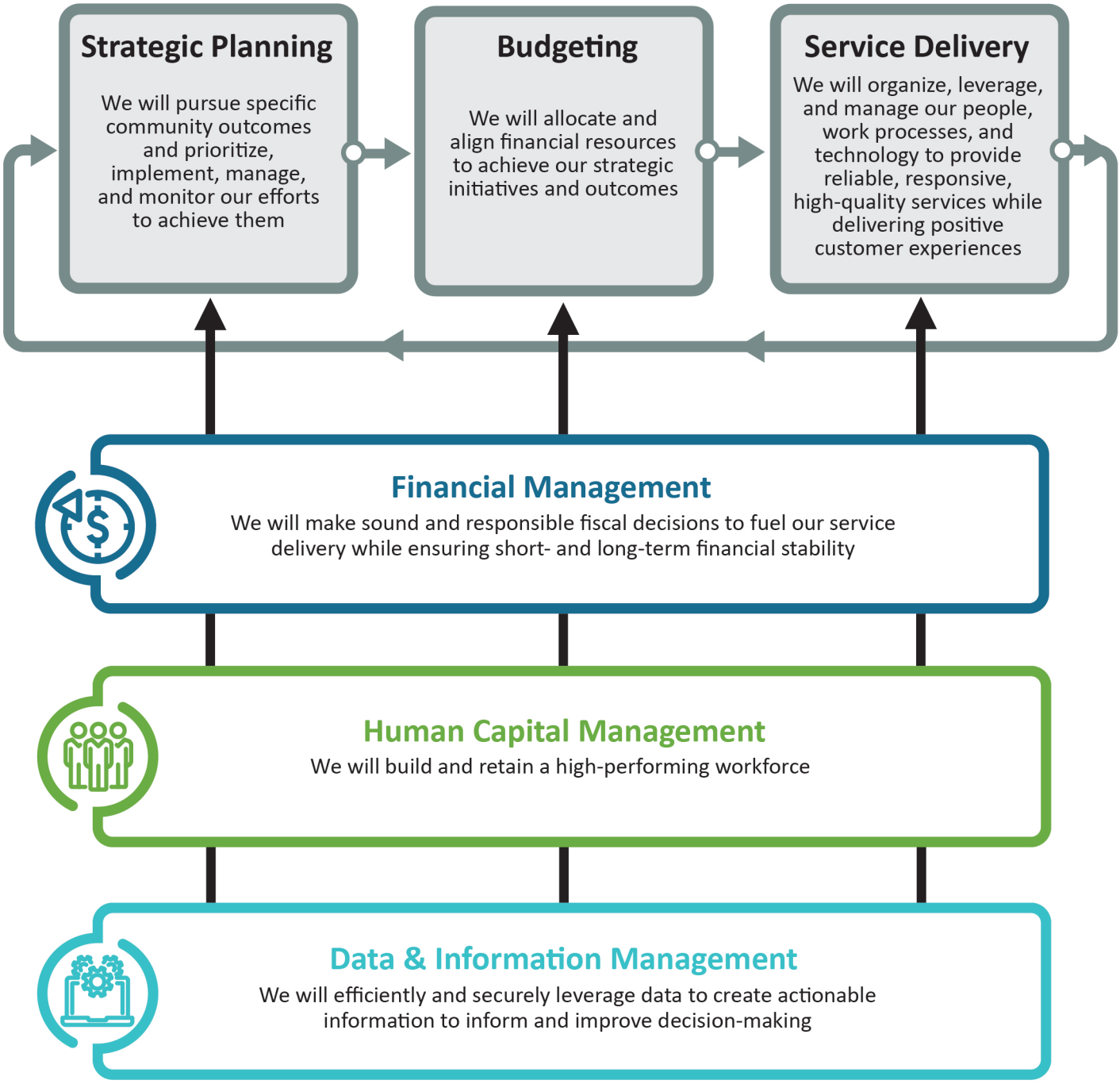
- **Act as One Team** – The County's departments provide a wide range of important services to our community, from fire rescue services to park programs to animal control (and many more). Though each service is unique, we acknowledge and appreciate that our community's needs are not always service-specific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

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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 26 Budget in September 2025.

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

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

This book reflects the **Recommended Budget for FY 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 25 core outcome objectives, key projects and their community value, and performance measures as well as a summary budget, a comparison of funded positions and notes explaining changes from year to year. This section also includes detailed information on reserves, non-departmental allotments, funding for non-profit organizations and interfund transfers.

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

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

A second book, the **Adopted Capital Improvement Program FY 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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**COUNTY ATTORNEY**
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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 mils. 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

Bonnie M. Wise
County Administrator

# Budget Overview

**Late Notable Change: The Board of County Commissioners (BOCC) approved a significant change during its June 18, 2025 regular meeting that has potential budgetary implications. During that meeting the BOCC approved the repeal of the HOPE Affordable Housing Act ordnance which required the County Administrator to provide $10 million of Countywide General Fund resources to the HOPE Affordable Housing Fund in the annual Recommended Budget. This action occurred subsequent to the finalization of the FY 26 Recommended Budget and during the Budget Book compilation process. Consequently, the FY 26 Recommended Budget includes the previously required $10 million for the HOPE Fund. The BOCC will have the opportunity to redirect the final uses of this $10 million prior to the adoption of the FY 26 Budget at its September 18, 2025 public hearing.**

Hillsborough County's Recommended Budget for Fiscal Year 2026 (FY 26) totals $12.088 billion; by contrast the FY 25 Adopted Budget was $10.331 billion. This is the first year of the sixteen biennial budget that will be adopted by the Board of County Commissioners (Board). The FY 26 budget will be 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 Recommended 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. June 1st property taxable values for FY 26 as provided by the Hillsborough County Property Appraiser are about 6.5% higher than FY 25. This reflects a slower growth when compared to prior years, where growth rates were 15.3% in FY 23, 11.6% in FY 24, and 6.8% in FY 25. 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 Recommended FY 26 Budget. The first is a 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. As a result, the Countywide General Fund

property revenue is reduced by about $17.9 million, while the Unincorporated Area revenue is increased by about $10.6 million. The FY 26 proposal follows a similar millage adjustment that was adopted as part of the FY 25 budget, which included a 0.1 mil swap, and an additional 0.0283 mil reduction. 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 $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 Recommended budget includes a series of expenditure reductions and reallocations aimed at improving operational efficiency. Notable savings include:

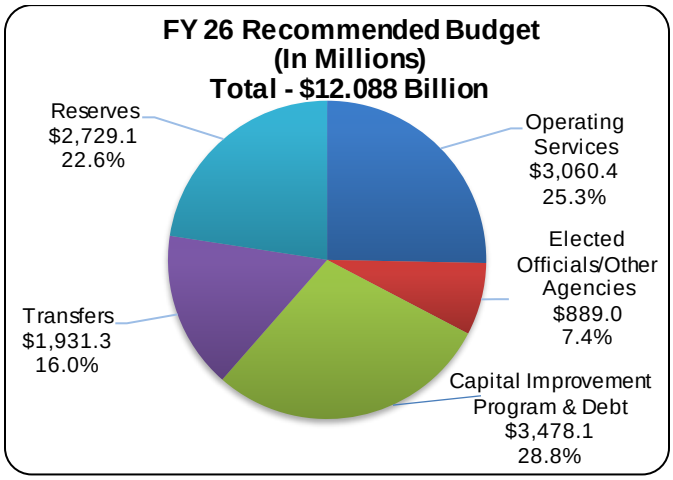
- $17.7 million from Nondepartmental Allotments;
- $15.3 million from a reduced reserve ratio;
- $3.7 million from adjustments to Nonprofit Organizations funding;
- $3.0 million from Capital Improvement Program – old projects, value engineering, project scope changes;
- $2.6 million from the elimination 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

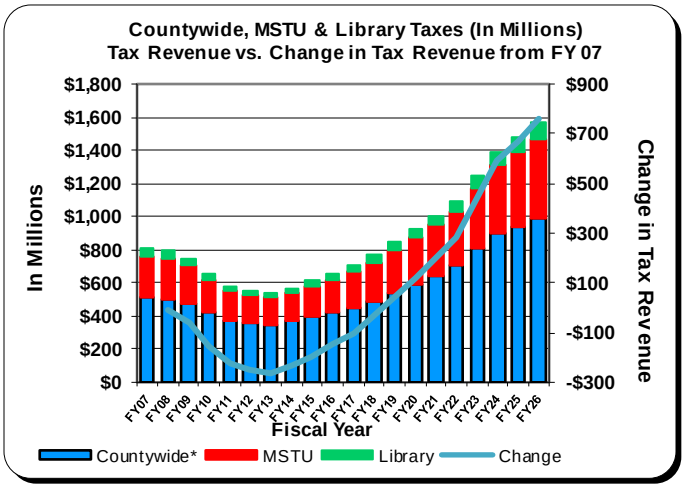
The County's Recommended Budget for FY 26 totals $12.088 billion, a $1.757 billion increase over the Adopted FY 25 budget of $10.331 billion. Some significant changes include:

- $1,240.7 million increase in the Capital Improvement Budget, including an $882.5 million increase in the Water and Wastewater Program, a $298.3 million increase in the Transportation Program, and a $32.8 million increase in the Solid Waste Program. Additional information is found within the Capital Budget section;
- $33.9 million increase in Sheriff's budget to fund service continuation;
- $7.0 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;
- $10.6 million increase in Debt Service and other related costs;
- $89.8 million decrease in transfers;
- $413.3 million increase in reserves. This is attributed mainly to Enterprise Funds, $158.7 million; Internal Service Funds (General Liability, Employee Group Health, and Lease Back Program Funds), $70.6 million; and Countywide Special Revenue Funds (Countywide State Opioid Settlement, Countywide Local Participation, and Indigent & Trauma Health Care Center Funds), $82.9 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 $87.2 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.




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 Recommended Budget includes funding for pay adjustments to meet market challenges.

## Operating Budget

The FY 26 operating budget includes $3,060.4 million for services delivered primarily by County Administrator departments as well as $889.0 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 Recommended Capital Improvement Budget for FY 26 is $3,266.1 million while the FY 25 Adopted budget was $2,025.4 million. This represents a $1,240.7 million increase from the prior year's capital budget, primarily reflecting increases in the Water and Wastewater Program, the Transportation 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:

- $39.9 million for the new Race Track Road, Sun City North, Progress Village South, and Airport Industrial fire stations;
- $57.3 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;
- $18.5 million for Public Safety Operations Center (PSOC) Renovations;
- $21.7 million for Sheriff's Operations Center Relocation;
- $40.0 million for Jail Maintenance;
- $13.9 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;
- $12.6 million for the Veterans Memorial Park Entrance and Other Improvements;
- $10.5 million for Thonotosassa Park Improvement/ Expansion;
- $6.0 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;
- $78.0 million for Bridge and Guardrail Improvements;
- $46.9 million for Sidewalk Repairs and Improvements;
- $95.1 million for Roadway Pavement Preservation;
- $208.6 million for Road Repaving-Surtax;
- $112.9 million for Intersection Improvements;

- $18.3 million Lithia Pinecrest Rd Corridor Improvements;
- $21.5 million for Van Dyke Rd Corridor Improvements;
- $1,652.2 million for Water/Wastewater Improvements;
- $178.5 million for Solid Waste Improvements;
- $75.1 million for Stormwater Improvements

### Planning

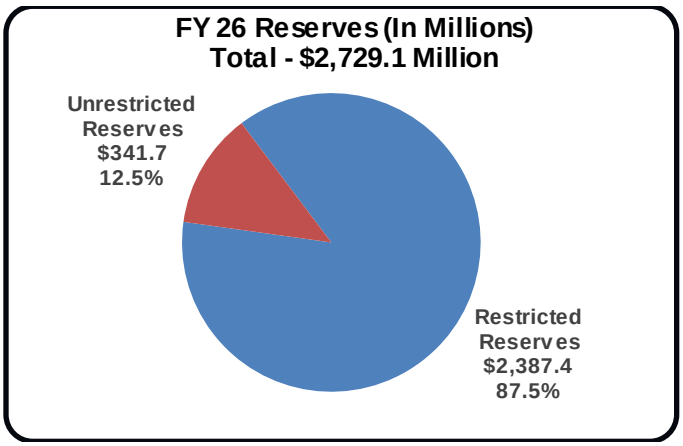
Revenue growth has slowed. A return to more moderate growth will likely continue budgetary stress for the Unincorporated Area General Fund. This is the fund from which much of Parks and Recreation and Public Safety, including Law Enforcement and Fire Rescue service, is funded. This fund also previously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

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

### Other Factors Considered in the FY 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 $2,729.1 million, of which, $341.7 million are unrestricted reserves, with the remaining $2,387.4 million as restricted reserves.

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



# Short-Term Factors Affecting The Budget

The biennial budget process used to develop this document was adopted by the BOCC in 1995. In September 2025 the BOCC will adopt 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 FY 26 Recommended Budget continues that emphasis on investing in County staff as well as maintaining our assets and financial stability as the economy slows amid persistent uncertainty.

## ECONOMIC FACTORS

Average annual US Gross Domestic Product (GDP) fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 6.1%, 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 0.2% amid those continuing constraints, combined with greater uncertainty surrounding Federal Government spending and the effects of higher tariffs.

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 1.3%, before modestly rising to 1.5% for 2026. Downside risks, however, do remain as still high interest rate negatively impact slowing housing and retail markets, and policy uncertainty remains high. Expected price impacts of higher tariffs resulted in NABE forecasters lifting inflation forecasts for 2025 to 3.4% and 3.0% for 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 Recommended 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 Recommended 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, 2024
    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 persistenly 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 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:

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

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

- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund being set aside to maintain existing County facilities. For FY 26 two and one-half percent from the unincorporated Area General Fund of ad valorem revenues are set aside for maintenance.

# Short-Term Factors Affecting The Budget

### Debt Service

When financial conditions were appropriate, existing debt has been refinanced or defeased to lower interest expense. Detail on the County's debt capacity and debt obligations will appear in a separate section of the future FY 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 23 – FY 28 five-year Pro Forma with related graphs appears in the Supplemental Information section of this document. An updated Pro Forma will appear in the Adopted Budget book for FY 26 – FY 27. The FY 23 – FY 28 Pro Forma incorporated slower ad valorem revenue growth for FY 24 and FY 25 due to higher mortgage rates and home prices restraining the housing market and slower growing sales tax revenues compared to FY 22 and FY 23 as economic growth moderates. Revenue in later years is expected to grow at more historical rates. Expenditures are expected to grow with population demands and rising costs which are currently more acute due to high inflation. While the Pro Forma indicates the Countywide General Fund is in a good position to sustain these cost increases, the Unincorporated Area General Fund continues to be under stress to keep pace with demands, particularly in the areas of Fire Rescue, Parks, and Transportation. The Pro Forma frames the beginning of the budget process and the related availability of funds. As a result, the Unincorporated Area General Fund, particularly, is budgeted with those constraints in mind.

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

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

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

## LONG TERM PRIORITIES

The County's long-term priorities are:

- improving our transportation system
- 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 budgeted. In requesting a budget amendment, the following additional information is required:

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

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

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

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

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

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

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 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **PROPERTY TAX RATES (In Mills)** | | | | |
| Countywide [1] | 5.7913 | 5.6630 | 5.5630 | 5.5630 |
| Library District [2] | 0.5583 | 0.5583 | 0.5583 | 0.5583 |
| General Purpose MSTU [3] | 4.4004 | 4.5004 | 4.5745 | 4.5745 |
| **VALUE OF 1 MILL (In Millions of $)** [4] | | | | |
| Countywide | $ 122.4 | $ 168.1 | $ 178.9 | $ 189.0 |
| Library District | 117.8 | 160.6 | 171.0 | 180.5 |
| Unincorporated | 73.8 | 100.3 | 106.4 | 112.3 |
| **BUDGET SUMMARY (In Millions of $)** [5] | | | | |
| Operating Program | $ 2,901.5 | $ 3,767.6 | $ 3,949.5 | $ 3,891.5 |
| Capital Improvement Program [6] | 358.7 | 2,025.4 | 3,266.1 | 3,122.2 |
| Debt Service [7] | 154.8 | 201.4 | 212.0 | 150.1 |
| Reserves & Refunds [8] | 0.5 | 2,315.7 | 2,729.1 | 3,060.7 |
| **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 | 2,408.6 | 2,420.7 |
| County Attorney | 10.6 | 11.3 | 11.8 | 12.2 |
| Elected Officials | 726.7 | 776.2 | 817.1 | 841.4 |
| Judicial | 11.8 | 15.0 | 18.2 | 17.3 |
| Boards, Commissions & Agencies | 31.3 | 43.8 | 49.8 | 47.7 |
| Non-Departmental [9] | 466.0 | 621.8 | 639.1 | 547.2 |
| | $ 2,901.5 | $ 3,767.6 | $ 3,949.5 | $ 3,891.5 |
| **CAPITAL IMPROVEMENT PROGRAM (In Millions of $)** | | | | |
| Fire | $ 6.1 | $ 147.6 | $ 159.0 | $ 1.9 |
| Government Facilities | 39.9 | 187.8 | 215.1 | 31.4 |
| Libraries | 5.3 | 59.7 | 77.7 | 3.0 |
| Parks | 28.7 | 191.8 | 177.2 | 2.7 |
| Solid Waste | 2.6 | 145.7 | 178.5 | 0.0 |
| Stormwater | 24.7 | 90.1 | 75.1 | 34.1 |
| Transportation | 97.7 | 433.0 | 731.3 | 14.3 |
| Water/Wastewater & Reclaimed Water | 153.6 | 769.7 | 1,652.2 | 401.1 |
| **Total Programs Budget** | **$ 358.7** | **$ 2,025.4** | **$ 3,266.1** | **$ 488.4** |
| Carryforward[10] | 0.0 | 0.0 | 0.0 | 2,633.8 |
| **Total Capital Budget** | **$ 358.7** | **$ 2,025.4** | **$ 3,266.1** | **$ 3,122.2** |

*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)** | **$517,126,303** | **$224,738,188** | **$726,895,244** | **$221,652,245** | **$110,995,587** | **$382,780,687** |
| **REVENUES BY SOURCE:** | | | | | | |
| Taxes | $988,465,140 | $488,226,800 | $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 | 20,102,860 | 157,020,993 | 225,456,193 | 260,744,164 |
| Charges for Services | 95,061,347 | 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 | 29,369,000 | 5,932,000 | 4,587,184 | 9,055,100 |
| Other Financing Sources [1] | (4,579,968) | 76,120,441 | 346,408,873 | (16,943,903) | 59,127,619 | 188,093,810 |
| **Total Revenues and Other Financing Sources** | **1,105,862,908** | **669,732,747** | **858,802,117** | **422,130,844** | **289,412,996** | **564,000,448** |
| **Total Revenues and Balances** | **$1,622,989,211** | **$894,470,935** | **$1,585,697,361** | **$643,783,089** | **$400,408,583** | **$946,781,135** |
| **APPROPRIATIONS:** | | | | | | |
| Personnel Services | $196,310,840 | $282,656,426 | $26,394,787 | $393,700 | $62,175,867 | $47,761,730 |
| Operating Expenditures | 147,065,189 | 123,001,546 | 122,463,187 | 479,140 | 170,424,946 | 52,159,266 |
| Capital Outlay | 2,419,818 | 486,180 | 10,801,690 | 0 | 24,119,928 | 582,750,809 |
| Debt Service [3] | 0 | 6,900 | 0 | 0 | 0 | 0 |
| Grants and Aids | 96,001,308 | 1,232,574 | 522,934,351 | 145,458,503 | 109,389,713 | 19,576,398 |
| Other Uses | 0 | 0 | 0 | 0 | 7,496,119 | 0 |
| Transfers | 290,571,424 | 126,164,974 | 297,007,233 | 308,352,948 | 26,449,632 | 55,945,780 |
| Transfers to Constitutional Officers | 568,853,984 | 211,570,737 | 22,639,283 | 607,715 | 0 | 281,514 |
| **Total Expenditures/Expenses** | **1,301,222,563** | **745,119,337** | **1,002,240,531** | **455,292,006** | **400,056,205** | **758,475,497** |
| Reserves and Refunds | 321,766,648 | 149,351,598 | 583,456,830 | 188,491,083 | 352,378 | 188,305,638 |
| **Total Appropriated Expenditures and Reserves** | **$1,622,989,211** | **$894,470,935** | **$1,585,697,361** | **$643,783,089** | **$400,408,583** | **$946,781,135** |

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)** | **$212,369,202** | **$611,773,286** | **$854,397,791** | **$322,237,584** | **$377,163,825** | **$96,843,947** | **$4,658,973,889** |
| **REVENUES BY SOURCE:** | | | | | | | |
| Taxes | $0 | $126,798,425 | $0 | $0 | $0 | $0 | $2,116,439,019 |
| Permits, Fees, & Assessments | 0 | 81,266,131 | 6,247,942 | 225,000 | 0 | 0 | 407,490,008 |
| Intergovernmental Revenue | 0 | 54,195,187 | 41,162,231 | 0 | 65,369 | 0 | 814,254,451 |
| Charges for Services | 0 | 7,486,720 | 451,275,176 | 218,259,487 | 222,936,196 | 0 | 1,050,828,647 |
| Fines and Forfeitures | 0 | 96,832 | 142,440 | 0 | 0 | 0 | 6,619,465 |
| Miscellaneous Revenues | 4,309,000 | 11,889,739 | 22,772,427 | 8,134,280 | 23,118,025 | 1,981,983 | 148,446,188 |
| Other Financing Sources [1] | 65,264,992 | 300,926,411 | 1,578,717,377 | 198,912,099 | 92,917,021 | (99,100) | 2,884,865,672 |
| **Total Revenues and Other Financing Sources** | **69,573,992** | **582,659,445** | **2,100,317,593** | **425,530,866** | **339,036,611** | **1,882,883** | **7,428,943,450** |
| **Total Revenues and Balances** | **$281,943,194** | **$1,194,432,731** | **$2,954,715,384** | **$747,768,450** | **$716,200,436** | **$98,726,830** | **$12,087,917,339** |
| **APPROPRIATIONS:** | | | | | | | |
| Personnel Services | $0 | $67,606,866 | $101,877,146 | $18,624,685 | $11,931,767 | $0 | $815,733,814 |
| Operating Expenditures | 10,000 | 141,837,220 | 244,186,080 | 183,080,436 | 194,829,706 | 120,000 | 1,379,656,716 |
| Capital Outlay | 216,406,687 | 377,008,599 | 1,632,237,461 | 179,366,660 | 65,908,819 | 70,223,991 | 3,161,730,642 |
| Debt Service [3] | 650,000 | 128,404,089 | 56,045,457 | 14,794,301 | 0 | 0 | 199,900,747 |
| Grants and Aids | 0 | 86,144,066 | 0 | 0 | 0 | 10,744,867 | 991,481,780 |
| Other Uses | 0 | 0 | 0 | 0 | 0 | 0 | 7,496,119 |
| Transfers | 0 | 77,797,356 | 535,761,112 | 210,243,037 | 3,000,000 | 10,604 | 1,931,304,100 |
| Transfers to Constitutional Officers | 2,580,696 | 65,020,484 | 0 | 0 | 0 | 0 | 871,554,413 |
| **Total Expenditures/Expenses** | **219,647,383** | **943,818,680** | **2,570,107,256** | **606,109,119** | **275,670,292** | **81,099,462** | **9,358,858,331** |
| Reserves and Refunds | 62,295,811 | 250,614,051 | 384,608,128 | 141,659,331 | 440,530,144 | 17,627,368 | 2,729,059,008 |
| **Total Appropriated Expenditures and Reserves** | **$281,943,194** | **$1,194,432,731** | **$2,954,715,384** | **$747,768,450** | **$716,200,436** | **$98,726,830** | **$12,087,917,339** |

# 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 | 1,042,978 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL BOCC** | **4,989,491** | **0** | **0** | **0** | **0** | **0** |
| **COUNTY ATTORNEY** | **11,766,120** | **0** | **0** | **0** | **0** | **0** |
| **COUNTY ADMINISTRATOR** | | | | | | |
| Affordable Housing Services | 29,161,174 | 1,286,558 | 0 | 0 | 57,637,544 | 0 |
| Aging Services | 11,986,687 | 0 | 0 | 0 | 18,744,147 | 0 |
| Arts Council Division | 1,171,145 | 0 | 0 | 0 | 60,000 | 0 |
| Capital Programs | 2,581,359 | 1,502,916 | 0 | 0 | 0 | 5,172,354 |
| Childrens Services | 6,919,039 | 0 | 10,450 | 0 | 5,128,771 | 0 |
| Code Enforcement | 5,989,933 | 10,808,859 | 66,505 | 0 | 0 | 0 |
| Communications & Digital Media | 7,921,719 | 0 | 0 | 0 | 0 | 0 |
| Community & Infrastructure Planning | 895,000 | 0 | 0 | 0 | 0 | 3,204,566 |
| Conservation & Enivronmental Lands Management | 22,774,827 | 1,413,782 | 850,752 | 0 | 0 | 0 |
| Consumer and Veterans Services | 2,541,982 | 724,385 | 0 | 0 | 0 | 0 |
| County Administrator | 3,536,190 | 0 | 0 | 0 | 0 | 0 |
| Customer Service & Support | 3,545,380 | 9,631 | 0 | 0 | 0 | 0 |
| Cyber Secuity Services Division | 1,535,668 | 0 | 3,000,337 | 0 | 0 | 0 |
| Development Services | 113,421 | 14,159,612 | 0 | 0 | 0 | 2,565,168 |
| Economic Development | 6,771,111 | 2,808,074 | 0 | 9,924,125 | 489,455 | 0 |
| Engineering and Operations | 9,499,146 | 19,065,667 | 3,000,000 | 0 | 0 | 85,673,289 |
| 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 | 49,438,483 | 647,745 | 0 | 0 | 0 | 1,531,020 |
| Fire Rescue | 9,193,573 | 289,995,023 | 10,251,191 | 0 | 6,746,966 | 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 | 60,375,362 | 0 |
| Health Care Services | 431,634 | 0 | 507,726,720 | 0 | 29,426,321 | 0 |
| Homeless & Community Services | 11,323,453 | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 8,285,581 | 0 | 0 | 0 | 201,630 | 0 |
| Information Technology | 35,149,991 | 0 | 16,766,468 | 0 | 0 | 0 |
| Library Services | 0 | 0 | 228,950 | 0 | 0 | 0 |
| Management & Budget | 5,207,078 | 0 | 4,445,627 | 0 | 873,283 | 0 |
| Medical Examiner | 9,674,795 | 0 | 0 | 0 | 0 | 0 |
| Minority & Small Business Enterprises | 1,358,996 | 0 | 0 | 0 | 0 | 0 |
| Office of Community Impact | 1,210,498 | 0 | 0 | 0 | 0 | 0 |
| Parks & Recreation | 3,776,353 | 49,521,888 | 0 | 0 | 0 | 0 |
| Performance Data & Analytics | 6,929,871 | 4,669,880 | 7,436,609 | 0 | 0 | 1,574,797 |
| Pet Resources | 12,147,422 | 0 | 467,500 | 0 | 0 | 0 |
| Procurement Services | 5,182,721 | 0 | 0 | 0 | 0 | 0 |
| Risk Management & Safety Division | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 8,679,388 | 0 | 0 | 0 | 13,034,186 | 0 |
| Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 |
| Sunshine Line | 8,627,772 | 0 | 0 | 0 | 4,805,841 | 0 |
| Water Resources | 0 | 137,862 | 0 | 0 | 0 | 0 |
| **TOTAL COUNTY ADMINISTRATOR** | **312,299,490** | **396,929,362** | **556,554,926** | **9,924,125** | **197,723,751** | **100,246,996** |

# 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 | 1,042,978 |
| **0** | **0** | **0** | **0** | **0** | **0** | **4,989,491** |
| **0** | **0** | **0** | **0** | **0** | **0** | **11,766,120** |
| 0 | 54,131,694 | 0 | 0 | 0 | 0 | 142,216,970 |
| 0 | 0 | 0 | 0 | 0 | 0 | 30,730,834 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,231,145 |
| 0 | 355,885 | 0 | 0 | 0 | 0 | 9,612,514 |
| 0 | 0 | 0 | 0 | 0 | 0 | 12,058,260 |
| 0 | 0 | 0 | 0 | 0 | 0 | 16,865,297 |
| 0 | 0 | 155,795 | 0 | 0 | 0 | 8,077,514 |
| 0 | 0 | 0 | 0 | 0 | 0 | 4,099,566 |
| 0 | 375,000 | 0 | 0 | 0 | 0 | 25,414,361 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,266,367 |
| 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 | 26,490,288 | 695,860 | 0 | 0 | 0 | 44,024,349 |
| 0 | 0 | 0 | 0 | 0 | 0 | 19,992,765 |
| 0 | 12,640,699 | 0 | 0 | 0 | 0 | 129,878,801 |
| 0 | 137,657 | 797,399 | 340,079 | 0 | 0 | 5,243,522 |
| 0 | 0 | 0 | 0 | 0 | 0 | 11,592,898 |
| 0 | 1,518,355 | 12,387,451 | 0 | 0 | 0 | 14,257,065 |
| 0 | 268,208 | 0 | 0 | 0 | 0 | 3,125,074 |
| 0 | 0 | 129,476 | 0 | 0 | 0 | 51,746,724 |
| 0 | 0 | 0 | 0 | 0 | 0 | 316,186,753 |
| 0 | 0 | 0 | 0 | 99,722,453 | 0 | 99,722,453 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,746,034 |
| 0 | 0 | 0 | 0 | 0 | 0 | 60,805,362 |
| 0 | 0 | 0 | 0 | 0 | 0 | 537,584,675 |
| 0 | 0 | 0 | 0 | 0 | 0 | 11,323,453 |
| 0 | 0 | 0 | 0 | 1,986,975 | 0 | 10,474,186 |
| 0 | 0 | 0 | 0 | 0 | 0 | 51,916,459 |
| 0 | 65,276,736 | 0 | 0 | 0 | 0 | 65,505,686 |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,525,988 |
| 0 | 0 | 0 | 0 | 0 | 0 | 9,674,795 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,358,996 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,210,498 |
| 0 | 0 | 0 | 0 | 0 | 0 | 53,298,241 |
| 0 | 0 | 100,165 | 25,041 | 0 | 0 | 20,736,363 |
| 0 | 0 | 0 | 0 | 0 | 0 | 12,614,922 |
| 0 | 0 | 0 | 0 | 0 | 0 | 5,182,721 |
| 0 | 0 | 0 | 0 | 2,398,674 | 0 | 2,398,674 |
| 0 | 0 | 0 | 0 | 0 | 0 | 21,713,574 |
| 0 | 0 | 0 | 199,485,672 | 0 | 0 | 199,485,672 |
| 0 | 0 | 0 | 0 | 0 | 0 | 13,433,613 |
| 0 | 204,457 | 352,654,066 | 2,623,826 | 0 | 0 | 355,620,211 |
| **0** | **161,398,979** | **366,920,212** | **202,474,618** | **104,108,102** | **0** | **2,408,580,561** |

# 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 | 21,827,833 | 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 | 41,794,245 | 9,945,823 | 0 | 607,715 | 0 | 281,514 |
| **TOTAL ELECTED OFFICIALS** | **572,259,551** | **211,570,737** | **28,651,489** | **607,715** | **0** | **281,514** |
| **JUDICIAL BRANCH** | **4,106,153** | **0** | **12,682,872** | **0** | **1,398,941** | **0** |
| **BOARDS, COMMISSIONS, & AGENCIES** | | | | | | |
| Charter Review Board | 0 | 0 | 0 | 0 | 0 | 0 |
| Environmental Protection Commission | 14,683,954 | 0 | 1,618,321 | 0 | 7,604,121 | 0 |
| Guardian ad Litem | 699,032 | 0 | 0 | 0 | 0 | 0 |
| Hillsborough Transportation Planning Organiza | 0 | 0 | 0 | 0 | 16,013,313 | 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** | **16,679,933** | **0** | **1,618,321** | **0** | **23,617,434** | **0** |
| **NON-DEPARTMENTAL** | | | | | | |
| Capital Improvement Program [1] | 0 | 0 | 51,577,621 | 0 | 21,910,829 | 584,883,687 |
| Debt Service Accounts [2] | 0 | 0 | 0 | 0 | 0 | 0 |
| Governmental Agencies | 50,497,279 | 0 | 50,200,787 | 99,264,816 | 0 | 2,113,520 |
| Non-Departmental Allotments | 27,354,707 | 10,154,264 | 3,650,000 | 1,337,000 | 128,955,618 | 15,004,000 |
| Nonprofit Organizations | 10,698,415 | 300,000 | 297,282 | 35,805,402 | 0 | 0 |
| **TOTAL NON-DEPARTMENTAL** | **88,550,401** | **10,454,264** | **105,725,690** | **136,407,218** | **150,866,447** | **602,001,207** |
| **TRANSFERS, RESERVES, & REFUNDS** | | | | | | |
| Reserves and Refunds | 321,766,648 | 149,351,598 | 583,456,830 | 188,491,083 | 352,378 | 188,305,638 |
| Interfund Transfers | 290,571,424 | 126,164,974 | 297,007,233 | 308,352,948 | 26,449,632 | 55,945,780 |
| **TOTAL TRANSFERS, RESERVES, & REFUND** | **612,338,072** | **275,516,572** | **880,464,063** | **496,844,031** | **26,802,010** | **244,251,418** |
| **TOTAL BOCC AND CONSTITUTIONAL OFFICERS** | **$ 1,622,989,211** | **$ 894,470,935** | **$ 1,585,697,361** | **$ 643,783,089** | **$ 400,408,583** | **$ 946,781,135** |

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 | 687,159,947 |
| 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 | 3,180,732 | 0 | 0 | 0 | 0 | 55,810,029 |
| **0** | **3,716,064** | **0** | **0** | **0** | **0** | **817,087,070** |
| **0** | **0** | **0** | **0** | **0** | **0** | **18,187,966** |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 23,906,396 |
| 0 | 0 | 0 | 0 | 0 | 0 | 699,032 |
| 0 | 29,450 | 0 | 0 | 0 | 0 | 16,042,763 |
| 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** | **49,798,940** |
| 218,987,383 | 539,110,978 | 1,600,880,475 | 178,537,163 | 0 | 70,223,991 | 3,266,112,127 |
| 660,000 | 129,912,051 | 66,545,457 | 14,854,301 | 0 | 0 | 211,971,809 |
| 0 | 24,000,000 | 0 | 0 | 0 | 0 | 226,076,402 |
| 0 | 0 | 0 | 0 | 168,562,190 | 10,864,867 | 365,882,646 |
| 0 | 0 | 0 | 0 | 0 | 0 | 47,101,099 |
| **219,647,383** | **693,023,029** | **1,667,425,932** | **193,391,464** | **168,562,190** | **81,088,858** | **4,117,144,083** |
| 62,295,811 | 250,614,051 | 384,608,128 | 141,659,331 | 440,530,144 | 17,627,368 | 2,729,059,008 |
| 0 | 77,797,356 | 535,761,112 | 210,243,037 | 3,000,000 | 10,604 | 1,931,304,100 |
| **62,295,811** | **328,411,407** | **920,369,240** | **351,902,368** | **443,530,144** | **17,637,972** | **4,660,363,108** |
| **$ 281,943,194** | **$ 1,194,432,731** | **$ 2,954,715,384** | **$ 747,768,450** | **$ 716,200,436** | **$ 98,726,830** | **$ 12,087,917,339** |

# Department Budget Summary Comparison

| | FY24 Actuals | FY25 Adopted | FY26 Recommended | 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 | 1,042,978 | 1,078,231 |
| **TOTAL BOARD OF COUNTY COMMISSIONERS** | **4,217,490** | **4,851,974** | **4,989,491** | **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 | 142,216,970 | 149,207,024 |
| Aging Services | 24,256,064 | 31,323,931 | 30,730,834 | 31,667,298 |
| Arts Council | 880,198 | 1,182,376 | 1,231,145 | 1,220,704 |
| Capital Programs | 10,444,922 | 8,773,872 | 9,612,514 | 9,727,113 |
| Children's Services | 6,351,636 | 10,420,459 | 12,058,260 | 10,225,614 |
| Code Enforcement | 14,483,331 | 15,939,265 | 16,865,297 | 17,251,836 |
| Communications & Digital Media | 7,205,988 | 7,925,349 | 8,077,514 | 8,146,179 |
| 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 | 25,414,361 | 23,373,384 |
| Consumer and Veteran Services | 2,356,989 | 3,350,720 | 3,266,367 | 3,363,630 |
| 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 | 44,024,349 | 48,087,983 |
| Economic Development | 8,088,027 | 19,125,146 | 19,992,765 | 19,147,657 |
| Engineering and Operations | 110,779,407 | 121,089,056 | 129,878,801 | 128,381,064 |
| 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 | 8,098,316 | 13,252,452 | 14,257,065 | 12,517,374 |
| Extension Service | 2,598,714 | 3,159,136 | 3,125,074 | 3,191,478 |
| Facilities Management & Real Estate Services | 43,075,567 | 50,663,921 | 51,746,724 | 52,540,361 |
| Fire Rescue | 259,096,249 | 292,932,692 | 316,186,753 | 333,355,939 |
| Fleet Management | 46,326,380 | 96,336,421 | 99,722,453 | 102,912,999 |
| 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 | 60,805,362 | 61,134,559 |
| Health Care Services | 283,307,074 | 528,317,273 | 537,584,675 | 539,518,410 |
| Homeless & Community Services | 6,020,271 | 9,775,226 | 11,323,453 | 11,390,568 |
| Human Resources | 8,365,154 | 10,513,474 | 10,474,186 | 10,748,494 |
| Information Technology | 41,192,554 | 45,099,048 | 51,916,459 | 51,410,402 |
| Library Services | 55,101,026 | 62,630,437 | 65,505,686 | 66,406,695 |
| Management & Budget | 8,281,895 | 10,044,907 | 10,525,988 | 10,677,827 |
| Medical Examiner | 8,248,281 | 9,665,729 | 9,674,795 | 9,844,961 |
| Minority & Small Business Enterprises | 988,384 | 1,334,767 | 1,358,996 | 1,387,721 |
| Office of Community Impact | 715,738 | 1,381,519 | 1,210,498 | 1,234,970 |
| Parks & Recreation | 43,096,019 | 48,412,587 | 53,298,241 | 53,700,748 |
| Performance Data & Analytics | 21,407,728 | 20,508,081 | 20,736,363 | 21,082,845 |
| Pet Resources | 9,874,943 | 11,465,416 | 12,614,922 | 12,208,688 |
| Procurement Services | 4,401,657 | 5,122,530 | 5,182,721 | 5,314,031 |
| Risk Management & Safety Division | 1,742,747 | 2,266,222 | 2,398,674 | 2,506,261 |
| Social Services | 15,030,261 | 31,075,163 | 21,713,574 | 21,919,471 |
| Solid Waste | 165,085,160 | 203,654,502 | 199,485,672 | 199,660,971 |
| Sunshine Line | 9,229,958 | 12,680,714 | 13,433,613 | 13,070,283 |
| Water Resources | 270,126,476 | 318,451,081 | 355,620,211 | 336,992,009 |
| **TOTAL COUNTY ADMINISTRATOR** | **1,650,953,097** | **2,294,680,397** | **2,408,580,561** | **2,420,653,781** |

# Department Budget Summary Comparison

| | FY24 Actuals | FY25 Adopted | FY26 Recommended | 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 | 687,159,947 | 707,709,285 |
| 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 | 55,810,029 | 61,535,682 |
| **TOTAL ELECTED OFFICIALS** | **726,687,525** | **776,180,731** | **817,087,070** | **841,393,914** |
| **JUDICIAL BRANCH** | **11,756,026** | **14,970,867** | **18,187,966** | **17,336,975** |
| **BOARDS, COMMISSIONS, & AGENCIES** | | | | |
| Charter Review Board | 0 | 8,000 | 0 | 0 |
| Environmental Protection Commission | 19,750,030 | 24,178,674 | 23,906,396 | 21,574,845 |
| Guardian ad Litem | 516,981 | 694,031 | 699,032 | 717,131 |
| Hillsborough Transportation Planning Organization | 3,290,664 | 10,191,588 | 16,042,763 | 16,042,763 |
| 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** | **49,798,940** | **47,668,172** |
| **NON-DEPARTMENTAL** | | | | |
| Capital Improvement Program [1] | 358,671,695 | 2,025,379,959 | 3,266,112,127 | 3,122,206,733 |
| Debt Service Accounts [2] | 154,780,251 | 201,413,963 | 211,971,809 | 150,051,292 |
| Governmental Agencies | 240,641,670 | 244,048,912 | 226,076,402 | 178,347,617 |
| Non-Departmental Allotments | 180,635,660 | 323,751,261 | 365,882,646 | 320,039,565 |
| Nonprofit Organizations | 44,696,684 | 53,977,980 | 47,101,099 | 48,801,419 |
| **TOTAL NON-DEPARTMENTAL** | **979,425,960** | **2,848,572,075** | **4,117,144,083** | **3,819,446,626** |
| **TRANSFERS, RESERVES, & REFUNDS** | | | | |
| Reserves and Refunds [3] | 488,108 | 2,315,734,707 | 2,729,059,008 | 3,060,733,808 |
| Interfund Transfers | 1,385,408,696 | 2,021,077,223 | 1,931,304,100 | 1,604,063,163 |
| **TOTAL TRANSFERS, RESERVES, & REFUNDS** | **1,385,896,804** | **4,336,811,930** | **4,660,363,108** | **4,664,796,971** |
| **TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS** | **$ 4,800,855,068** | **$ 10,331,172,101** | **$ 12,087,917,339** | **$ 11,828,553,543** |

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.

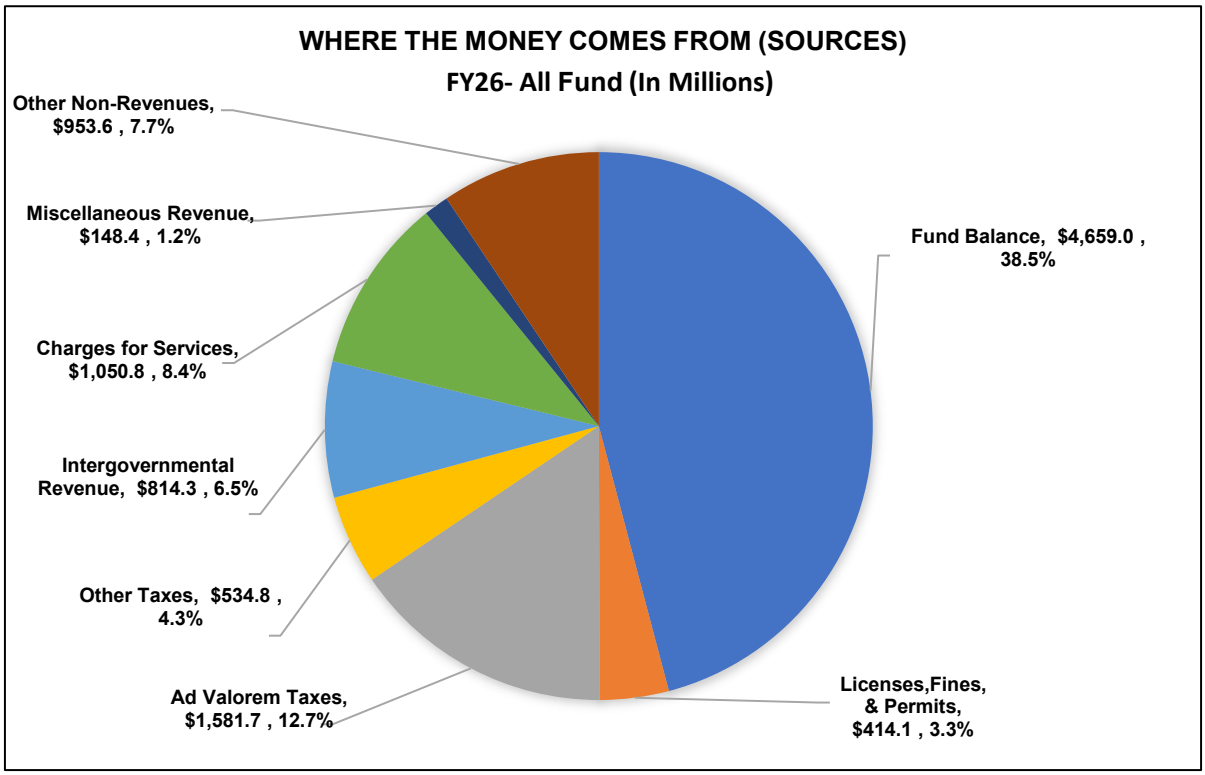
# Budget Sources and Uses of Funds

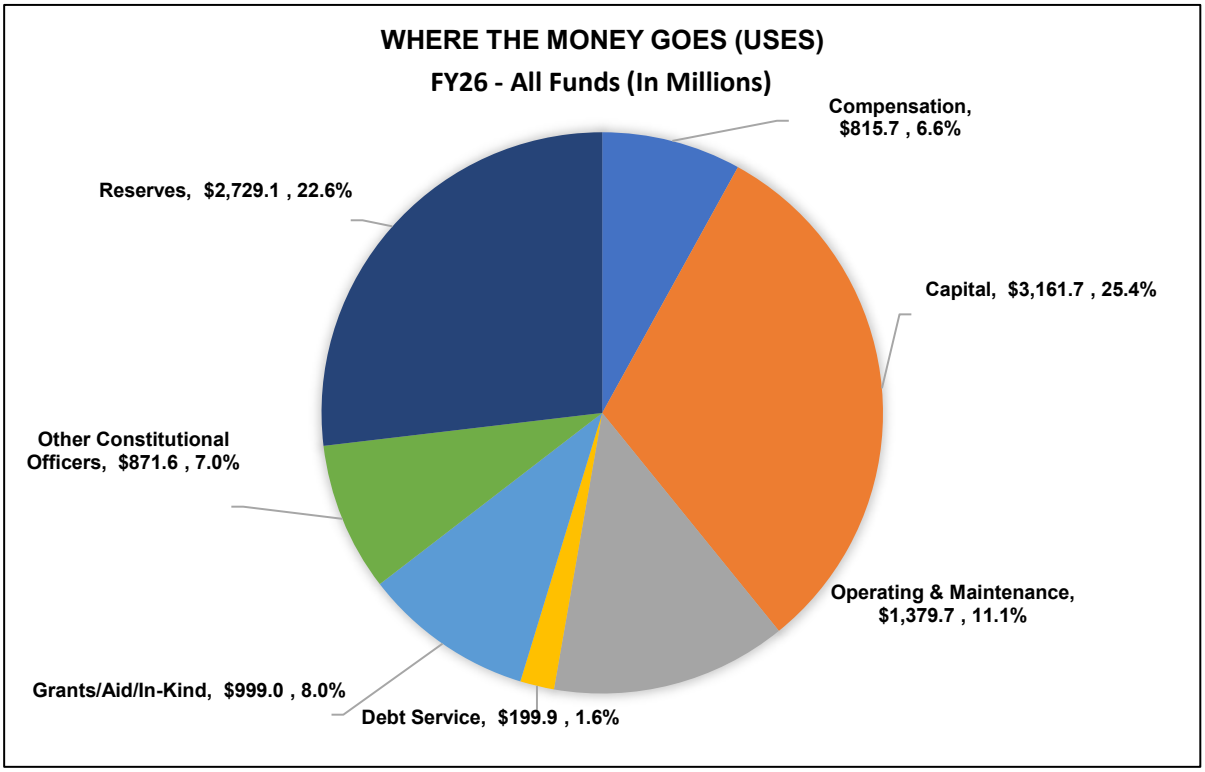
| SOURCES | FY24 Actuals | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| Fund Balance Beginning of Year | $ 11,067.0 | $ 4,008.4 | $ 4,659.0 | $ 5,374.1 |
| Revenue: | | | | |
| Ad Valorem Taxes | 1,352.0 | 1,496.5 | 1,581.7 | 1,670.3 |
| Other Taxes | 507.0 | 510.1 | 534.8 | 551.1 |
| Licenses and Permits | 317.3 | 406.2 | 407.5 | 410.5 |
| Intergovernmental Revenue | 435.6 | 589.7 | 814.3 | 801.5 |
| Charges for Services | 947.4 | 988.2 | 1,050.8 | 1,101.5 |
| Fines and Forfeits | 6.5 | 7.0 | 6.6 | 6.7 |
| Miscellaneous Revenue (Including Interest) | 319.2 | 155.4 | 148.4 | 144.5 |
| **TOTAL REVENUE** | **$ 3,885.0** | **$ 4,153.1** | **$ 4,544.1** | **$ 4,686.1** |
| Interfund Transfers | 1,385.4 | 2,021.1 | 1,931.3 | 1,604.1 |
| Other Non-Revenues [1] | 68.6 | 148.6 | 953.6 | 164.3 |
| **TOTAL AVAILABLE** | **$ 16,406.1** | **$ 10,331.2** | **$ 12,087.9** | **$ 11,828.6** |
| **USES** | | | | |
| Compensation | 657.2 | 783.8 | 815.7 | 852.6 |
| Operating & Maintenance | 863.9 | 1,241.8 | 1,379.7 | 1,313.4 |
| Capital | 384.3 | 1,929.2 | 3,161.7 | 3,101.7 |
| Debt Service [2] | 154.2 | 197.9 | 199.9 | 144.5 |
| Grants, Aids, & In-Kind | 635.2 | 1,012.5 | 999.0 | 919.9 |
| Transfers to Constitutional Officers | 719.8 | 829.2 | 871.6 | 831.8 |
| Interfund Transfers | 1,385.4 | 2,021.1 | 1,931.3 | 1,604.1 |
| Reserves and Refunds | 0.8 | 2,315.7 | 2,729.1 | 3,060.7 |
| **TOTAL USES** | **$ 4,800.9** | **$ 10,331.2** | **$ 12,087.9** | **$ 11,828.6** |

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



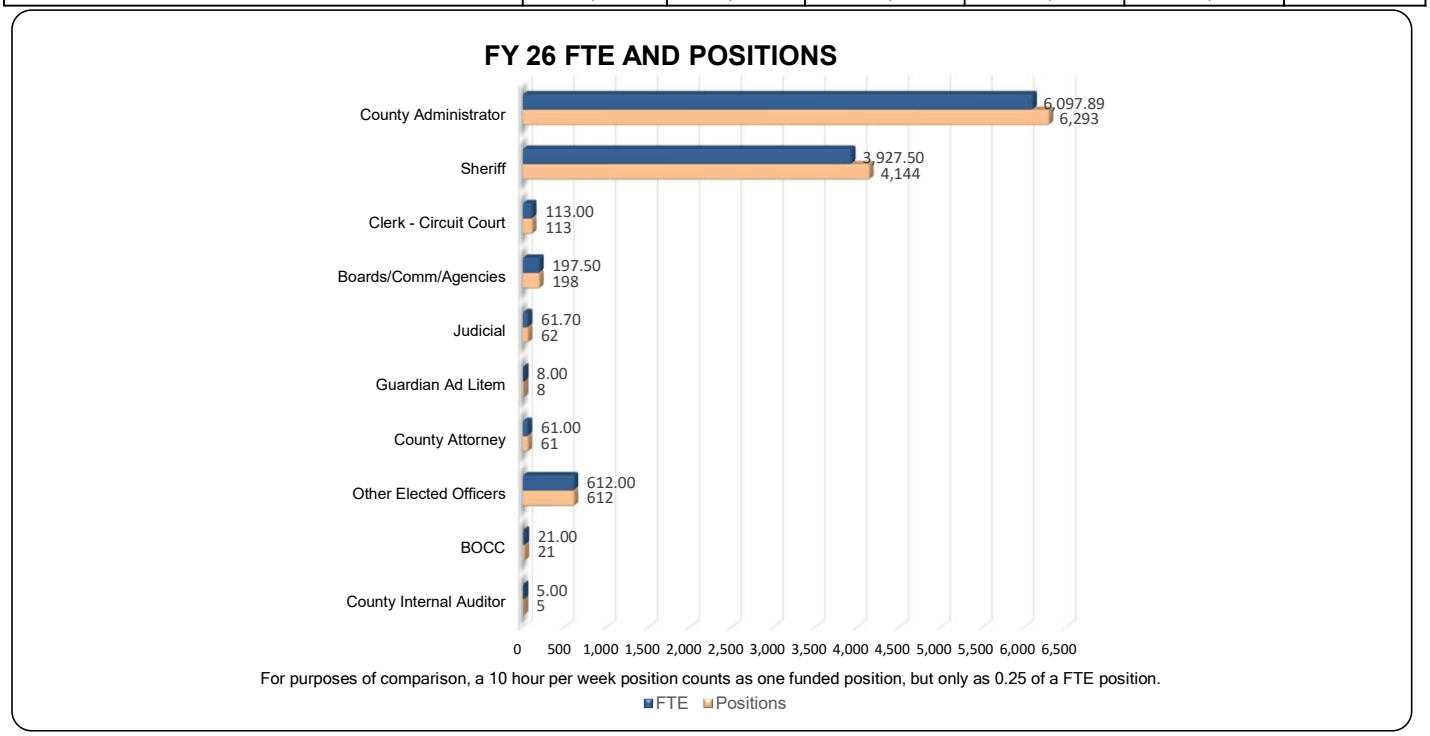




Note: Sources and Uses shown above exclude $1,931.3 billion in Tranfers In and Transfers Out, respectively.

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

# Summary of Funded Full-Time Equivalent Positions and Funded Positions

| Organization | FY 22 Adopted | FY 23 Adopted | FY24 Adopted | FY25 Adopted | FY26 Recommended | Changes FY 25 to FY26 |
|---|---|---|---|---|---|---|
| **County Administrator - Funded FTE** | **5,782.23** | **5,892.94** | **5,951.96** | **6,044.52** | **6,097.89** | **53.37** |
| Funded Positions | 5,979 | 6,088 | 6,135 | 6,232 | 6,293 | 61 |
| **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** | **612.00** | **-4.00** |
| Funded Positions | 590 | 590 | 603 | 616 | 612 | -4 |
| **Board of County Commissioners - Funded FTE** | **21.00** | **21.00** | **21.00** | **21.00** | **21.00** | **0.00** |
| Funded Positions | 21 | 21 | 21 | 21 | 21 | 0 |
| **County Internal Auditor - Funded FTE** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **0.00** |
| Funded Positions | 5 | 5 | 5 | 5 | 5 | 0 |
| **Total Funded FTE's** | **10,485.03** | **10,539.64** | **10,842.16** | **10,975.22** | **11,104.59** | **129.37** |
| Total Funded Positions | 11,073.00 | 11,221.00 | 11,292.00 | 11,402.00 | 11,517.00 | 115.00 |



# Budget by Program

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

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

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

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

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

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

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

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

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

For example, to increase the allocation to economic environment and housing in the **All Funds – FY 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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For more information, contact the Management & Budget Department
(813) 272-5890 • HCFL.gov/Budget

# Program Descriptions

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

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

- **Law Enforcement** – expenditures related to enforcement of applicable laws by the Sheriff's Office and other law enforcement agencies.

- **Fire Rescue** – expenditures related to both fire control and ambulance and rescue services.

- **Detention/Corrections** – expenditures related to confinement of prisoners, sentenced or otherwise, and rehabilitation of offenders. These include costs associated with the County jail, parole and probation services, juvenile homes, work release programs and other related expenses.

- **Public Safety Protective Inspections** - expenditures related to provision of inspections relevant to issuance of a license, permit or certificate relating to public safety not included elsewhere. These include costs relating to code enforcement inspections, childcare facility inspections and building and zoning inspections.

- **Emergency and Disaster Relief Services -** expenditures related to defense against and relief from disasters. These include costs associated with County emergency management, including operating the Emergency Operations Center, certain Fire Rescue operations and other emergency preparation and relief costs.

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

- **Solid Waste** – expenditures related to collection and disposal of garbage, refuse and solid waste.

- **Water/Sewer Combination Services** - expenditures related to provision of water and sewer services as a combined unit operation.

- **Conservation and Resource Management** - expenditures related to conservation and management of natural resources. These include costs relating to environmental protection, aquatic plant control, programs run by the Extension Department, the County Environmentally Sensitive Land Acquisition Program, review of development plans for determination of environmental impact and other related costs.

- **Flood Control** – expenditures related to flood control programs and facilities, primarily encompassed in the County stormwater program.

- **Other Physical Environment** – all other expenditures related to the physical environment not provided for above. These costs primarily include review of development plans for environmental impacts.

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

- **Road and Street Facilities** – expenditures related to provision and maintenance of road and street facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, street lights, right-of-way, shoulders and other facilities incidental to the proper movement of traffic.

- **Transport Transit Systems** – expenditures related to the provision of mass transit systems. This consists primarily of funds provided to the Hillsborough Area Regional Transit Authority (HART) from transportation impact fee revenues.

- **Other Transportation** – all other transportation related expenditures not provided for above.

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

- **Industry Development** – expenditures related to promotion and encouragement of industry development which will directly or indirectly benefit the community. This includes promotion of tourism as well as encouragement of a desirable firm or industry to relocate to the County.

- **Veterans Services** – expenditures related to the provision of services including counseling, assistance in attaining educational and financial benefits, housing, and employment opportunities to eligible veterans. These costs also include the County's expenditures for the ad valorem tax relief program for veterans.

# Program Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Program Descriptions

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

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

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

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

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

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

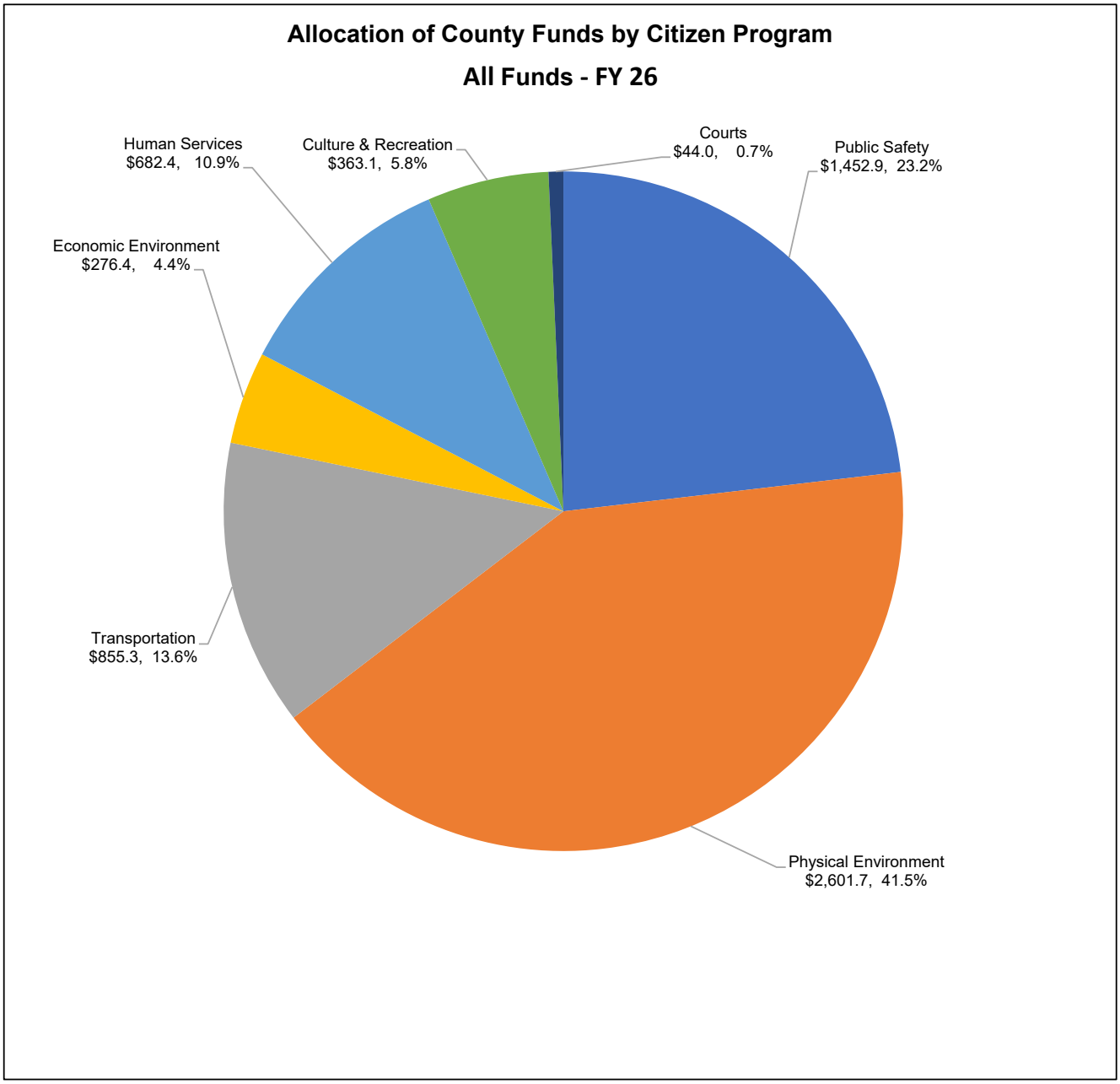
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations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

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

# Budget By Program
# All Funds

| Program | FY24 Actuals | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Public Safety** | | | | |
| Law Enforcement | $ 388,731,365 | $ 422,146,380 | $ 448,341,016 | $ 461,709,795 |
| Fire Control | 205,966,594 | 360,052,428 | 386,111,722 | 361,151,461 |
| Ambulance and Rescue | 51,628,699 | 46,991,452 | 49,811,824 | 49,779,656 |
| Detention/Corrections | 244,893,980 | 299,068,255 | 309,491,533 | 252,429,159 |
| Public Safety Protective Inspections | 31,451,166 | 43,654,486 | 42,479,399 | 45,883,163 |
| Emergency & Disaster Relief Services | 27,596,991 | 98,486,210 | 148,283,853 | 118,606,873 |
| Medical Examiner | 8,259,954 | 11,930,229 | 13,898,018 | 9,859,461 |
| Consumer Affairs | 1,003,078 | 1,190,150 | 1,247,672 | 1,250,278 |
| Other Public Safety | 21,466,886 | 43,955,859 | 53,199,534 | 63,489,109 |
| | **980,998,713** | **1,327,475,449** | **1,452,864,571** | **1,364,158,955** |
| **Physical Environment** | | | | |
| Conservation & Resource Management | 31,523,578 | 113,961,203 | 99,656,409 | 33,380,196 |
| Flood Control | 44,059,384 | 113,856,380 | 100,194,127 | 126,009,429 |
| Physical Environment/Solid Waste | 172,811,739 | 352,149,790 | 381,301,597 | 351,642,150 |
| 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 | 2,020,526,588 | 2,077,944,082 |
| Other Physical Environment | 170,353 | 425,000 | 40,000 | 40,000 |
| | **675,952,989** | **1,681,146,483** | **2,601,718,721** | **2,589,015,857** |
| **Transportation** | | | | |
| Road & Street Facilities | 194,342,021 | 533,396,450 | 839,082,657 | 709,742,662 |
| Transport Transit Systems | 13,045 | 16,153,262 | 15,830,667 | 111,404 |
| Other Transportation | 472,416 | 354,026 | 367,106 | 374,209 |
| | **194,827,482** | **549,903,738** | **855,280,430** | **710,228,275** |
| **Economic Environment** | | | | |
| Employment Opportunity & Development | 750,000 | 750,000 | 750,000 | 750,000 |
| Industry Development | 71,109,166 | 132,474,321 | 129,982,774 | 120,555,134 |
| Veterans Services | 1,302,915 | 1,814,758 | 1,727,681 | 1,809,956 |
| Housing & Urban Development | 26,395,102 | 125,452,664 | 142,216,970 | 148,229,041 |
| Other Economic Environment | 3,804,904 | 2,789,584 | 1,702,731 | 1,702,731 |
| | **103,362,087** | **263,281,327** | **276,380,156** | **273,046,862** |
| **Human Services** | | | | |
| Health | 151,907,428 | 253,836,978 | 267,436,022 | 269,028,406 |
| Mental Health | 12,757,712 | 35,388,017 | 36,144,422 | 36,144,422 |
| Human Services Public Assistance | 13,345,842 | 30,030,877 | 23,257,981 | 23,356,859 |
| Hospital Services | 125,339,667 | 229,898,726 | 213,556,355 | 213,556,355 |
| Other Human Services | 103,553,419 | 147,144,948 | 142,029,688 | 138,096,316 |
| | **406,904,068** | **696,299,546** | **682,424,468** | **680,182,358** |
| **Culture/Recreation** | | | | |
| Libraries | 61,464,515 | 123,098,713 | 143,972,221 | 143,070,492 |
| Parks & Recreation | 81,484,856 | 175,765,390 | 182,847,574 | 217,622,889 |
| Cultural Services | 4,965,440 | 9,017,053 | 8,301,685 | 7,386,084 |
| Special Recreation Facilities | 15,780,569 | 4,427,381 | 5,032,949 | 4,427,381 |
| Other Culture/Recreation | 4,173,198 | 25,357,268 | 22,929,146 | 2,794,024 |
| | **167,868,578** | **337,665,805** | **363,083,575** | **375,300,870** |
| **Courts** | | | | |
| Court Related Services | 25,083,492 | 36,067,799 | 43,986,093 | 32,908,521 |
| | **25,083,492** | **36,067,799** | **43,986,093** | **32,908,521** |
| **Total Citizen Programs** | **$ 2,554,997,409** | **$ 4,891,840,147** | **$ 6,275,738,014** | **$ 6,024,841,698** |
| **General Government Services** | | | | |
| Legislative | 3,594,914 | 4,210,311 | 4,124,532 | 4,178,776 |
| Executive | 3,999,308 | 4,931,408 | 4,769,637 | 4,897,227 |
| Financial & Administrative | 295,575,734 | 353,045,795 | 375,370,492 | 346,004,250 |
| Legal Counsel | 10,818,830 | 11,949,935 | 12,396,120 | 12,808,116 |
| Comprehensive Planning | 27,511,340 | 40,231,486 | 46,650,255 | 47,258,873 |
| Debt Service | 154,229,655 | 197,820,463 | 199,893,847 | 144,460,626 |
| Other General Government | 364,231,074 | 490,330,626 | 508,611,334 | 579,307,006 |
| | **859,960,855** | **1,102,520,024** | **1,151,816,217** | **1,138,914,874** |
| **Non-Expenditure Disbursements** | | | | |
| Transfers | 1,385,408,696 | 2,021,077,223 | 1,931,304,100 | 1,604,063,163 |
| Reserves & Refunds | 448,108 | 2,315,734,707 | 2,729,059,008 | 3,060,733,808 |
| | **1,385,856,804** | **4,336,811,930** | **4,660,363,108** | **4,664,796,971** |
| **Grand Total** | **$ 4,800,815,068** | **$ 10,331,172,101** | **$ 12,087,917,339** | **$ 11,828,553,543** |

# Budget By Program
# All Funds




**Each 1% equals $62.8 million**
**Total funding equals $6.287 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

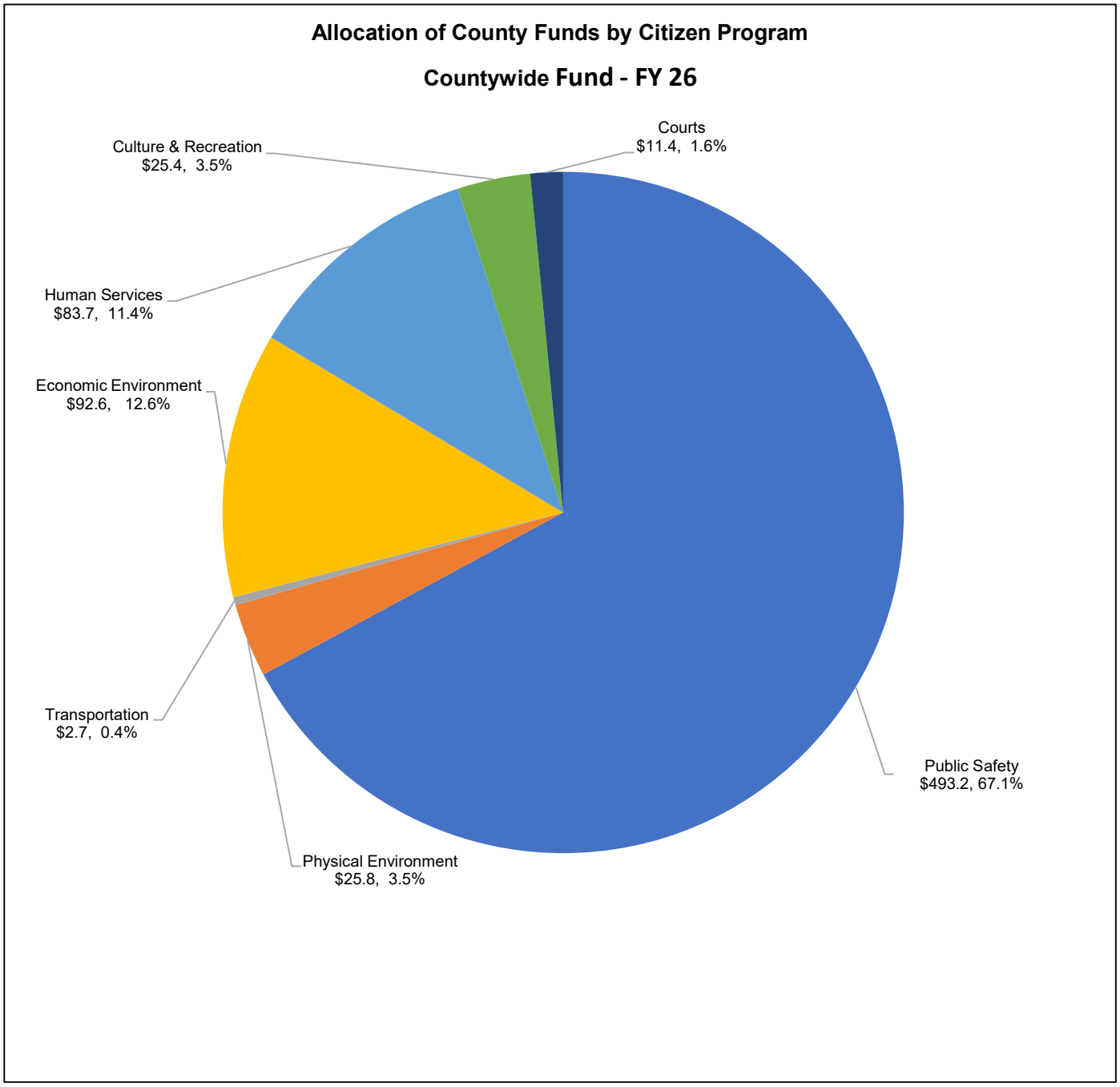
**Public Safety-** Law Enforcement, Detention, Fire Control, Ambulance & Rescue, Medical Examiner, Consumer Affairs Disaster Relief

**Transportation-** Surface Transportation, Transit

# Budget By Program
# Countywide Funds

| Program | FY24 Actuals | FY25 Adopted | FY26 Recommended | 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 | 3,295,182 | 3,093,798 |
| Emergency & Disaster Relief Services | 2,212,509 | 3,915,932 | 3,874,585 | 3,888,131 |
| Medical Examiner | 8,255,040 | 9,680,229 | 9,689,295 | 9,859,461 |
| Consumer Affairs | 953,638 | 1,057,967 | 1,113,111 | 1,113,951 |
| Other Public Safety | 2,329,553 | 2,886,010 | 3,830,166 | 3,881,827 |
| | **448,079,872** | **465,188,387** | **493,157,720** | **507,685,733** |
| **Physical Environment** | | | | |
| Conservation & Resource Management | 21,258,999 | 23,913,692 | 25,398,849 | 25,525,267 |
| Flood Control | 410,875 | 239,182 | 239,345 | 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 | 5,000 | 5,000 |
| | **21,861,345** | **24,720,874** | **25,771,194** | **25,901,445** |
| **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 | 325,595 | 326,472 |
| | **1,343,900** | **3,054,990** | **2,748,094** | **2,692,416** |
| **Economic Environment** | | | | |
| Employment Opportunity & Development | 750,000 | 750,000 | 750,000 | 750,000 |
| Industry Development | 25,344,211 | 59,393,914 | 59,372,299 | 58,321,085 |
| Veterans Services | 1,302,915 | 1,814,758 | 1,727,681 | 1,809,956 |
| Housing & Urban Development | 10,533,862 | 27,010,524 | 29,161,174 | 32,911,748 |
| Other Economic Environment | 3,006,015 | 2,135,431 | 1,600,431 | 1,600,431 |
| | **40,937,003** | **91,104,627** | **92,611,585** | **95,393,220** |
| **Human Services** | | | | |
| Health | 20,231,114 | 22,436,769 | 24,176,704 | 24,325,789 |
| Mental Health | 242,096 | 260,000 | 150,000 | 150,000 |
| Human Services Public Assistance | 7,566,859 | 10,923,543 | 13,355,796 | 13,426,920 |
| Other Human Services | 38,677,488 | 49,677,317 | 46,014,320 | 44,524,311 |
| | **66,717,557** | **83,297,629** | **83,696,820** | **82,427,020** |
| **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 | 350,400 | 350,400 |
| Special Recreation Facilities | 8,801,728 | 3,577,381 | 4,182,949 | 3,577,381 |
| Other Culture/Recreation | 2,309,151 | 2,763,696 | 1,689,465 | 1,709,024 |
| | **27,674,909** | **24,201,515** | **25,413,353** | **23,601,805** |
| **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** | **$ 734,822,817** | **$ 749,248,620** |
| **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 | 179,480,128 | 184,746,946 |
| 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 | 73,885,656 | 70,633,744 |
| | **228,063,049** | **275,310,448** | **275,828,322** | **278,447,162** |
| **Non-Expenditure Disbursements** | | | | |
| Transfers | 140,451,713 | 257,779,905 | 290,571,424 | 140,597,913 |
| Reserves & Refunds | 0 | 312,946,466 | 321,766,648 | 493,539,680 |
| | **140,451,713** | **570,726,371** | **612,338,072** | **634,137,593** |
| **Grand Total** | **$ 984,230,481** | **$ 1,548,454,953** | **$ 1,622,989,211** | **$ 1,661,833,375** |

# Budget By Program
# Countywide Funds




**Each 1% equals $7.3 million**
**Total funding equals $734.8 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

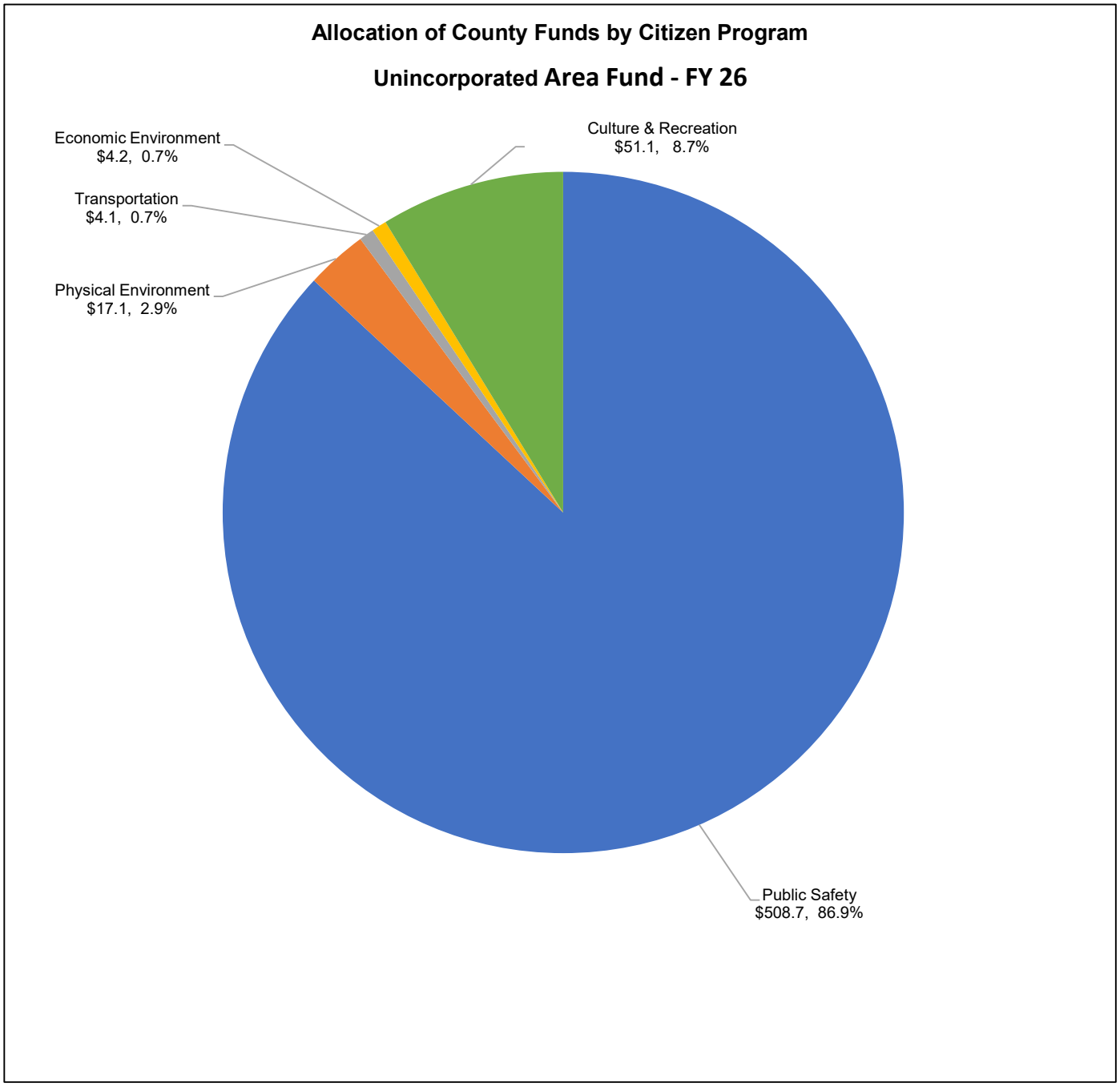
**Public Safety-** Law Enforcement, Detention, Medical Examiner, Consumer Affairs Disaster Relief

**Transportation-** Surface Transportation, Transit

# Budget By Program
# Unincorporated Area Funds

| Program | FY24 Actuals | FY25 Adopted | FY26 Recommended | 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 | 219,070,994 | 227,653,165 |
| Ambulance and Rescue | 51,448,159 | 41,898,875 | 39,811,824 | 39,779,656 |
| Public Safety Protective Inspections | 11,001,735 | 12,833,671 | 13,831,057 | 14,096,806 |
| 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** | **508,656,806** | **533,674,098** |
| **Physical Environment** | | | | |
| Conservation & Resource Management | 578 | 200,000 | 200,000 | 200,000 |
| Flood Control | 11,504,710 | 15,779,733 | 16,544,383 | 16,739,578 |
| 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** | **17,070,342** | **17,265,586** |
| **Transportation** | | | | |
| Road & Street Facilities | 7,440,339 | 4,485,378 | 4,104,875 | 4,198,927 |
| | **7,440,339** | **4,485,378** | **4,104,875** | **4,198,927** |
| **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 | 102,300 | 102,300 |
| | **2,188,964** | **2,860,565** | **4,194,632** | **4,117,334** |
| **Culture/Recreation** | | | | |
| Parks & Recreation | 42,299,349 | 47,012,701 | 50,864,623 | 51,132,124 |
| Cultural Services | 150,000 | 200,000 | 200,000 | 200,000 |
| Other Culture/Recreation | 0 | 55,000 | 55,000 | 55,000 |
| | **42,449,349** | **47,267,701** | **51,119,623** | **51,387,124** |
| **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** | **$ 585,149,278** | **$ 610,646,069** |
| **General Government Services** | | | | |
| Executive | 0 | 0 | 77,947 | 77,947 |
| Financial & Administrative | 10,384,366 | 18,673,534 | 14,360,998 | 14,664,634 |
| Comprehensive Planning | 11,713,802 | 13,490,216 | 13,702,116 | 13,998,161 |
| Other General Government | 3,129,603 | 4,033,824 | 5,664,024 | 5,814,644 |
| | **25,227,771** | **36,197,574** | **33,805,085** | **34,555,386** |
| **Non-Expenditure Disbursements** | | | | |
| Transfers | 59,587,696 | 99,583,809 | 126,164,974 | 43,858,156 |
| Reserves & Refunds | 9,972 | 143,599,751 | 149,351,598 | 266,573,358 |
| | **59,597,668** | **243,183,560** | **275,516,572** | **310,431,514** |
| **Grand Total** | **$ 586,159,681** | **$ 828,792,269** | **$ 894,470,935** | **$ 955,632,969** |

# Budget By Program
# Unincorporated Area Funds




**Each 1% equals $5.9 million**
**Total funding equals $585.2 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 [1] | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| ARP Funds | $33.4 | $133.7 | $70.2 | $13.7 |
| Boat Fees | 0.0 | 0.5 | 0.2 | 0.2 |
| Community Invest. Tax | 25.5 | 180.7 | 219.0 | 200.6 |
| Enterprise Fees | 51.3 | 463.7 | 555.7 | 576.6 |
| Financing | 150.6 | 345.2 | 1,176.5 | 1,245.2 |
| Gas Taxes | 6.9 | 16.9 | 20.9 | 26.7 |
| General Revenues | 43.9 | 424.3 | 538.8 | 385.7 |
| Grants & County Match | 13.6 | 105.3 | 305.2 | 289.3 |
| Impact Fees | 3.7 | 93.9 | 88.1 | 79.4 |
| Library Fund | 5.3 | 59.7 | 77.6 | 75.8 |
| Mobility Fees | 3.5 | 102.8 | 123.5 | 110.1 |
| Other | 2.1 | 33.7 | 34.0 | 32.8 |
| Stormwater Fees | 18.9 | 65.1 | 56.2 | 86.3 |
| **TOTAL SOURCES** | **$358.7** | **$2,025.4** | **$3,266.1** | **$3,122.2** |

| USES | FY 24 Actuals | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| Fire | $6.1 | $147.6 | $159.0 | $1.9 |
| Government Facilities | 39.9 | 187.8 | 215.1 | 31.4 |
| Libraries | 5.3 | 59.7 | 77.7 | 3.0 |
| Parks | 28.7 | 191.8 | 177.2 | 2.7 |
| Solid Waste | 2.6 | 145.7 | 178.5 | 0.0 |
| Stormwater | 24.7 | 90.1 | 75.1 | 34.1 |
| Transportation | 97.7 | 433.0 | 731.3 | 14.3 |
| Water & Wastewater | 153.6 | 769.7 | 1,652.2 | 401.1 |
| Total Programs Budget | **358.7** | **2,025.4** | **3,266.1** | **488.4** |
| Carryforward [2] | 0.0 | 0.0 | 0.0 | 2,633.8 |
| **TOTAL USES** | **$358.7** | **$2,025.4** | **$3,266.1** | **$3,122.2** |

*(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 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **DEBT SERVICE BUDGET** | | | | |
| Principal | $ 78.0 | $ 78.5 | $ 95.2 | $ 75.5 |
| Interest Payments, except capitalized [1] | 49.6 | 51.6 | 50.6 | 44.9 |
| **Total Principal & Interest** | **127.7** | **130.1** | **145.8** | **120.4** |
| Debt Administration Expenses [2] | 1.0 | 1.4 | 1.4 | 1.2 |
| 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 | 25.5 | 66.3 | 52.7 | 22.8 |
| Interfund Short term Loans | | | | |
| Sub Total | **$ 154.2** | **$ 197.8** | **$ 199.9** | **$ 144.5** |
| Other Debt Services Costs and Fees [4] | 0.6 | 3.6 | 12.1 | 5.6 |
| **Net Debt Service Funding** | **$ 154.8** | **$ 201.4** | **$ 212.0** | **$ 150.1** |
| *(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 – 34.8% 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 5.5026 mills, FY 26 revenue prior to the 5% statutory reduction is projected to be $984 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 4.5745 mills, FY 26 revenue prior to the 5% statutory reduction is projected to be $487 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 $11 million

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

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

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

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

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

# Major County Revenues

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

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

Several factors constrain annual growth in assessed property values:

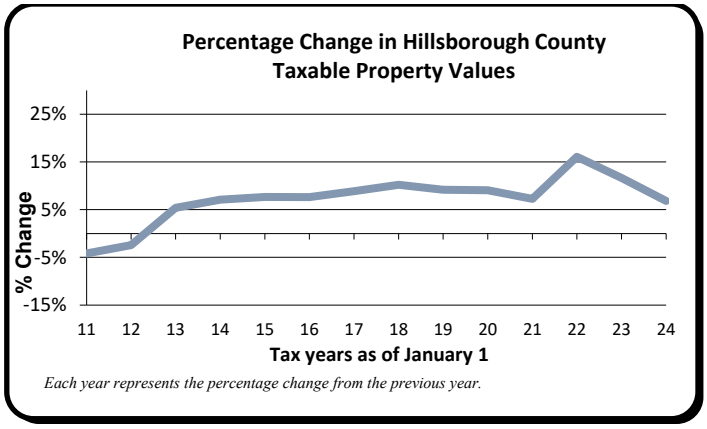
- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995, and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The FY 25 SOH limit is 2.9%.

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

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

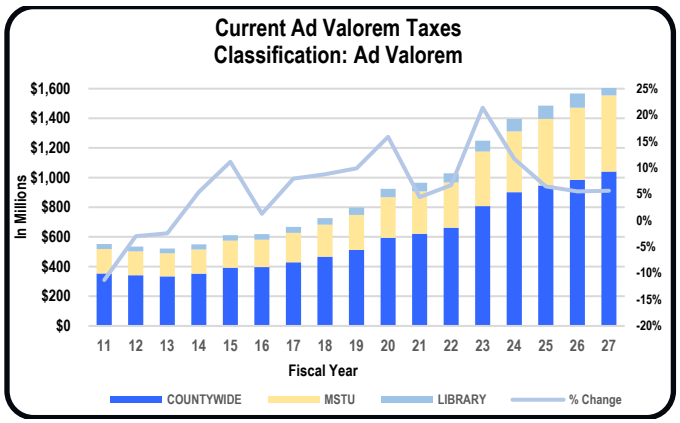
For a given ad valorem tax rate (millage), an increase in taxable values will result in higher County ad valorem tax revenues. Conversely, a decrease in taxable values will result in lower ad valorem revenues. As the chart below shows, taxable values fluctuate over time – the sharp decline from 2007 to 2009 reflects a combination of factors – new State legislation and voter approved referenda capping growth in assessed values, a collapse in real estate prices, and the resulting weakening economy. It is only since 2013 that taxable values have rebounded; 2013 taxable values increased 2.88% from 2012, and FY 15 values increased an additional 8.5%. FY 16 taxable values increased by 7.7%, and FY 17 values increased an additional 7.6%. FY 18 taxable values increased by 8.9%, with FY 19 taxable values increasing by 10.2%. FY 20 taxable value increased 9.2%, FY 21 taxable values increased 9.1% and FY 22 taxable values increased 7.3%. FY 23 Taxable values increased 16.1% and FY 24 taxable values increased 7.0%. Preliminary FY 25 Taxable Values increased 6.5%.

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




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

# Major County Revenues




(Note: All graphs show FY 11 – FY 24 actual revenue and budgeted FY 25– FY 27 revenue

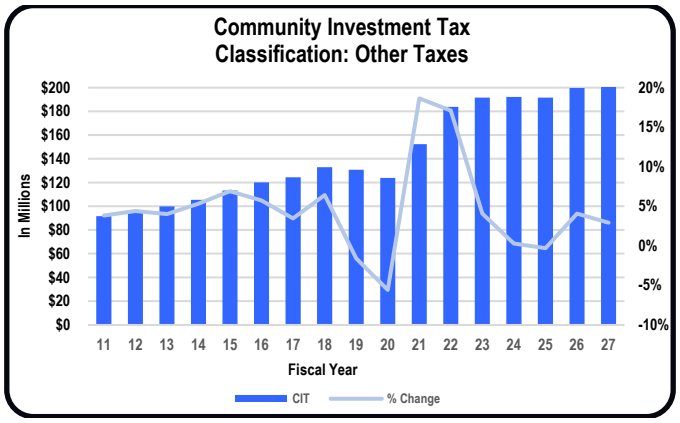
Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real 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.

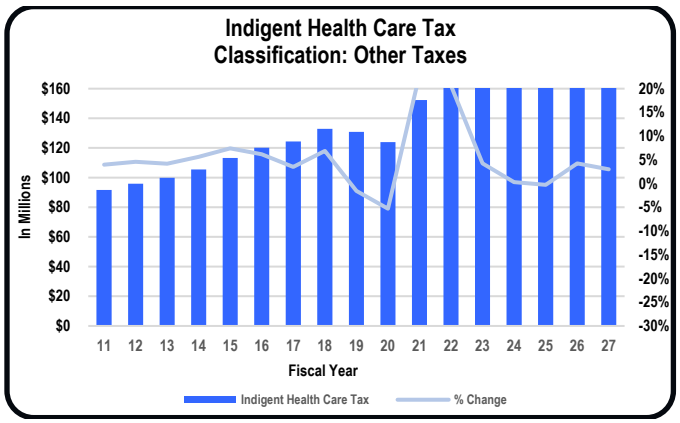
**Surtax for Transportation Improvements –** on November 7, 2018 the voters of Hillsborough County approved a 1% sales surtax to fund transportation improvements throughout Hillsborough County, including road and bridge improvements; the expansion of public transit options; fixing potholes; enhancing 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



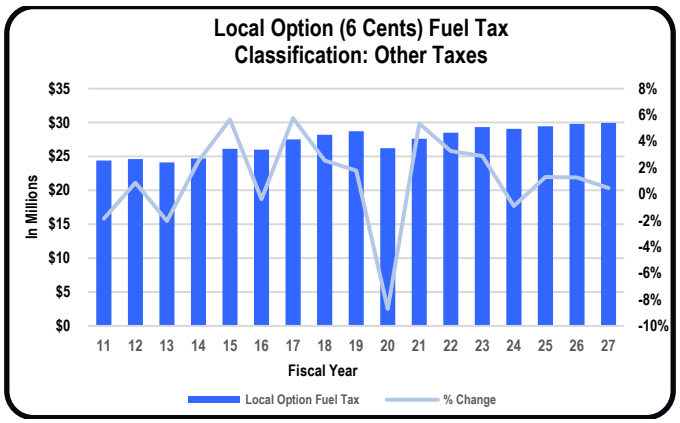

**Fuel Taxes -** This tax classification includes two County levied fuel taxes, the Voted (9th Cent) Fuel Tax[6] and the Local Option (6 Cents) Fuel Tax[7]. Two other fuel taxes – the Constitutional Fuel Tax and the County Fuel Tax – are levied by the State with proceeds distributed to the County and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

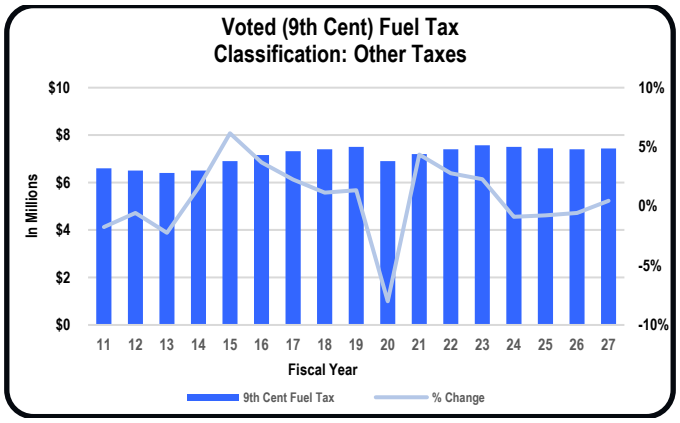
Fuel taxes are the primary source of funds for road maintenance and road resurfacing. In general, fuel tax revenues are not subject to large fluctuations from year to year, as reflected in the graphs below.

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 0.9% 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.

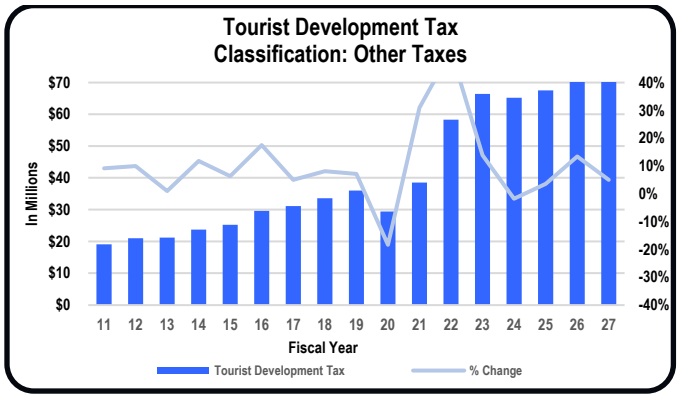



**Local Option Tourist Development Tax[8] -** This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond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



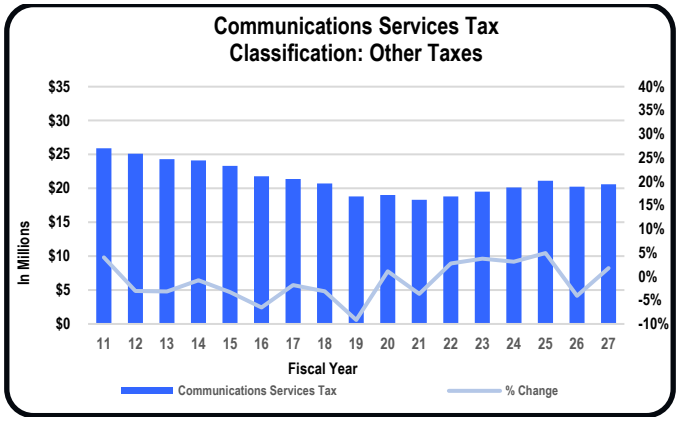

Based on forecasts provided by the Economic Development Department, tourist development tax revenue is projected to increase 13.4% in FY 26 as increased national economic conditions and increased tourism support more travel and improved local occupancy rates.

**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.

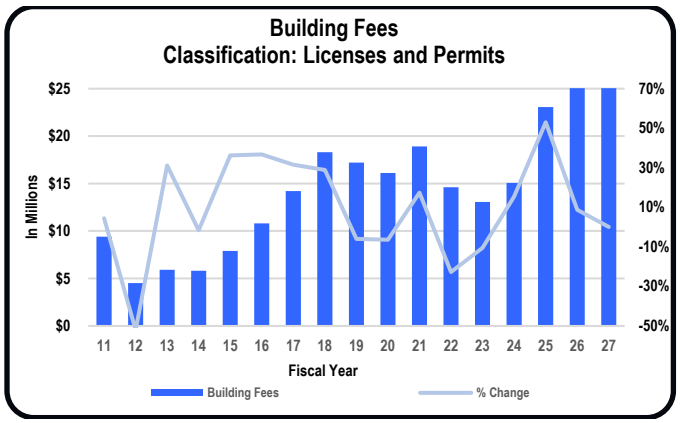
### Licenses and Permits

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

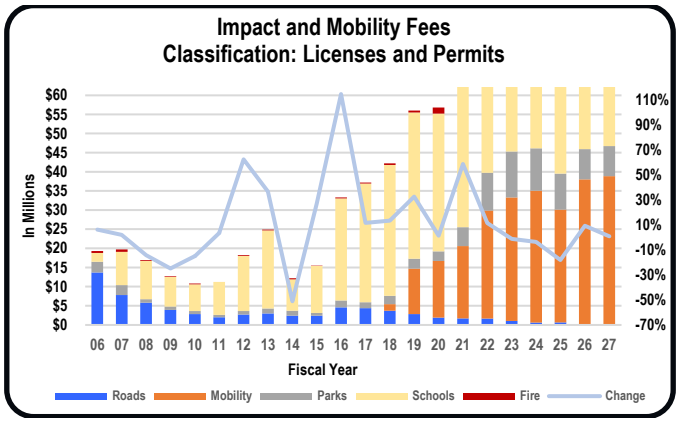
# Major County Revenues




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 projected to increase 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.

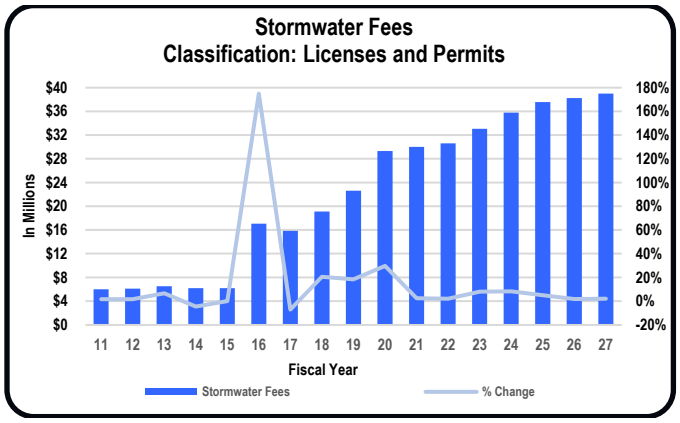
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017 are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being 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.



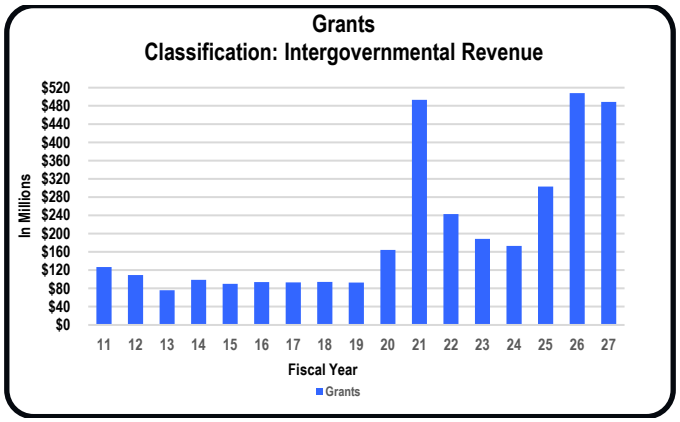

FY 26 revenues are expected to increase 1.8%. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

### 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 26.5% of intergovernmental revenues and the Federal Grants, which represents 22.2% 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.



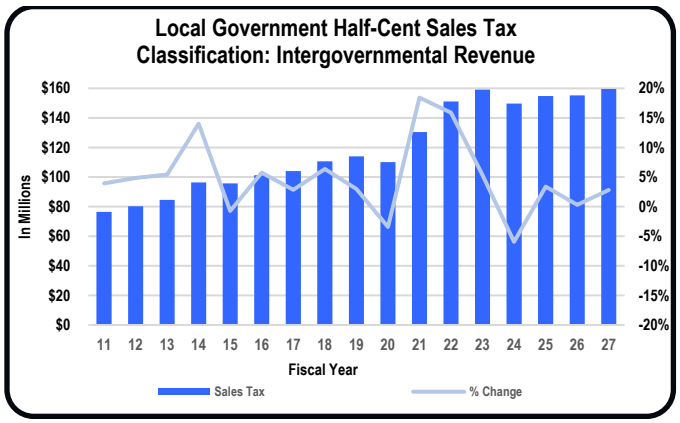

On December 1, 1992, the Hillsborough County Board of County Commissioners was designated as the grantee agency for the Ryan White CARE Act of 1990 for Title I funds to be allocated among service providers for HIV+ individuals in the Tampa-St. Petersburg area, comprised of Hillsborough, Pinellas, Pasco,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

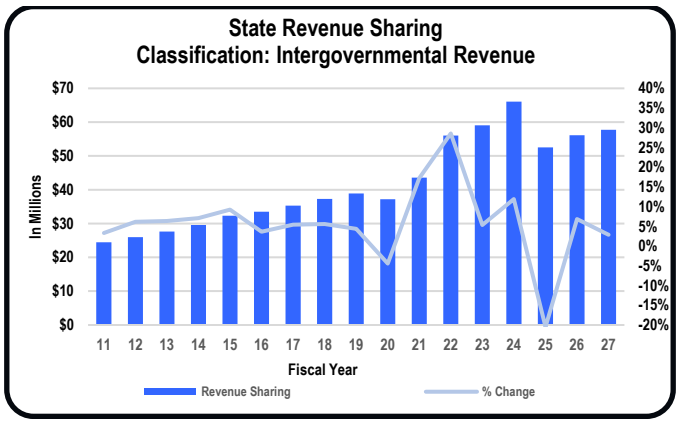
of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending in FY 08 and continuing into FY 10, during which period annual revenue declined a total of 20.1%.




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 is projected to increase 3.4%. FY 26 revenues are projected to remain flat increasing 0.3%. Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

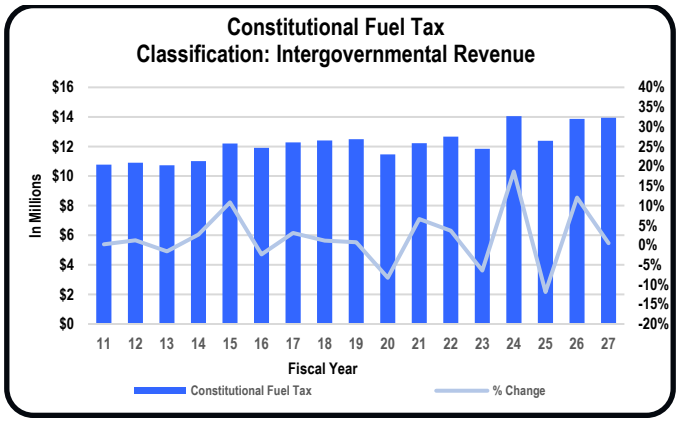
The second important State revenue source is the State Revenue Sharing Program[11]. This revenue is comprised of proceeds from a one-cent State cigarette tax and 2.25% of State sales tax revenue. State Revenue Sharing projections closely track half-cent sales tax forecasts.

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

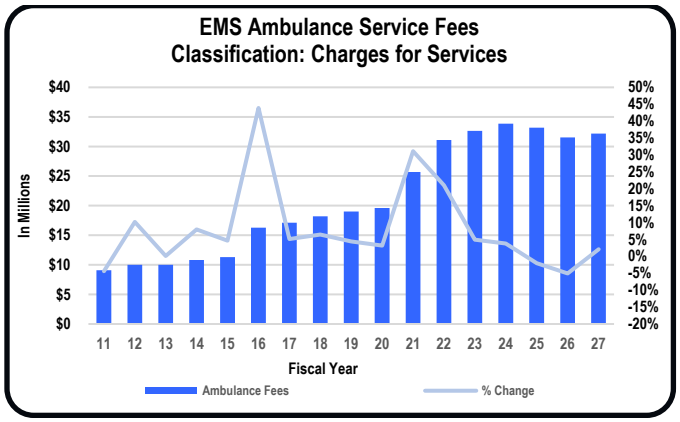
gasoline taxes and road network impact fees, is used to support road network maintenance and improvements.

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

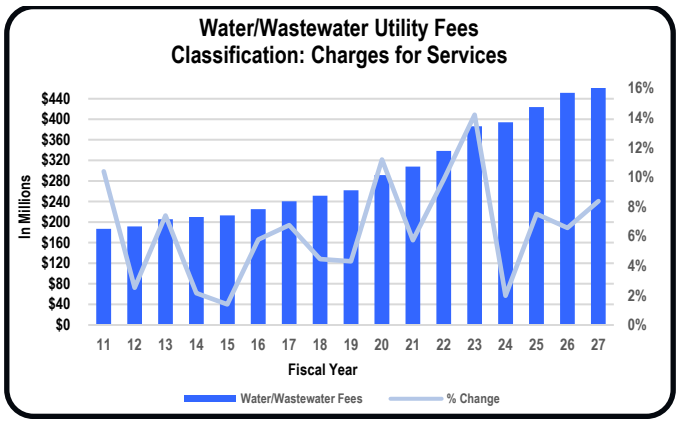
*Charges for Services* comprise 23.1% of FY 26 budgeted revenue, the largest component is water/wastewater and solid waste utility user charges, which represent 63.7% of total FY 26 charges for services. Internal service charges for services rendered by a central service department to other departments represents another 4.8% 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 increase 3.8%, while FY 25 and FY 26 are projected to decrease by 2.0% and 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.

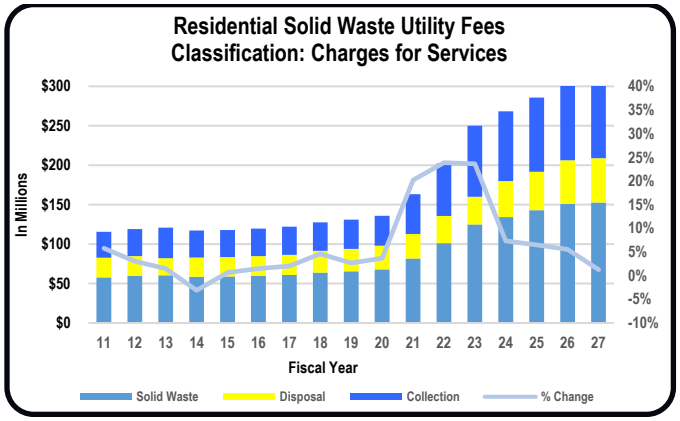



The Water/Wastewater chart reflects the improving economy and associated growth in the housing market, revenues from FY 11 through FY 14 increased an average of 6.0% per year. FY 15 revenue increased a slight 1.4% increase from FY 14: with FY 16 growth of 4.2% and FY 17 growth of 5.0%. Both FY 20 and 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 are projected to increase 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.

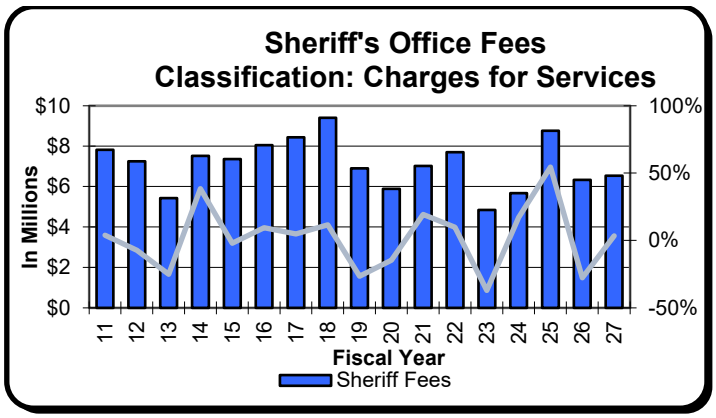
The solid waste collection and disposal assessments were initially approved by the Board of County Commissioners (BOCC) on November 13, 1996, and went into effect on October 1, 1997. The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise collectors are now paid directly by the County. Bond covenant requirements dictate that the collection rate be reviewed annually. As of October 1, 2024, the residential curbside collection rate was $297.70; it is anticipated that the rate will remain unchanged through FY 25.




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.

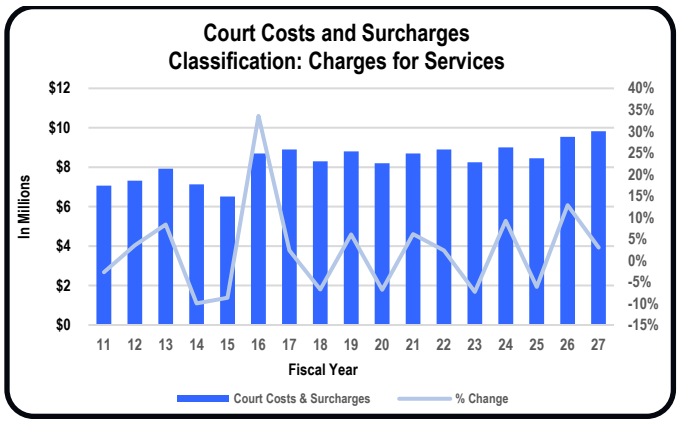
Revenues for FY 20 increased 3.7% primarily to population growth and disposal rate increase. FY 21 revenues increased 20.2%, while FY 22 and FY 23 revenues increased 23.9% and 23.6%, respectively. The FY 24 Revenues increased 7.3%. FY 25 and FY 26 revenues are projected to increase 6.5% and 5.5%. Estimates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

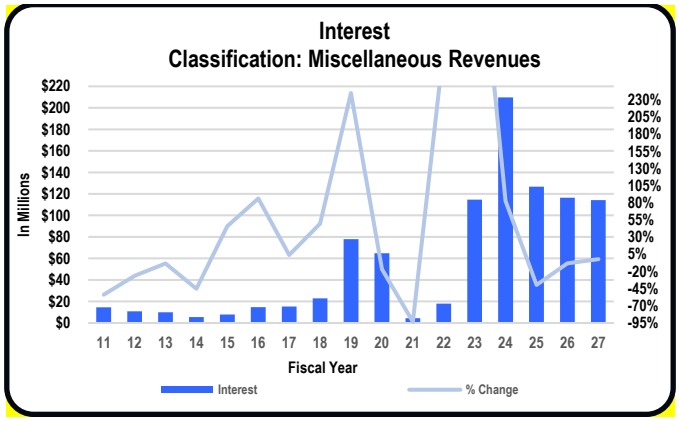
*Fines and Forfeitures* comprise only 0.1% for FY 26 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry 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 Recommended | FY27 Planned | % Total FY26 |
|---|---|---|---|---|---|
| **Taxes** | | | | | |
| Ad Valorem Taxes | $ 1,351,997,646 | $ 1,496,451,361 | $ 1,581,655,040 | $ 1,670,271,067 | 34.8% |
| 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** | **2,116,439,019** | **2,221,357,767** | **46.6%** |
| | | | | | |
| **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 | 2,323,918 | 2,323,918 | 0.1% |
| 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 | 14,045,613 | 14,904,580 | 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** | **407,490,008** | **410,494,002** | **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 | 12,283,397 | 12,636,707 | 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 | 306,413,449 | 313,018,950 | 6.7% |
| *Intergovernmental Grants* | | | | | |
| Federal Grants | 145,388,196 | 178,505,696 | 181,132,000 | 178,629,671 | 4.0% |
| Federal Payments In Lieu Of Taxes | 1,282 | - | - | - | 0.0% |
| State Grants | 25,683,079 | 114,985,374 | 111,159,555 | 101,435,588 | 2.4% |
| Local Grants | 1,923,990 | 9,444,886 | 215,549,447 | 208,379,576 | 4.7% |
| | 172,996,547 | 302,935,956 | 507,841,002 | 488,444,835 | 11.2% |
| **Total Intergovernmental Revenue** | **$ 435,350,858** | **$ 589,735,298** | **$ 814,254,451** | **$ 801,463,785** | **17.9%** |

# County Revenues by Source

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 28,349,112 | 29,472,144 | 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 | 231,120,437 | 237,388,812 | 5.1% |
| | 343,474,339 | 356,645,763 | 381,486,894 | 392,194,173 | 8.4% |
| **Total Charges for Services** | **$ 947,442,292** | **$ 988,188,696** | **$ 1,050,828,647** | **$ 1,101,528,469** | **23.1%** |
| | | | | | |
| **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 | 116,474,548 | 114,137,003 | 2.6% |
| Other Miscellaneous Revenue | 109,507,276 | 28,677,321 | 31,971,640 | 30,396,211 | 0.7% |
| **Total Miscellaneous Revenue** | **$ 319,189,110** | **$ 155,392,481** | **$ 148,446,188** | **$ 144,533,214** | **3.3%** |
| **Total Revenue** | **$ 3,885,599,856** | **$ 4,153,068,050** | **$ 4,544,077,778** | **$ 4,686,073,687** | **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** |

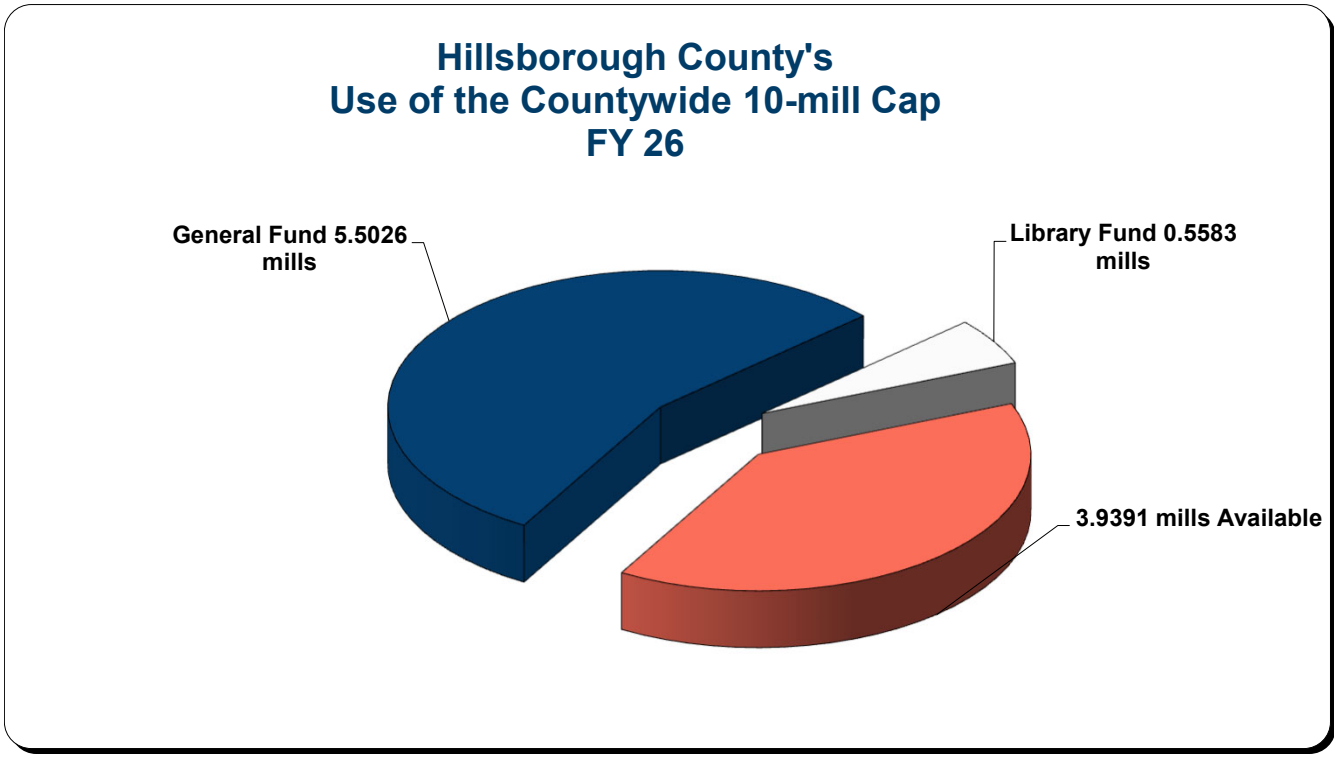
| **TAXABLE PROPERTY VALUES** | FY 24 | FY 25 |
|---|---|---|
| COUNTYWIDE | | |
| Value of Existing Property | $152,668,530,227 | $163,967,646,531 |
| Value of New Construction | 4,571,189,100 | 3,970,481,929 |
| Total Taxable Value | $157,239,719,327 | $167,938,128,460 |
| ELAPP DEBT SERVICE | | |
| 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 |

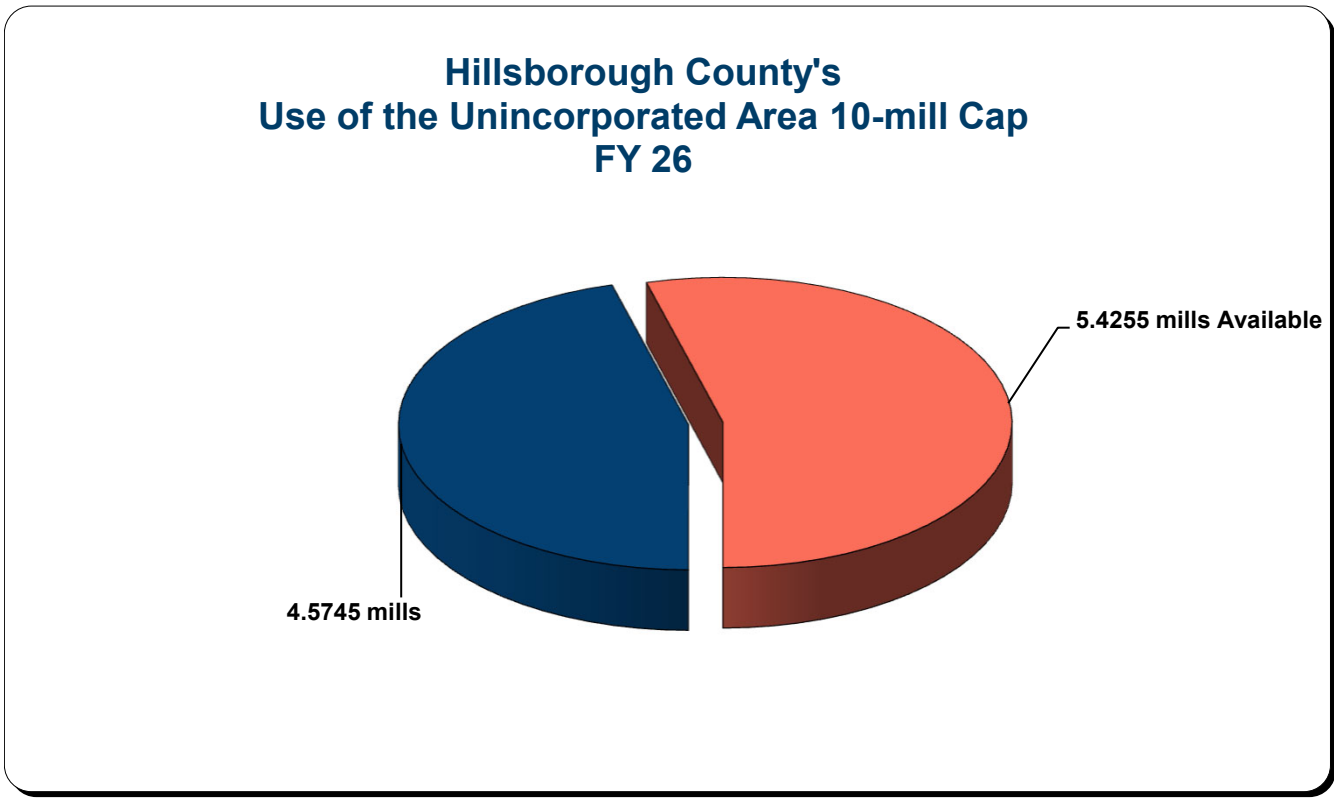
# Millage Comparison

| | FY 26 Recommended | | FY 27 Planned | |
|---|---|---|---|---|
| | MILLAGE | LEVY | MILLAGE | LEVY |
| **COUNTYWIDE** | | | | |
| OPERATING | | | | |
| General Revenue Fund | 5.5026 | $ 984,415,140 | 5.5026 | $ 1,040,231,478 |
| TOTAL OPERATING | 5.5026 | 984,415,140 | 5.5026 | 1,040,231,478 |
| DEBT SERVICE | | | | |
| Environ. Sensitive Lands | 0.0604 | 10,841,800 | 0.0604 | 11,456,530 |
| TOTAL DEBT | 0.0604 | 10,841,800 | 0.0604 | 11,456,530 |
| TOTAL OPERATING & DEBT | 5.5630 | 995,256,940 | 5.5630 | 1,051,688,008 |
| **NON COUNTYWIDE** | | | | |
| OPERATING | | | | |
| General Purpose MSTU | 4.5745 | 486,726,800 | 4.5745 | 513,594,119 |
| Library Services | 0.5583 | 95,469,300 | 0.5583 | 100,786,940 |
| TOTAL OPERATING | 5.1328 | 582,196,100 | 5.1328 | 614,381,059 |
| DEBT SERVICE | | | | |
| Parks & Recreation Bonds [1] | | - | | - |
| TOTAL OPERATING & DEBT | 5.1328 | 582,196,100 | 5.1328 | 614,381,059 |
| **TOTAL BOCC** | **10.6958** | **$ 1,577,453,040** | **10.6958** | **$ 1,666,069,067** |

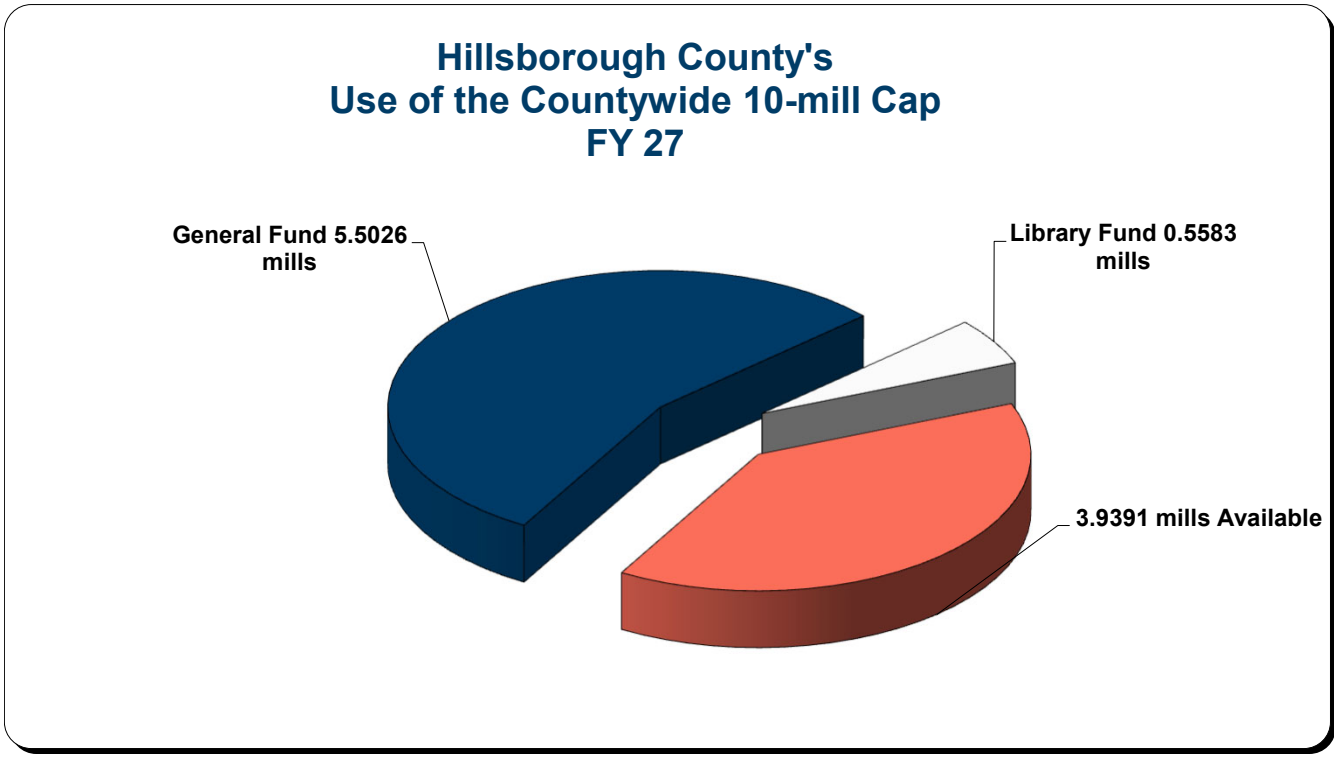
| **TAXABLE PROPERTY VALUES** | FY 26 | FY 27 |
|---|---|---|
| COUNTYWIDE | | |
| Value of Existing Property | $178,900,000,000 | $189,043,630,000 |
| Value of New Construction | N/A | N/A |
| Total Taxable Value | $178,900,000,000 | $189,043,630,000 |
| ELAPP DEBT SERVICE | | |
| Value of ELAPP Property | $179,500,000,000 | $189,677,650,000 |
| Total Taxable Value | $179,500,000,000 | $189,677,650,000 |
| UNINCORPORATED(MSTU) | | |
| Value of Existing Property | $106,400,000,000 | $112,273,280,000 |
| Value of New Construction | N/A | N/A |
| Total Taxable Value | $106,400,000,000 | $112,273,280,000 |
| SPECIAL LIBRARY DISTRICT | | |
| Value of Existing Property | $171,000,000,000 | $180,524,700,000 |
| Value of New Construction | N/A | N/A |
| Total Taxable Value | $171,000,000,000 | $180,524,700,000 |
| 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 |

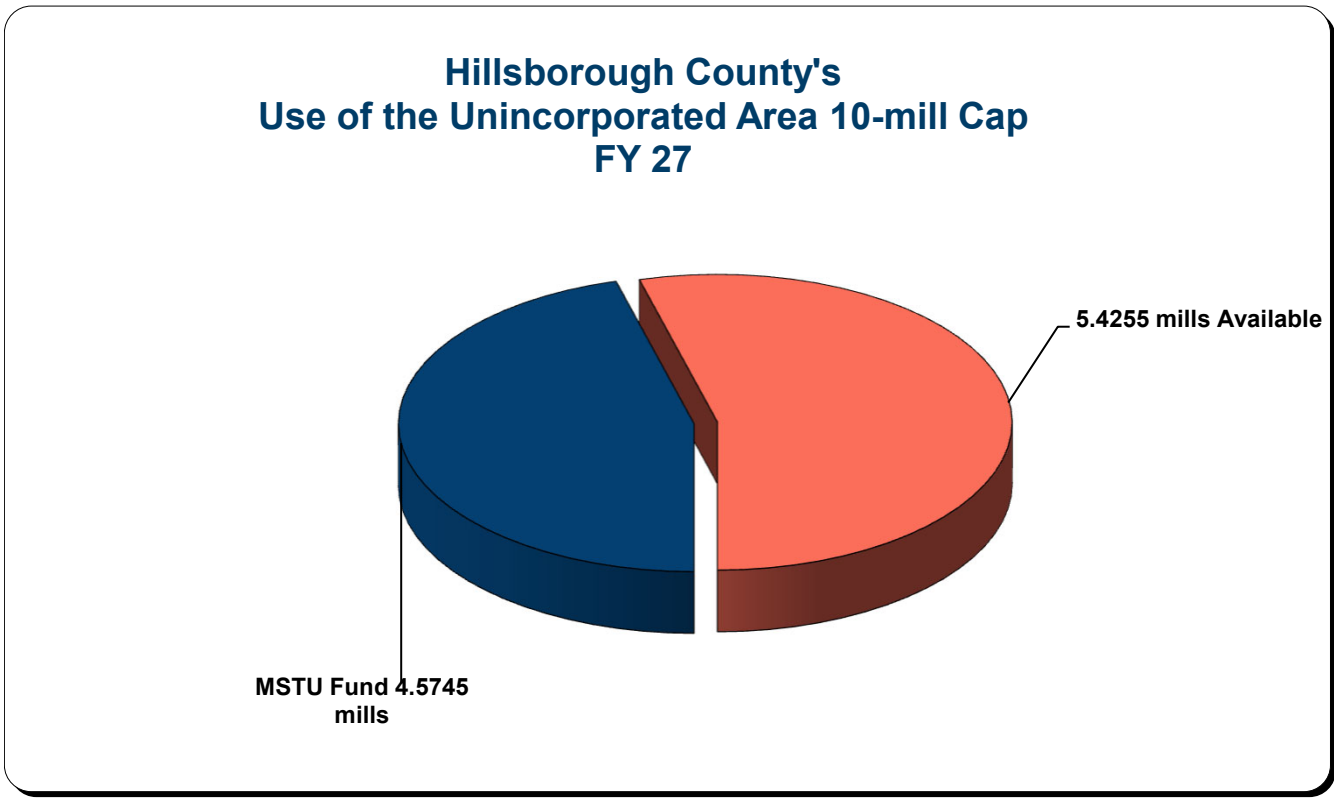
# Millage Comparison



# Millage Comparison



# 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 recommended countywide millage rate | 5.5026 |
| **Equals** the amount of countywide property tax levied on property | **$632.80** |

## 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

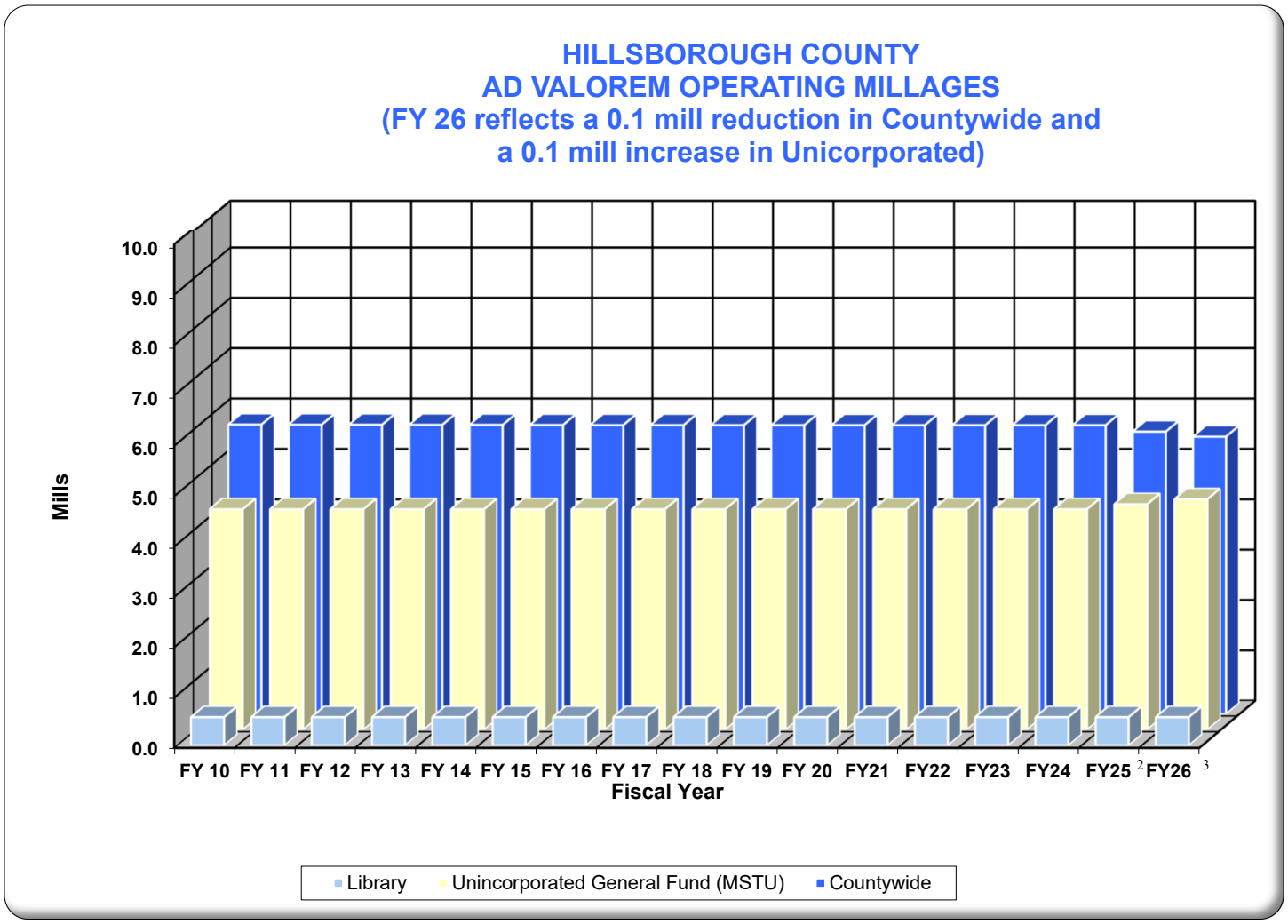
***EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE*** [1]

**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 = $1,365,474,500**

**Divided by**

**Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = $159,174,947,942**

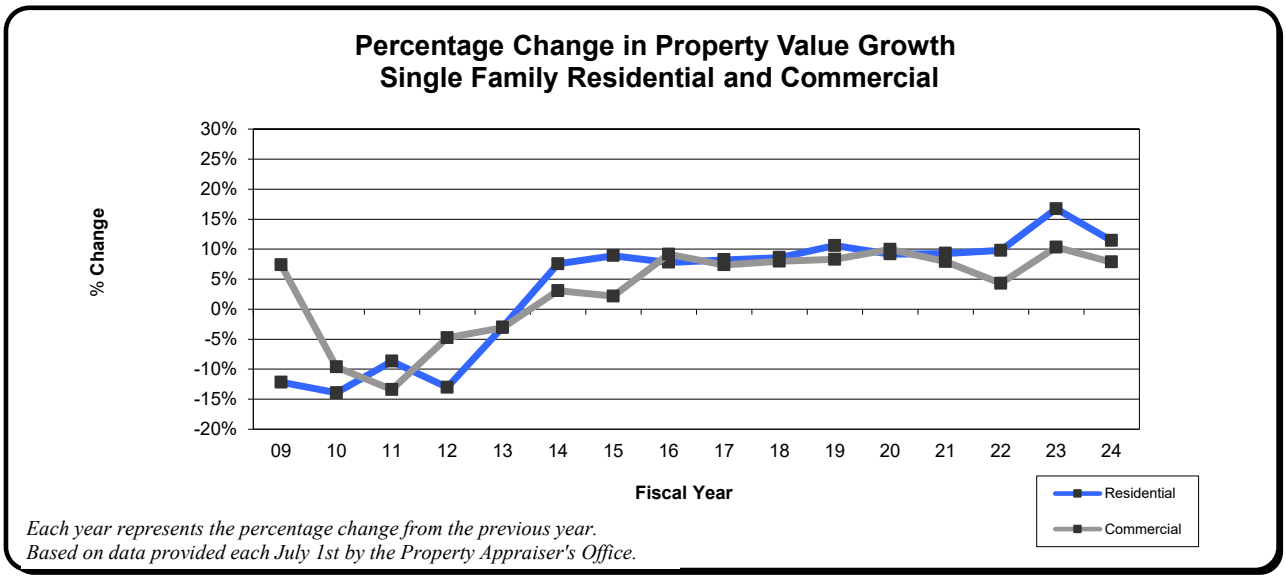
**The result of this calculation is the Aggregate Rolled-Back Rate of 8.5785 Mills or $8.58 per $1,000 of Taxable Value**




[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 0.100 millage swap between Countywide and Unincorporated Ares General Fund (MTSU)

# Changes in Taxable Values by Property Classification

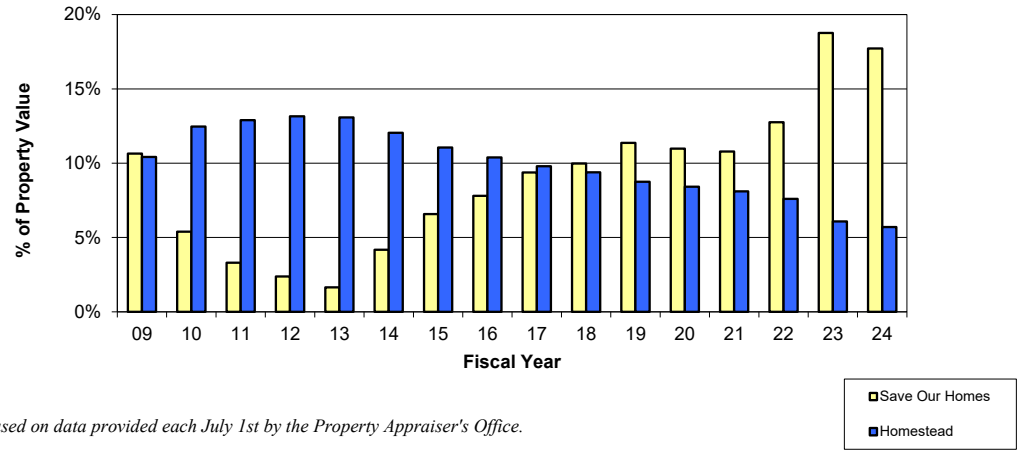



## Real Property Value Changes by Fiscal Year

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

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

# Major Tax Exemptions as a Percentage of Property Values




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

## Exemption Percentages by Fiscal Year

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

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

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

| | FY 21 Adopted | FY 22 Adopted | FY 23 Adopted | FY 24 Adopted | FY 25 Adopted | FY 26 Recommnded | FY 27 Planned |
|---|---|---|---|---|---|---|---|
| TAXES LEVIED COUNTYWIDE | | | | | | | |
| BOCC - General Fund | $659.05 | $659.05 | $659.05 | $659.05 | $644.30 | $632.80 | $632.80 |
| 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 | $21.95 | $21.95 |
| School Board (incl. General Oblig. Debt)* | $835.38 | $818.86 | $768.18 | $756.00 | $754.32 | $754.32 | $754.32 |
| 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 | $8.86 | $8.86 |
| **TOTAL COUNTYWIDE TAXES** | **$1,596.25** | **$1,577.54** | **$1,522.60** | **$1,507.12** | **$1,489.15** | **$1,477.65** | **$1,477.65** |
| 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 | $526.07 | $526.07 |
| 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** | **$647.77** | **$647.77** |
| **TOTAL AD VALOREM TAXES** | **$2,224.01** | **$2,205.29** | **$2,150.35** | **$2,134.87** | **$2,128.40** | **$2,125.42** | **$2,125.42** |
| $ change from preceding year: | ($67.69) | ($18.72) | ($54.94) | ($15.48) | ($6.48) | ($2.98) | $0.00 |
| % change from preceding year: | (3.0%) | (0.8%) | (2.6%) | (0.7%) | (0.3%) | (0.1%) | 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

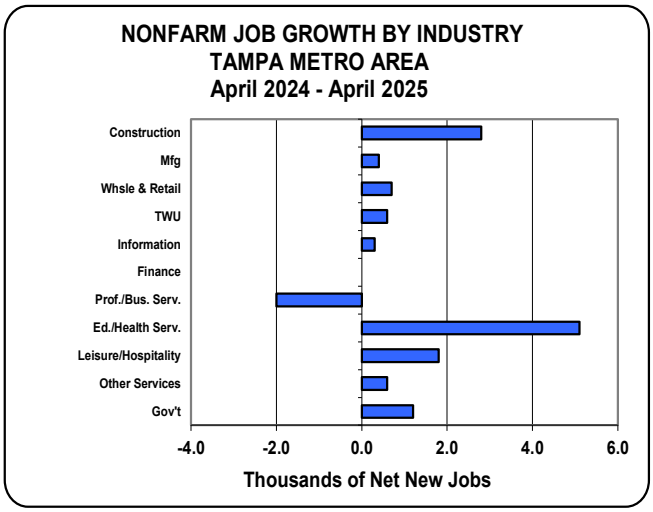
The Hillsborough County budget is affected by various economic variables that are significant drivers of demand for County services and of major revenues. The following is a brief discussion of past and projected trends for key economic indicators including jobs, population, income, housing, and taxable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

Average annual US Gross Domestic Product (GDP) fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 6.1%, 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 0.2% amid those continuing constraints, combined with greater uncertainty surrounding Federal Government spending and the effects of higher tariffs.

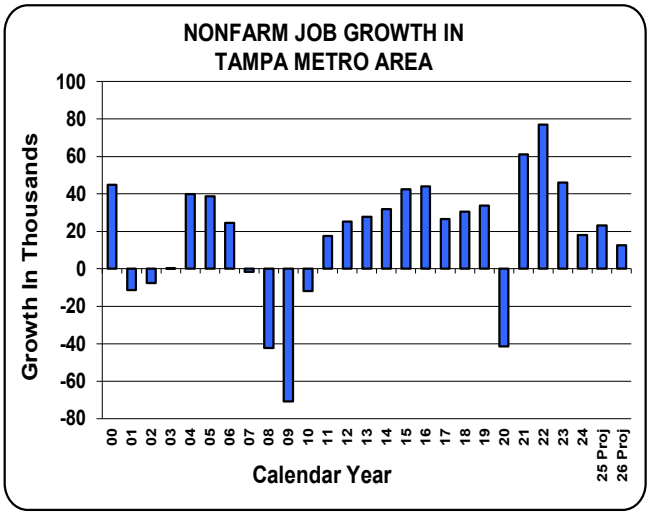
As interest rates climbed and housing and retail sales slowed, recession fears rose but have, so far, not materialized as the economy has exhibited surprising resilience. The median forecast from the National Association for Business Economics (NABE) expects 2025 growth to be 1.3%, before modestly rising to 1.5% for 2026. Downside risks, however, do remain as still high interest rate negatively impact slowing housing and retail markets, and policy uncertainty remains high. Expected price impacts of higher tariffs resulted in NABE forecasters lifting inflation forecasts for 2025 to 3.4% and 3.0% for 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 1.4 million nonfarm jobs in March 2020 compared to February, followed by a further loss of 20 million jobs in April 2020. US nonfarm jobs quickly rose as states began to reopen their economies in May 2020 and rose strongly through mid-2023. The very strong labor market 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 job gains will also slow, as economic growth slows, from monthly gains of 251,000 in 2023 and 168,000 in 2024 to 117,000 in 2025 and 127,000 in 2026.

Metro Tampa has enjoyed monthly job gains compared to a year ago since April 2021, with the exception of November 2024. Job growth during 2022 and 2023 was broad 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%. April 2024 to April 2025 posted a 0.7% job gain compared to the US gain of 1.2%. Florida jobs posted a 1.3% increase. Job growth is slowing and weakness in finance and professional and business services is now appearing. The University of Central Florida forecasts 1.5% job gains for Tampa Bay in 2025 followed by a 0.8% increase in 2026.




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

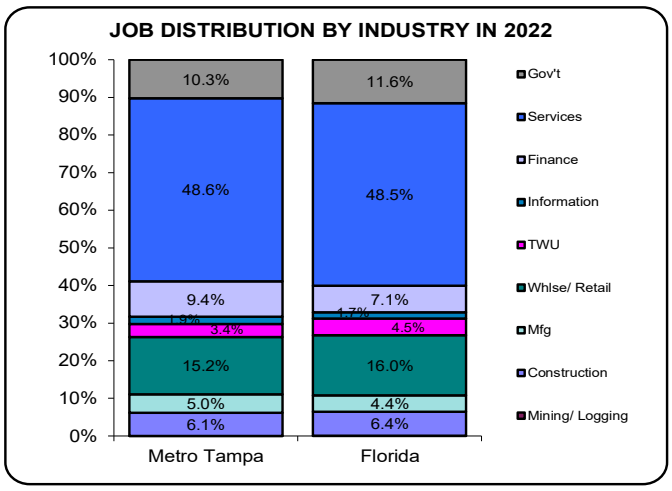



*Source: Florida Department of Economic Opportunity, Labor Market Statistics Center and Institute for Economic Competitiveness, University of Central Florida*

Unemployment rates declined since 2021 through mid-2023 and remain relatively low even as they show signs of modestly increasing. Hillsborough County's April 2025 rate is 3.5%, compared to 3.0% in April 2024. April 2025's Florida rate is 3.5%. The US rate is 4.2%.

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2022 services industries accounted for 48% of existing jobs in Metro Tampa and Florida. Services industries include high wage industries such as finance, insurance, legal services, engineering services, computer design, and health. Wholesale and retail trade accounted for about 15 to 16% of all jobs. Most of Hillsborough's ten largest employers in 2023 are government or health related.

# Economic Indicators




Note: TWU = Transportation, Warehousing & Utilities

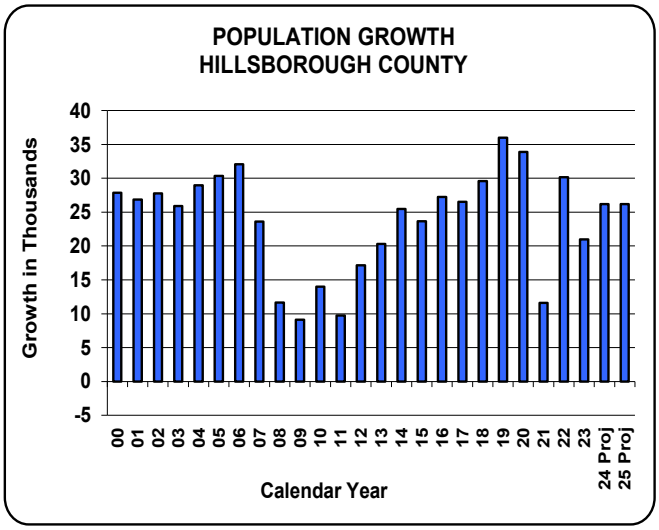
*Source: Florida Department of Economic Opportunity, Labor Market Statistics Center*

**LARGEST HILLSBOROUGH EMPLOYERS, 2023**

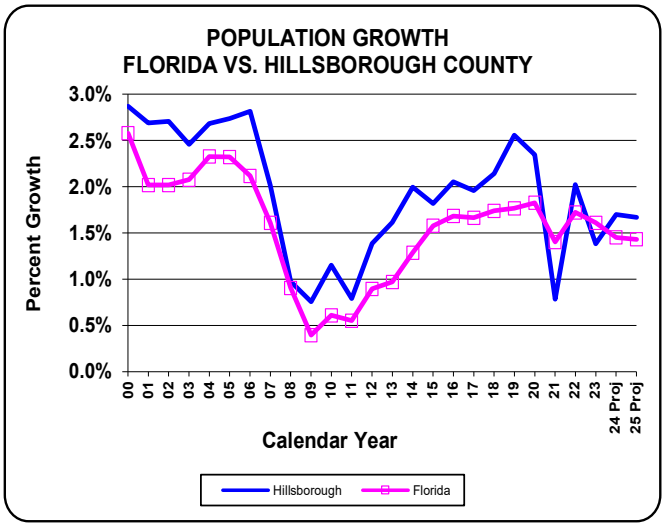
| | |
|---|---|
| MacDill Air Force Base | 31,000 |
| Baycare Health System | 29,402 |
| Publix | 27,000 |
| Hillsborough County School District | 23,750 |
| HCA West Florida Division | 17,000 |
| University of South Florida | 14,980 |
| AdventHealth West Florida Division | 12,000 |
| Hillsborough County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

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

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



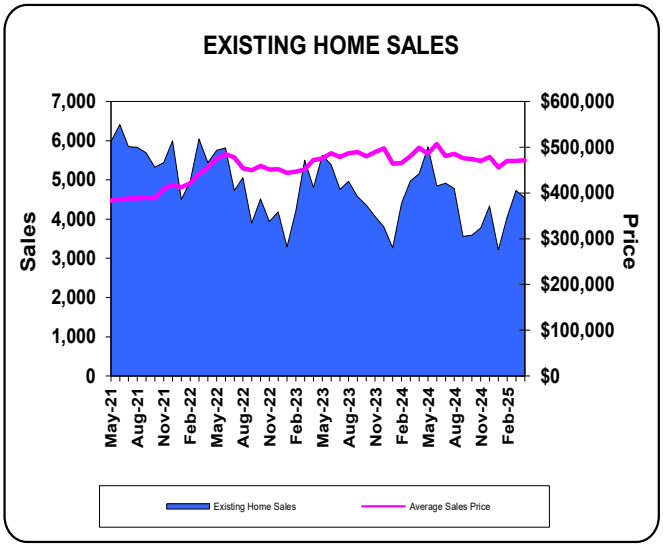

*Source: Bureau of Economic and Business Research (BEBR)*




*Source: Bureau of Economic and Business Research (BEBR)*

Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Suncoast Tampa Association of Realtors reports 2023 home sales fell 5.9% and 2024 sales fell 3.5% amid high prices and rising mortgage rates. Sales for the first four months of 2025 have dropped 7.0% compared to 2024. April 2025 average home sales price were 5.4% below April 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.

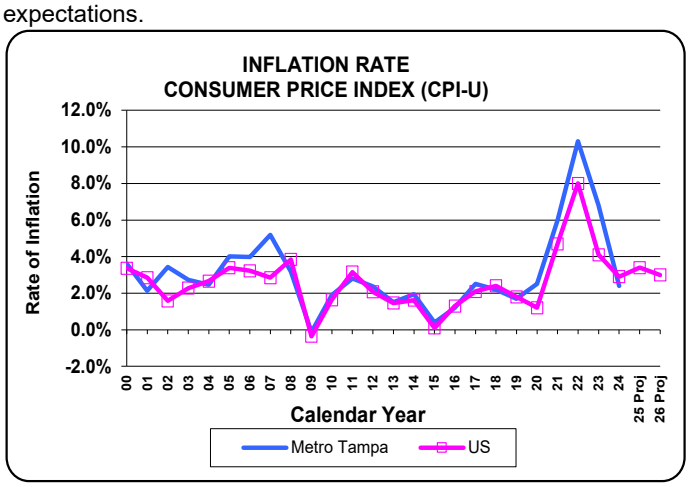
**LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 23**

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

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

Pandemic shutdowns hit consumer spending severely in the spring of 2020. Taxable Sales in Hillsborough County rose on a year ago basis from 2010 before falling 17.6% in April 2020 and 24.8% in May 2020. FY 21 taxable sales grew 17.6%, 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 appear to be impacting the pace of sales growth. Taxable sales for the FY 24 fell 0.2% before rising 1.3% in the first two months of 2025.

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 rise to 3.4% for 2025 before falling to 3.0% for 2026. Uncertainty surrounding the impact of tariffs is a main contributor to higher 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. All BOCC policies can be found at: http://www.hcflgov.net/en/government/board-of-county-commissioners/board-policies and require Adobe Reader to view.

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

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

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

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

## POLICIES AND GUIDELINES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

   The cost and timing of these Capital Improvements are to be identified in the Capital Improvement Program. The project scope, schedule, and costs approved by the Board of County Commissioners. A Project Manager is identified for managing each capital project.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

      Once the standards are met for fleet replacement, unbudgeted litigation and judgments, and catastrophic reserves, excess fund balance in either fund may be appropriated in the next adopted budget for any legal purpose.

    Excess fund balance is defined as both, (1) under-expenditures which may be realigned in the budget in which it was appropriated pursuant to Section 129.06(2)(a), Florida Statutes and, (2) unanticipated revenue which may be appropriated pursuant to Section 129.06(2)(f), Florida Statutes, that combined exceed the budgeted beginning fund balance for the next fiscal year.

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

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

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

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

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

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

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

18. **Pay-As-You-Go Funding of Capital Improvement Projects—BOCC Policy 03.02.02.05**: It is the long-term policy of the BOCC to use at least one percent of the County's unrestricted General Fund revenues and one percent of the County's unrestricted General Purpose MSTU Fund revenues to provide pay-as-you-go funding for the general government capital improvement program (CIP) for renewal, replacement and/or improvement of County facilities. For the purpose of this calculation, fund balance, transfers and other non-revenue sources will not be considered.
    **Purpose**: The purpose of this policy is to establish a long-term target for financing a portion of the County's general government capital improvement program through pay-as-you-go funding, in order to provide adequate funding for minor projects, rehabilitation and renovation of existing assets, and front-end funding of other projects for which total project cost has not been calculated.

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

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

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

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

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

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

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

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

21. **Operating Impact of Capital Projects—BOCC Policy 03.02.02.08:** It is the policy of the BOCC that all capital projects considered for funding by the County include information on the potential impacts on maintenance, as

well as any cost of operating the project. Such information will include any savings resulting from the project, as well as any new costs. The operating impact information shall be provided for the period covered in the County's current six year Capital Improvement Program. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available, when needed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

    **Purpose**: The purpose of this policy is to establish multi-year financial planning as a strategic planning tool for major operating funds that receive ad valorem tax revenue. A model can be used with trend analysis to project future revenues and expenditures using alternative economic, planning and policy assumptions. The model can be used, in turn, to develop a financial plan of action to address any identified needs.
    The financial planning process helps shape decisions and permits necessary and corrective action to be taken before problems become more severe. A financial forecast and the associated financial plan is not a forecast of what is certain to happen, but rather a device to highlight significant issues or problems that must be addressed if goals are to be

achieved, and a plan to address those issues or problems.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

32 **Balanced Budget—BOCC Policy 03.02.02.19:** It is the policy of the BOCC that the County adopt a balanced budget for all funds. The County will avoid budget and accounting practices that balance the budget at the expense of future budgets. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, intentionally underestimate expenditures or overstate revenues, or use external borrowing for operational requirements.

    **Purpose**: The purpose of this policy is to establish professional standards for the balancing of the annual

budget that are consistent with a goal of long-term financial health for the County.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

    **Responsibility**: It is the responsibility of each department and organization to comply with this policy.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

42. **Environmental Land Acquisition Program (ELAP) Fund—BOCC Policy 03.02.03.00:** It is the policy of the Board of County Commissioners that general obligation bonds for ELAP not be issued this fiscal year in order to save issuance and interest costs. Further, it is the policy

of the Board that .25 mills be levied in September 1991 to continue the ELAP program and to further adopt an ordinance or to amend the existing ordinance to declare the levy in September 1991, the first year of the 20 year period.

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

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

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

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

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

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

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

44. **Reserve for Contingency—BOCC Policy 03.02.05.00**: It is the policy of the Board of County Commissioners (BOCC) to reduce the draw downs on the Reserve for Contingencies to only those re- quests that meet one or more of the following criteria:
    1) could not be reasonably anticipated during the budget process for the current year and without funding would result in material financial penalty or detriment to the County;
    2) are the result of new unfunded/federal mandates that require immediate funding;
    3) would not be part of any County competitive funding program in the following year, and/or;
    4) are offset by unbudgeted revenues that cannot be appropriated in the current year.

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

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

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

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

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

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

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

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

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

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

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

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

    **Responsibility**: Debt Management Department.

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

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

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

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

48. **Community Investment Tax Financial Policies—BOCC Policy 03.03.05.00**: The Board of County Commissioners is committed to the efficient delivery of projects to be funded by the Community Investment Tax. The Board recognizes that during the delivery period, the costs of the

projects may change and opportunities to expedite projects may arise. The policy is summarized below and is described in more detail in the attachment.

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

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

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

**49. Guidelines for Use of Phosphate Severance Taxes—BOCC Policy 03.04.24.00:**

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

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

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

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

The limitation provided in this policy, shall not apply to the proposed amounts to be budgeted for each of the respective funds for: mandates imposed by the State of Florida or the Federal Government; funding directly provided to the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector; or funding necessary to satisfy all contractual obligations and commitments approved by the BOCC prior to the approval of this policy by the BOCC.

Any deviation or amendment to this policy shall require a supermajority vote of the BOCC after a duly noticed public hearing prior to consideration of such deviation or amendment.

**Purpose:** To establish a fiscal policy of the Board of County Commissioners ("BOCC") that will restrict future growth in the areas of the proposed annual Budget that are primarily funded with ad valorem taxes.

**51. Recording of Infrastructure Assets – Board Policy:**

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

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

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

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

**52. Fund Balance and Sound Financial Management Practices—BOCC Policy: 03.05.10.00**

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

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

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

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

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

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

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

- External Financial advisory services will be contracted when appropriate to engage expert specialized services.
- Decisions made in the County's annual budget process will be service driven and based on existing Community Standards and performance metrics.

- County reserve levels will be set according to this Board policy
- The County will maintain debt service coverage at levels necessary to maintain the highest possible credit rating.
- The County will annually strive to achieve a structurally balanced budget consistent with guidance provided by the GFOA.
- Bond issues will be continually monitored to identify and act on any refunding opportunities.
- The annual Operating and Capital budget documents will be prepared consistent with GFOA guidelines and state law.
- The County will employ sound long-term financial planning strategies and will annually prepare a five-year pro forma analysis.
- The County will follow its other adopted financial policies not specifically identified in this policy. Those policies are also designed to operate using sound financial management practices.

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

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

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

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

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

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

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

54. **Capital Funding for Outside Agencies—BOCC Policy: 04.05.00.00** It is the policy of the BOCC that, 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 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **Total Budget** | **$9,033.5** | **$10,331.2** | **$12,087.9** | **$11,828.6** |
| **Reductions:** | | | | |
| Internal Service Funds (Net of Transfers) | 571.2 | 633.1 | 713.2 | 746.6 |
| Trust and Agency Funds (Net of Transfers) | 13.6 | 13.1 | 12.6 | 11.0 |
| Debt Redemption, Defeasance and Commercial Paper Rollovers | 45.5 | 66.3 | 52.7 | 22.8 |
| Transfers | 1,470.3 | 2,021.1 | 1,931.3 | 1,604.1 |
| Capital Budget (Net of Reserves) | 1,615.1 | 2,025.4 | 3,266.1 | 3,122.2 |
| Capital Reserves | 195.5 | 366.1 | 443.3 | 617.2 |
| **Total Reductions** | 3,911.2 | 5,125.1 | 6,419.2 | 6,123.8 |
| **Statutory Operating Budget[1]** | **$5,122.3** | **$5,206.1** | **$5,668.7** | **$5,704.7** |

*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 $2.7 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 $4.0 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 $75.7 million, or 14.6%.
  - This decrease was driven by $70 million transfer to Countywide Construction Fund.
- Unincorporated Area general Fund – During FY 26, the fund balance is projected to decrease by $42.4 million, or 18.9%.
  - Driven by a $57 million transfer to the Unincorporated Ad Valorem Tax Transportation Fund for resurfacing and sidewalk projects.
  .
- Countywide Special Revenue Fund – During FY 26, the fund balance is projected to decrease $64.7 million, or 8.9%.
  - The decrease was driven $45 million for repairs and Maintenance to Government Facilities
- Unincorporated Special Revenue Fund – During FY 26, the fund balance is projected to decrease by $23.2 million, or 16.3%.
  - Driven by $56 million for Stormwater Capital Improvement projects and $27 million for Parks Capital Improvement Projects

  .
- Library District Fund – FY26 anticipates a decrease of $45.3 million or 34.0%. The decrease is primarily due to various capital improvements.
  - Carry forward construction in progress costs of $48 million plus additional costs of $16 million.
- Water & Wastewater Funds – FY 26 anticipates a decrease of $180.8 million or 21.2%.
  - Additional capital costs of $815 million
    - South County One Water Campus
- Solid Waste System Enterprise Fund – anticipates a decrease of $101.2 million or 31.4%. The primary drivers of the decrease were:
  - $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 $18.4 million or 18.4%. 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 $101.3 million, or 36.5%.
  - $81.4 million Transfers into the Catastrophic Disaster Fund, to build reserves, and $10.0 million transfer in to the General Liability fund.

The aggregate fund balance for non-major funds is estimated to decrease by 0.4% 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 | $ 517,126,303 | $ 1,161,912,902 | $ 1,237,622,563 | $ 441,416,642 | $ (75,709,661) | -14.6% |
| Unincorporated Area General Fund | 224,738,188 | 699,408,154 | $741,844,337 | 182,302,005 | (42,436,183) | -18.9% |
| Subtotal | 741,864,491 | 1,861,321,056 | 1,979,466,900 | 623,718,647 | (118,145,844) | -15.9% |
| **Special Revenue Funds** | | | | | | |
| Countywide Special Revenue Funds | 726,895,244 | 872,555,789 | 937,290,531 | 662,160,502 | (64,734,742) | -8.9% |
| Unincorporated Area Special Revenue Fund[1] | 142,794,925 | 129,580,963 | 152,827,447 | 119,548,441 | (23,246,484) | -16.3% |
| Discretely Presented Component Units Fund | - | 7,931,606 | 7,883,252 | 48,354 | 48,354 | 0.0% |
| Sales Tax Revenue Fund[1] | 221,652,245 | 439,278,503 | 455,292,006 | 205,638,742 | (16,013,503) | -7.2% |
| Intergovernmental Grants Fund[2] | 110,995,587 | 289,595,895 | 350,056,205 | 50,535,277 | (60,460,310) | N/A |
| County Transportation Trust Fund[1] | 382,780,687 | 570,675,233 | 556,771,497 | 396,684,423 | 13,903,736 | 3.6% |
| Local Housing Assistance Program Fund[2] | - | 54,131,694 | 54,131,694 | 0 | 0 | N/A |
| Library Tax District Fund[1] | 133,369,810 | 123,078,165 | 168,382,716 | 88,065,259 | (45,304,551) | -34.0% |
| Infrastructure Surtax Fixed Project Fund[2] | 212,369,202 | 69,789,442 | 159,647,383 | 122,511,261 | (89,857,941) | N/A |
| Covid Relief | 96,843,947 | 1,981,983 | (88,900,538) | 187,726,468 | 90,882,521 | N/A |
| Subtotal | 2,027,701,647 | 2,558,599,273 | 2,753,382,193 | 1,832,918,727 | (194,782,920) | -9.6% |
| **Debt Service Funds** [3] | | | | | | |
| P&R GO Ref Bnds 2002 Sk Fd-20024000 | 0 | 0 | 0 | 0 | 0 | N/A |
| ELAPP Series 2009/2019 Bds Sk Fd-20029003 | 0 | 0 | 0 | 0 | 0 | N/A |
| ELAPP Series 2019 Bds Sk Fd | 5,385,207 | 7,482,222 | 5,606,865 | 7,260,564 | 1,875,357 | N/A |
| Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd | 149,022 | 1,539,844 | 1,334,584 | 354,282 | 205,260 | N/A |
| 4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001 | 2,532,391 | 1,570,113 | 2,294,054 | 1,808,450 | (723,941) | N/A |
| 5th Cent TDT 06A/16 Ref Rev Bds | 2,091,803 | 1,618,001 | 2,077,444 | 1,632,360 | (459,443) | N/A |
| CIP Ref Rev Bds Series 06/16 Sk Fd-20038004 | 0 | 0 | 0 | 0 | 0 | N/A |
| CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001 | 5,967,293 | 2,175,000 | 8,128,543 | 13,750 | (5,953,543) | N/A |
| CIP Rev Bds 12/17 Note Sk Fd-20054001 | 932,874 | 5,946,000 | 6,876,924 | 1,950 | (930,924) | N/A |
| CST Series 2015 Bonds Sk Fd | 3,747,970 | 4,160,201 | 4,033,325 | 3,874,846 | 126,876 | N/A |
| CP Note Redev Seed Money Sinking Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| CIT Series 2015 Refunding Revenue Bonds | 17,418,972 | 3,554,000 | 20,733,500 | 239,472 | (17,179,500) | N/A |
| CIT Series 2018 Sk Fd | 6,063,152 | 31,169,000 | 8,174,000 | 29,058,152 | 22,995,000 | N/A |
| CP Note Sk Fd-Stadium Impr Notes-20044004 | 57,173 | 10,903,000 | 10,365,000 | 595,173 | 538,000 | N/A |
| CP Note Sk Fd-Arena Impr-20044005 | 1,320,541 | 12,879,609 | 12,200,000 | 2,000,150 | 679,609 | N/A |
| CIP Half Cent Series 2020 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Transportation MP Bds DS | 979,577 | 9,268,970 | 9,422,988 | 825,559 | (154,018) | N/A |
| | 0 | 1,203,000 | 1,202,850 | 150 | 150 | N/A |
| M2Gen Proj Rev/Sinking Fd-DS0169 Note 39 | 153,350 | 282,000 | 435,000 | 350 | (153,000) | N/A |
| CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd | 1,814,902 | 2,057,000 | 2,086,502 | 1,785,400 | (29,502) | N/A |
| Half Cent Transportation Plan | 89 | 30,602,000 | 30,600,000 | 2,089 | 2,000 | N/A |
| CIP Series 2019 Sk Fd Total | 441,590 | 6,022,000 | 5,029,088 | 1,434,502 | 992,912 | N/A |
| CP Non-Taxable Note SK FD | 0 | 0 | 0 | 0 | 0 | N/A |
| CP (Taxable) Series 2017 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd | 2,572,042 | 46,000 | 1,149,797 | 1,468,245 | (1,103,797) | N/A |
| Lithia Pinecrest CP Debt Service | 0 | 0 | 0 | 0 | 0 | N/A |
| CIP CP Notes Fd 30022 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Big Bend Rd FDOT Loan Sk Fd | 4,158 | 4,422,631 | 3,314,716 | 1,112,073 | 1,107,915 | N/A |
| ELAPP Series 2023 Bds Sk Fd | 2,152,962 | 3,364,978 | 3,227,753 | 2,290,187 | 137,225 | N/A |
| ELAPP 2023 CP Notes Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Subtotal | 53,785,068 | 140,265,569 | 138,292,933 | 55,757,704 | 1,972,636 | 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 | 126,493,975 | 70,177,000 | 136,856,567 | 59,814,408 | (66,679,567) | N/A |
| Unincorporated Area Capital Projects Fund | 95,397,472 | 33,031,154 | 111,944,371 | 16,484,255 | (78,913,217) | N/A |
| Court Facil Imprvments Non-Bd Proj Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| CST Series 2015 Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| BP Oil Spill Proceeds Prj Fd | 8,422,801 | 0 | (577,199) | 9,000,000 | 577,199 | N/A |
| Half Cent CIP Bonds (2020) Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| Non Ad Val Bonds (2019) Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| NextGeneration911 Capital Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| Environmental Lands Acq & Protect Fund | 46,170,523 | 1,801,101 | 7,651,632 | 40,319,992 | (5,850,531) | N/A |
| Commercial Paper & Credit Capacity Fund | 68,309 | 26,297,716 | 13,689,716 | 12,676,309 | 12,608,000 | N/A |
| Subtotal | 276,553,080 | 131,306,971 | 269,565,087 | 138,294,964 | (138,258,116) | N/A |
| **Enterprise Funds** | | | | | | |
| Solid Waste System Enterprise Fund [1] | 322,237,584 | 436,861,804 | 538,109,119 | 220,990,269 | (101,247,315) | -31.4% |
| Water & Wastewater Utility Enterprise Fund | 854,397,791 | 2,124,339,492 | 2,305,107,256 | 673,630,027 | (180,767,764) | -21.2% |
| Subtotal | 1,176,635,375 | 2,561,201,296 | 2,843,216,375 | 894,620,296 | (282,015,079) | -24.0% |
| **Internal Service Fund** | | | | | | |
| Fleet Services Fund[1] | 99,615,716 | 61,353,987 | 79,722,453 | 81,247,250 | (18,368,466) | -18.4% |
| County Self Insurance Fund | 277,548,109 | 279,286,722 | 177,947,839 | 378,886,992 | 101,338,883 | 36.5% |
| Subtotal | 377,163,825 | 340,640,709 | 257,670,292 | 460,134,242 | 82,970,417 | 22.0% |
| **Agency Funds** | | | | | | |
| Noncommitment Debt Service Funds [3] | 5,270,403 | 7,677,138 | 8,815,551 | 4,131,990 | (1,138,413) | N/A |
| Subtotal | 5,270,403 | 7,677,138 | 8,815,551 | 4,131,990 | (1,138,413) | N/A |
| | | | | | | |
| **Total** | **$4,658,973,889** | **$7,601,012,012** | **$8,250,409,331** | **$4,009,576,570** | **($649,397,319)** | **-13.9%** |

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 | $ 441,416,642 | $ 1,216,335,829 | $ 1,178,693,695 | $ 479,058,776 | $ 37,642,134 | 8.5% |
| Unincorporated Area General Fund | 182,302,005 | 745,340,235 | 709,284,611 | 218,357,629 | 36,055,624 | 19.8% |
| Subtotal | 623,718,647 | 1,961,676,064 | 1,887,978,306 | 697,416,405 | 73,697,758 | 11.8% |
| **Special Revenue Funds** | | | | | | |
| Countywide Special Revenue Funds | 662,160,502 | 867,900,545 | 897,715,707 | 632,345,340 | (29,815,162) | -4.5% |
| Unincorporated Area Special Revenue Fund[1] | 119,548,441 | 129,750,154 | 193,643,807 | 55,654,788 | (63,893,653) | -53.4% |
| Discretely Presented Component Units Fund | 48,354 | 8,171,977 | 8,123,623 | 96,708 | 48,354 | 0.0% |
| Sales Tax Revenue Fund[1] | 205,638,742 | 454,194,115 | 432,082,588 | 227,750,269 | 22,111,527 | 10.8% |
| Intergovernmental Grants Fund[2] | 50,535,277 | 240,764,253 | 290,484,817 | 814,713 | (49,720,564) | N/A |
| Transporation Surtax Trust Fund | - | 0 | 0 | 0 | 0 | N/A |
| County Transportation Trust Fund[2] | 396,684,423 | 454,721,599 | 532,497,344 | 318,908,678 | (77,775,745) | -19.6% |
| Local Housing Assistance Program Fund[2] | - | 54,131,694 | 54,131,694 | 0 | 0 | N/A |
| Library Tax District Fund[1] | 88,065,259 | 107,919,809 | 118,406,233 | 77,578,835 | (10,486,424) | -11.9% |
| Infrastructure Surtax Fixed Project Fund[2] | 122,511,261 | 138,578,923 | 201,135,966 | 59,954,218 | (62,557,043) | N/A |
| CARES ACT | 187,726,468 | 818,466 | 3,667,056 | 184,877,878 | (2,848,590) | N/A |
| Subtotal | 1,832,918,727 | 2,456,951,535 | 2,731,888,835 | 1,557,981,427 | (274,937,300) | -15.0% |
| **Debt Service Funds** [3] | | | | | | |
| P&R GO Ref Bnds 2002 Sk Fd-20024000 | 0 | 0 | 0 | 0 | 0 | N/A |
| ELAPP Series 2009/2019 Bds Sk Fd-20029003 | 0 | 0 | 0 | 0 | 0 | N/A |
| ELAPP Series 2019 Bds Sk Fd | 7,260,564 | 7,906,386 | 5,610,197 | 9,556,753 | 2,296,189 | N/A |
| Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd | 354,282 | 1,335,720 | 1,312,018 | 377,984 | 23,702 | N/A |
| 4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001 | 1,808,450 | 1,570,113 | 2,290,203 | 1,088,360 | (720,090) | N/A |
| 5th Cent TDT 06A/16 Ref Rev Bds | 1,632,360 | 2,104,269 | 2,075,819 | 1,660,810 | 28,450 | N/A |
| CIP Ref Rev Bds Series 06/16 Sk Fd-20038004 | 0 | 0 | 0 | 0 | 0 | N/A |
| CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001 | 13,750 | 0 | 0 | 13,750 | 0 | N/A |
| CIP Rev Bds 12/17 Note Sk Fd-20054001 | 1,950 | 0 | 0 | 1,950 | 0 | N/A |
| CST Series 2015 Bonds Sk Fd | 3,874,846 | 4,160,951 | 4,031,075 | 4,004,722 | 129,876 | N/A |
| CIT Series 2015 Refunding Revenue Bonds | 239,472 | 0 | 0 | 239,472 | 0 | N/A |
| CIT Series 2018 Sk Fd | 29,058,152 | 169,000 | 29,210,252 | 16,900 | (29,041,252) | N/A |
| CP Note Sk Fd-Stadium Impr Notes-20044004 | 595,173 | 10,903,000 | 10,378,000 | 1,120,173 | 525,000 | N/A |
| CP Note Sk Fd-Arena Impr-20044005 | 2,000,150 | 8,434,549 | 6,617,399 | 3,817,300 | 1,817,150 | N/A |
| CIP Half Cent Series 2020 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Transportation MP Bds DS | 825,559 | 9,420,675 | 9,420,488 | 825,746 | 187 | N/A |
| M2Gen Proj Rev/Sinking Fd-DS0155 Note 37 | 150 | 1,203,000 | 1,070,850 | 132,300 | 132,150 | N/A |
| M2Gen Proj Rev/Sinking Fd-DS0169 Note 39 | 350 | 420,350 | 283,000 | 137,700 | 137,350 | N/A |
| CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd | 1,785,400 | 307,000 | 1,995,700 | 96,700 | (1,688,700) | N/A |
| Half Cent Transportation Plan | 2,089 | 0 | 0 | 2,089 | 0 | N/A |
| CIP Series 2019 Sk Fd Total | 1,434,502 | 7,922,000 | 7,449,088 | 1,907,414 | 472,912 | N/A |
| CP Non-Taxable Note SK FD | 0 | 0 | 0 | 0 | 0 | N/A |
| CP (Taxable) Series 2017 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd | 1,468,245 | 46,000 | 1,509,645 | 4,600 | (1,463,645) | N/A |
| ELAPP Series 2023 Bds Sk Fd | 2,290,187 | 3,555,544 | 3,230,174 | 2,615,557 | 325,370 | N/A |
| CIP CP Notes Fd 30022 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Big Bend Rd FDOT Loan Sk Fd | 1,112,073 | 1,873,608 | 2,985,581 | 100 | (1,111,973) | N/A |
| Subtotal | 55,757,704 | 61,332,165 | 89,469,489 | 27,620,380 | (28,137,324) | 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 | 59,814,408 | 2,987,500 | 43,931,625 | 18,870,283 | (40,944,125) | N/A |
| Unincorporated Area Capital Projects Fund | 16,484,255 | 8,158,033 | 10,644,668 | 13,997,620 | (2,486,635) | N/A |
| Court Facil Imprvments Non-Bd Proj Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| CST Series 2015 Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| BP Oil Spill Proceeds Prj Fd | 9,000,000 | 0 | 8,116,127 | 883,873 | (8,116,127) | N/A |
| Half Cent CIP Bonds (2020) Project Fund | 0 | | 0 | 0 | 0 | N/A |
| Non Ad Val Bonds (2019) Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| NextGeneration911 Capital Project Fund | 0 | 0 | (950,000) | 950,000 | 950,000 | N/A |
| Environmental Lands Acq & Protect Fund | 40,319,992 | 1,801,101 | 35,500,030 | 6,621,063 | (33,698,929) | N/A |
| Commercial Paper & Credit Capacity Fund | 12,676,309 | 16,093,581 | 15,487,381 | 13,282,509 | 606,200 | N/A |
| Subtotal | 138,294,964 | 29,040,215 | 112,729,831 | 54,605,348 | (83,689,616) | N/A |
| **Enterprise Funds** | | | | | | |
| Solid Waste System Enterprise Fund | 220,990,269 | 448,840,526 | 495,435,438 | 174,395,357 | (46,594,912) | -21.1% |
| Water & Wastewater Utility Enterprise Fund[1] | 673,630,027 | 1,359,410,823 | 1,573,691,090 | 459,349,760 | (214,280,267) | -31.8% |
| Subtotal | 894,620,296 | 1,808,251,349 | 2,069,126,528 | 633,745,117 | (260,875,179) | -29.2% |
| **Internal Service Fund** | | | | | | |
| Fleet Services Fund[1] | 81,247,250 | 63,445,137 | 102,912,999 | 41,779,388 | (39,467,862) | -48.6% |
| County Self Insurance Fund | 378,886,992 | 247,374,994 | 178,105,247 | 448,156,739 | 69,269,747 | 18.3% |
| Subtotal | 460,134,242 | 310,820,131 | 281,018,246 | 489,936,127 | 29,801,885 | 6.5% |
| **Agency Funds** | | | | | | |
| Noncommitment Debt Service Funds (3) | 4,131,990 | 7,657,138 | 6,684,300 | 5,104,828 | 972,838 | 23.5% |
| Subtotal | 4,131,990 | 7,657,138 | 6,684,300 | 5,104,828 | 972,838 | 23.5% |
| **Total** | **$4,009,576,570** | **$6,635,728,597** | **$7,178,895,535** | **$3,466,409,632** | **($543,166,938)** | **-13.5%** |

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

Hillsborough County Florida

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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 recommended 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 2023 Annual Comprehensive Financial Report (ACFR)**

# Budget Summary by Fund

| | Fund Title | FY 24 Actual | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|---|
| | **GENERAL FUNDS** | | | | |
| 00003 | Countywide General Fund | $ 984,230,481 | $ 1,548,454,953 | $ 1,622,989,211 | $ 1,661,833,375 |
| 00050 | Unincorporated Area General Fund | 586,159,681 | 828,792,269 | 894,470,935 | 955,632,969 |
| | | **1,570,390,162** | **2,377,247,222** | **2,517,460,146** | **2,617,466,344** |
| | **SPECIAL REVENUE FUNDS** | | | | |
| 10002 | Countywide Special Revenue Funds | 561,279,589 | 1,457,113,898 | 1,585,697,361 | 1,484,010,477 |
| 10003 | Unincorporated Area Special Revenue Funds | 95,317,470 | 257,069,656 | 267,168,414 | 316,857,261 |
| 10004 | Transportation Trust Fund | 223,863,247 | 660,106,065 | 946,781,135 | 862,186,338 |
| 10005 | Library Tax District Special Rev Fund | 72,588,838 | 212,793,563 | 251,505,406 | 263,975,782 |
| 10006 | CIT Special Revenue Fund | 26,499,811 | 230,941,358 | 281,943,194 | 444,736,582 |
| 10008 | Grants (Not Transportation-Related) | 154,702,506 | 317,720,611 | 400,408,583 | 351,846,695 |
| 10009 | Sales Tax Revenue Fund | 426,458,035 | 640,508,663 | 643,783,089 | 636,878,719 |
| 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** | **4,439,302,128** | **4,422,747,171** |
| | **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 | 10,487,705 | 0 |
| 10037 | American Rescue Plan 3 Act Interest | 0 | 13,495,580 | 17,627,368 | 18,370,966 |
| 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 | 105,238 | 0 |
| 10040 | American Rescue Plan 3 Revenue Recovery Project Fund | 11,954,170 | 34,489,742 | 11,910,382 | 2,382,077 |
| 10041 | American Rescue Plan 3 Project Fund | 21,548,546 | 103,018,160 | 58,324,213 | 11,284,979 |
| 10043 | ARP Local Assistance and Tribal Consistency Fund | 89,769 | 0 | 0 | 0 |
| | | **59,779,129** | **168,450,137** | **98,726,830** | **32,038,022** |
| | **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 | 4,099,754 | 3,373,063 |
| 20006 | 2016 5th Ct TDT Ref Rev Bonds Sinking Fund | 2,072,569 | 3,876,319 | 3,707,354 | 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 | 10,940,023 | 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 | 20,945,272 | 0 |
| 20030 | 2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund | 5,563,975 | 13,070,914 | 12,493,318 | 14,364,265 |
| 20032 | CP (Taxable) Series 2017 Sinking Fund | 0 | 8,890 | 0 | 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 | 30,601,989 | 0 |
| 20035 | 2020 CIP Half Cent Sinking Fund | 0 | 1,766,730 | 0 | 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 | 10,248,547 | 10,246,234 |
| 20038 | CP Notes Fund 30022 Sk Fund | 250,000 | 3,947,701 | 4,426,739 | 2,985,581 |
| 20050 | ELAPP Series 2023 Bonds Sinking Fund | 3,184,992 | 6,662,281 | 5,349,691 | 5,480,185 |
| 20051 | ELAPP 2023 CP Notes Sinking Fund | 0 | 58,356 | 0 | 0 |
| 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** | **193,415,685** | **112,996,170** |

# Budget Summary by Fund

| | Fund Title | FY 24 Actual | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|---|
| | **CAPITAL PROJECTS FUNDS** | | | | |
| 30002 | Countywide Construction Fund | 17,683,181 | 152,951,609 | 196,670,975 | 134,746,033 |
| 30003 | Unincorp Area Construction Fund | 9,974,730 | 123,932,970 | 128,428,626 | 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 | 26,360,625 | 16,160,290 |
| | | **54,442,647** | **372,642,580** | **407,764,596** | **306,621,403** |
| | **ENTERPRISE (PUBLIC UTILITIES) FUNDS** | | | | |
| 40001 | Public Works Solid Waste Resource Recovery | 355,848,859 | 768,264,996 | 747,768,450 | 674,705,557 |
| 40099 | Public Utilities Water/Wastewater | 873,284,914 | 1,930,411,156 | 2,954,715,384 | 2,901,385,174 |
| | | **1,229,133,773** | **2,698,676,152** | **3,702,483,834** | **3,576,090,731** |
| | **INTERNAL SERVICE FUNDS** | | | | |
| 50001 | Fleet Management Fund | 46,326,380 | 123,041,261 | 160,730,578 | 124,209,062 |
| 50002 | Self-Insurance Fund | 151,508,067 | 512,571,642 | 555,469,858 | 625,361,226 |
| | | **197,834,446** | **635,612,903** | **716,200,436** | **749,570,288** |
| | **AGENCY FUNDS** | | | | |
| 61000 | Noncommitment Debt Service Funds | 7,381,903 | 13,139,311 | 12,563,684 | 11,023,414 |
| | | **7,381,903** | **13,139,311** | **12,563,684** | **11,023,414** |
| | | **$ 4,800,855,068** | **$ 10,331,172,101** | **$ 12,087,917,339** | **$ 11,828,553,543** |

# Fund Summary by Type of Expenditure

| Fund Title | FY 24 Actuals | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **00003: County Wide General Funds** | | | | |
| Personnel Services | $ 169,754,432 | $ 195,440,708 | $ 196,310,840 | $ 203,567,746 |
| Operating Expenditures/Expenses | 97,247,276 | 142,069,832 | 147,065,189 | 138,750,976 |
| Capital Outlay | 2,240,036 | 3,998,801 | 2,419,818 | 421,000 |
| Grants & Aids | 54,979,700 | 99,669,980 | 96,001,308 | 98,093,067 |
| Reserves & Refunds | 0 | 312,946,466 | 321,766,648 | 493,539,680 |
| Transfers | 140,451,713 | 257,779,905 | 290,571,424 | 140,597,913 |
| Other Non Operating | 519,557,324 | 536,549,261 | 568,853,984 | 586,862,993 |
| | 984,230,481 | 1,548,454,953 | 1,622,989,211 | 1,661,833,375 |
| **00050: Unincorporated Area General Funds** | | | | |
| Personnel Services | 232,658,702 | 272,150,823 | 282,656,426 | 301,946,833 |
| Operating Expenditures/Expenses | 97,094,540 | 104,106,114 | 123,001,546 | 123,921,587 |
| Capital Outlay | 2,145,701 | 3,667,729 | 486,180 | 250,000 |
| Debt Service | 0 | 94,633 | 6,900 | 6,083 |
| Grants & Aids | 1,072,605 | 1,808,215 | 1,232,574 | 1,232,574 |
| Reserves & Refunds | 9,972 | 143,599,751 | 149,351,598 | 266,573,358 |
| Transfers | 59,587,696 | 99,583,809 | 126,164,974 | 43,858,156 |
| Other Non Operating | 193,590,466 | 203,781,195 | 211,570,737 | 217,844,378 |
| | 586,159,681 | 828,792,269 | 894,470,935 | 955,632,969 |
| **GENERAL FUNDS TOTAL** | **1,570,390,162** | **2,377,247,222** | **2,517,460,146** | **2,617,466,344** |
| **10002: County Wide Special Revenue Funds** | | | | |
| Personnel Services | 14,264,541 | 16,256,983 | 26,394,787 | 26,774,326 |
| Operating Expenditures/Expenses | 41,745,830 | 92,374,287 | 122,463,187 | 126,982,777 |
| Capital Outlay | 2,167,930 | 6,359,688 | 10,801,690 | 5,694,099 |
| Grants & Aids | 354,046,689 | 549,249,272 | 522,934,351 | 517,722,821 |
| Reserves & Refunds | 8,634 | 500,519,603 | 583,456,830 | 487,344,770 |
| Transfers | 146,355,233 | 270,211,280 | 297,007,233 | 297,135,026 |
| Other Non Operating | 2,690,730 | 22,142,785 | 22,639,283 | 22,356,658 |
| | 561,279,589 | 1,457,113,898 | 1,585,697,361 | 1,484,010,477 |
| **10003: Unincorporated Area Special Revenue Funds** | | | | |
| Personnel Services | 17,236,071 | 19,069,364 | 20,273,546 | 24,195,944 |
| Operating Expenditures/Expenses | 19,158,147 | 58,682,552 | 59,125,638 | 63,304,755 |
| Capital Outlay | 21,832,313 | 93,831,822 | 87,357,877 | 117,397,455 |
| Debt Service | 174,980 | 171,339 | 181,338 | 180,338 |
| Reserves & Refunds | 6,202 | 51,281,645 | 66,440,967 | 79,213,454 |
| 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 | 267,168,414 | 316,857,261 |
| **10004:Transportation Trust Fund** | | | | |
| Personnel Services | 40,928,048 | 45,988,610 | 47,761,730 | 49,640,584 |
| Operating Expenditures/Expenses | 48,233,240 | 49,074,021 | 52,159,266 | 52,082,752 |
| Capital Outlay | 69,726,474 | 300,304,129 | 582,750,809 | 480,741,154 |
| Grants & Aids | 2,134,560 | 21,680,927 | 19,576,398 | 2,134,400 |
| Reserves & Refunds | 460,590 | 153,507,947 | 188,305,638 | 224,688,994 |
| 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 | 946,781,135 | 862,186,338 |

# Fund Summary by Type of Expenditure

| Fund Title | FY 24 Actuals | FY 25 Adopted | FY 26 Recommended | 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 | 43,578,861 | 32,105,947 |
| Capital Outlay | 6,247,084 | 54,445,526 | 64,629,898 | 73,646,997 |
| Grants & Aids | 374,878 | 750,571 | 560,164 | 373,419 |
| Reserves & Refunds | 0 | 71,406,779 | 83,122,690 | 116,569,549 |
| Transfers | 10,320,301 | 16,967,735 | 23,051,299 | 2,951,501 |
| Other Non Operating | 2,076,397 | 2,309,605 | 2,429,637 | 2,489,498 |
| | 72,588,838 | 212,793,563 | 251,505,406 | 263,975,782 |
| **10006:CIT Special Revenue Fund** | | | | |
| Operating Expenditures/Expenses | 134,472 | 10,000 | 10,000 | 8,900 |
| Capital Outlay | 25,492,135 | 174,266,158 | 216,406,687 | 200,577,066 |
| Debt Service | 873,204 | 650,000 | 650,000 | 550,000 |
| Reserves & Refunds | 0 | 49,162,820 | 62,295,811 | 243,600,616 |
| Transfers | 0 | 419,715 | 0 | 0 |
| Other Non Operating | 0 | 6,432,665 | 2,580,696 | 0 |
| | 26,499,811 | 230,941,358 | 281,943,194 | 444,736,582 |
| **10008: Grants (Not Transportation-Related)** | | | | |
| Personnel Services | 42,409,780 | 62,968,182 | 62,175,867 | 59,796,195 |
| Operating Expenditures/Expenses | 27,166,388 | 131,319,751 | 170,424,946 | 151,872,386 |
| Capital Outlay | 7,862,798 | 23,358,034 | 24,119,928 | 20,473,972 |
| Grants & Aids | 42,166,640 | 89,388,751 | 109,389,713 | 111,950,517 |
| Reserves & Refunds | 101,144 | 336,164 | 352,378 | 361,878 |
| Transfers | 28,292,418 | 2,637,723 | 26,449,632 | 0 |
| Other Non Operating | 6,703,338 | 7,712,006 | 7,496,119 | 7,391,747 |
| | 154,702,506 | 317,720,611 | 400,408,583 | 351,846,695 |
| **10009: Sales Tax Revenue Fund** | | | | |
| Personnel Services | 281,426 | 387,263 | 393,700 | 407,573 |
| Operating Expenditures/Expenses | 106,577 | 330,598 | 479,140 | 479,299 |
| Grants & Aids | 134,630,829 | 145,050,454 | 145,458,503 | 117,384,869 |
| Reserves & Refunds | 0 | 173,913,215 | 188,491,083 | 204,796,131 |
| Transfers | 290,950,248 | 320,298,360 | 308,352,948 | 313,175,182 |
| Other Non Operating | 488,955 | 528,773 | 607,715 | 635,665 |
| | 426,458,035 | 640,508,663 | 643,783,089 | 636,878,719 |
| **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 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **10012: Transportation Surtax Trust Fund** | | | | |
| **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 | 70,223,991 | 13,667,056 |
| Grants & Aids | 16,368,816 | 16,111,789 | 10,744,867 | 0 |
| Reserves & Refunds | 231,362 | 17,339,118 | 17,627,368 | 18,370,966 |
| Transfers | 8,595,618 | 0 | 10,604 | 0 |
| Other Non Operating | 0 | 0 | 0 | 0 |
| | 59,860,319 | 168,450,137 | 98,726,830 | 32,038,022 |
| **TOTAL SPECIAL REVENUE FUNDS** | **1,632,673,843** | **3,997,990,974** | **4,538,028,958** | **4,454,785,193** |
| **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 | 9,008,391 | 11,004,079 |
| Other Non Operating | 315,867 | 373,289 | 304,299 | 311,302 |
| | 9,467,674 | 26,259,173 | 17,843,009 | 19,844,450 |
| **20104: Revenue Bonds Sinking Funds** | | | | |
| Operating Expenditures/Expenses | 86,892 | 88,000 | 71,768 | 35,000 |
| Debt Service | 70,481,631 | 83,459,495 | 83,448,926 | 55,695,691 |
| Reserves & Refunds | 0 | 44,350,763 | 39,158,820 | 9,423,752 |
| Transfers | 0 | 43,876,364 | 15,203,756 | 460,252 |
| | 70,568,523 | 171,774,622 | 137,883,270 | 65,614,695 |
| **20105: Commercial Paper Sinking Funds** | | | | |
| Operating Expenditures/Expenses | 218,898 | 0 | 10,000 | 10,000 |
| Debt Service | 25,317,615 | 24,893,929 | 25,817,850 | 19,727,249 |
| Reserves & Refunds | 0 | 1,787,901 | 3,687,046 | 2,517,850 |
| Transfers | 250,000 | 3,521,899 | 1,689,716 | 1,685,581 |
| | 25,786,513 | 30,203,729 | 31,204,612 | 23,940,680 |
| **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** | **193,415,685** | **112,996,170** |
| **30002: Countywide Construction Fund** | | | | |
| Operating Expenditures/Expenses | 4,432,371 | 20,693,001 | 22,326,149 | 0 |
| Capital Outlay | 11,325,261 | 66,404,856 | 87,418,881 | 116,944,125 |
| Grants & Aids | 1,925,549 | 9,963,655 | 11,212,537 | 1,987,500 |
| Reserves & Refunds | 0 | 15,509,948 | 19,814,408 | 15,814,408 |
| Transfers | 0 | 0 | 500,000 | 0 |
| Other Non Operating | 0 | 40,380,149 | 55,399,000 | 0 |
| | 17,683,181 | 152,951,609 | 196,670,975 | 134,746,033 |

# Fund Summary by Type of Expenditure

| Fund Title | FY 24 Actuals | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **30003: Unincorporated Area Construction Fund** | | | | |
| Operating Expenditures/Expenses | 745,835 | 7,392,289 | 8,868,095 | 1,670,489 |
| Capital Outlay | 4,087,124 | 80,704,498 | 91,813,199 | 83,536,635 |
| Grants & Aids | 150,780 | 1,631,424 | 1,011,992 | 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 | 5,540,420 | 0 |
| | 9,974,730 | 123,932,970 | 128,428,626 | 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 |
| **30015: NextGeneration 911 Capital Project Fund** | | | | |
| **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 | 5,500,000 | 0 |
| Capital Outlay | 3,024,593 | 41,716,694 | 37,151,632 | 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 | 24,000,000 | 13,800,000 |
| Reserves & Refunds | 0 | 163,532 | 670,909 | 674,709 |
| Transfers | 0 | 45,437 | 0 | 0 |
| | 15,788,903 | 28,497,820 | 26,360,625 | 16,160,290 |
| **CAPITAL PROJECTS FUNDS TOTAL** | **54,442,647** | **372,642,580** | **407,764,596** | **306,621,403** |

# Fund Summary by Type of Expenditure

| Fund Title | FY 24 Actuals | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **40001: Public Works Solid Waste Resource Recovery** | | | | |
| Personnel Services | 15,914,933 | 18,430,402 | 18,624,685 | 19,160,067 |
| Operating Expenditures/Expenses | 150,707,961 | 187,411,779 | 183,080,436 | 183,118,703 |
| Capital Outlay | 6,430,476 | 147,693,849 | 179,366,660 | 149,237,335 |
| Debt Service | 12,018,401 | 34,462,250 | 14,794,301 | 13,930,050 |
| Reserves & Refunds | 2,709 | 113,521,503 | 141,659,331 | 89,270,119 |
| 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 | 747,768,450 | 674,705,557 |
| **40099: Public Utilities Water/Wastewater** | | | | |
| Personnel Services | 78,748,744 | 97,814,572 | 101,877,146 | 105,412,330 |
| Operating Expenditures/Expenses | 182,344,031 | 211,234,552 | 244,186,080 | 241,886,781 |
| Capital Outlay | 162,459,245 | 723,757,124 | 1,632,237,461 | 1,725,804,259 |
| Debt Service | 25,757,155 | 34,578,707 | 56,045,457 | 36,544,607 |
| Reserves & Refunds | 0 | 254,005,519 | 384,608,128 | 300,694,084 |
| Transfers | 423,975,740 | 609,020,682 | 535,761,112 | 491,043,113 |
| Other Non Operating | (0) | 0 | 0 | 0 |
| | 873,284,914 | 1,930,411,156 | 2,954,715,384 | 2,901,385,174 |
| **ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL** | **1,229,133,773** | **2,698,676,152** | **3,702,483,834** | **3,576,090,731** |
| **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 | 26,311,994 | 27,175,040 |
| Capital Outlay | 18,872,026 | 65,920,000 | 65,908,819 | 67,908,819 |
| Reserves & Refunds | 0 | 26,704,840 | 61,008,125 | 21,296,063 |
| | 46,326,380 | 123,041,261 | 160,730,578 | 124,209,062 |
| **50002: Self-Insurance Fund** | | | | |
| Personnel Services | 3,518,009 | 4,421,720 | 4,430,127 | 4,526,312 |
| Operating Expenditures/Expenses | 145,440,058 | 162,360,771 | 168,517,712 | 168,578,935 |
| Reserves & Refunds | 0 | 343,239,151 | 379,522,019 | 449,255,979 |
| Transfers | 2,550,000 | 2,550,000 | 3,000,000 | 3,000,000 |
| | 151,508,067 | 512,571,642 | 555,469,858 | 625,361,226 |
| **TOTAL INTERNAL SERVICE FUNDS** | **197,834,446** | **635,612,903** | **716,200,436** | **749,570,288** |
| **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 | 4,339,114 |
| Other Non Operating | 98,078 | 625,000 | 200,000 | 200,000 |
| | 7,381,903 | 13,139,311 | 12,563,684 | 11,023,414 |
| **TOTAL AGENCY FUNDS** | 7,381,903 | 13,139,311 | 12,563,684 | 11,023,414 |
| **GRAND TOTAL** | **$ 4,800,855,068** | **$ 10,331,172,101** | **$ 12,087,917,339** | **$ 11,828,553,543** |

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 865,501,577 | $ 940,890,159 | $ 984,415,140 | $ 1,040,231,478 |
| 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 | 95,061,347 | 95,185,873 |
| 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 | 1,110,442,876 | 1,166,354,407 |
| Less 5% required By Law | 0 | (53,675,356) | (56,049,994) | (58,846,670) |
| Interfund Transfers | 28,275,829 | 36,202,422 | 27,413,026 | 27,402,422 |
| Intrafund transfers | 6,000,000 | 6,100,000 | 13,500,000 | 12,000,000 |
| 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 | 517,126,303 | 504,344,216 |
| | 559,727,180 | 486,918,344 | 512,546,335 | 495,478,968 |
| **Total** | $ 1,563,396,163 | $ 1,548,454,953 | $ 1,622,989,211 | $ 1,661,833,375 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 1,042,978 | 1,078,231 |
| | 4,217,490 | 4,851,974 | 4,989,491 | 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 | 29,161,174 | 32,911,748 |
| Aging Services | 10,989,983 | 12,638,696 | 11,986,687 | 12,923,054 |
| Capital Programs | 1,990,818 | 2,263,250 | 2,581,359 | 2,542,247 |
| Children's Services | 4,493,419 | 5,231,074 | 6,919,039 | 5,192,684 |
| Code Enforcement | 5,082,121 | 6,038,011 | 5,989,933 | 6,175,375 |
| Communications & Digital Media | 7,074,387 | 7,771,092 | 7,921,719 | 7,985,476 |
| 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 | 2,541,982 | 2,625,032 |
| County Administrator | 3,516,786 | 3,475,908 | 3,536,190 | 3,663,780 |
| Customer Service & Support | 2,754,962 | 3,566,498 | 3,545,380 | 3,649,812 |
| 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 | 9,499,146 | 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 | 49,438,483 | 50,159,909 |
| Fire Rescue | 7,556,336 | 8,942,686 | 9,193,573 | 9,299,338 |

# Countywide General Fund

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 8,285,581 | 8,510,068 |
| Information Technology | 31,311,857 | 33,891,982 | 35,149,991 | 35,762,873 |
| Management & Budget | 3,769,956 | 4,079,933 | 5,207,078 | 5,363,083 |
| Medical Examiner | 8,248,281 | 9,665,729 | 9,674,795 | 9,844,961 |
| Minority & Small Business Enterprises | 988,384 | 1,334,767 | 1,358,996 | 1,387,721 |
| 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 | 12,147,422 | 11,741,188 |
| Procurement Services | 4,401,657 | 5,122,530 | 5,182,721 | 5,314,031 |
| Social Services | 7,267,133 | 6,443,386 | 8,679,388 | 8,885,285 |
| Sunshine Line | 6,711,198 | 7,774,185 | 8,627,772 | 8,251,758 |
| Water Resources | 1,148 | 0 | 0 | 0 |
| | 239,229,182 | 297,171,005 | 312,299,490 | 316,094,391 |
| **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 | 41,794,245 | 47,253,087 |
| | 521,900,321 | 539,663,035 | 572,259,551 | 590,403,906 |
| **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 | 14,683,954 | 15,083,274 |
| 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 | 16,679,933 | 17,039,665 |
| **Non-Departmental Organizations** | | | | |
| Governmental Agencies | 27,135,862 | 48,253,686 | 50,497,279 | 48,874,310 |
| Major Maintenance & Repair | 4,801 | 0 | 0 | 0 |
| Non-Departmental Allotments | 9,320,909 | 41,593,428 | 27,354,707 | 23,152,513 |
| NonProfit Organizations | 12,968,344 | 14,503,831 | 10,698,415 | 10,698,415 |
| | 49,429,916 | 104,350,945 | 88,550,401 | 82,725,238 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 312,946,466 | 321,766,648 | 493,539,680 |
| Transfers | 140,451,713 | 257,779,905 | 290,571,424 | 140,597,913 |
| | 140,451,713 | 570,726,371 | 612,338,072 | 634,137,593 |
| **Total** | $ 984,230,481 | $ 1,548,454,953 | $ 1,622,989,211 | $ 1,661,833,375 |

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 393,777,187 | $ 448,919,606 | $ 486,726,800 | $ 513,594,119 |
| 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 | 593,612,306 | 622,945,655 |
| Less 5% required By Law | 0 | (27,688,798) | (29,675,407) | (31,142,075) |
| 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 | 224,738,188 | 241,434,809 |
| | 301,422,610 | 275,016,316 | 300,858,629 | 332,687,314 |
| **Total** | $ 826,530,140 | $ 828,792,269 | $ 894,470,935 | $ 955,632,969 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 10,808,859 | 11,008,190 |
| Communications & Digital Media | (12,116) | 0 | 0 | 0 |
| Conservation & Environmental Lands Management | 1,136,827 | 1,627,613 | 1,413,782 | 1,452,949 |
| Consumer and Veterans Services | 397,996 | 762,296 | 724,385 | 738,598 |
| Customer Service & Support | (23,311) | 12,159 | 9,631 | 11,076 |
| Development Services | 12,011,453 | 13,920,886 | 14,159,612 | 14,455,833 |
| Economic Development | 244,381 | 1,030,177 | 2,808,074 | 2,691,296 |
| Engineering and Operations | 17,294,537 | 18,760,193 | 19,065,667 | 19,350,381 |
| Enterprise Program Management Office | 117,942 | 172,604 | 177,480 | 183,645 |
| Facilities Management and Real Estate Services | 529,846 | 681,814 | 647,745 | 665,013 |
| Fire Rescue | 242,215,720 | 271,964,218 | 289,995,023 | 308,767,940 |
| Parks & Recreation | 40,047,759 | 44,737,552 | 49,521,888 | 49,751,039 |
| Performance Data & Analytics | 4,335,962 | 4,651,274 | 4,669,880 | 4,801,222 |
| Water Resources | 70 | 137,862 | 137,862 | 137,862 |
| | 330,417,568 | 370,886,975 | 396,929,362 | 416,890,407 |
| **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 | 9,945,823 | 10,123,814 |
| | 193,590,466 | 203,781,195 | 211,570,737 | 217,844,378 |
| **Non-Departmental Organizations** | | | | |
| Non-Departmental Allotments | 2,094,027 | 10,087,636 | 10,154,264 | 10,166,670 |
| NonProfit Organizations | 459,951 | 852,903 | 300,000 | 300,000 |
| | 2,553,979 | 10,940,539 | 10,454,264 | 10,466,670 |

# Unincorporated Area General Funds

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | $ 9,972 | $ 143,599,751 | $ 149,351,598 | $ 266,573,358 |
| Transfers | 59,587,696 | 99,583,809 | 126,164,974 | 43,858,156 |
| | 59,597,668 | 243,183,560 | 275,516,572 | 310,431,514 |
| **Total** | $ 586,159,681 | $ 828,792,269 | $ 894,470,935 | $ 955,632,969 |

# 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 Recommended | 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 | 20,102,860 | 20,312,860 |
| 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 | 29,369,000 | 27,167,208 |
| **Gross Revenue** | 439,419,326 | 500,178,589 | 512,393,244 | 516,666,159 |
| Less 5% required By Law | 0 | (13,270,574) | (13,753,672) | (14,059,310) |
| Interfund Transfers | 45,941,185 | 76,730,479 | 66,144,007 | 55,476,405 |
| Intrafund transfers | 140,792,286 | 245,192,490 | 293,048,538 | 294,787,981 |
| Residual Equity | 1,428,051 | 400,000 | 970,000 | 970,000 |
| Fund Balance | 553,994,455 | 647,882,914 | 726,895,244 | 630,169,242 |
| | 742,155,976 | 956,935,309 | 1,073,304,117 | 967,344,318 |
| **Total** | $ 1,181,575,302 | $ 1,457,113,898 | $ 1,585,697,361 | $ 1,484,010,477 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Children's Services | $ 1,348 | $ 3,325 | $ 10,450 | $ 10,450 |
| Code Enforcement | 49,451 | 63,351 | 66,505 | 68,271 |
| Conservation & Environmental Lands Management | 204,078 | 282,498 | 850,752 | 457,935 |
| 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 | 10,251,191 | 10,251,191 |
| Health Care Services | 268,217,467 | 502,056,098 | 507,726,720 | 509,646,070 |
| 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 |
| Performance Data & Analytics | 7,228,348 | 7,059,004 | 7,436,609 | 7,455,540 |
| Pet Resources | 291,285 | 467,500 | 467,500 | 467,500 |
| Social Services | 0 | 0 | 0 | 0 |
| | 291,009,746 | 534,183,365 | 556,554,926 | 554,551,271 |
| **Elected Officials** | | | | |
| Sheriff | 2,610,730 | 21,689,306 | 21,827,833 | 21,946,208 |
| 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 | 28,651,489 | 28,424,751 |

# Countywide Special Revenue Funds

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Judicial** | $ 7,844,704 | $ 8,865,118 | $ 12,682,872 | $ 12,490,925 |
| **Boards, Commissions & Agencies** | | | | |
| Environmental Protection Commission | 1,678,984 | 2,009,524 | 1,618,321 | 1,493,182 |
| | 1,678,984 | 2,009,524 | 1,618,321 | 1,493,182 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 3,464,752 | 6,068,677 | 4,061,829 | 36,289,474 |
| Governmental Agencies | 96,044,809 | 70,597,724 | 50,200,787 | 43,369,848 |
| Major Maintenance & Repair | 3,750,415 | 32,873,442 | 47,515,792 | 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 | 105,725,690 | 102,570,552 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 8,634 | 500,519,603 | 583,456,830 | 487,344,770 |
| Transfers | 146,355,233 | 270,211,280 | 297,007,233 | 297,135,026 |
| | 146,363,867 | 770,730,883 | 880,464,063 | 784,479,796 |
| **Total** | $ 561,279,589 | $ 1,457,113,898 | $ 1,585,697,361 | $ 1,484,010,477 |

# 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 Recommended | 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 | 73,588,993 | 74,366,219 |
| 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 | 104,322,116 | 105,455,496 |
| Less 5% required By Law | 0 | (5,075,325) | (5,207,474) | (5,263,514) |
| 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 | 142,794,925 | 192,370,621 |
| | 136,626,353 | 155,563,155 | 162,846,298 | 211,401,765 |
| **Total** | $ 234,460,047 | $ 257,069,656 | $ 267,168,414 | $ 316,857,261 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 26,490,288 | 30,159,720 |
| Engineering and Operations | 9,723,582 | 12,175,178 | 12,640,699 | 12,643,597 |
| 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 | 268,208 | 270,438 |
| Information Technology | 0 | 600 | 0 | 0 |
| Water Resources | 2,500 | 204,457 | 204,457 | 204,457 |
| | 31,158,832 | 44,067,075 | 41,990,549 | 45,697,295 |
| **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 | 111,463,243 | 149,677,642 |
| Debt Service Accounts | 215,830 | 171,339 | 181,338 | 180,338 |
| Major Maintenance & Repair | 2,927,585 | 11,756,706 | 13,668,269 | 9,523,217 |
| | 27,242,679 | 127,688,002 | 125,312,850 | 159,381,197 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 6,202 | 51,281,645 | 66,440,967 | 79,213,454 |
| Transfers | 36,194,230 | 33,264,216 | 32,641,920 | 31,767,895 |
| | 36,200,432 | 84,545,861 | 99,082,887 | 110,981,349 |
| **Total** | $ 95,317,470 | $ 257,069,656 | $ 267,168,414 | $ 316,857,261 |

# 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 Recommended | 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 | 260,744,164 | 253,592,944 |
| 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 | 375,906,638 | 369,092,324 |
| Less 5% required By Law | 0 | (6,182,876) | (6,674,785) | (6,696,011) |
| Interfund Transfers | 62,006,349 | 127,093,169 | 140,159,450 | 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 | 382,780,687 | 414,160,750 |
| | 430,487,586 | 501,843,602 | 570,874,497 | 493,094,014 |
| **Total** | $ 573,473,976 | $ 660,106,065 | $ 946,781,135 | $ 862,186,338 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 2,565,168 | 2,640,668 |
| Engineering and Operations | 75,073,555 | 81,238,543 | 85,673,289 | 86,798,673 |
| Enterprise Program Management Office | 493,775 | 541,553 | 525,802 | 544,846 |
| Facilities Management and Real Estate Services | 1,354,318 | 1,531,885 | 1,531,020 | 1,582,033 |
| Performance Data & Analytics | 1,163,777 | 1,486,112 | 1,574,797 | 1,620,444 |
| | 89,459,058 | 95,281,631 | 100,246,996 | 101,719,336 |
| **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 | 584,883,687 | 480,752,558 |
| Governmental Agencies | 2,128,092 | 2,131,665 | 2,113,520 | 2,122,996 |
| Non-Departmental Allotments | 381 | 15,004,000 | 15,004,000 | 4,000 |
| | 71,563,265 | 321,766,056 | 602,001,207 | 482,879,554 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 460,590 | 153,507,947 | 188,305,638 | 224,688,994 |
| Transfers | 62,116,778 | 89,257,198 | 55,945,780 | 52,611,460 |
| | 62,577,368 | 242,765,145 | 244,251,418 | 277,300,454 |
| **Total** | $ 223,863,247 | $ 660,106,065 | $ 946,781,135 | $ 862,186,338 |

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 80,687,287 | $ 89,621,746 | $ 95,469,300 | $ 100,786,940 |
| 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 | 100,026,866 | 104,968,308 |
| Less 5% required By Law | 0 | (4,643,151) | (4,942,569) | (5,208,451) |
| 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 | 133,369,810 | 161,264,424 |
| | 93,709,189 | 118,166,683 | 151,478,540 | 159,007,474 |
| **Total** | $ 182,602,674 | $ 212,793,563 | $ 251,505,406 | $ 263,975,782 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Library Services | $ 54,893,889 | $ 62,413,422 | $ 65,276,736 | $ 66,177,745 |
| | 54,893,889 | 62,413,422 | 65,276,736 | 66,177,745 |
| **Elected Officials** | | | | |
| Property Appraiser | 451,008 | 477,728 | 480,809 | 504,849 |
| Tax Collector | 1,625,389 | 1,831,877 | 1,948,828 | 1,984,649 |
| | 2,076,397 | 2,309,605 | 2,429,637 | 2,489,498 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 4,895,223 | 57,609,095 | 75,590,913 | 74,835,988 |
| Major Maintenance & Repair | 403,028 | 2,086,927 | 2,034,131 | 951,501 |
| | 5,298,251 | 59,696,022 | 77,625,044 | 75,787,489 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 71,406,779 | 83,122,690 | 116,569,549 |
| Transfers | 10,320,301 | 16,967,735 | 23,051,299 | 2,951,501 |
| | 10,320,301 | 88,374,514 | 106,173,989 | 119,521,050 |
| **Total** | $ 72,588,838 | $ 212,793,563 | $ 251,505,406 | $ 263,975,782 |

# 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 Recommended | 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 | 65,480,442 | 134,269,923 |
| Intrafund transfers | 0 | 419,715 | 0 | 0 |
| Fund Balance | 105,597,088 | 172,661,169 | 212,369,202 | 306,373,109 |
| | 193,984,134 | 227,795,358 | 277,634,194 | 440,427,582 |
| **Total** | $ 201,774,459 | $ 230,941,358 | $ 281,943,194 | $ 444,736,582 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 25,492,135 | $ 180,698,823 | $ 218,987,383 | $ 200,577,066 |
| Debt Service Accounts | 1,007,676 | 660,000 | 660,000 | 558,900 |
| | 26,499,811 | 181,358,823 | 219,647,383 | 201,135,966 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 49,162,820 | 62,295,811 | 243,600,616 |
| Transfers | 0 | 419,715 | 0 | 0 |
| | 0 | 49,582,535 | 62,295,811 | 243,600,616 |
| **Total** | $ 26,499,811 | $ 230,941,358 | $ 281,943,194 | $ 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 118,296,774 | $ 223,640,264 | $ 225,456,193 | $ 218,099,765 |
| 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 | 4,587,184 | 4,062,772 |
| **Gross Revenue** | 121,784,648 | 227,458,760 | 230,285,377 | 222,404,537 |
| Less 5% required By Law | 0 | (131,812) | (182,899) | (156,687) |
| Interfund Transfers | 14,661,317 | 29,757,826 | 53,314,399 | 10,967,969 |
| Intrafund transfers | 4,292,418 | 2,000,000 | 0 | 0 |
| Other | 6,703,338 | 7,712,006 | 5,996,119 | 7,391,747 |
| Fund Balance | 57,262,566 | 50,923,831 | 110,995,587 | 111,239,129 |
| | 82,919,640 | 90,261,851 | 170,123,206 | 129,442,158 |
| **Total** | $ 204,704,288 | $ 317,720,611 | $ 400,408,583 | $ 351,846,695 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Arts Council Division | $ 114,203 | $ 57,000 | $ 60,000 | $ 30,000 |
| Affordable Housing Services | 11,465,231 | 51,819,674 | 57,637,544 | 60,837,544 |
| Aging Services | 13,266,081 | 18,685,235 | 18,744,147 | 18,744,244 |
| Children's Services | 1,856,869 | 5,186,060 | 5,128,771 | 5,022,480 |
| 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 | 6,746,966 | 5,037,470 |
| Head Start - Early Head Start | 47,004,115 | 58,009,314 | 60,375,362 | 61,134,559 |
| Health Care Services | 14,859,472 | 25,841,792 | 29,426,321 | 29,426,321 |
| Human Resources | 2,058 | 209,713 | 201,630 | 201,630 |
| Management & Budget | 974,887 | 1,578,022 | 873,283 | 493,813 |
| Performance Data & Analytics | 2,468,377 | 369,160 | 0 | 0 |
| Social Services | 7,673,359 | 24,631,777 | 13,034,186 | 13,034,186 |
| Sunshine Line | 2,518,760 | 4,906,529 | 4,805,841 | 4,818,525 |
| | 111,975,396 | 199,098,599 | 197,723,751 | 199,470,472 |
| **Judicial** | 516,621 | 2,087,758 | 1,398,941 | 670,572 |
| **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 | 16,013,313 | 16,013,313 |
| | 7,838,273 | 17,794,352 | 23,617,434 | 21,011,702 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 4,517,793 | 23,400,859 | 21,910,829 | 17,190,879 |
| Non-Departmental Allotments | 1,562,004 | 72,365,156 | 128,955,618 | 113,141,192 |
| | 6,079,797 | 95,766,015 | 150,866,447 | 130,332,071 |

# Grants (Not Transportation-Related)

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | $ 0 | $ 336,164 | $ 352,378 | $ 361,878 |
| Transfers | 28,292,418 | 2,637,723 | 26,449,632 | 0 |
| | 28,292,418 | 2,973,887 | 26,802,010 | 361,878 |
| **Total** | $ 154,702,506 | $ 317,720,611 | $ 400,408,583 | $ 351,846,695 |

# 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 Recommended | 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 | 203,756 | 810,509 |
| Fund Balance | 237,134,086 | 206,150,423 | 221,652,245 | 201,997,876 |
| | 237,134,086 | 219,397,423 | 204,708,342 | 183,495,113 |
| **Total** | $ 658,706,958 | $ 640,508,663 | $ 643,783,089 | $ 636,878,719 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Economic Development | $ 3,767,414 | $ 9,934,514 | $ 9,924,125 | $ 9,222,556 |
| | 3,767,414 | 9,934,514 | 9,924,125 | 9,222,556 |
| **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 | 188,491,083 | 204,796,131 |
| Transfers | 290,950,248 | 320,298,360 | 308,352,948 | 313,175,182 |
| | 290,950,248 | 494,211,575 | 496,844,031 | 517,971,313 |
| **Total** | $ 426,458,035 | $ 640,508,663 | $ 643,783,089 | $ 636,878,719 |

# 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 49,884,504 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | 10,186,727 | 3,388,090 | 1,981,983 | 818,466 |
| **Gross Revenue** | 60,071,231 | 3,388,090 | 1,981,983 | 818,466 |
| Less 5% required By Law | 0 | (169,404) | (99,100) | (40,924) |
| Intrafund transfers | 8,595,618 | 0 | 0 | 0 |
| Other | 965 | 0 | 0 | 0 |
| Fund Balance | 18,913,219 | 165,231,451 | 96,843,947 | 31,260,480 |
| | 27,509,802 | 165,062,047 | 96,744,847 | 31,219,556 |
| **Total** | $ 87,581,033 | $ 168,450,137 | $ 98,726,830 | $ 32,038,022 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 70,223,991 | 13,667,056 |
| Non-Departmental Allotments | 17,793,316 | 17,446,655 | 10,864,867 | 0 |
| | 51,174,932 | 151,111,019 | 81,088,858 | 13,667,056 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 17,339,118 | 17,627,368 | 18,370,966 |
| Transfers | 8,595,618 | 0 | 10,604 | 0 |
| | 8,595,618 | 17,339,118 | 17,637,972 | 18,370,966 |
| **Total** | $ 59,860,319 | $ 168,450,137 | $ 98,726,830 | $ 32,038,022 |

# 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 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 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 11,481,717 | $ 12,772,050 | $ 10,841,800 | $ 11,456,530 |
| 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 | 10,847,200 | 11,461,930 |
| Less 5% required By Law | 0 | (654,943) | (542,360) | (573,096) |
| 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 | 6,995,809 | 8,382,520 |
| **Total** | $ 21,798,705 | $ 26,259,173 | $ 17,843,009 | $ 19,844,450 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Elected Officials** | | | | |
| Property Appraiser | $ 64,134 | $ 67,934 | $ 54,523 | $ 57,249 |
| Tax Collector | 251,733 | 305,355 | 249,776 | 254,053 |
| | 315,867 | 373,289 | 304,299 | 311,302 |
| **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 | 9,008,391 | 11,004,079 |
| | 0 | 16,709,276 | 9,008,391 | 11,004,079 |
| **Total** | $ 9,467,674 | $ 26,259,173 | $ 17,843,009 | $ 19,844,450 |

# 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 and 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 will occur on October 1, 2046), Series 2017A and B Fourth Cent Tourist Development Tax Refunding and Improvement Bonds (final maturity of the A Bonds will occur on October 1, 2035 and final maturity of the B Bonds will occur on October 1, 2046), Series 2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note (final maturity will occur on July 1, 2028), Series 2017 Capital Improvement Program Revenue Note (final maturity will occur on August 1, 2026), Series 2018 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2026), Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2049), and the Series 2021 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2051). In addition to the bond issues described above, one commercial paper fund is included in this governmental revenue debt group and is on a budgeted repayment plan.

| Revenues by Source | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| Miscellaneous Revenues | $ 2,818,050 | $ 1,750,844 | $ 1,331,844 | $ 461,844 |
| **Gross Revenue** | 2,818,050 | 1,750,844 | 1,331,844 | 461,844 |
| Less 5% required By Law | 0 | (87,542) | (66,592) | (23,092) |
| Interfund Transfers | 70,915,273 | 104,079,834 | 81,293,285 | 26,220,884 |
| Other | 0 | 15,000,000 | 15,000,000 | 0 |
| Fund Balance | 42,318,335 | 51,031,486 | 40,324,733 | 38,955,059 |
| | 113,233,608 | 170,023,778 | 136,551,426 | 65,152,851 |
| **Total** | $ 116,051,658 | $ 171,774,622 | $ 137,883,270 | $ 65,614,695 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | $ 70,568,523 | $ 83,547,495 | $ 83,520,694 | $ 55,730,691 |
| | 70,568,523 | 83,547,495 | 83,520,694 | 55,730,691 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 44,350,763 | 39,158,820 | 9,423,752 |
| Transfers | 0 | 43,876,364 | 15,203,756 | 460,252 |
| | 0 | 88,227,127 | 54,362,576 | 9,884,004 |
| **Total** | $ 70,568,523 | $ 171,774,622 | $ 137,883,270 | $ 65,614,695 |

# Commercial Paper Sinking Funds

This debt service fund group accounts for principal, interest and other debt servicing costs on the County's outstanding commercial paper notes being repaid with special revenues. Commercial paper notes serve as part of the County's overall project financing strategy, and are typically issued as a form of short-term, interim financing or to fund certain projects for which 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Miscellaneous Revenues | $ 917,113 | $ 738,000 | $ 417,000 | $ 417,000 |
| **Gross Revenue** | 917,113 | 738,000 | 417,000 | 417,000 |
| Less 5% required By Law | 0 | (36,900) | (20,850) | (20,850) |
| Interfund Transfers | 14,311,061 | 19,373,288 | 27,584,389 | 22,417,507 |
| Other | 11,520,000 | 1,688,851 | 1,688,851 | 0 |
| Fund Balance | 15,099,217 | 8,440,490 | 1,535,222 | 1,127,023 |
| | 40,930,278 | 29,465,729 | 30,787,612 | 23,523,680 |
| **Total** | $ 41,847,390 | $ 30,203,729 | $ 31,204,612 | $ 23,940,680 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | $ 25,536,513 | $ 24,893,929 | $ 25,827,850 | $ 19,737,249 |
| | 25,536,513 | 24,893,929 | 25,827,850 | 19,737,249 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 1,787,901 | 3,687,046 | 2,517,850 |
| Transfers | 250,000 | 3,521,899 | 1,689,716 | 1,685,581 |
| | 250,000 | 5,309,800 | 5,376,762 | 4,203,431 |
| **Total** | $ 25,786,513 | $ 30,203,729 | $ 31,204,612 | $ 23,940,680 |

# 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Miscellaneous Revenues | $ 1,650 | $ 0 | $ 0 | $ 0 |
| **Gross Revenue** | 1,650 | 0 | 0 | 0 |
| Interfund Transfers | 28,511,149 | 77,994,659 | 70,177,000 | 2,987,500 |
| Intrafund transfers | 3,349 | 0 | 0 | 0 |
| Fund Balance | 63,607,140 | 74,956,950 | 126,493,975 | 131,758,533 |
| | 92,121,638 | 152,951,609 | 196,670,975 | 134,746,033 |
| **Total** | $ 92,123,288 | $ 152,951,609 | $ 196,670,975 | $ 134,746,033 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 17,683,181 | $ 137,441,661 | $ 173,056,567 | $ 118,931,625 |
| Major Maintenance & Repair | 0 | 0 | 3,300,000 | 0 |
| | 17,683,181 | 137,441,661 | 176,356,567 | 118,931,625 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 15,509,948 | 19,814,408 | 15,814,408 |
| Transfers | 0 | 0 | 500,000 | 0 |
| | 0 | 15,509,948 | 20,314,408 | 15,814,408 |
| **Total** | $ 17,683,181 | $ 152,951,609 | $ 196,670,975 | $ 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Miscellaneous Revenues | $ 1,726 | $ 0 | $ 0 | $ 0 |
| **Gross Revenue** | 1,726 | 0 | 0 | 0 |
| Interfund Transfers | 13,877,876 | 84,342,519 | 33,031,154 | 8,158,033 |
| Intrafund transfers | 0 | 1,223 | 0 | 0 |
| Fund Balance | 34,062,834 | 39,589,228 | 95,397,472 | 96,970,890 |
| | 47,940,710 | 123,932,970 | 128,428,626 | 105,128,923 |
| **Total** | $ 47,942,436 | $ 123,932,970 | $ 128,428,626 | $ 105,128,923 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 4,983,739 | $ 104,728,211 | $ 107,233,706 | $ 85,207,124 |
| | 4,983,739 | 104,728,211 | 107,233,706 | 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 | $ 128,428,626 | $ 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 | 1,689,716 | 1,685,581 |
| Other | 15,800,000 | 26,500,000 | 24,500,000 | 14,300,000 |
| Fund Balance | 4,268 | 294,719 | 68,309 | 72,109 |
| | 16,054,268 | 28,482,820 | 26,252,625 | 16,052,290 |
| **Total** | $ 16,194,467 | $ 28,497,820 | $ 26,360,625 | $ 16,160,290 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 109,985 | $ 1,688,851 | $ 1,689,716 | $ 1,685,581 |
| Governmental Agencies | 15,678,918 | 26,600,000 | 24,000,000 | 13,800,000 |
| | 15,788,903 | 28,288,851 | 25,689,716 | 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 | $ 26,360,625 | $ 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 Recommended | 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 | 8,134,280 | 8,134,280 |
| **Gross Revenue** | 229,066,354 | 215,259,736 | 226,618,767 | 228,851,243 |
| 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 | 322,237,584 | 237,307,593 |
| | 407,932,791 | 553,005,260 | 521,149,683 | 445,854,314 |
| **Total** | $ 636,999,145 | $ 768,264,996 | $ 747,768,450 | $ 674,705,557 |

| Appropriations by Organization | FY24 Actual | FY25 Budget | FY26 Recommended | 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 | 199,485,672 | 199,660,971 |
| Water Resources | 5,013,319 | 2,263,589 | 2,623,826 | 2,780,380 |
| | 170,435,692 | 206,273,896 | 202,474,618 | 202,818,770 |
| **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 | 141,659,331 | 89,270,119 |
| Transfers | 170,774,379 | 266,745,213 | 210,243,037 | 219,989,283 |
| | 170,777,089 | 380,266,716 | 351,902,368 | 309,259,402 |
| **Total** | $ 355,848,859 | $ 768,264,996 | $ 747,768,450 | $ 674,705,557 |

# 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 Recommended | 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 | 22,771,610 |
| **Gross Revenue** | 464,283,306 | 516,155,269 | 521,600,216 | 555,956,710 |
| Less 5% required By Law | 0 | (23,430,334) | (24,021,899) | (25,953,190) |
| Interfund Transfers | 0 | 420,000 | 60,000 | 60,000 |
| Intrafund transfers | 423,975,740 | 609,020,682 | 535,761,112 | 491,043,113 |
| Other | 111,944,256 | 153,050,198 | 1,066,918,164 | 312,351,000 |
| Fund Balance | 1,725,648,031 | 675,195,341 | 854,397,791 | 1,567,927,541 |
| | 2,261,568,027 | 1,414,255,887 | 2,433,115,168 | 2,345,428,464 |
| **Total** | **$ 2,725,851,333** | **$ 1,930,411,156** | **$ 2,954,715,384** | **$ 2,901,385,174** |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Communications & Digital Media | $ 143,717 | $ 154,257 | $ 155,795 | $ 160,703 |
| Development Services | 609,849 | 685,425 | 695,860 | 715,256 |
| 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 | 6,718,831 | 11,462,801 | 12,387,451 | 10,617,711 |
| Facilities Management and Real Estate Services | 119,710 | 126,567 | 129,476 | 133,406 |
| Performance Data & Analytics | 93,304 | 97,502 | 100,165 | 103,377 |
| Water Resources | 265,109,439 | 315,845,173 | 352,654,066 | 333,869,310 |
| | 273,573,858 | 329,150,985 | 366,920,212 | 346,423,788 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 149,933,249 | 703,185,263 | 1,600,880,475 | 1,721,629,582 |
| Debt Service Accounts | 25,802,067 | 35,048,707 | 66,545,457 | 41,594,607 |
| | 175,735,316 | 738,233,970 | 1,667,425,932 | 1,763,224,189 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 254,005,519 | 384,608,128 | 300,694,084 |
| Transfers | 423,975,740 | 609,020,682 | 535,761,112 | 491,043,113 |
| | 423,975,740 | 863,026,201 | 920,369,240 | 791,737,197 |
| **Total** | **$ 873,284,914** | **$ 1,930,411,156** | **$ 2,954,715,384** | **$ 2,901,385,174** |

# 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 Recommended | 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 | 99,615,716 | 61,008,125 |
| | 115,120,294 | 69,542,261 | 99,448,078 | 60,825,062 |
| **Total** | $ 173,376,662 | $ 123,041,261 | $ 160,730,578 | $ 124,209,062 |

| Appropriations by Organization | FY24 Actual | FY25 Budget | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Fleet Management | 46,326,380 | 96,336,421 | 99,722,453 | 102,912,999 |
| | 46,326,380 | 96,336,421 | 99,722,453 | 102,912,999 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 26,704,840 | 61,008,125 | 21,296,063 |
| | 0 | 26,704,840 | 61,008,125 | 21,296,063 |
| **Total** | $ 46,326,380 | $ 123,041,261 | $ 160,730,578 | $ 124,209,062 |

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 0 | $ 140,369 | $ 65,369 | $ 65,369 |
| Charges for Services | 149,875,374 | 154,291,317 | 166,434,196 | 173,890,169 |
| Miscellaneous Revenues | 31,105,769 | 16,387,474 | 18,337,525 | 20,419,456 |
| **Gross Revenue** | 180,981,143 | 170,819,160 | 184,837,090 | 194,374,994 |
| Less 5% required By Law | 0 | (1,299,808) | (1,364,973) | (1,535,787) |
| Interfund Transfers | 44,000,000 | 38,628,411 | 91,449,632 | 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 | 277,548,109 | 379,522,019 |
| | 279,874,503 | 341,752,482 | 370,632,768 | 430,986,232 |
| **Total** | $ 460,855,646 | $ 512,571,642 | $ 555,469,858 | $ 625,361,226 |

| Appropriations by Organization | FY24 Actual | FY25 Budget | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Human Resources | 1,563,287 | 1,955,883 | 1,986,975 | 2,036,796 |
| Risk Management & Safety Division | 1,742,747 | 2,266,222 | 2,398,674 | 2,506,261 |
| | 3,306,034 | 4,222,105 | 4,385,649 | 4,543,057 |
| **Non-Departmental Organizations** | | | | |
| Non-Departmental Allotments | 145,652,033 | 162,560,386 | 168,562,190 | 168,562,190 |
| | 145,652,033 | 162,560,386 | 168,562,190 | 168,562,190 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 343,239,151 | 379,522,019 | 449,255,979 |
| Transfers | 2,550,000 | 2,550,000 | 3,000,000 | 3,000,000 |
| | 2,550,000 | 345,789,151 | 382,522,019 | 452,255,979 |
| **Total** | $ 151,508,067 | $ 512,571,642 | $ 555,469,858 | $ 625,361,226 |

# 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 Special Assessment Revenue Bonds and Notes. These issuances were 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 Recommended | 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 | 3,749,133 |
| | (938,605) | 4,640,311 | 4,886,546 | 3,366,276 |
| **Total** | $ 7,310,555 | $ 13,139,311 | $ 12,563,684 | $ 11,023,414 |

| Appropriations by Organization | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 4,339,114 |
| | 0 | 3,900,511 | 3,748,133 | 4,339,114 |
| **Total** | $ 7,381,903 | $ 13,139,311 | $ 12,563,684 | $ 11,023,414 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **00002 GENERAL FUNDS** | | | | |
| **00003 Countywide General Fund** | | | | |
| 00004 Countywide General Operating Fund | $ 971,897,889 | $ 1,495,795,099 | $ 1,565,233,388 | $ 1,601,714,071 |
| 00005 Economic Development Activity Fund | 1,454,543 | 24,550,260 | 28,080,377 | 27,321,428 |
| 00006 Countywide Gaming Compact Fund | 624,000 | 1,442,900 | 882,450 | 267,950 |
| 00007 Hillsborough County Local Affordable Housing Fund | 10,254,049 | 26,666,694 | 28,792,996 | 32,529,926 |
| | **984,230,481** | **1,548,454,953** | **1,622,989,211** | **1,661,833,375** |
| **00050 Unincorporated Area General Fund** | | | | |
| 00051 Unincorporated Area General Operating Fund | 585,915,300 | 818,968,019 | 883,146,185 | 945,082,519 |
| 00052 Unincorporated Area Economic Development Activity Fund | 244,381 | 9,824,250 | 11,324,750 | 10,550,450 |
| | **586,159,681** | **828,792,269** | **894,470,935** | **955,632,969** |
| **GENERAL FUNDS TOTAL** | **1,570,390,162** | **2,377,247,222** | **2,517,460,146** | **2,617,466,344** |
| **10000 SPECIAL REVENUE FUNDS** | | | | |
| **10002 Countywide Special Revenue Funds** | | | | |
| 10100 Countywide Public Art Program Fund | 91,390 | 364,234 | $0 | $0 |
| 10101 Countywide Major Maintenance and Repair Project Fund | 7,123,777 | 48,796,612 | 61,332,090 | 65,142,700 |
| 10103 Countywide School Site Impact Fee Fund | 85,747,039 | 66,064,137 | 46,845,123 | 37,939,710 |
| 10104 Countywide School Impact Fee Interest Fund | 6,385,818 | 0 | 0 | 0 |
| 10105 Countywide Criminal Justice Education/Training Trust Fund | 819,390 | 3,565,045 | 2,691,894 | 2,334,565 |
| 10106 Countywide Criminal Justice Training Trust Fund | 0 | 1,822,090 | 1,881,400 | 1,930,800 |
| 10107 Countywide County Boat Registration Fee Fund | 586,326 | 1,326,037 | 1,354,925 | 947,919 |
| 10108 Countywide Sheriff's Child Protection/Training Facility Fund | 0 | 564,996 | 743,000 | 756,300 |
| 10109 Countywide US Marshals/DOJ Asset Forfeiture Fund | 251,130 | 5,193,960 | 5,664,300 | 6,171,600 |
| 10110 Countywide Drug Abuse Alternate Source Fund | 0 | 302,112 | 321,509 | 330,059 |
| 10111 Countywide 800Mhz Intergovernmental Radio Communication System Fund | 693,443 | 1,556,733 | 1,178,700 | 1,623,300 |
| 10112 Countywide Florida Contraband Forfeit Fund | 301,830 | 5,074,600 | 4,037,000 | 2,646,000 |
| 10113 Countywide Drug Abuse Trust Fund | 77,805 | 390,716 | 326,865 | 293,002 |
| 10114 Countywide Federal Treasury Asset Forfeiture Fund | 0 | 329,409 | 342,500 | 352,000 |
| 10115 Countywide Children's Advocacy Center Fund | 0 | 22,353 | 23,055 | 23,505 |
| 10116 Countywide Drug CT Program Administration Fund | 0 | 19,209 | 26,448 | 32,798 |
| 10117 Countywide State Court Innovation Fund | 1,983,925 | 2,464,362 | 2,526,911 | 2,583,215 |
| 10118 Countywide Legal Aid Fund | 1,099,668 | 1,100,000 | 1,100,000 | 1,100,000 |
| 10119 Countywide Teen Court/Juvenile Drivers Fund | 1,806,067 | 2,120,897 | 2,254,786 | 2,323,673 |
| 10120 Countywide Court-Related Tech Fund | 9,738,720 | 11,195,397 | 13,450,065 | 11,787,031 |
| 10121 Countywide Traffic Surcharge Trust Fund | 2,047,751 | 9,168,466 | 10,002,500 | 10,691,000 |
| 10122 Countywide Crime Prevention/Safe Neighborhoods | 586,403 | 1,027,015 | 949,908 | 743,604 |
| 10123 Countywide Child Support Incentive Fund | 0 | 373,479 | 396,450 | 360,450 |
| 10124 Countywide Florida Department of Juvenile Justice Fund | 5,038,269 | 5,650,000 | 5,650,000 | 5,650,000 |
| 10125 Countywide Victim Assistance; Crime Prevention & Youth Advocacy | 421,111 | 1,556,893 | 1,276,391 | 1,168,592 |
| 10126 Countywide Emergency Management Facility Plans Rev Fund | 0 | 56,639 | 54,739 | 52,839 |
| 10127 Countywide Local Air Pollution Control Tag Fee Trust Fund | 1,534,010 | 1,615,725 | 1,618,000 | 1,668,000 |
| 10128 Countywide Medicaid Certified Match Program | 0 | 97,600 | 100,850 | 103,700 |
| 10129 Countywide Indigent Health Care Services Fund | 145,632,506 | 269,216,910 | 296,018,070 | 297,944,850 |
| 10131 Countywide Pollution Recovery Fund | 146,783 | 914,950 | 919,700 | 919,700 |
| 10133 Countywide State Revenue Sharing Fund; Entitlement I & II | 1,561,061 | 15,543,124 | 21,383,224 | 26,836,448 |
| 10134 Countywide 911 Emergency Telecom Systems-Combined | 7,454,362 | 20,616,185 | 20,864,320 | 21,759,770 |
| 10135 Countywide FL Boating Improvement Program Project Fund | 175,000 | 1,405,249 | 1,271,405 | 1,018,579 |
| 10137 Countywide Children's Services Contributions Fund | 1,348 | 3,325 | 10,450 | 10,450 |
| 10138 Countywide Animal Contributions Spay/Neuter Incentive Payment Program | 291,285 | 763,931 | 904,964 | 825,464 |
| 10139 Countywide Animal Services Contributions Fund | 0 | 297,844 | 321,046 | 327,766 |
| 10140 Countywide Information Technology Services Project Fund | 10,688,484 | 35,364,647 | 44,989,545 | 40,780,334 |
| 10141 County Local Alcohol/Drug Training Fund | 35,000 | 802,446 | 906,743 | 881,331 |
| 10144 Countywide Safe and Sound Hillsborough Fund | 284,962 | 297,282 | 297,282 | 297,282 |
| 10145 Misdemeanor Probationary Services Fund | 2,700,428 | 3,300,000 | 3,633,800 | 3,995,750 |
| 10147 Countywide Vehicle for Hire Services Fund | 49,451 | 304,936 | 478,030 | 468,525 |
| 10148 Capital Project Private/Development Contributions (Non Transportation) | 0 | 574,835 | 552,194 | 512,969 |
| 10149 Countywide FL Boating Improvement Program Operating Fund | 41,752 | 89,349 | 555,849 | 155,849 |
| 10150 Countywide Phosphate Severance Tax Fund | 296 | 0 | 0 | 0 |
| 10151 Countywide State Opioid Settlement R21-078 | 0 | 37,068,431 | 49,980,846 | 31,592,905 |
| 10152 Countywide Local Participation Fund R 22-15 | 125,342,271 | 230,343,498 | 254,335,061 | 254,804,061 |
| 10153 Drug CT Adult MH Program | 0 | 0 | 3,215,386 | 3,215,386 |
| 10900 County Law Library Board Fund | 207,138 | 216,065 | 228,000 | 228,000 |
| 10901 County Law Library Sales/Services | 0 | 950 | 950 | 950 |
| 15001 Indigent & Trauma Health Care Center Fund 10009001 | 140,333,590 | 668,171,225 | 718,681,087 | 638,677,746 |
| | **561,279,589** | **1,457,113,898** | **1,585,697,361** | **1,484,010,477** |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **10003 Unincorporated Area Special Revenue Funds** | | | | |
| 10200 Unincorporated Area Public Art Program Fund | 9,970 | 540,803 | 113,025 | 127,215 |
| 10201 Unincorporated Area Major Maintenance & Repair Project Fund | 4,729,317 | 27,266,409 | 29,538,855 | 35,384,326 |
| 10202 Unincorporated Area Parks Impact Fee (NW Zone) Fund | 213,296 | 2,122,042 | 2,748,693 | 3,093,368 |
| 10203 Unincorporated Area Parks Impact Fee (NE Zone) Fund | 1,074,321 | 5,334,970 | 5,905,916 | 6,864,721 |
| 10204 Unincorporated Area Parks Impact Fee (Cnt Zone) Fund | 1,071,776 | 7,177,227 | 8,353,242 | 9,673,898 |
| 10205 Unincorporated Area Parks Impact Fee (S Zone) Fund | 473,716 | 27,510,098 | 30,085,753 | 34,045,061 |
| 10206 Unincorporated Area Fire Service Impact Fee (NW Zone) Fund | 3,301 | 2,343,741 | 2,197,558 | 2,552,337 |
| 10207 Unincorporated Area Fire Service Impact Fee (NE Zone) Fund | 4,048 | 1,302,520 | 1,435,261 | 1,851,528 |
| 10208 Unincorporated Area Fire Service Impact Fee (Cnt Zone) Fund | 4,982 | 2,315,117 | 2,288,842 | 2,488,434 |
| 10209 Unincorporated Area Fire Service Impact Fee (S Zone) Fund | 323,183 | 8,855,812 | 8,501,776 | 10,489,840 |
| 10210 Unincorporated Area Impact Fees Administration Fund | 1,527,717 | 3,063,636 | 4,539,084 | 4,570,905 |
| 10211 Unincorporated Area Communication Services Tax Fund | 17,643,550 | 27,952,408 | 26,804,688 | 27,233,284 |
| 10212 Unincorporated Area Environmental Restoration Operating Fund | 6,435,914 | 5,844,416 | 5,433,308 | 5,375,405 |
| 10213 Unincorporated Area Local Habitat Mitigation Bank Fund | 135,599 | 1,266,751 | 1,211,102 | 1,056,702 |
| 10214 Unincorporated Area Building Service Division Fund | 17,871,545 | 28,055,442 | 38,319,086 | 43,103,612 |
| 10215 Unincorporated Area Land Excavation Operating/Inspection | 9,078 | 420,470 | 465,606 | 508,310 |
| 10216 Unincorporated Area Water Conservation Trust Fund | 101,988 | 382,650 | 406,050 | 374,895 |
| 10218 Unincorporated Area Stormwater Management Project Fund | 29,877,325 | 78,381,059 | 71,083,432 | 100,755,948 |
| 10219 Unincorporated Area Stormwater Management Operating Fund | 11,329,267 | 13,215,109 | 13,763,939 | 13,794,166 |
| 10223 Unincorporated Area A Environmental Restoration Projects Fund | 539,089 | 13,518,000 | 13,777,720 | 13,322,968 |
| 10224 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** | **267,168,414** | **316,857,261** |
| **10004 Transportation Trust Fund** | | | | |
| 10300 Transportation Trust Fund Operating | 75,777,973 | 98,426,302 | 107,038,674 | 109,371,996 |
| 10301 Transportation Trust Fund Projects | 30,865,755 | 32,913,804 | 31,660,576 | 31,553,556 |
| 10302 Street Lighting Non-Ad Valorem Assessment Fund | 13,945,021 | 19,377,504 | 18,008,618 | 18,820,328 |
| 10305 Developer/Privately Funded Transportation Projects Fund | 666,470 | 649,460 | 724,460 | 649,460 |
| 10306 Local Voted/9th Cent Fuel Tax Project Fund | 4,883,800 | 12,008,512 | 18,028,219 | 22,794,697 |
| 10307 Road Impact Fee Zone 01 Fund | 119,052 | 468,860 | 364,420 | 361,615 |
| 10308 Road Impact Fee Zone 02 Fund | 7,294 | 587,552 | 696,365 | 680,876 |
| 10309 Road Impact Fee Zone 03 Fund | 0 | 164,804 | 172,191 | 177,479 |
| 10310 Road Impact Fee Zone 04 Fund | 3,117 | 1,743,699 | 1,871,495 | 1,922,550 |
| 10311 Road Impact Fee Zone 05 Fund | 0 | 495,212 | 521,015 | 533,074 |
| 10312 Road Impact Fee Zone 06 Fund | 0 | 115,318 | 122,246 | 122,438 |
| 10313 Road Impact Fee Zone 07 Fund | 44,226 | 2,770,827 | 1,895,592 | 1,732,279 |
| 10314 Road Impact Fee Zone 08 Fund | 331,640 | 7,221,546 | 6,988,357 | 7,323,108 |
| 10315 Road Impact Fee Zone 09 Fund | 0 | 8,895,271 | 9,090,415 | 9,295,090 |
| 10316 Road Impact Fee Zone 10 Fund | 34,118 | 577,564 | 563,603 | 570,302 |
| 10317 Constitutional Fuel Tax Fund | 12,650,094 | 14,015,828 | 16,572,226 | 16,151,035 |
| 10318 County 7th Cent Fuel Tax Fund | 6,644,945 | 6,261,313 | 6,833,136 | 6,085,377 |
| 10319 Local Voted/9th Cent Fuel Tax Revenue Fund | 7,517,190 | 7,299,393 | 8,475,977 | 7,174,328 |
| 10320 Countywide Ad Valorem Tax Transportation Fund | 4,651,137 | 67,710,804 | 64,801,647 | 39,255,812 |
| 10321 Unincorporated Area Ad Valorem Tax Transportation Fund | 6,402,481 | 46,631,605 | 113,467,630 | 53,719,147 |
| 10322 US 301 Road Widening Tier I Fund | (41,447) | 6,457,445 | 6,953,482 | 6,766,993 |
| 10323 US 301 Road Widening Tier II Fund | 0 | 978,642 | 1,025,974 | 1,038,574 |
| 10324 Madison Ave/US41/66th St Improvements | 78,628 | 0 | 0 | 0 |
| 10325 Lake Hutto/ Boyette and Bell Shoals Improvements | 280,034 | 0 | 115,614 | 115,614 |
| 10327 Sligh and Orient Traffic Signal Improvements | 0 | 0 | 18,237 | 18,237 |
| 10330 Bruce B. Downs Blvd & Richard Silver Way | 18,254 | 0 | 17,339 | 17,339 |
| 10331 Development Property Share Zone 1 | 19,495 | 26,261 | 6,766 | 6,766 |
| 10334 Development Property Share Zone 4 | 67,486 | 76,431 | 4,801 | 4,724 |
| 10337 Development Property Share Zone 7 | 0 | 223,618 | 223,618 | 223,618 |
| 10338 Development Property Share Zone 8 | 0 | 1,680,955 | 1,680,955 | 1,680,955 |
| 10339 Development Property Share Zone 9 | 0 | 136,000 | 136,000 | 136,000 |
| 10340 Development Property Share Zone 10 | 0 | 86,145 | 86,145 | 86,145 |
| 10351 Mobility Fee Benefit District 1 Fund | 3,328,237 | 39,752,128 | 46,889,119 | 47,109,415 |
| 10352 Mobility Fee Benefit District 2 Fund | 3,179,374 | 44,857,180 | 48,247,611 | 48,668,411 |
| 10353 Mobility Fee Benefit District 3 Fund | 29,707 | 12,672,723 | 13,376,013 | 13,786,425 |
| 10354 Mobility Fee Benefit District 4 Fund | 3,000,236 | 66,308,680 | 87,771,498 | 100,332,617 |
| 10355 Mobility Fee Benefit District 5 Fund | 147,112 | 55,996,881 | 68,957,353 | 79,353,497 |
| 10361 Transportation MP Bonds Project Fund | 43,741,992 | 43,522,573 | 6,555,243 | 0 |
| 10364 HART Heavy Maintenance Facility Contribution Fund | 0 | 25,000,000 | 15,000,000 | 0 |
| 10365 Bay to Bay Blvd Safety Imp Construction | 0 | 0 | 1,000,000 | 1,000,000 |
| 12882 Intersection Improvement-Valrico@ Sydney Traffic Signal CP0002 | 0 | 141,064 | 140,625 | 140,193 |
| 12883 Intersection Improvement-Mt Carmel@ Front St Traffic Signal CP0003 | 9,100 | 0 | 6,275 | 6,275 |
| 12884 Intersection Improvement-US 41@11th Traffic Signal CP0004 | 0 | 132,224 | 132,224 | 132,224 |
| 12885 Intersection Improvement-Sunlake @ Dale Mabry Hwy Traffic Signal CP0005 | 0 | 583,169 | 583,169 | 583,169 |
| 12888 Intersection Improvement -Van Dyke@ Simmons Rd Traffic Signal CP0019 | 0 | 380,195 | 380,195 | 380,195 |
| 12889 Big Bend Rd/South Shore Commons PD&E CP0028 | 0 | 44,707 | 44,707 | 44,707 |
| 12890 Bloomingdale & Providence Intersection Improvements CP0032 | 891 | 0 | 2,719 | 2,679 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **10004 Transportation Trust Fund continued** | | | | |
| 12896 Madison Ave Improvements CP0301 | 11,890 | 64,452 | 64,558 | 41,296 |
| 12901 W Waters Ave & Upper Tampa Bay Trail Improvements CP0432 | 0 | 143,118 | 143,118 | 143,118 |
| 12903 George Rd/Hillsborough Ave Improvements CP0303 | 0 | 70,596 | 70,596 | 70,596 |
| 12940 PW South County Trail PD&E 19th Ave NE | 152,337 | 257,025 | 122,248 | 73,378 |
| 12944 PW South Coast County Greenway Trail | (105,164) | 0 | 0 | 0 |
| 12945 PW RRFB LF Agreement | 10,483 | 334,000 | 315,000 | 297,081 |
| 12947 PW Gibsonton Dr/Fern Dr Imprv | 4,625,485 | 2,636,032 | 500,000 | 381,020 |
| 12948 PW Safe Route to Schools-Limona Elementary | 375,367 | 29,208,643 | 29,221,235 | 29,208,250 |
| 12949 PW HC CAV Transportation Project | 389,438 | 0 | 500,000 | 500,000 |
| 12950 PW Surtax Road Repaving Grant | 0 | 0 | 208,591,836 | 201,542,280 |
| | **223,863,247** | **660,106,065** | **946,781,135** | **862,186,338** |
| **10005 Library Tax District Special Rev Fd** | | | | |
| 10400 Library Tax District Operating Fund | 66,017,865 | 150,737,908 | 172,224,635 | 186,908,764 |
| 10401 Library Tax District Project Fund | 4,967,368 | 58,191,401 | 75,996,345 | 73,550,461 |
| 10402 Library Major Maintenance & Repair (R3M) Fund | 330,883 | 2,086,927 | 2,108,933 | 2,717,262 |
| 10405 Library Tax District Public Art Fund | 0 | 13,462 | 0 | 0 |
| 10425 LS10425-22 State Aid To Library | (114,544) | 0 | 0 | 0 |
| 10426 LS10426-23 State Aid To Library | 587,971 | 0 | 0 | 0 |
| 10428 LS10428-24 State Aid To Lib | 799,295 | 799,295 | 0 | 0 |
| 10429 LS10429-25 State Aid to Library | 0 | 964,570 | 376,198 | 0 |
| 10430 LS10430 – 26 State Aid to Lib | 0 | 0 | 799,295 | 0 |
| 10431 LS10431–27 State Aid to Lib | 0 | 0 | 0 | 799,295 |
| | **72,588,838** | **212,793,563** | **251,505,406** | **263,975,782** |
| **10006 CIT Special Revenue Fund** | | | | |
| 10501 CIT Project Fund (Phase II 03-08) | 5,073 | 419,715 | $0 | $0 |
| 10502 CIT Project Fund (Ph III Feb 08 - Sept 16) | 3,299,288 | 27,420,443 | 27,790,827 | 26,892,687 |
| 10503 CIT Project Fund (Transportation Task Force) | 2,329,809 | 15,177,192 | 13,192,394 | 13,245,768 |
| 10506 Commercial Paper Notes Fund II | 1,007,676 | 1,599,726 | 1,600,000 | 1,598,900 |
| 10507 CIT Project Fund (Phase IV Nov 2021 – Nov 2026) | 19,857,965 | 186,324,282 | 239,359,973 | 287,486,109 |
| 10513 CIT Extension Project Fund (December 2026 – November 2041) | 0 | 0 | 0 | 115,513,118 |
| | **26,499,811** | **230,941,358** | **281,943,194** | **444,736,582** |
| **10008 Grants (Not Transportation-Related)** | | | | |
| 10702 FEMA FDEM Hurricane Irma - Disaster Events Fund | 0 | 146,032 | 146,032 | 146,032 |
| 10707 Brownfields PG2002/ED3220/ED3221 | 0 | 336,164 | 352,378 | 361,878 |
| 10708 NFL - Youth Education Towns PR2002 | 0 | 177,327 | 177,327 | 177,327 |
| 10709 NFL- Youth Education Towns PR2902 | 0 | 533,155 | 533,155 | 533,155 |
| 10711 FEMA Hurricane Debby – Disaster Events Fund | 213,298 | 6,356,929 | 6,247,658 | 51,425 |
| 10727 HUD Neighborhood Stabilization | 0 | 89,933 | 0 | 0 |
| 10775 AH10775-17 HOME Investment Ptp | 0 | 15,802 | 0 | 0 |
| 10791 EL10791-19 Cockroach Bay Invasive Plant Removal | 0 | 190,929 | 0 | 0 |
| 10792 HR10792-19 Hands on Interns | 2,058 | 209,713 | 201,630 | 201,630 |
| 10793 FEMA COVID-19 – Disaster Events Fund | 24,077,593 | 19,241,659 | 387,502 | 372,834 |
| 10794 FEMA Hurricane Eta - Disaster Events Fund | 50,070 | 67,799 | 195,189 | 40,000 |
| 10795 FEMA Hurricane Elsa - Disaster Events Fund | 3,196 | 226,723 | 232,626 | 41,140 |
| 10796 FEMA Hurricane Ian – Disaster Events Fund | 348,678 | 7,175,408 | 9,524,701 | 1,442,306 |
| 10797 FEMA Hurricane Nicole – Disaster Events Fund | 4,008,280 | 2,270,096 | 2,459,984 | 41,140 |
| 10798 FEMA Hurricane Idalia – Disaster Events Fund | 713,784 | 5,390,534 | 10,131,674 | 632,384 |
| 10799 FEMA Hurricane Helene – Disaster Events Fund | 147,105 | 8,588,629 | 6,588,190 | 6,261,703 |
| 10830 FEMA Hurricane Milton – Disaster Events Fund | 0 | 6,445,347 | 57,087,440 | 40,064,250 |
| 10831 FEMA Advance Hurricane Milton – Disaster Events Fund | 0 | 0 | 131,058 | 0 |
| 10832 Future Disaster Events VIII | 0 | 0 | 10,285,000 | 10,578,122 |
| 10833 Future Disaster Events IX | 0 | 6,152,000 | 10,472,732 | 10,771,204 |
| 10834 Future Disaster Events X | 0 | 6,152,000 | 10,472,732 | 10,771,204 |
| 10835 Future Disaster Events XI | 0 | 6,152,000 | 10,472,732 | 10,771,204 |
| 10836 Future Disaster Events XII | 0 | 0 | 10,285,000 | 10,578,122 |
| 10837 Future Disaster Events XIII | 0 | 0 | 10,285,000 | 10,578,122 |
| 12284 Envirofocus Technologies | 10,681 | 12,000 | 12,000 | 12,000 |
| 12365 AH12365-18 HOME Investment Ptp | 0 | 400,751 | 400,751 | 400,751 |
| 12369 AH12369-19 HOME Investment Ptp | 0 | 2,136,232 | 2,136,232 | 2,136,232 |
| 12370 AH12370-19 HUD CDBG | 22,241 | 130,002 | 124,590 | 124,590 |
| 12399 PW12399 WMP- Hillsborough County Peak/Volume Project | (3,332) | 3,360 | 0 | 0 |
| 12400 PW12400 WMP Duck Pond Update Project | 0 | 2,392 | 0 | 0 |
| 12401 PW12401 TPA Bypass Canal Trail Project | 35,905 | 0 | 0 | 0 |
| 12406 PW12406 Pemberton/Baker Canal Watershed Management | 0 | 167 | 0 | 0 |
| 12407 PW12407 Hillsborough River/Tampa Bypass Canal | (3,160) | 10,204 | 0 | 0 |
| 12408 PW12408-19 HC SCADA Long-Term Planning | 29,120 | 119,972 | 17,756 | 8,812 |
| 12717 PW12717 N. Falkenburg Road Drainage Improvements | (401,285) | 198,715 | 600,000 | 599,999 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) continued** | | | | |
| 12756 MP12756-17 Healthiest Cities & Counties Challenge | 0 | 14,136 | 14,136 | 14,136 |
| 12818 PW12818-18 WMP- East Lake Watershed Management Plan Update | 0 | 184 | 0 | 0 |
| 12824 PW12824-18 WMP- Floodplain Redelineation (N894) | (22,124) | 11,070 | 0 | 0 |
| 12928 EP12928-19 EPC/COT – MS4 NPDES Permit Mon. Sv | 90,813 | 95,000 | 97,500 | 97,500 |
| 13012 AH13012-20 HOME Investment Ptp | 167,441 | 930,253 | 930,253 | 930,253 |
| 13013 AH13013-20 HUD CDBG | 0 | 20,153 | 20,155 | 20,155 |
| 13051 PW13051 56th St and Hanna Ave Drainage | (205,663) | 400,000 | 0 | 0 |
| 13052 PW13052 Gibson Ave Drainage Improvements | 0 | 147,621 | 0 | 0 |
| 13057 PW13057 Town N County/Hillsborough Ave Reginal Drainage Improvements | 0 | 41,926 | 0 | 0 |
| 13058 EP13058-20 EPC/HC - NPDES Permit Monitoring Services | 75,000 | 75,000 | 136,000 | 136,000 |
| 13067 SP13067-20 CJMHSA Reinvestment Grant | 55,928 | 0 | 0 | 0 |
| 13068 SS13068-20 CSBG - CARES ACT | (110) | 0 | 0 | 0 |
| 13070 EL13070-20 LGSP Hydrologic Improvements Wetland Restoration | (955) | 20,799 | 0 | 0 |
| 13077 AH13077-20 CDBG-CV | 22,578 | 364,526 | 344,920 | 344,920 |
| 13078 AH13078-20 ESG-CV | 19,808 | 0 | 0 | 0 |
| 13079 AH13078-20 ESG-CVII | 440,671 | 0 | 0 | 0 |
| 13088 AH13088-20 CDBG-CV 3 | 1,540,747 | 2,476,401 | 2,459,162 | 2,459,162 |
| 13112 AH13112-21 HOME Investment Ptp | 980,609 | 1,433,279 | 1,442,279 | 1,442,279 |
| 13113 AH13113-21 HUD CDBG | 430,675 | 775,239 | 775,239 | 775,239 |
| 13147 SS13147-21 Emergency Home Assistance Program (EHEAP) | (359) | 0 | 0 | 0 |
| 13149 SS13149-21 Community Services Block Grant (CSBG) | (12,374) | 0 | 0 | 0 |
| 13162 21 BJA Marchman Act Drug Court Enhancement | 139,333 | 469,960 | 0 | 0 |
| 13163 PW13163-21 HC SCADA System | 1,077,675 | 1,800,000 | 321,265 | 195,923 |
| 13166 PW13166-21 FEMA Flood Mitigation 56th and Hanna | 73,621 | 0 | 0 | 0 |
| 13170 PW13170-21 CW Floodway Update and Re-Delineation | 136,062 | 26,858 | 2,129 | 2,129 |
| 13172 HS13172-21 CRRSA ARP | 1,271,377 | 1,019,196 | 0 | 0 |
| 13174 AH13174-21 HOME ARP | 1,094,664 | 9,310,564 | 9,310,564 | 9,310,564 |
| 13175 EL13175-21 RESTORE Act Bahia Beach Costal Restoration | 214,940 | 1,343,250 | 1,410,771 | 1,387,192 |
| 13191 SS13191-21 Low Income Water Assistance Program (LIWAP) | (2,250) | 0 | 0 | 0 |
| 13211 AH13211-22 HUD CDBG | 865 | 1,035,015 | 670,094 | 0 |
| 13212 AH13212-22 HOME Investment Ptp | 2,497,383 | 3,697,845 | 2,172,621 | 2,172,621 |
| 13213 AH13213-22 HUD CDBG | 720,758 | 2,672,204 | 2,616,685 | 2,616,685 |
| 13214 AH13214-22 Emergency Shelter Grant | 3,960 | 16 | 16 | 16 |
| 13217 CS13217-22 National School Breakfast/Lunch Program Education | (7) | 0 | 0 | 0 |
| 13221 EP13221-22 Petro Site Cleanup FL DEP Grant | 176,881 | 0 | 0 | 0 |
| 13222 EP13222-22 Pollutant Stage System Compliance | 61,472 | 0 | 0 | 0 |
| 13223 EP13223-22 National Air Toxics Trend | 6,979 | 0 | 0 | 0 |
| 13225 EP13225-22 County Clean Air Program | 325 | 0 | 0 | 0 |
| 13234 HS13234-22 Head Start Program HHS | (268,626) | 0 | 0 | 0 |
| 13235 HS13235-22 Child Care Food Program | (5,295) | 0 | 0 | 0 |
| 13236 HS13236-22 Early Head Start Program HHS | (6,865) | 0 | 0 | 0 |
| 13242 JB13242-21 SAMHSA - Family Depdency Treatment Expansion Year 5 of 5 | 2,072 | 0 | 0 | 0 |
| 13243 PW13243-22 76th St W Bypass Feasibility Study | 611 | 0 | 0 | 0 |
| 13245 SP13245-22 Federal Justice Assistance | 6,337 | 0 | 0 | 0 |
| 13246 SP13246-22 State JAG | (984) | 0 | 0 | 0 |
| 13251 MP13251-22 Federal Highway Administration Section 112 Planning | (1,725) | 0 | 0 | 0 |
| 13254 MP13254-22 Long Range Transportation Plan | 12,500 | 0 | 0 | 0 |
| 13255 EP13255-22 PM2.5 ARP | 14,852 | 65,148 | 65,148 | 65,148 |
| 13258 PW13258-22 Countywide Watershed Model Migration Grant | 176,619 | 1,510,874 | 1,548,220 | 1,503,260 |
| 13259 JB13259-22 Children's Network of Hillsborough | (486) | 0 | 0 | 0 |
| 13261 SP13261-22 SAMHSA Enhanced Jail Diversion | 92,771 | 0 | 0 | 0 |
| 13263 FR13263-22 AFG Auto Chest Comp | 672,000 | 0 | 0 | 0 |
| 13265 FR13265-23 2022 Port Security Grant Program | 0 | 417,488 | 417,488 | 0 |
| 13267 SP13267-22 CJMHSA Reinvestment Grant | 644,646 | 873,562 | 0 | 0 |
| 13269 FR13269-22 Hillsborough County TF3 | (19,004) | 0 | 0 | 0 |
| 13270 FR13270-22 Urban Search & Rescue | 429,761 | 0 | 0 | 0 |
| 13272 FR13272-22 SAFER Grant | 4,372,252 | 1,978,604 | 0 | 0 |
| 13273 AG13273-22 American Rescue Plan RP3B | 386,875 | 0 | 0 | 0 |
| 13274 AG13274-22 American Rescue Plan RP3C1 | 804,431 | 0 | 0 | 0 |
| 13275 AG13275-22 American Rescue Plan RP3E | 66,984 | 0 | 0 | 0 |
| 13276 AG13276-22 American Rescue Plan RP3C2 | 119,876 | 0 | 0 | 0 |
| 13277 22 FL Dept of Economic Opportunity Grant | 1,552,694 | 1,037,488 | 0 | 0 |
| 13288 ET13288-22 911 State Grant Program | 2,468,377 | 369,160 | 0 | 0 |
| 13293 RE13293-22 African American Cultural Center FL State Grant (900.844 | 32,214 | 500,000 | 148,032 | 52,314 |
| 13301 AG13301-23 Congregate Meals Title III-C1 | 585,343 | 0 | 0 | 0 |
| 13302 AG13302-23 Home Delivery Meals Title III-C2 | 1,342,649 | 0 | 0 | 0 |
| 13303 AG13303-23 Senior Adult Day Care III-B | 386,414 | 0 | 0 | 0 |
| 13304 AG13304-23 Homemaker Local Services Program | 86,352 | 0 | 0 | 0 |
| **10008 Grants (Not Transportation-Related) continued** | | | | |
| 13305 AG13305-23 Alzheimer Disease Initiative | 1,737,897 | 0 | 0 | 0 |
| 13307 AG13307-23 Community Care for the Elderly | 3,010,694 | 0 | 0 | 0 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 13308 AG13308-23 Home Care for the Elderly | 177,326 | 0 | 0 | 0 |
| 13309 AG13309-23 NSIP Nutrition Incentive Service Program | 99,362 | 0 | 0 | 0 |
| 13310 AG13310-23 Caregiver Services Title IIIE | 15,785 | 0 | 0 | 0 |
| 13312 AH13312-23 HOME Investment Properties | 185,179 | 3,037,680 | 3,149,227 | 3,149,227 |
| 13313 AH13313-23 HUD CDBG | 616,636 | 5,221,783 | 5,004,072 | 5,004,072 |
| 13314 AH13314-23 Emergency Shelter Grant | 278,347 | 35,715 | 35,715 | 35,715 |
| 13315 CS13315-23 Emergency Shelter Care Residency | 161,047 | 0 | 0 | 0 |
| 13316 CS13316-23 Florida Network Program | 924,854 | 0 | 0 | 0 |
| 13317 CS13317-23 National School Breakfast/Lunch Program Education | 25,638 | 0 | 0 | 0 |
| 13319 CX13319-23 FL-Friendly Landscaping Program | (610) | 0 | 0 | 0 |
| 13320 EP13320-23 Air Pollution Control Title V | 223,815 | 0 | 0 | 0 |
| 13321 EP13321-23 Petro Site Cleanup FL DEP Grant | 1,162,754 | 0 | 0 | 0 |
| 13322 EP13322-23 Pollutant Stage System Compliance | 449,411 | 0 | 0 | 0 |
| 13323 EP13323-23 National Air Toxics Trend | 109,152 | 0 | 0 | 0 |
| 13324 EP13324-23 Federal Bio Watch Program | 325,419 | 0 | 0 | 0 |
| 13325 EP13325-23 County Clean Air Program | 1,089 | 0 | 0 | 0 |
| 13326 EP13326-23 Air Monitoring Section 103 | 50,683 | 0 | 0 | 0 |
| 13327 EP13327-23 Baywide Benthic Monitoring | 3,161 | 0 | 0 | 0 |
| 13329 FR13329-23 HazMat Planning | 11,605 | 0 | 0 | 0 |
| 13330 FR13330-23 Emergency Management State/Local Program | 579,198 | 0 | 0 | 0 |
| 13331 FR13331-23 Emergency Management Preparedness/Assistance | 79,355 | 0 | 0 | 0 |
| 13332 FR13332-23 Emergency Medical Services County Grant | 28,357 | 0 | 0 | 0 |
| 13333 HC13333-23 Ryan White Part A-HIV/AIDS Program Services | 5,590,646 | 0 | 0 | 0 |
| 13334 HS13334-23 Head Start Program HHS | 5,834,308 | 0 | 0 | 0 |
| 13335 HS13335-23 Child Care Food Program | 21,640 | 0 | 0 | 0 |
| 13336 HS13336-23 Early Head Start Program HHS | 776,199 | 0 | 0 | 0 |
| 13338 JB13338-23 FNCAC (DCF License Plate Voluntary Contribution) | 3,240 | 600 | 0 | 0 |
| 13339 JB13329-23 Florida Network for Children's Advocacy Center (FNCAC) OAG | 165,158 | 0 | 0 | 0 |
| 13340 JB13340-23 VOCA (Victim of Crime Act) | (8,220) | 0 | 0 | 0 |
| 13341 ED13341-23 Florida SBDC at USF Small Business | 143,310 | 0 | 0 | 0 |
| 13344 SL13344-23 Sunshine Line Program | 1,883,326 | 0 | 0 | 0 |
| 13345 SP13345-23 Federal Justice Assistance | 18,904 | 0 | 0 | 0 |
| 13346 SP13346-23 State JAG | 0 | 176,677 | 0 | 0 |
| 13347 SS13347-23 Emergency Home Assistance Program (EHEAP) | (418) | 0 | 0 | 0 |
| 13348 SS13348-23 Low-Income Home Energy Assist Prg (LIHEAP) | 4,004,058 | 0 | 0 | 0 |
| 13349 SS13349-23 Community Svcs Block Grant (CSBG) | 1,037,024 | 0 | 0 | 0 |
| 13350 PW13350-23 Watershed BMP Alternative | 165,262 | 1,400,000 | 1,259,064 | 1,195,543 |
| 13351 MP13351-23 Federal Highway Administration Section 112 Planning | 1,896,855 | 0 | 0 | 0 |
| 13352 MP13352-23 Committee for Transportation Disadvantaged Planning | 53,371 | 0 | 0 | 0 |
| 13353 MP13353-23 Federal Transit Administration Section 5303 Planning | 87,982 | 0 | 0 | 0 |
| 13354 MP13354-23 Long Range Transportation Planning | 707,917 | 0 | 0 | 0 |
| 13355 MP13355-23 Enhanced Air Quality Monitoring | 54,445 | 389,000 | 389,000 | 389,000 |
| 13356 PW13356-23 Digital Flood Ins. Rate Map | 0 | 750,000 | 750,000 | 750,000 |
| 13358 RE13358-23 African American Cultural Center FL State Grant | 905,883 | 475,092 | 0 | 0 |
| 13359 JB13359-23 Children's Network of Hillsborough | 34,144 | 0 | 0 | 0 |
| 13362 PW13362-23 Shimberg Park Flood Mitigation Grant | 145,106 | 155,616 | 57,278 | 46,369 |
| 13363 PW13363-23 Crosstown Bypass Feasibility Study Grant | 82,771 | 57,746 | 183 | 152 |
| 13364 HC13364-23 Ending the HIV Epidemic RW Parts A and B | 1,335,430 | 0 | 0 | 0 |
| 13368 FR13368-23 FF Cancer Decon Equip Grant | 20,825 | 0 | 0 | 0 |
| 13372 FR13372-23 SAFER Grant | 2,859,598 | 3,500,000 | 1,011,998 | 0 |
| 13375 EL13375-23 Rocky Brushy Creek Grant | 0 | 826,339 | 676,339 | 553,568 |
| 13378 CS13378-23 Domestic Violence Respite Services | 171,013 | 0 | 0 | 0 |
| 13389 ED13389-23 Division of Cultural Affairs Grant | 99,263 | 0 | 0 | 0 |
| 13390 ED13390-23 Arts Council Specialty License Plate | 9,686 | 0 | 0 | 0 |
| 13391 SS13391-23 Low Income Household Water Assistance Program (LIHWAP) | 30,108 | 0 | 0 | 0 |
| 13392 EP13392-23 EPA Section 103 Clean Air Act - IRA | 4,049 | 63,065 | 63,065 | 0 |
| 13393 RE13393-23 African American Cultural Center FL State Grant (900.841 | 0 | 5,000,000 | 5,000,000 | 5,000,000 |
| 13401 AG13401-24 Congregate Meals Title III-C1 | 894,377 | 611,400 | 0 | 0 |
| 13402 AG13402-24 Home Deliv Meals Title III-C2 | 1,427,152 | 1,100,877 | 0 | 0 |
| 13403 AG13403-24 Sr Adult Day Care III-B | 491,346 | 462,940 | 0 | 0 |
| 13404 AG13404-24 Homemkr Local Svc Prog | 20,599 | 107,712 | 0 | 0 |
| 13405 AG13405-24 Alzheimer Disease Initiat | 327,965 | 2,027,289 | 0 | 0 |
| 13407 AG13407-24 Community Care For The El | 727,901 | 3,601,181 | 0 | 0 |
| 13408 AG13408-24 Home Care For The Elderly | 38,684 | 137,511 | 0 | 0 |
| 13409 AG13409-24 NSIP Nutrition Incentive Svc Prog | 289,083 | 157,424 | 0 | 0 |
| 13410 AG13410-24 Caregiver Svcs Title IIIE | 228,984 | 119,443 | 0 | 0 |
| 13412 AH13412-24 HOME Investment Ptp | 241,270 | 3,489,491 | 3,489,702 | 3,489,702 |
| 13413 AH13413-24 HUD CDBG | 1,768,759 | 6,621,837 | 5,760,851 | 5,760,851 |
| 13414 AH13414-24 Emergency Shelter Grant | 433,505 | 404,811 | 404,811 | 404,811 |
| **10008 Grants (Not Transportation-Related) continued** | | | | |
| 13415 CS13415-24 Emerg Shelter Care Reside | 41,420 | 425,500 | 0 | 0 |
| 13416 CS13416-24 Florida Network Prog | 422,026 | 1,492,772 | 0 | 0 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 13417 CS13417-24 Natl Sch Brkfst/Lunch Prog Educ | 1,195 | 82,000 | 0 | 0 |
| 13419 CX13419-24 FL-Friendly Landscaping Prog | 189,276 | 0 | 0 | 0 |
| 13420 EP13420-24 Air Pollution Control TitV | 80,178 | 262,500 | 0 | 0 |
| 13421 EP13421-24 Petro Site Cleanup Fdep G | 419,784 | 1,427,237 | 0 | 0 |
| 13422 EP13422-24 Pollutant Stge Sys Compli | 140,339 | 462,468 | 0 | 0 |
| 13423 EP13423-24 National Air Toxics Trend | 28,428 | 129,270 | 0 | 0 |
| 13424 EP13424-24 Federal Bio Watch Program | 199,358 | 388,734 | 0 | 0 |
| 13425 EP13425-24 County Clean Air Program | 1,108,276 | 0 | 0 | 0 |
| 13426 EP13426-24 Air Monitoring Sec 103; | 50,605 | 58,334 | 0 | 0 |
| 13427 EP13427-24 Baywide Benthic Monitoring | 39,722 | 20,000 | 0 | 0 |
| 13429 FR13429-24 HazMat Planning | 0 | 11,072 | 0 | 0 |
| 13430 FR13430-24 Emer Mgt State/Lcl Prog | 0 | 504,882 | 0 | 0 |
| 13431 FR13431-24 Emer Mgt Prep/Assist | 26,451 | 79,355 | 0 | 0 |
| 13432 FR13432-24 Emer Medical Svcs Cnty Grt | 0 | 92,577 | 0 | 0 |
| 13433 HC13433-24 Ryan White Part A-HIV/AIDS Prog Svcs | 6,691,061 | 10,214,591 | 0 | 0 |
| 13434 HS13434-24 Head Start Prog HHS | 32,374,609 | 5,450,000 | 0 | 0 |
| 13435 HS13435-24 Child Care Food Prog | 1,203,822 | 300,000 | 0 | 0 |
| 13436 HS13436-24 Early Head Start Prog HHS | 6,262,740 | 455,000 | 0 | 0 |
| 13438 JB13438-24 FNCAC (DCF License Plate Vol Contribution | 2,545 | 9,516 | 0 | 0 |
| 13439 JB13439-24 Florida Network for Children's Advocacy Center (FNCAC) O | 39,177 | 274,083 | 0 | 0 |
| 13441 ED13441-24 Florida SBDC at USFSmall Business Development Center | 341,219 | 152,158 | 0 | 0 |
| 13443 SS13443-24 Emergency Home Assist Prog (EHEAP) | 57,774 | 246,727 | 0 | 0 |
| 13444 SL13444-24 Sunshine Line Program | 635,434 | 2,131,389 | 0 | 0 |
| 13445 SP13445-24 Federal Justice Assistance | 164,085 | 13,730 | 0 | 0 |
| 13446 SP13446-24 State JAG | 0 | 345,441 | 345,441 | 0 |
| 13447 SS13447-24 Emergency Home Assist Prog (EHEAP) | 172,239 | 0 | 0 | 0 |
| 13448 SS13448-24 Low-Income Home Energy Assist Prg (LIHEAP) | 1,669,276 | 5,293,992 | 0 | 0 |
| 13449 SS13449-24 Community Svcs Block Grant (CSBG) | 522,627 | 1,700,495 | 0 | 0 |
| 13450 JB13450-24 BJA FY 23 Veterans Treatment Court Grant | 131,295 | 950,000 | 950,000 | 0 |
| 13451 MP13451-24 Fed Hwy Adm Sec 112 Plng | 464,507 | 4,507,886 | 4,507,886 | 4,507,886 |
| 13452 MP13452-24 Comm for Transp Disadvantaged Plng | 395 | 58,523 | 58,523 | 58,523 |
| 13454 MP13454-24 Long Range Transp Plan | 14,417 | 950,000 | 950,000 | 950,000 |
| 13456 SS13456-24 LIHEAP LEE23 | 195,765 | 5,905,398 | 0 | 0 |
| 13459 JB13459-24 Children's Network of Hillsborough | 8,363 | 50,000 | 50,000 | 0 |
| 13460 SS13460-24 LIHEAP Infrastructure | 0 | 4,243,951 | 0 | 0 |
| 13464 HC13464-24 Ending the HIV Epidemic RW Parts A and B | 1,242,334 | 2,375,000 | 0 | 0 |
| 13469 FR13469-24 Hillsborough County TF3 | 37,782 | 216,450 | 0 | 0 |
| 13471 FR13471-24 HC EOC Improvements | 65,784 | 2,434,216 | 1,989,216 | 1,635,136 |
| 13478 CS13478-24 Dom Violence Respite Svcs | 109,683 | 388,040 | 0 | 0 |
| 13490 ED13490-24 Arts Council Specialty License Plate | 5,255 | 27,000 | 0 | 0 |
| 13494 PW13494-24 Columbus Dr, Bridge No 105504 - Feasibility Study | 0 | 250,000 | 250,000 | 250,000 |
| 13495 PW13495-24 Platt St Bridge, No 105500 - Feasibility Study | 0 | 250,000 | 250,000 | 250,000 |
| 13501 AG13501-25 Congregate Meals Title III-C1 | 0 | 1,260,535 | 525,133 | 0 |
| 13502 AG13502-25 Home Deliv Meals Title III-C2 | 0 | 2,171,157 | 784,820 | 0 |
| 13503 AG13503-25 Sr Adult Day Care III-B | 0 | 494,048 | 255,102 | 0 |
| 13504 AG13504-25 Homemkr Local Svc Prog | 0 | 109,352 | 98,417 | 0 |
| 13505 AG13505-25 Alzheimer Disease Initiat | 0 | 1,995,818 | 2,019,875 | 0 |
| 13507 AG13507-25 Community Care For The El | 0 | 3,564,623 | 3,548,317 | 0 |
| 13508 AG13508-25 Home Care For The Elderly | 0 | 128,483 | 195,000 | 0 |
| 13509 AG13509-25 NSIP Nutrition Incentive Svc Prog | 0 | 393,560 | 0 | 0 |
| 13510 AG13510-25 Caregiver Svcs Title IIIE | 0 | 241,882 | 103,440 | 0 |
| 13512 AH13512-25 HOME Investment Ptp | 0 | 2,933,945 | 2,773,629 | 2,773,629 |
| 13513 AH13513-25 HUD CDBG | 0 | 7,484,202 | 6,941,906 | 6,941,906 |
| 13514 AH13514-25 Emergency Shelter Grant | 0 | 637,010 | 632,617 | 632,617 |
| 13515 CS13515-25 Emerg Shelter Care Reside | 0 | 491,787 | 111,938 | 0 |
| 13516 CS13516-25 Florida Network Prog | 0 | 1,758,312 | 1,523,050 | 0 |
| 13517 CS13517-25 Natl Sch Brkfst/Lunch Prog Educ | 0 | 82,000 | 82,000 | 0 |
| 13519 CX13519-25 FL-Friendly Landscaping Prog | 0 | 194,412 | 0 | 0 |
| 13520 EP13520-25 Air Pollution Control TitV | 0 | 315,000 | 262,500 | 0 |
| 13521 EP13521-25 Petro Site Cleanup Fdep G | 0 | 1,810,725 | 1,508,938 | 0 |
| 13522 EP13522-25 Pollutant Stge Sys Compli | 0 | 554,544 | 462,120 | 0 |
| 13523 EP13523-25 National Air Toxics Trend | 0 | 153,430 | 127,859 | 0 |
| 13524 EP13524-25 Federal Bio Watch Program | 0 | 504,000 | 0 | 0 |
| 13525 EP13525-25 County Clean Air Program | 0 | 1,090,759 | 0 | 0 |
| 13526 EP13526-25 Air Monitoring Sec 103; | 0 | 105,000 | 61,250 | 0 |
| 13527 EP13527-25 Baywide Benthic Monitoring | 0 | 40,000 | 60,000 | 0 |
| 13528 EP13528-25 EPA Section 103 CAA-IRA-PAMS | 0 | 0 | 642,486 | 642,486 |
| 13533 HC13533-25 Ryan White Part A-HIV/AIDS Prog Svcs | 0 | 10,752,201 | 10,773,400 | 0 |
| 13534 HS13534-25 Head Start Prog HHS | 0 | 41,476,185 | 6,350,000 | 0 |
| **10008 Grants (Not Transportation-Related) continued** | | | | |
| 13535 HS13535-25 Child Care Food Prog | 0 | 1,433,263 | 300,000 | 0 |
| 13536 HS13536-25 Early Head Start Prog HHS | 0 | 8,894,866 | 1,350,000 | 0 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 13537 JB13537-25 FNCAC (License Plate Vol Contribution) | 0 | 0 | 4,139 | 0 |
| 13538 JB13538-25 FNCAC (DCF License Plate Vol Contribution | 0 | 9,516 | 9,516 | 0 |
| 13539 JB13529-25 Florida Network for Children's Advocacy Center (FNCAC) O | 0 | 274,083 | 274,083 | 0 |
| 13541 ED13541-25 Florida SBDC at USFSmall Business Development Center | 0 | 466,396 | 114,015 | 0 |
| 13543 SS13543-25 Emergency Home Assist Prog (EHEAP) | 0 | 246,727 | 197,382 | 0 |
| 13544 SL13544-25 Sunshine Line Program | 0 | 2,775,140 | 2,052,398 | 0 |
| 13545 SP13545-25 Federal Justice Assistance | 0 | 168,612 | 34,029 | 0 |
| 13546 SP13546-25 State JAG | 0 | 0 | 345,441 | 0 |
| 13548 SS13548-25 Low-Income Home Energy Assist Prg (LIHEAP) | 0 | 5,293,992 | 4,235,194 | 0 |
| 13549 SS13549-25 Community Svcs Block Grant (CSBG) | 0 | 1,700,495 | 1,360,396 | 0 |
| 13551 MP13551-25 Fed Hwy Adm Sec 112 Plng | 0 | 3,234,070 | 3,324,070 | 3,324,070 |
| 13552 MP13552-25 Comm for Transp Disadvantaged Plng | 0 | 58,523 | 58,523 | 58,523 |
| 13554 MP13554-25 Long Range Transp Plan | 0 | 950,000 | 950,000 | 950,000 |
| 13559 JB13559-25 Children's Network of Hillsborough | 0 | 50,000 | 50,000 | 0 |
| 13564 HC13564-25 Ending the HIV Epidemic RW Parts A and B | 0 | 2,500,000 | 3,562,500 | 0 |
| 13569 FR13569-25 Homeland Security TF3 | 0 | 0 | 228,200 | 0 |
| 13572 FR13572-25 SAFER Grant | 0 | 0 | 5,037,470 | 5,037,470 |
| 13573 FR13573-25 PSOC Improvements Grant | 0 | 0 | 2,000,000 | 2,000,000 |
| 13578 CS13578-25 Dom Violence Respite Svcs | 0 | 465,649 | 678,112 | 0 |
| 13585 FR13585-25 Homeland Security HM4A | 0 | 0 | 51,810 | 0 |
| 13590 ED13590-25 Arts Council Specialty License Plate | 0 | 30,000 | 30,000 | 0 |
| 13592 FWC-24042 HC Artificial Reef Monitoring | 0 | 0 | 60,000 | 0 |
| 13593 Partners for Fish and Wildlife Program | 0 | 0 | 50,000 | 50,000 |
| 13601 AG13601-26 Congregate Meals Title III-C1 | 0 | 0 | 1,506,696 | 525,222 |
| 13602 AG13602-26 Home Deliv Meals Title III-C2 | 0 | 0 | 2,248,840 | 784,911 |
| 13603 AG13603-26 Sr Adult Day Care III-B | 0 | 0 | 725,908 | 252,331 |
| 13604 AG13604-26 Homemkr Local Svc Prog | 0 | 0 | 109,352 | 98,417 |
| 13605 AG13605-26 Alzheimer Disease Initiative | 0 | 0 | 2,244,305 | 2,019,875 |
| 13607 AG13607-26 Community Care For The Elderly | 0 | 0 | 3,933,917 | 3,548,317 |
| 13608 AG13608-26 Home Care For The Elderly | 0 | 0 | 150,000 | 195,000 |
| 13610 AG13610-26 Caregiver Svcs Title IIIE | 0 | 0 | 295,025 | 102,977 |
| 13612 AH13612-26 HOME Investment Ptp | 0 | 0 | 2,810,867 | 2,810,867 |
| 13613 AH13613-26 HUD CDBG | 0 | 0 | 7,456,094 | 7,456,094 |
| 13614 AH13614-26 Emergency Shelter Grant | 0 | 0 | 644,586 | 644,586 |
| 13615 CS13615-26 Emerg Shelter Care Reside | 0 | 0 | 122,947 | 110,789 |
| 13616 CS13616-26 Florida Network Prog | 0 | 0 | 1,759,990 | 1,459,158 |
| 13617 CS13617-26 Natl Sch Brkfst/Lunch Prog Educ | 0 | 0 | 82,000 | 82,000 |
| 13619 CX13619-26 FL-Friendly Landscaping Prog | 0 | 0 | 200,245 | 0 |
| 13620 EP13620-26 Air Pollution Control Title V | 0 | 0 | 310,963 | 310,963 |
| 13621 EP13621-26 Petro Site Cleanup Fdep G | 0 | 0 | 1,810,725 | 1,810,725 |
| 13622 EP13622-26 Pollutant Stge Sys Compliance | 0 | 0 | 554,544 | 554,544 |
| 13623 EP13623-26 National Air Toxics Trend | 0 | 0 | 153,430 | 153,430 |
| 13625 EP13625-26 County Clean Air Program | 0 | 0 | 1,015,759 | 1,015,759 |
| 13626 EP13626-26 Air Monitoring Sec 103 PM 2.5 | 0 | 0 | 99,834 | 99,834 |
| 13627 EP13627-26 Baywide Benthic Monitoring | 0 | 0 | 100,000 | 100,000 |
| 13633 HC13633-26 Ryan White Part A-HIV/AIDS Prog Svcs | 0 | 0 | 11,340,421 | 10,773,400 |
| 13634 HS13634-26 Head Start Prog HHS | 0 | 0 | 41,476,185 | 6,350,000 |
| 13635 HS13635-26 Child Care Food Prog | 0 | 0 | 2,005,311 | 303,182 |
| 13636 HS13636-26 Early Head Start Prog HHS | 0 | 0 | 8,893,866 | 1,350,000 |
| 13637 JB13637-26 FNCAC (License Plate Vol Contribution) | 0 | 0 | 4,139 | 4,139 |
| 13638 JB13638-26 FNCAC DCF | 0 | 0 | 7,064 | 7,064 |
| 13639 JB13639-26 Florida Network for Children's Advocacy Center (FNCAC) O | 0 | 0 | 0 | 274,083 |
| 13641 ED13641-26 Florida SBDC at USFSmall Business Development Center | 0 | 0 | 375,440 | 114,015 |
| 13643 SS13643-26 Emergency Home Assist Prog (EHEAP) | 0 | 0 | 246,727 | 197,382 |
| 13644 SL13644-26 Sunshine Line Program | 0 | 0 | 2,753,443 | 2,065,082 |
| 13645 SP13645-26 Federal Justice Assistance | 0 | 0 | 148,372 | 0 |
| 13646 SP13646-26 State JAG | 0 | 0 | 0 | 345,441 |
| 13648 SS13648-26 Low-Income Home Energy Assist Prg (LIHEAP) | 0 | 0 | 5,293,992 | 4,235,194 |
| 13649 SS13649-26 Community Svcs Block Grant (CSBG) | 0 | 0 | 1,700,495 | 1,360,396 |
| 13651 MP13651-26 Fed Hwy Adm Sec 112 Plng | 0 | 0 | 4,000,000 | 4,000,000 |
| 13652 MP13652-26 Comm for Transp Disadvantaged Plng | 0 | 0 | 61,175 | 61,175 |
| 13654 MP13654-26 Long Range Transp Plan | 0 | 0 | 1,200,000 | 1,200,000 |
| 13655 MP13655-26 Regional MPO Framework Analysis | 0 | 0 | 500,000 | 500,000 |
| 13659 JB13659-26 Children's Network of Hillsborough | 0 | 0 | 50,000 | 50,000 |
| 13664 HC13664-26 Ending the HIV Epidemic RW Parts A and B | 0 | 0 | 3,750,000 | 3,562,500 |
| 13678 CS13678-26 Dom Violence Respite Svcs | 0 | 0 | 768,734 | 636,862 |
| 13690 ED13690-26 Arts Council Specialty License Plate | 0 | 0 | 30,000 | 0 |
| 13701 AG13701-27 Congregate Meals Title III-C1 | 0 | 0 | 0 | 1,506,918 |
| 13702 AG13702-27 Home Deliv Meals Title III-C2 | 0 | 0 | 0 | 2,249,068 |
| **10008 Grants (Not Transportation-Related) continued** | | | | |
| 13703 AG13703-27 Sr Adult Day Care III-B | 0 | 0 | 0 | 728,579 |
| 13704 AG13704-27 Homemaker Local Svc Prog | 0 | 0 | 0 | 109,352 |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 13705 AG13705-27 Alzheimer Disease Initiative | 0 | 0 | 0 | 2,244,305 |
| 13707 AG13707-27 Community Care For The Elderly | 0 | 0 | 0 | 3,933,917 |
| 13708 AG13708-27 Home Care For The Elderly | 0 | 0 | 0 | 150,000 |
| 13710 AG13710-27 Caregiver Svcs Title IIIE | 0 | 0 | 0 | 295,055 |
| 13715 CS13715-27 Emerg Shelter Care Reside | 0 | 0 | 0 | 122,947 |
| 13716 CS13716-27 Florida Network Prog | 0 | 0 | 0 | 1,759,990 |
| 13717 CS13717-27 Natl Sch Brkfst/Lunch Prog Educ | 0 | 0 | 0 | 82,000 |
| 13719 CX13719-27 FL-Friendly Landscaping Prog | 0 | 0 | 0 | 200,245 |
| 13733 HC13733-27 Ryan White Part A-HIV/AIDS Prog Svcs | 0 | 0 | 0 | 11,340,421 |
| 13734 HS13734-27 Head Start Prog HHS | 0 | 0 | 0 | 42,214,869 |
| 13735 HS13735-27 Child Care Food Prog | 0 | 0 | 0 | 2,005,311 |
| 13736 HS13736-27 Early Head Start Prog HHS | 0 | 0 | 0 | 8,911,197 |
| 13737 JB13737-27 FNCAC (License Plate Vol Contribution) | 0 | 0 | 0 | 4,139 |
| 13738 JB13738-27 FNCAC DCF | 0 | 0 | 0 | 7,064 |
| 13739 JB13739-27 Florida Network for Children's Advocacy Center (FNCAC) O | 0 | 0 | 0 | 274,083 |
| 13741 ED13741-27 Florida SBDC at USFSmall Business Development Center | 0 | 0 | 0 | 375,440 |
| 13743 SS13743-27 Emergency Home Assist Prog (EHEAP) | 0 | 0 | 0 | 246,727 |
| 13744 SL13744-27 Sunshine Line Program | 0 | 0 | 0 | 2,753,443 |
| 13745 SP13745-27 Federal Justice Assistance | 0 | 0 | 0 | 148,372 |
| 13748 SS13748-27 Low-Income Home Energy Assist Prg (LIHEAP) | 0 | 0 | 0 | 5,293,992 |
| 13749 SS13749-27 Community Svcs Block Grant (CSBG) | 0 | 0 | 0 | 1,700,495 |
| 13759 JB13759-27 Children's Network of Hillsborough | 0 | 0 | 0 | 50,000 |
| 13764 HC13764-27 Ending the HIV Epidemic RW Parts A and B | 0 | 0 | 0 | 3,750,000 |
| 13778 CS13778-27 Dom Violence Respite Svcs | 0 | 0 | 0 | 768,734 |
| 13790 ED13790-27 Arts Council Specialty License Plate | 0 | 0 | 0 | 30,000 |
| | **154,702,506** | **317,720,611** | **400,408,583** | **351,846,695** |
| 10800 Half-Cent Sales Tax Revenue Fund | 139,027,354 | 292,488,348 | 255,850,990 | 248,906,220 |
| 10801 Local Government Infrastructure Surtax Fund | 228,047,544 | 198,828,652 | 201,702,254 | 33,954,119 |
| 10802 Professional Sports Franchise Facility Sales Tax Fund | 2,000,004 | 2,222,504 | 2,570,654 | 2,577,304 |
| 10803 3% Tourist Development Tax Fund | 29,491,481 | 65,950,220 | 72,704,952 | 74,845,588 |
| 10804 1% Additional (4th Cent) Tourist Development Tax Fund | 3,500,835 | 32,481,781 | 54,649,576 | 56,012,726 |
| 10805 1% Additional (5th Cent) Tourist Development Tax Fund | 15,841,486 | 20,973,509 | 24,833,494 | 23,733,079 |
| 10811 1% Additional (6th Cent) Tourist Development Tax Fund | 8,549,331 | 27,563,649 | 31,471,169 | 31,203,420 |
| 10813 Local Gov't Infrastructure Surtax Extension Fund | 0 | 0 | 0 | 165,646,263 |
| | **426,458,035** | **640,508,663** | **643,783,089** | **636,878,719** |
| 10902 City-County Planning Commission Fund | 6,766,090 | 7,562,969 | 7,819,602 | 8,059,973 |
| 10904 Metropolitan Planning Organization Events | 0 | 29,450 | 29,450 | 29,450 |
| 10905 Planning Commission Events | 27,661 | 34,200 | 34,200 | 34,200 |
| | **6,793,751** | **7,626,619** | **7,883,252** | **8,123,623** |
| 10787 SHIP AH10787-20 Year 28 | 6,056 | $0 | $0 | $0 |
| 10788 SHIP AH10788-21 Year 29 | 4,112,460 | 10,894,774 | 10,483,058 | 10,483,058 |
| 10789 SHIP AH10789-22 Year 30 | 1,178,348 | 13,125,355 | 13,313,439 | 13,313,439 |
| 12990 SHIP AH12990-23 Year 31 | 13,414 | 12,945,352 | 12,945,352 | 12,945,352 |
| 12991 SHIP AH12991-24 YR 32 | 0 | 8,694,923 | 8,694,923 | 8,694,923 |
| 12992 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** |
| 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 | 10,487,705 | 0 |
| 10037 American Rescue Plan 3 Act Interest | 0 | 13,495,580 | 17,627,368 | 18,370,966 |
| 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 | 105,238 | 0 |
| 10040 American Rescue Plan 3 Act Revenue Recovery Project Fund | 11,954,170 | 34,489,742 | 11,910,382 | 2,382,077 |
| 10041 American Rescue Plan 3 Act Project Fund | 21,548,546 | 103,018,160 | 58,324,213 | 11,284,979 |
| 10043 ARP LATCF | 89,769 | 0 | 0 | 0 |
| | 59,860,319 | 168,450,137 | 98,726,830 | 32,038,022 |
| **SPECIAL REVENUE FUNDS TOTAL** | **1,632,673,843** | **3,997,990,974** | **4,538,028,958** | **4,454,785,193** |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 20003 Warehouse/Sheriff Non Ad Val Refi Revenue Bds 08/17 Note Sinking Fund-20011000 | 1,328,761 | 1,667,288 | 1,684,874 | 1,682,018 |
| 20005 4th Cent Tourist Development Tax 06/17 Refi Revenue Bonds Sinking Fund-20021001 | 2,291,545 | 4,131,961 | 4,099,754 | 3,373,063 |
| 20006 5th Cent Tourist Development Tax 06A/16 Refi Revenue Bonds | 2,072,569 | 3,876,319 | 3,707,354 | 3,731,729 |
| 20011 CIP Refi Revenue Bonds Series 06/16 Sinking Fund-20038004 | 2,745,600 | 2,809,297 | 0 | 0 |
| 20023 CIT 2012 A&B Revenue (2001 A&B /2004 Refi)-20053001 | 9,856,575 | 17,291,147 | 8,128,543 | 0 |
| 20024 CIP Revenue Bonds 12/17 Note Sinking Fund | 6,662,656 | 7,786,266 | 6,876,924 | 0 |
| 20026 CST Series 2015 Bonds Sinking Fund | 4,026,850 | 7,770,823 | 7,903,821 | 8,037,097 |
| 20029 CIT Series 2015 Refunding Revenue Bonds | 20,237,375 | 39,147,875 | 20,945,272 | 0 |
| 20033 CIT Series 2018 Sinking Fund | 6,856,350 | 13,692,709 | 37,223,702 | 29,210,252 |
| 20034 Half Cent Transportation CP Sinking Fund | 85,842 | 56,881,359 | 30,601,989 | 0 |
| 20036 Non Ad Valorem CIP Series 2019 Sinking Fund | 5,000,138 | 6,299,088 | 6,462,490 | 9,334,302 |
| 20037 Non Ad Valorem CIP Transportation Series 2021 Sinking Fund | 9,404,263 | 10,420,490 | 10,248,547 | 10,246,234 |
| | **70,568,523** | **171,774,622** | **137,883,270** | **65,614,695** |
| 20007 Parks and Rec General Obligation Refi Bonds 2002 Sinking Fund-20024000 | 718,707 | 6,525,978 | $0 | $0 |
| 20030 ELAPP Series 2019 Bonds Sinking Fund | 5,563,975 | 13,070,914 | 12,493,318 | 14,364,265 |
| 20050 ELAPP Series 2023 Bds Sinking Fund | 3,184,992 | 6,662,281 | 5,349,691 | 5,480,185 |
| | **9,467,674** | **26,259,173** | **17,843,009** | **19,844,450** |
| 20016 Commercial Paper Note Sinking Fund-Stadium Improvement Notes-20044004 | 64,382 | 10,866,150 | 10,940,023 | 10,882,850 |
| 20017 Commercial Paper Note Sinking Fund-Arena Improvements-20044005 | 12,424,073 | 11,942,902 | 14,200,000 | 8,434,399 |
| 20032 Commercial Paper (Taxable) Series 2017 Sinking Fund | 0 | 8,890 | 0 | 0 |
| 20035 Commercial Paper Note Half Cent Sinking Fund | 0 | 1,766,730 | 0 | 0 |
| 20038 CIP Commercial Paper Notes Fund 30022 Sinking Fund | 250,000 | 3,947,701 | 4,426,739 | 2,985,581 |
| 20051 ELAPP 2023 CP Notes Sinking Fund | 0 | 58,356 | 0 | 0 |
| 20101 20101 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** | **31,204,612** | **23,940,680** |
| 20010 CT Facilities Refi Revenue 05 Bonds/15 Note Raymond James Sinking Fund-20037002 | 2,027,667 | 3,865,323 | 3,869,052 | 2,086,700 |
| 20025 Arena Non-Ad Valorem Refi Revenue Bonds 05/15 Note Sinking Fund-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** | **193,415,685** | **112,996,170** |
| 30002 Countywide Construction Fund | 17,683,181 | 152,951,609 | 196,670,975 | 134,746,033 |
| 30003 Unincorporated Area Construction Fund | 9,974,730 | 123,932,970 | 128,428,626 | 105,128,923 |
| 30010 Court Facilities Improvement Non- Bond Project Fund | 3,349 | 0 | 0 | 0 |
| 30013 Communication Services Tax Bonds (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 Valorem Bonds (2019) Project Fund | 6,434,831 | 250,000 | 0 | 0 |
| | **34,751,895** | **286,240,613** | **333,522,402** | **248,061,083** |
| 30005 ELAPP Projects (Non-Bond) Fund | 1,097,246 | 16,938,765 | 17,912,307 | 18,266,453 |
| 30019 ELAPP Bonds (2019) Project Fund | (3,149) | 0 | 0 | 0 |
| 30040 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** |
| 30011 Arena Improvements Fund Commercial Paper Note Issuance Fund | 9,050,077 | 16,749,807 | 14,072,109 | 3,875,909 |
| 30014 Stadium Improvements Project Fund | 6,628,841 | 10,013,725 | 10,598,800 | 10,598,800 |
| 30021 Closed - Taxable Commercial Paper Notes Government Facilities | 0 | 42,936 | 0 | 0 |
| 30022 CIP Commercial Paper Notes Project Fund | 109,986 | 1,688,851 | 1,689,716 | 1,685,581 |
| 30041 ELAPP 2023 CP Notes Proj Fd | (1) | 2,501 | 0 | 0 |
| | **15,788,903** | **28,497,820** | **26,360,625** | **16,160,290** |
| **CAPITAL PROJECTS FUNDS TOTAL** | **54,442,647** | **372,642,580** | **407,764,596** | **306,621,403** |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 40003 Solid Waste Renewal & Replacement System Operating/Maintenance Fd-40032 | 169,550,671 | 223,710,975 | 218,620,903 | 219,665,788 |
| 40004 Solid Waste Renewal & Replacement System Revenue Fund-40032003 | 168,474,316 | 230,832,551 | 239,300,808 | 220,131,775 |
| 40007 Solid Waste System Renewal/Replacement Fund-Ord 06-28;Sec9.06-4003 | 684,854 | 8,479,190 | 9,108,930 | 9,078,663 |
| 40009 Solid Waste Renewal & Replacement System (Fin Assur/GASB) LF Closure Fd-4003 | 0 | 61,314,212 | 66,886,264 | 58,790,045 |
| 40010 Solid Waste Renewal & Replacement System Closed L/F Maintenance Fund-4003202 | 885,851 | 10,086,908 | 6,136,527 | 6,138,868 |
| 40011 Solid Waste Renewal & Replacement System Debt Service Fund-40032027 | 12,038,426 | 36,587,250 | 16,015,139 | 15,151,471 |
| 40012 Solid Waste Renewal & Replacement System General Purpose Fund-40032029 | 0 | 788,975 | 788,975 | 788,975 |
| 40013 Taylor Road Landfill Superfund Site Fund-40032041 | 1,880 | 397,365 | 327,887 | 258,867 |
| 40014 Landfill Closure Fund-Phase II (Cell 7) GASB-40 | 0 | 6,821,480 | 6,915,976 | 6,983,426 |
| 40016 Solid Waste Renewal & Replacement System Rate Stabilization Fund-40032049 | 2,300,063 | 28,024,909 | 22,614,362 | 6,514,362 |
| 40017 Internal Capital Improvement Fund-40032058 | 2,092,321 | 44,823,979 | 65,704,682 | 55,138,155 |
| 40024 Solid Waste Series 2016A (AMT) Debit Service Reserve | 0 | 4,016,184 | 4,016,184 | 4,016,184 |
| 40026 Solid Waste Series 2016B (Non-AMT) Debt Service Reserve | 0 | 1,137,942 | 1,137,942 | 1,137,942 |
| 40027 Solid Waste Series 2020 Note Project Fund | (179,522) | 14,743,076 | 14,873,096 | 12,590,260 |
| 40028 Solid Waste 2023 Bond Project Fd | 0 | 96,500,000 | 38,000,000 | 38,000,000 |
| 40030 Solid Waste Series 2025A (AMT) | 0 | 0 | 33,499,999 | 16,500,000 |
| 40031 Solid Waste Series 2025A (AMT) Debt Service Reserve | 0 | 0 | 1,431,670 | 1,431,670 |
| 40032 Solid Waste Series 2025B (Non-AMT) Debt Service Reserve | 0 | 0 | 2,389,106 | 2,389,106 |
| | **355,848,859** | **768,264,996** | **747,768,450** | **674,705,557** |
| 40100 Utility System Operating & Maintenance Account-40040001 | 273,116,698 | 355,995,503 | 397,094,991 | 374,752,643 |
| 40101 Utility System Revenue Bonds Debt Service Account-4004000 | 25,757,942 | 39,426,891 | 60,883,782 | 40,849,833 |
| 40102 Utility System General Revenue Account-40040003 | 348,610,004 | 603,374,363 | 691,738,096 | 613,064,358 |
| 40103 Utility System Impact Fees General Operating Account-40040005 | 48,312,456 | 70,009,958 | 32,802,720 | 44,254,543 |
| 40104 Utility System Renewal & Replacement Account A-40040007 | 14,172,136 | 88,841,026 | 143,784,274 | 115,273,818 |
| 40105 Utility System General Revenue Capital Expense Account-40040010 | 38,245,605 | 336,275,627 | 380,698,288 | 379,425,663 |
| 40115 Revenue Account Rate Stabilization Fund-40040046 | 5,304,183 | 76,000,000 | 76,000,000 | 76,000,000 |
| 40116 Reclaimed Water Improvement Unit Assessment Fund-40040050 | 436,088 | 358,181 | 364,095 | 364,095 |
| 40117 Reclaimed Water Improvement Unit Project Fund-40040051 | 1,234,514 | 1,045,610 | 743,934 | 335,900 |
| 40118 Impact Fees Assessment Unit Fund Ord96-07-40040052 | 10,964,466 | 12,987,579 | 6,233,921 | 7,100,289 |
| 40119 Infrastructure Assessment Unit Fund 99-08-40040054 | 0 | 165,949 | 0 | 0 |
| 40156 NW Consolidation Project Bond Fund | 0 | 1,193,546 | 0 | 0 |
| 40161 19th Ave RWTM SWFWMD | 0 | 0 | 174,521 | 0 |
| 40163 Series 21 Utility Revenue Bonds Project Fund | 56,759,277 | 30,527,248 | 475,000 | 475,000 |
| 40164 BP Oil Spill Proceeds (Water) Project Fund | 190,028 | 1,013,477 | 1,056,147 | 1,043,717 |
| 40165 Series 21 Special Assessment IFAU Bond Project Fund | 40,918,253 | 27,976,525 | 1,217,900 | 1,217,900 |
| 40167 Series 06 CAU Special Assessment Bond Sinking Fund | 44,125 | 34,823,565 | 908,590 | 0 |
| 40168 Series 00 RW Special Assessment Bond Sinking Fund | 667,000 | 0 | 4,641 | 0 |
| 40169 Series 00 IFAU Special Assessment Bond Sinking Fund | 4,734,605 | 0 | 33,300 | 0 |
| 40171 Series 2022 Utility Subordinate Lien Revenue Non-Revolving LOC | 0 | 0 | 90,397 | 90,397 |
| 40174 Series 2023 Utility Ref Rev Bds Proj Fd | 0 | 152,525,198 | 152,525,198 | 0 |
| 40180 Water Projects Impact Fees South | 0 | 12,854,700 | 25,709,400 | 29,439,734 |
| 40181 Wastewater Projects Impact Fees South | 291,307 | 36,730,000 | 26,795,513 | 19,618,507 |
| 40182 Franchise | 0 | 212,608 | 0 | 0 |
| 40184 DEP Gibsonton Septic to Sewer Grant | 2,299,617 | 18,910,394 | 15,901,585 | 14,330,390 |
| 40185 DEP Gibsonton Septic to Sewer Ph2 Grant | 0 | 13,000,000 | 11,509,545 | 10,189,971 |
| 40186 DEP Palm River Utility Expansion Grant | 306,455 | 7,850,000 | 7,515,649 | 7,301,259 |
| 40187 DEP FY24 USEPA Septic to Sewer Grant | 0 | 525,000 | 525,000 | 525,000 |
| 40188 SWFWMD NHARP Coop Phase 2 Grant | 0 | 1,500,000 | 1,500,000 | 1,500,000 |
| 40189 FLDEP Ruskin and Wimauma LPSS Septic to Sewer Grant | 605,570 | 6,102,808 | 4,375,531 | 3,571,300 |
| 40190 FDEP Vulnerability Assessment Grant 23PLN128 | 239,600 | 185,400 | 185,400 | 0 |
| 40192 FDEP Port Tampa Bay Vulnerability Assessment and Resiliency Planning | 74,985 | 0 | 0 | 0 |
| 40193 WA Water Bond 2027 | 0 | 0 | 913,867,966 | 1,160,660,857 |
| | **873,284,914** | **1,930,411,156** | **2,954,715,384** | **2,901,385,174** |
| **ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL** | **1,229,133,773** | **2,698,676,152** | **3,702,483,834** | **3,576,090,731** |

# Budget by Fund

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| 50003 Fleet Operating Fund - 50066001 | 28,014,767 | 35,092,836 | 38,741,475 | 37,290,787 |
| 50004 Lease Back Program Fund-50066003 | 18,311,612 | 87,948,425 | 121,989,103 | 86,918,275 |
| | **46,326,380** | **123,041,261** | **160,730,578** | **124,209,062** |
| **50002 Self-Insurance Fund** | | | | |
| 50100 Insurance Program Administration Fund-50067000 | 2,402,835 | 3,971,347 | 4,638,057 | 4,517,685 |
| 50101 Workers Compensation Insurance Fund-50067001 | 6,031,310 | 37,458,553 | 43,863,724 | 40,666,964 |
| 50102 General Liability Insurance Fund-50067002 | 15,919,084 | 47,365,945 | 68,460,129 | 65,228,241 |
| 50103 Catastrophic Disaster Recovery Fund-50067003 | 0 | 122,953,980 | 108,449,938 | 162,965,762 |
| 50104 Employee Group Health Insurance Fund-50067004 | 127,154,654 | 185,835,147 | 216,304,287 | 232,941,660 |
| 50105 OPEB/Retiree Health Insurance Fund-50067005 | 184 | 32,370,575 | 32,788,622 | 35,929,763 |
| 50106 Tax Collector OPEB/Retiree Health Insurance Fund-50067006 | 0 | 459,406 | 470,060 | 483,360 |
| 50107 Sheriff OPEB/Retiree Health Insurance Fund-50067007 | 0 | 32,213,434 | 29,681,997 | 30,467,647 |
| 50108 Sheriff Group Health and Short Term Disability State Requirement Fund-50067008 | 0 | 38,533,206 | 39,195,025 | 40,233,375 |
| 50109 Sheriff Workers Compensation Reserve Fund | 0 | 3,323,158 | 3,380,646 | 3,470,896 |
| 50110 Sheriff Legal Liabilities Reserve Fund | 0 | 8,086,891 | 8,237,373 | 8,455,873 |
| | **151,508,067** | **512,571,642** | **555,469,858** | **625,361,226** |
| **INTERNAL SERVICE FUNDS TOTAL** | **197,834,446** | **635,612,903** | **716,200,436** | **749,570,288** |
| **60000 AGENCY FUNDS** | | | | |
| **61000 Noncommitment Debt Service Funds** | | | | |
| 40170 Series 21 Wastewater IFAU Special Assessment Fund | 7,381,903 | 13,139,311 | 12,563,684 | 11,023,414 |
| **AGENCY FUNDS TOTAL** | 7,381,903 | 13,139,311 | 12,563,684 | 11,023,414 |
| **GRAND TOTAL** | **$ 4,800,855,068** | **$ 10,331,172,101** | **$ 12,087,917,339** | **$ 11,828,553,543** |

# 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
Disaster Recovery – Insurance Deductible 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

**CHILDREN'S SERVICES (continued)**
- Foster Care
- Emergency Shelter Care

Mental Health & Substance Abuse Services
- Respite & Domestic Violence Services
- Services (residential & non-residential services)
- Staff Secure Shelter & Case Staffing Services

**CIRCUIT & COUNTY COURTS**
Assign guardian ad litem to represent minors
Conduct arraignments, hearings, & trials
Coordinate court appearances, conferences, & depositions
Divert cases from the Judiciary

**CLERK OF CIRCUIT COURT**
Court Recorder
County Comptroller
Internal Auditing
Recordkeeping for BOCC
Recordkeeping for Circuit & County Courts

**CODE ENFORCEMENT**
Administration of Regulatory Ordinances
- Locksmith 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

# Matrix of Services

**COMMUNICATIONS & DIGITAL MEDIA (continued)**
Sponsorship
Television
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 ADMINISTRATOR (continued)**
County Legislative Representation
Develop Federal Legislative Program
Develop State Legislative Program
ERP Project Implementation Management

**COUNTY ATTORNEY**
Legal Counsel & Representation

**COUNTY INTERNAL AUDITOR**
Conduct performance, operational, compliance audits and other assurance & advisory services

**CUSTOMER SERVICE & SUPPORT**
Customer Service Center
- Receives, triages, monitors & coordinates incoming customer requests, connecting to County government services
- Provides statistical analysis of customer request types, categories & demographics

Customer Engagement
- Provide sign posting support for Hillsborough County departments to enhance visibility and public access

Neighborhood Relations
- Hillsborough County Backstage Pass
- Liaison with Neighborhoods
- Neighborhood Awards Program
- Neighborhoods Expo
- Neighborhood Mini Grant program

**CYBER SECURITY SERVICES**
Cyber Security Services

**DEVELOPMENT SERVICES**
Building, Permitting & Inspections
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

**ENGINEERING AND OPERATIONS**
Bridge Inspection & Maintenance
Engineering & Construction

# Matrix of Services

**ENGINEERING AND OPERATIONS (continued)**
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**
System Support for Financial/Administrative Functions

**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
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 (continued)**
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 Repair & Maintenance Services
Fuel Services
Motor Pool Services
Parts Management

**GOVERNMENT RELATIONS & STRATEGIC SERVICES**
Agenda Management
Charter Review Board Staffing
Citizens Advisory Committee Staffing
Council of Governments Staffing
Equal Opportunity Compliance
Hillsborough County Hospital Authority Staffing
HIPAA Compliance Services
Intergovernmental Relations
Legislative Affairs
Local, State, & Federal Legislative Program Development
Operations Management
Special Projects

**GUARDIAN AD LITEM**
Advocacy for Children in Foster Care

**HEAD START**
Early Childhood Development & Education
Family Support Services
Health & Mental Health Support & Services
Nutrition Services & Education

**HEALTH CARE SERVICES**
Health Care Claims Recovery & Coordination of Benefits Program
Hillsborough County Health Care Plan (HCHCP)
Hillsborough County Health Care Responsibility Act (HCRA)
Ryan White Program

**HILLSBOROUGH TRANSPORTATION PLANNING ORGANIZATION**
Conduct Req. Transportation Plans, Programs & Studies
Develop, Monitor & Evaluate Transportation Systems
Long-Range Transportation Planning
Technical Assistance to Local Governments

**HOMELESS SERVICES**
Community Housing Solutions Center Projects (Emergency Shelter)
Community Services and Outreach Initiatives

# Matrix of Services

**HOMELESS SERVICES (continued)**
Homeless Resources Coordination & Referral
Homelessness Services—Rapid Rehousing

**HUMAN RESOURCES**
Employee Experience Division
- Labor and Employee Relations
- Learning and Organizational Development
- Organizational Culture and Employee 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

**MINORITY & SMALL BUSINESS ENTERPRISES DIVISION**
Disadvantaged Minority/Women-Owned & Small Business Enterprises Programs

**OFFICE OF COMMUNITY IMPACT**
ADA Compliance Services
Commission on the Status of Women Staffing
Community Affairs (Liaisons)
Diversity Advisory Council Staffing

**PARKS & RECREATION**
Active Adult & Social Programs (50 & up)
After-School Recreation Programs
Community Service & Volunteer Services
Competitive Athletics & Sports Tourism
Emergency Management Support
Esports Programs
Fitness & Wellness Programs (All Ages)
Nature Based Programs (All Ages)
Neighborhood Parks, Recreation & Athletic Maintenance
Organized Youth and Adult Athletic Programs
Parks Capital Project Delivery
Parks Community Events
Parks Planning & Design
Parks Safety and Security Services
Parks Urban Forestry Program
Performing Arts (All Ages)
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
Countywide and Purchase Order Oversite
Fuel Card Program
Management of eProcurement Platform
Purchasing Card Program
Vendor Development

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

# Matrix of Services

**PUBLIC DEFENDER**
Legal Representation to Indigent Clients

**RISK MANAGEMENT & SAFETY DIVISION**
Risk Management & Safety

**SHERIFF**
Office of the Chief Deputy
- Financial Services Division
- Human Resources Division
- Legal Office
- Legislative Affairs and Grants

Department of Administrative Services
- Facility Management Division
- General Services Division
- Information Services Division
- 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
Monitoring Well-Field Reductions
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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 757,821 | $ 923,179 | $ 963,491 | $ 998,364 |
| **Operating Expenditures/Expenses** | 21,877 | 81,503 | 79,487 | 79,867 |
| **Total** | **$ 779,698** | **$ 1,004,682** | **$ 1,042,978** | **$ 1,078,231** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 779,698 | $ 1,004,682 | $ 1,042,978 | $ 1,078,231 |
| **Total** | **$ 779,698** | **$ 1,004,682** | **$ 1,042,978** | **$ 1,078,231** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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

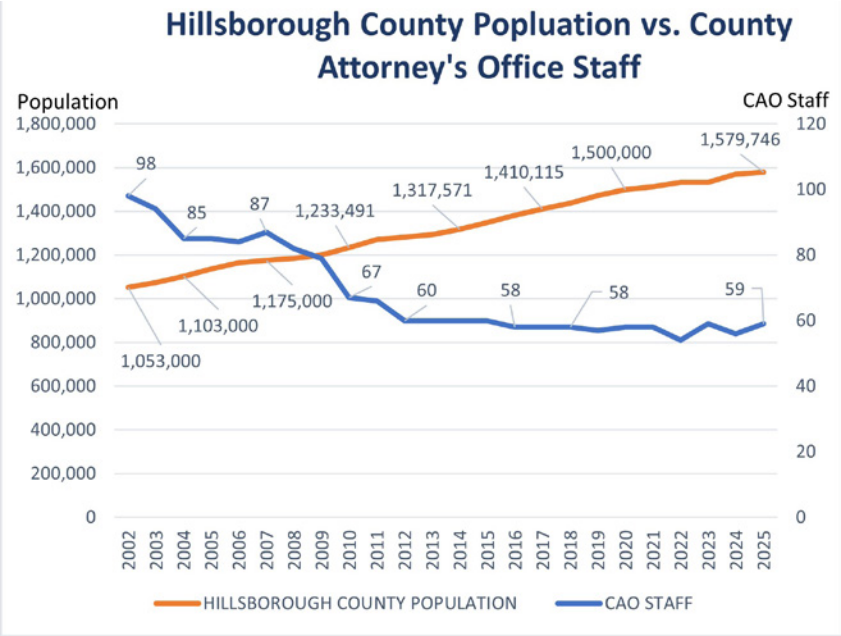
professionalism and excellence in legal services to the client, as quality legal services are the foundation of a successful law office.

- 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 4,358,683 | $ 10,542,682 | $ 13,928,239 | $ 14,113,515 |
| **Operating Expenditures/Expenses** | 486,396 | 2,115,733 | 2,073,039 | 2,080,370 |
| **Grants & Aids** | 23,788,102 | 113,037,797 | 126,215,692 | 133,013,139 |
| **Total** | **$ 28,633,181** | **$ 125,696,212** | **$ 142,216,970** | **$ 149,207,024** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 358,667 | $ 369,052 | $ 368,178 | $ 381,822 |
| **Hillsborough County Local Affordable Housing Fund** | 10,254,049 | 26,666,694 | 28,792,996 | 32,529,926 |
| **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 | 57,637,544 | 60,837,544 |
| **Local Housing Assistance Program Fund** | 5,310,278 | 45,660,404 | 54,131,694 | 54,131,694 |
| **Total** | **$ 28,633,181** | **$ 125,696,212** | **$ 142,216,970** | **$ 149,207,024** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 9,368,996 | $ 11,502,868 | $ 11,633,064 | $ 12,553,282 |
| **Operating Expenditures/Expenses** | 14,887,068 | 19,821,063 | 19,097,770 | 19,114,016 |
| **Total** | **$ 24,256,064** | **$ 31,323,931** | **$ 30,730,834** | **$ 31,667,298** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 10,989,983 | $ 12,638,696 | $ 11,986,687 | $ 12,923,054 |
| **Grants (Not Transportation-Related)** | 13,266,081 | 18,685,235 | 18,744,147 | 18,744,244 |
| **Total** | **$ 24,256,064** | **$ 31,323,931** | **$ 30,730,834** | **$ 31,667,298** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 | 1,404,909 | 1,417,164 |
| **Capital Outlay** | 7,343 | 88,000 | 165,000 | 0 |
| **Total** | **$ 10,444,922** | **$ 8,773,872** | **$ 9,612,514** | **$ 9,727,113** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,990,818 | $ 2,263,250 | $ 2,581,359 | $ 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** | **$ 9,612,514** | **$ 9,727,113** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 increase department responsibility in construction and architectural services.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of increased insurance assessments.

**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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 5,611,581 | $ 8,542,206 | $ 8,607,654 | $ 8,567,611 |
| **Operating Expenditures/Expenses** | 741,054 | 1,878,253 | 3,450,606 | 1,658,003 |
| **Grants & Aids** | (1,000) | 0 | 0 | 0 |
| **Total** | **$ 6,351,636** | **$ 10,420,459** | **$ 12,058,260** | **$ 10,225,614** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 4,493,419 | $ 5,231,074 | $ 6,919,039 | $ 5,192,684 |
| **Countywide Special Revenue Funds** | 1,348 | 3,325 | 10,450 | 10,450 |
| **Grants (Not Transportation-Related)** | 1,856,869 | 5,186,060 | 5,128,771 | 5,022,480 |
| **Total** | **$ 6,351,636** | **$ 10,420,459** | **$ 12,058,260** | **$ 10,225,614** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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:

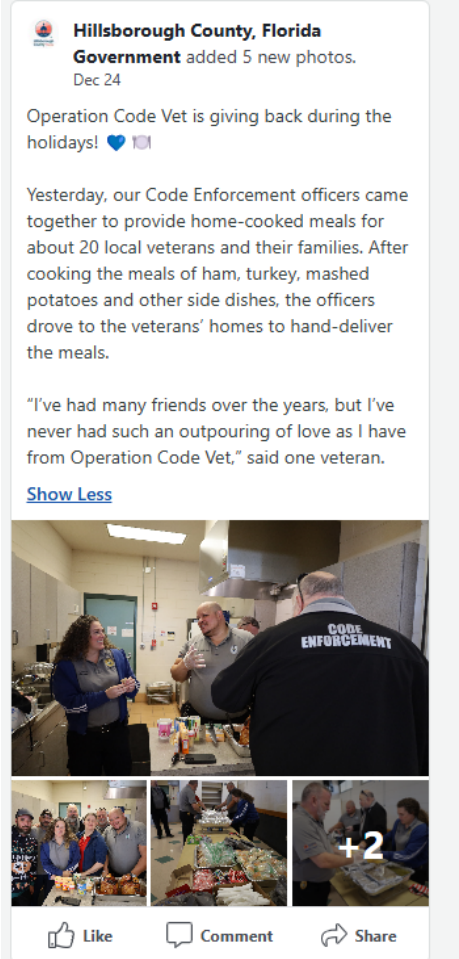
Code Enforcement successfully transitioned from a decades-old case management platform to web-based Accela to improve efficiency and better share property information with other departments and agencies.

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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 10,036,607 | $ 10,685,962 | $ 10,866,637 | $ 11,322,879 |
| **Operating Expenditures/Expenses** | 4,369,113 | 5,031,903 | 5,821,580 | 5,883,957 |
| **Capital Outlay** | 77,611 | 221,400 | 177,080 | 45,000 |
| **Total** | **$ 14,483,331** | **$ 15,939,265** | **$ 16,865,297** | **$ 17,251,836** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 5,082,121 | $ 6,038,011 | $ 5,989,933 | $ 6,175,375 |
| **Unincorporated Area General Operating Fund** | 9,351,759 | 9,837,903 | 10,808,859 | 11,008,190 |
| **Countywide Special Revenue Funds** | 49,451 | 63,351 | 66,505 | 68,271 |
| **Total** | **$ 14,483,331** | **$ 15,939,265** | **$ 16,865,297** | **$ 17,251,836** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 115 | 117 | 118 | 119 |
| **Funded FTE Positions** | 115.00 | 117.00 | 118.00 | 119.00 |

**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.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in 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<br>X (Twitter): 86,918<br>LinkedIn: 42,951<br>Instagram: 97,411 | Facebook: 380,000<br>X (Twitter): 87,000<br>LinkedIn: 35,569<br>Instagram: 25,000 | Facebook: 399,000<br>X (Twitter): 88,000<br>LinkedIn: 37,347<br>Instagram: 26,250 | Facebook: 418,950<br>X (Twitter): 89,000<br>LinkedIn: 39,214<br>Instagram: 27,562 |
| HC Engage | Participants: 98,018<br>Subscribers: 52,344 | Participants: 100,000<br>Subscribers: 56,142 | Participants: 100,500<br>Subscribers: 56,442 | Participants: 101,000<br>Subscribers: 56,742 |

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

# Communications & Digital Media

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 5,974,065 | $ 6,282,356 | $ 6,475,015 | $ 6,696,529 |
| **Operating Expenditures/Expenses** | 1,169,081 | 1,642,993 | 1,602,499 | 1,449,650 |
| **Capital Outlay** | 62,842 | 0 | 0 | 0 |
| **Total** | **$ 7,205,988** | **$ 7,925,349** | **$ 8,077,514** | **$ 8,146,179** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 7,074,387 | $ 7,771,092 | $ 7,921,719 | $ 7,985,476 |
| **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** | **$ 8,077,514** | **$ 8,146,179** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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:

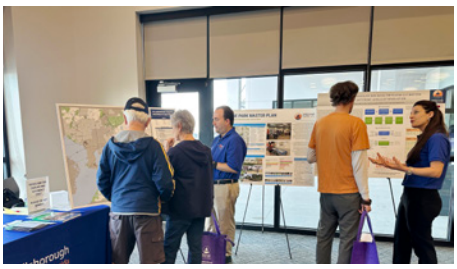
- Update the Corridor Preservation Plan in the Hillsborough County Comprehensive Plan. The designation and management of transportation corridors and the planning and development of transportation facilities will assist in alleviating traffic congestion and aid in developing an effective transportation 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

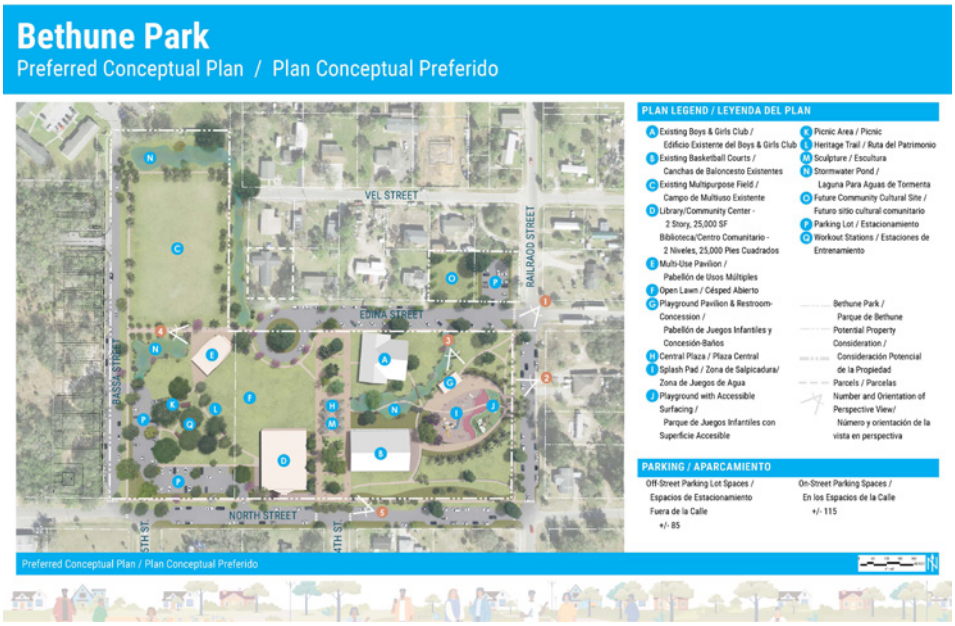
alternatives. For the first time in Hillsborough County, the County is estimating the emissions from automobiles under the alternative developed in the PD&E process. This provides another data point for decision making.

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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 | 7,581,739 | 6,056,792 |
| **Capital Outlay** | 103,018 | 386,315 | 1,051,098 | 0 |
| **Grants & Aids** | 236,616 | 380,715 | 355,074 | 355,074 |
| **Total** | **$ 19,131,304** | **$ 22,288,813** | **$ 25,414,361** | **$ 23,373,384** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 1,413,782 | 1,452,949 |
| **Countywide Special Revenue Funds** | 204,078 | 282,498 | 850,752 | 457,935 |
| **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** | **$ 25,414,361** | **$ 23,373,384** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 2,099,194 | $ 2,720,130 | $ 2,782,871 | $ 2,878,373 |
| **Operating Expenditures/Expenses** | 246,287 | 524,940 | 483,496 | 485,257 |
| **Capital Outlay** | 11,508 | 105,650 | 0 | 0 |
| **Total** | **$ 2,356,989** | **$ 3,350,720** | **$ 3,266,367** | **$ 3,363,630** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,958,994 | $ 2,588,424 | $ 2,541,982 | $ 2,625,032 |
| **Unincorporated Area General Operating Fund** | 397,996 | 762,296 | 724,385 | 738,598 |
| **Total** | **$ 2,356,989** | **$ 3,350,720** | **$ 3,266,367** | **$ 3,363,630** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 23 | 27 | 27 | 27 |
| **Funded FTE Positions** | 23.00 | 27.00 | 27.00 | 27.00 |

**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 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 2,754,962 | $ 3,566,498 | $ 3,545,380 | $ 3,649,812 |
| **Unincorporated Area General Operating Fund** | (23,311) | 12,159 | 9,631 | 11,076 |
| **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 Recommended | 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.

**OPERATING EXPENDITURES:**
- TThe decrease in operating expenditures is primarily the result of decreased 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 Recommended | 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 Recommended | 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 Recommended | 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.

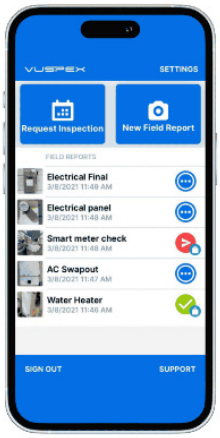
# Development Services

(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.

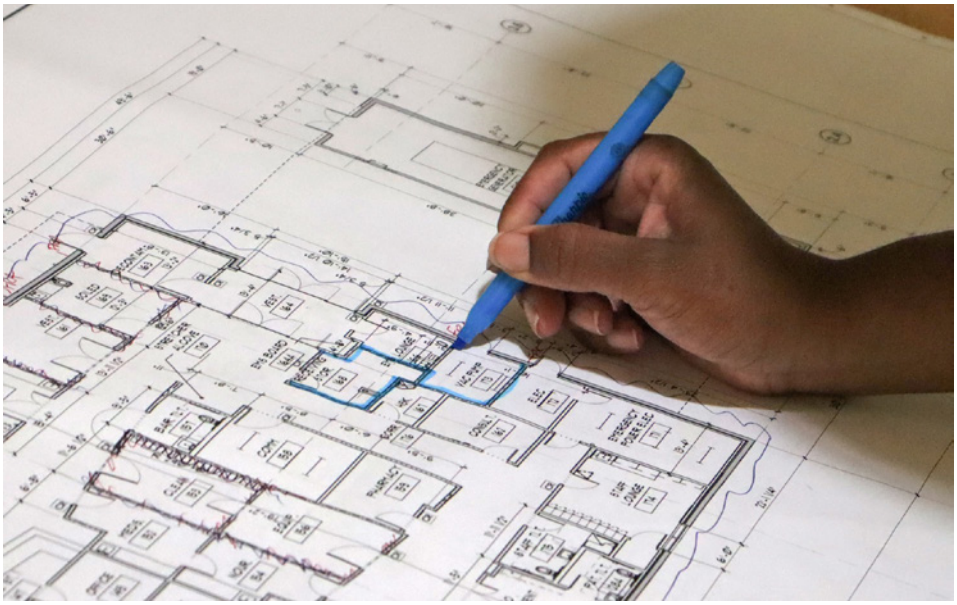
- Development Services will explore software options to improve user interface and functionality of HillsGovHub. The goal is to provide real-time guidance, reduce submission errors, and speed up permit approvals. By leveraging additional automation and data processing enhancements, a more efficient, 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 25,409,174 | $ 28,152,365 | $ 29,564,111 | $ 33,674,792 |
| **Operating Expenditures/Expenses** | 8,790,347 | 18,194,694 | 14,460,238 | 14,413,191 |
| **Capital Outlay** | 0 | 83,500 | 0 | 0 |
| **Total** | **$ 34,199,521** | **$ 46,430,559** | **$ 44,024,349** | **$ 48,087,983** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 14,159,612 | 14,455,833 |
| **Countywide Special Revenue Funds** | 3,659 | 0 | 0 | 0 |
| **Unincorporated Area Special Revenue Funds** | 19,345,402 | 29,190,287 | 26,490,288 | 30,159,720 |
| **Transportation Trust Fund** | 2,168,014 | 2,519,892 | 2,565,168 | 2,640,668 |
| **Public Utilities Water/Wastewater Funds** | 609,849 | 685,425 | 695,860 | 715,256 |
| **Total** | **$ 34,199,521** | **$ 46,430,559** | **$ 44,024,349** | **$ 48,087,983** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | 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 | 4,167,213 | 3,924,748 |
| **Grants & Aids** | 4,199,350 | 12,360,464 | 12,195,096 | 11,479,495 |
| **Total** | **$ 8,088,027** | **$ 19,125,146** | **$ 19,992,765** | **$ 19,147,657** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Development Activity Fund** | 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 | 9,924,125 | 9,222,556 |
| **Total** | **$ 8,088,027** | **$ 19,125,146** | **$ 19,992,765** | **$ 19,147,657** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 an increase indirect administrative costs and 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 40,870,086 | $ 47,719,728 | $ 49,417,770 | $ 51,404,415 |
| **Operating Expenditures/Expenses** | 68,096,380 | 72,654,328 | 77,023,031 | 76,976,649 |
| **Capital Outlay** | 1,812,942 | 715,000 | 3,438,000 | 0 |
| **Total** | **$ 110,779,407** | **$ 121,089,056** | **$ 129,878,801** | **$ 128,381,064** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 8,687,122 | $ 8,915,142 | $ 9,499,146 | $ 9,588,413 |
| **Unincorporated Area General Operating Fund** | 17,294,537 | 18,760,193 | 19,065,667 | 19,350,381 |
| **Countywide Special Revenue Funds** | 0 | 0 | 3,000,000 | 0 |
| **Unincorporated Area Special Revenue Funds** | 9,723,582 | 12,175,178 | 12,640,699 | 12,643,597 |
| **Transportation Trust Fund** | 75,073,555 | 81,238,543 | 85,673,289 | 86,798,673 |
| **Grants (Not Transportation-Related)** | 611 | 0 | 0 | 0 |
| **Total** | **$ 110,779,407** | **$ 121,089,056** | **$ 129,878,801** | **$ 128,381,064** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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.

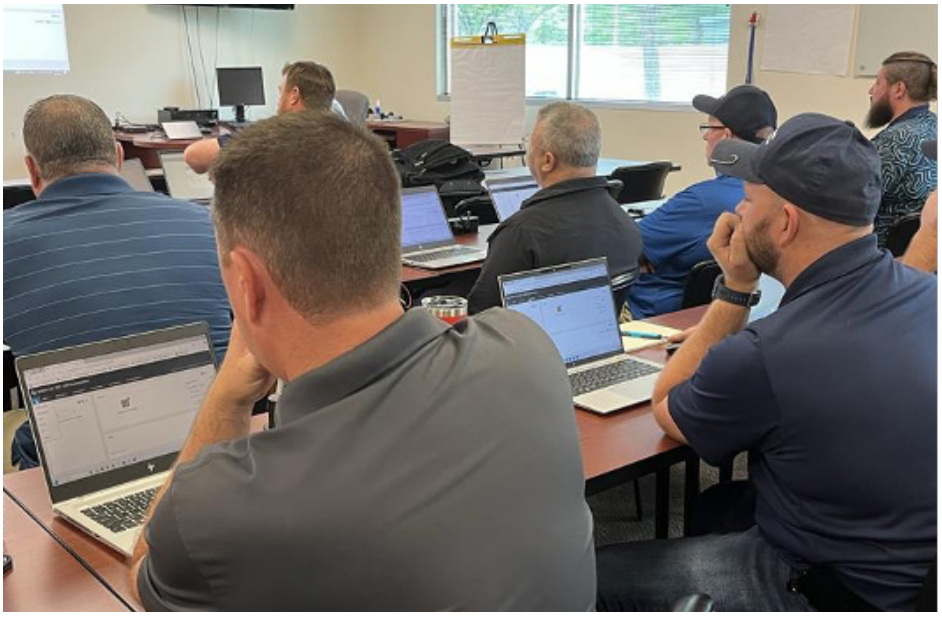
**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of projects relating to stormwater management, transportation services management, mosquito management, sidewalk repair, and software purchases.

**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 Recommended | 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 Recommended | 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 Resource Recovery 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 Recommended | 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.

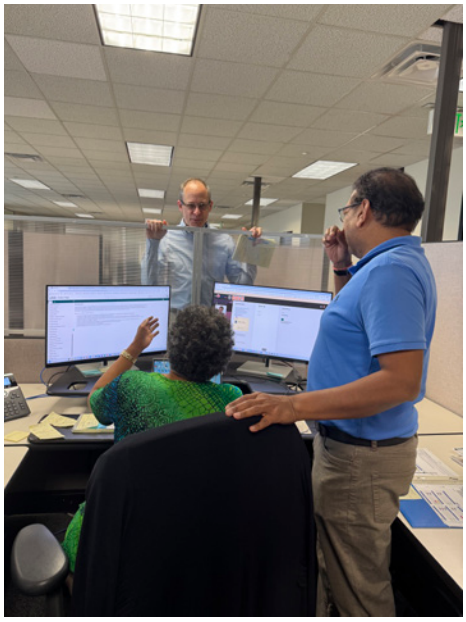
- ESQA will monitor and mitigate exceptions and risks to automated processes for vendor payment processing. The teams will focus on identifying issues and removing barriers that introduce manual efforts and risks, interrupt automated processes, and result in vendor payment delays. The focus is to remove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

## FY 26 and FY 27 Key Projects:

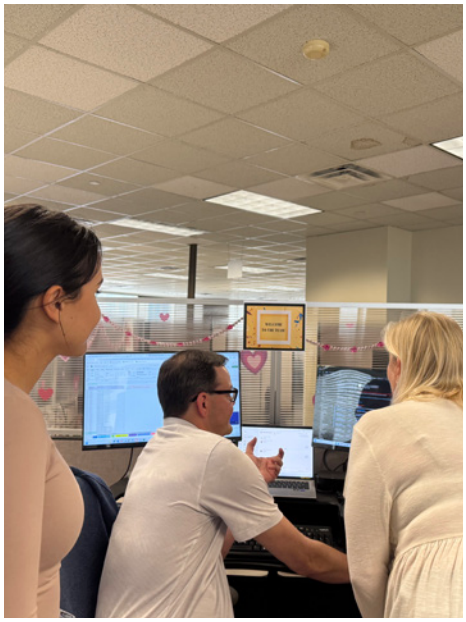
- ESQA will lead a comprehensive project with Human Resources to automate processes from recruitment through separation, leveraging Enterprise technology to improve efficiency, reduce risk, and provide transparency and real-time reporting. Results will streamline employee processes and automate integration 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 Recommended | 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 Recommended | 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 Recommended | 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

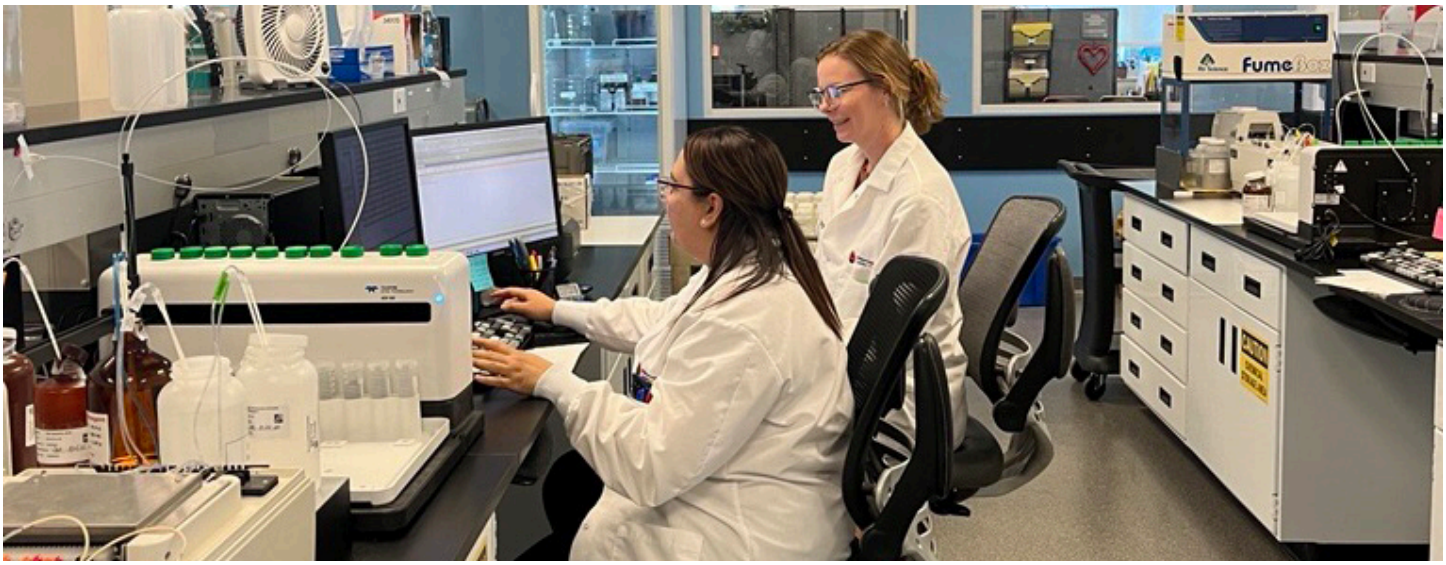
Waste department is hauling leachate off site for treatment and disposal, which is very expensive.

- 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 5,046,557 | $ 6,547,207 | $ 7,176,209 | $ 7,374,961 |
| **Operating Expenditures/Expenses** | 2,826,248 | 4,970,890 | 5,175,246 | 4,901,836 |
| **Capital Outlay** | 225,511 | 1,734,355 | 1,905,610 | 240,577 |
| **Total** | **$ 8,098,316** | **$ 13,252,452** | **$ 14,257,065** | **$ 12,517,374** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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** | 1,177,068 | 1,432,239 | 1,518,355 | 1,542,614 |
| **Public Utilities Water/Wastewater Funds** | 6,718,831 | 11,462,801 | 12,387,451 | 10,617,711 |
| **Total** | **$ 8,098,316** | **$ 13,252,452** | **$ 14,257,065** | **$ 12,517,374** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 for surface water quality monitoring and assessments 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 1,764,464 | $ 2,051,911 | $ 2,046,733 | $ 2,109,702 |
| **Operating Expenditures/Expenses** | 834,249 | 1,026,725 | 1,078,341 | 1,081,776 |
| **Capital Outlay** | 0 | 80,500 | 0 | 0 |
| **Total** | **$ 2,598,714** | **$ 3,159,136** | **$ 3,125,074** | **$ 3,191,478** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 268,208 | 270,438 |
| **Grants (Not Transportation-Related)** | 188,666 | 194,412 | 200,245 | 200,245 |
| **Total** | **$ 2,598,714** | **$ 3,159,136** | **$ 3,125,074** | **$ 3,191,478** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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.
- Additional changes in personnel expenditures are primarily the result of changes in health insurance selections.

**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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 16,498,573 | $ 19,069,299 | $ 19,747,941 | $ 20,387,679 |
| **Operating Expenditures/Expenses** | 26,576,994 | 31,084,622 | 31,795,783 | 32,152,682 |
| **Capital Outlay** | 0 | 510,000 | 203,000 | 0 |
| **Total** | **$ 43,075,567** | **$ 50,663,921** | **$ 51,746,724** | **$ 52,540,361** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 41,071,692 | $ 48,323,655 | $ 49,438,483 | $ 50,159,909 |
| **Unincorporated Area General Operating Fund** | 529,846 | 681,814 | 647,745 | 665,013 |
| **Transportation Trust Fund** | 1,354,318 | 1,531,885 | 1,531,020 | 1,582,033 |
| **Grants (Not Transportation-Related)** | 0 | 0 | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | 119,710 | 126,567 | 129,476 | 133,406 |
| **Total** | **$ 43,075,567** | **$ 50,663,921** | **$ 51,746,724** | **$ 52,540,361** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 201 | 206 | 203 | 203 |
| **Funded FTE Positions** | 201.00 | 206.00 | 203.00 | 203.00 |

**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.

**OPERATING EXPENDITURES:**

- The increase in operating expenditures is primarily the result of contract increases for HVAC system maintenance, elevator inspections, generator inspections, and fire and security alarm services.

**CAPITAL AND OTHER EXPENDITURES:**

- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 198,158,387 | $ 226,912,886 | $ 249,899,617 | $ 266,387,937 |
| **Operating Expenditures/Expenses** | 58,534,396 | 62,569,719 | 65,869,648 | 66,968,002 |
| **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** | **$ 316,186,753** | **$ 333,355,939** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 7,556,336 | $ 8,942,686 | $ 9,193,573 | $ 9,299,338 |
| **Unincorporated Area General Operating Fund** | 242,215,720 | 271,964,218 | 289,995,023 | 308,767,940 |
| **Countywide Special Revenue Funds** | 226,014 | 5,225,360 | 10,251,191 | 10,251,191 |
| **Grants (Not Transportation-Related)** | 9,098,180 | 6,800,428 | 6,746,966 | 5,037,470 |
| **Total** | **$ 259,096,249** | **$ 292,932,692** | **$ 316,186,753** | **$ 333,355,939** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 are added for the new Sligh/Anderson Road fire station.
- One full-time telecommunicator position is converted into three part-time positions.

**OPERATING EXPENDITURES:**

- The increase in operating expenditures is primarily related to an increase in indirect administrative costs, higher contract cost for chemicals, uniforms & safety apparel, 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.

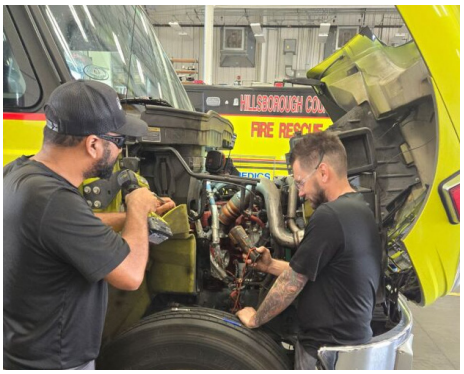
- Fleet will evaluate maintenance, repair, and customer support processes and procedures using Lean Six Sigma principles to improve overall effectiveness and efficiency. These actions can lead to a reduction in repair charges, reduction in asset down time, enhanced safety, higher technician productivity 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 Recommended | 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 | 26,311,994 | 27,175,040 |
| **Capital Outlay** | 18,872,026 | 65,920,000 | 65,908,819 | 67,908,819 |
| **Other Non Operating** | 0 | 0 | 0 | 0 |
| **Total** | **$ 46,326,380** | **$ 96,336,421** | **$ 99,722,453** | **$ 102,912,999** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Fleet Management Funds** | $ 46,326,380 | $ 96,336,421 | $ 99,722,453 | $ 102,912,999 |
| **Total** | **$ 46,326,380** | **$ 96,336,421** | **$ 99,722,453** | **$ 102,912,999** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 FY 26, 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 vendor contracts for fuel and vehicle maintenance parts.

**CAPITAL AND OTHER EXPENDITURES:**
- Continuation budget.

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 1,932,456 | $ 2,568,096 | $ 2,197,140 | $ 2,273,156 |
| **Operating Expenditures/Expenses** | 163,801 | 401,754 | 548,894 | 385,155 |
| **Total** | **$ 2,096,257** | **$ 2,969,850** | **$ 2,746,034** | **$ 2,658,311** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | 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 FY25, two 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 providing funding for a consultant to ensure systems meet legal requirements for the protection of health information.

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 16,834,465 | $ 20,198,725 | $ 20,541,780 | $ 21,279,943 |
| **Operating Expenditures/Expenses** | 10,260,175 | 31,163,842 | 9,925,180 | 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** | **$ 60,805,362** | **$ 61,134,559** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ (907) | $ 0 | $ 430,000 | $ 0 |
| **Grants (Not Transportation-Related)** | 47,004,115 | 58,009,314 | 60,375,362 | 61,134,559 |
| **Total** | **$ 47,003,209** | **$ 58,009,314** | **$ 60,805,362** | **$ 61,134,559** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 9,560,550 | $ 10,722,511 | $ 10,919,313 | $ 11,394,337 |
| **Operating Expenditures/Expenses** | 10,038,605 | 22,581,360 | 34,573,767 | 34,589,179 |
| **Capital Outlay** | 904 | 2,000,000 | 2,000,000 | 2,000,000 |
| **Grants & Aids** | 263,707,015 | 493,013,402 | 490,091,595 | 491,534,894 |
| **Total** | **$ 283,307,074** | **$ 528,317,273** | **$ 537,584,675** | **$ 539,518,410** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 230,135 | $ 419,383 | $ 431,634 | $ 446,019 |
| **Countywide Special Revenue Funds** | 268,217,467 | 502,056,098 | 507,726,720 | 509,646,070 |
| **Grants (Not Transportation-Related)** | 14,859,472 | 25,841,792 | 29,426,321 | 29,426,321 |
| **Total** | **$ 283,307,074** | **$ 528,317,273** | **$ 537,584,675** | **$ 539,518,410** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 FY26, one position is established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**

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

# 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 Recommended | 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 Recommended | 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 Recommended | 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:

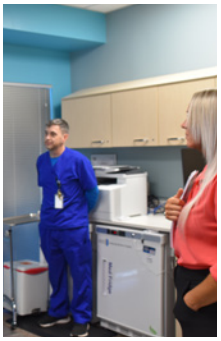
- Human Resources will conduct a comprehensive review of job classifications and duties to prepare for emerging technologies and new work methods. HR will identify opportunities to enhance efficiency, streamline tasks, and elevate

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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 7,161,208 | $ 8,163,888 | $ 8,096,809 | $ 8,363,174 |
| **Operating Expenditures/Expenses** | 1,203,946 | 2,349,586 | 2,377,377 | 2,385,320 |
| **Total** | **$ 8,365,154** | **$ 10,513,474** | **$ 10,474,186** | **$ 10,748,494** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 6,799,809 | $ 8,347,878 | $ 8,285,581 | $ 8,510,068 |
| **Grants (Not Transportation-Related)** | 2,058 | 209,713 | 201,630 | 201,630 |
| **Self-Insurance Funds** | 1,563,287 | 1,955,883 | 1,986,975 | 2,036,796 |
| **Total** | **$ 8,365,154** | **$ 10,513,474** | **$ 10,474,186** | **$ 10,748,494** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 increase in operating expenditures is primarily the result of indirect administrative cost increases.

# 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

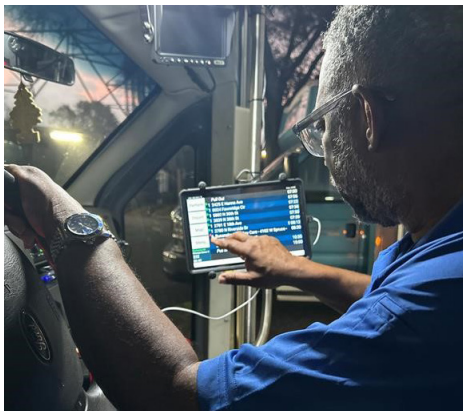
Enterprise Infrastructure Services
- Network & Server Administration

## 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 16,437,237 | $ 17,465,940 | $ 17,810,529 | $ 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** | **$ 51,916,459** | **$ 51,410,402** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 31,311,857 | $ 33,891,982 | $ 35,149,991 | $ 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** | **$ 51,916,459** | **$ 51,410,402** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 114 | 114 | 115 | 115 |
| **Funded FTE Positions** | 114.00 | 114.00 | 115.00 | 115.00 |

**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.

**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.

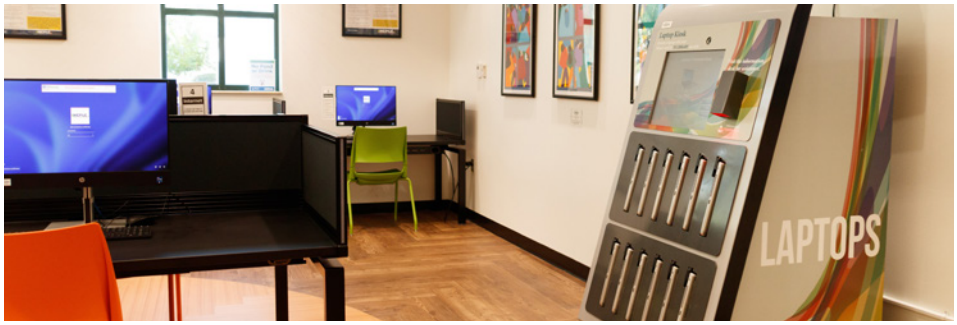
- The department will initiate a large-scale project to digitize and preserve the Florida Sentinel Bulletin, Florida's largest and most widely circulated African American newspaper. This effort aims to safeguard its historical significance and make it accessible for future generations, ensuring the preservation 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 Recommended | 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 | 29,827,513 | 29,465,408 |
| **Capital Outlay** | 2,321,131 | 2,838,474 | 758,035 | 501,968 |
| **Grants & Aids** | 374,878 | 750,571 | 560,164 | 373,419 |
| **Total** | **$ 55,101,026** | **$ 62,630,437** | **$ 65,505,686** | **$ 66,406,695** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 65,276,736 | 66,177,745 |
| **Total** | **$ 55,101,026** | **$ 62,630,437** | **$ 65,505,686** | **$ 66,406,695** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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:**
- Capital outlay expenditures is primarily compromised of new vehicles for new positions and the purchase of new library materials.
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

# Management & Budget

(813) 272-5890 | HCFL.gov/Budget

The Management & Budget department uses sound financial and business practices to budget available resources in accordance with the priorities of the Board of County Commissioners and statutory requirements. It manages the issuance of debt and provides financial analysis services.

## FY 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 4,005,371 | $ 4,220,973 | $ 4,433,457 | $ 4,601,078 |
| **Operating Expenditures/Expenses** | 2,832,272 | 3,641,287 | 4,941,573 | 5,242,317 |
| **Grants & Aids** | 962,187 | 1,665,866 | 1,100,958 | 784,432 |
| **Other Non Operating** | 482,064 | 516,781 | 50,000 | 50,000 |
| **Total** | **$ 8,281,895** | **$ 10,044,907** | **$ 10,525,988** | **$ 10,677,827** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,769,956 | $ 4,079,933 | $ 5,207,078 | $ 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 | 873,283 | 493,813 |
| **Total** | **$ 8,281,895** | **$ 10,044,907** | **$ 10,525,988** | **$ 10,677,827** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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.

**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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 6,442,164 | $ 7,090,822 | $ 7,389,238 | $ 7,637,386 |
| **Operating Expenditures/Expenses** | 1,806,117 | 2,224,907 | 2,199,557 | 2,207,575 |
| **Capital Outlay** | 0 | 350,000 | 86,000 | 0 |
| **Total** | **$ 8,248,281** | **$ 9,665,729** | **$ 9,674,795** | **$ 9,844,961** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 8,248,281 | $ 9,665,729 | $ 9,674,795 | $ 9,844,961 |
| **Total** | **$ 8,248,281** | **$ 9,665,729** | **$ 9,674,795** | **$ 9,844,961** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 FY26, two positions are established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of a reduction in contracted body transport and insurance premiums.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of two new vehicles to respond to death scenes.

# Minority & Small Business Enterprises

(813) 829-2650 | HCFL.gov/MWSBE

Minority & Small Business Enterprises Division increases minority- and women-owned and small businesses' access to County procurement opportunities in construction, contractual services, professional consulting services, and commodities. These programs are economic drivers that strive to support a diverse base of suppliers and vendors, job creation, and business expansion and retention. The division achieves these goals through community outreach, providing capacity-building training for certified and registered business enterprises, and direct relationships with user-departments.

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## FY 24 and FY 25 Accomplishments:

- The Minority & Small Business Enterprises Division held its 10th Annual Reverse Trade Show for Hillsborough County-certified minority- and women-owned and small businesses to facilitate relationship building and networking between prime contractors and subcontractors. This event helps minority- and women-owned and 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 minority- and women-owned and small businesses applying for Hillsborough County certification 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 certification.
- The Minority & Small Business Enterprises Division reached a total of 1,000 businesses listed in the county directory of Hillsborough County-certified minority- and women-owned and small businesses. This accomplishment increased the number of certified businesses able to participate on County procurements with minority- and women-owned 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 certified minority- and women-owned businesses enterprise (MBE) and registered small business enterprise (SBE) firms.
- Another goal is to offer more strategic planning and contracting opportunities for certified minority- and women-owned businesses enterprise (MBE) and registered small business enterprise (SBE) firms by partnering with other local MBE and SBE programs to collaborate on technical assistance and outreach events.
- Another goal is to expand the number of subcontracted minority- and women-owned businesses (MBE's) on County procurements with minority- and women-owned business participation goals and the number of small business enterprise (SBE) set-aside procurement opportunities.

## 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 Minority & Small Business Enterprises Division will create training for minority- and women-owned and 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 Minority & Small Business Enterprises Division will host a supplier diversity showcase (VendorConnect) to introduce and connect minority- and women-owned and small businesses with County departments and constitutional offices that contract for goods and services provided by these businesses. This annual showcase will increase awareness of the capabilities of these businesses and seek to better connect them with governmental contracting opportunities.

## Innovation:

The Minority and Small Business Enterprises Division will identify community and industry groups for partnership opportunities to increase the number of firms registered with the MBE and/or SBE program and grow the number of firms that participate in a County procurement opportunity. This will include advance notification of upcoming projects in minority publications and 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 MBE/SBE firms actively certified. | 836 | 911 | 1,020 | 1,100 |
| Use of MBE/SBE firms in County contracting as a percentage of total contract values. | 17% | 20% | 20% | 20% |

# Minority & Small Business Enterprises

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | 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 Recommended | 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.

# Office of Community Impact

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 17,337,199 | $ 19,802,458 | $ 22,317,797 | $ 23,272,487 |
| **Operating Expenditures/Expenses** | 25,231,333 | 27,863,705 | 30,687,944 | 30,348,261 |
| **Capital Outlay** | 527,487 | 666,424 | 212,500 | 0 |
| **Grants & Aids** | 0 | 80,000 | 80,000 | 80,000 |
| **Total** | **$ 43,096,019** | **$ 48,412,587** | **$ 53,298,241** | **$ 53,700,748** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 49,521,888 | 49,751,039 |
| **Total** | **$ 43,096,019** | **$ 48,412,587** | **$ 53,298,241** | **$ 53,700,748** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 377 | 395 | 425 | 433 |
| **Funded FTE Positions** | 258.08 | 269.36 | 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 is primarily the result of a vehicles necessary for new positions.

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 8,930,870 | $ 9,549,152 | $ 9,866,890 | $ 10,205,690 |
| **Operating Expenditures/Expenses** | 8,540,892 | 8,883,639 | 8,685,579 | 8,693,261 |
| **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** | **$ 20,736,363** | **$ 21,082,845** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 4,669,880 | 4,801,222 |
| **Countywide Special Revenue Funds** | 7,228,348 | 7,059,004 | 7,436,609 | 7,455,540 |
| **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 Resource Recovery 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** | **$ 20,736,363** | **$ 21,082,845** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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<br>Cats: 5 days | Dogs: 11 days<br>Cats: 5 days | Dogs: 10 days<br>Cats: 4.5 days | Dogs: 9.5 Days<br>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%<br>Cats: 8% | Dogs: 38%<br>Cats: 8.5% | Dogs: 39%<br>Cats: 9% | Dogs: 40%<br>Cats: 9.5% |

# Pet Resources

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 3,812,102 | 3,672,990 |
| **Capital Outlay** | 70,474 | 0 | 530,320 | 0 |
| **Total** | **$ 9,874,943** | **$ 11,465,416** | **$ 12,614,922** | **$ 12,208,688** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 9,583,658 | $ 10,997,916 | $ 12,147,422 | $ 11,741,188 |
| **Countywide Special Revenue Funds** | 291,285 | 467,500 | 467,500 | 467,500 |
| **Total** | **$ 9,874,943** | **$ 11,465,416** | **$ 12,614,922** | **$ 12,208,688** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 4,199,365 | $ 4,787,158 | $ 4,858,933 | $ 4,985,225 |
| **Operating Expenditures/Expenses** | 202,292 | 335,372 | 323,788 | 328,806 |
| **Total** | **$ 4,401,657** | **$ 5,122,530** | **$ 5,182,721** | **$ 5,314,031** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 4,401,657 | $ 5,122,530 | $ 5,182,721 | $ 5,314,031 |
| **Total** | **$ 4,401,657** | **$ 5,122,530** | **$ 5,182,721** | **$ 5,314,031** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 1,160,743 | $ 1,460,802 | $ 1,501,100 | $ 1,548,065 |
| **Operating Expenditures/Expenses** | 582,003 | 805,420 | 897,574 | 958,196 |
| **Total** | **$ 1,742,747** | **$ 2,266,222** | **$ 2,398,674** | **$ 2,506,261** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Self-Insurance Funds** | $ 1,742,747 | $ 2,266,222 | $ 2,398,674 | $ 2,506,261 |
| **Total** | **$ 1,742,747** | **$ 2,266,222** | **$ 2,398,674** | **$ 2,506,261** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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.

# 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 7,248,433 | $ 10,068,349 | $ 10,527,612 | $ 10,829,080 |
| **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** | **$ 21,713,574** | **$ 21,919,471** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 7,267,133 | $ 6,443,386 | $ 8,679,388 | $ 8,885,285 |
| **Grants (Not Transportation-Related)** | 7,673,359 | 24,631,777 | 13,034,186 | 13,034,186 |
| **COVID Relief Funds** | 89,769 | 0 | 0 | 0 |
| **Total** | **$ 15,030,261** | **$ 31,075,163** | **$ 21,713,574** | **$ 21,919,471** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 83 | 82 | 81 | 81 |
| **Funded FTE Positions** | 83.00 | 82.00 | 81.00 | 81.00 |

**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 result in one less position.

**OPERATING EXPENDITURES:**
- Continuation budget.

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

# Solid Waste Management

(813) 272-5680 | HCFL.gov/SolidWaste

Solid Waste Management provides solid waste collection, disposal, and recycling services to unincorporated Hillsborough County and the New Tampa area. This includes providing materials management for over 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 14,160,662 | $ 17,249,388 | $ 17,633,639 | $ 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 | 840,000 | 600,000 |
| **Total** | **$ 165,085,160** | **$ 203,654,502** | **$ 199,485,672** | **$ 199,660,971** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Public Works Solid Waste Resource Recovery Funds** | $ 165,085,160 | $ 203,654,502 | $ 199,485,672 | $ 199,660,971 |
| **Total** | **$ 165,085,160** | **$ 203,654,502** | **$ 199,485,672** | **$ 199,660,971** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 5,545,368 | $ 8,827,543 | $ 8,636,156 | $ 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** | **$ 13,433,613** | **$ 13,070,283** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 6,711,198 | $ 7,774,185 | $ 8,627,772 | $ 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** | **$ 13,433,613** | **$ 13,070,283** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 82 | 83 | 84 | 84 |
| **Funded FTE Positions** | 81.50 | 82.50 | 83.50 | 83.50 |

**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.
- Position transfers between Social Services and Sunshine Line result in one additional position.

**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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 74,313,784 | $ 91,289,671 | $ 94,506,908 | $ 97,950,157 |
| **Operating Expenditures/Expenses** | 183,186,457 | 202,290,911 | 231,644,757 | 235,107,752 |
| **Capital Outlay** | 12,626,236 | 24,870,499 | 29,468,546 | 3,934,100 |
| **Total** | **$ 270,126,476** | **$ 318,451,081** | **$ 355,620,211** | **$ 336,992,009** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,148 | $ 0 | $ 0 | $ 0 |
| **Unincorporated Area General Operating Fund** | 70 | 137,862 | 137,862 | 137,862 |
| **Unincorporated Area Special Revenue Funds** | 2,500 | 204,457 | 204,457 | 204,457 |
| **Public Works Solid Waste ResourceRecovery Funds** | 5,013,319 | 2,263,589 | 2,623,826 | 2,780,380 |
| **Public Utilities Water/Wastewater Funds** | 265,109,439 | 315,845,173 | 352,654,066 | 333,869,310 |
| **Total** | **$ 270,126,476** | **$ 318,451,081** | **$ 355,620,211** | **$ 336,992,009** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 834 | 850 | 857 | 861 |
| **Funded FTE Positions** | 834.00 | 850.00 | 857.00 | 861.00 |

**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, four positions were eliminated.

**OPERATING EXPENDITURES:**

- The increase in operating expenditures is primarily the result of higher contract costs for chemicals and the hauling and disposal of biosolids, increased indirect administrative costs, maintenance and equipment rentals, support and expansion of the Advanced Metering System, and one-time costs associated with engineering consulting services for operational/process improvements and professional services for infrastructure inspections due to ongoing development.

**CAPITAL AND OTHER EXPENDITURES:**

- The increase in capital expenditures is primarily the result of 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 120 | 114 | 114 | 114 |
| **Funded FTE Positions** | 120.00 | 114.00 | 114.00 | 114.00 |

**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 Recommended | 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 Recommended | 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:

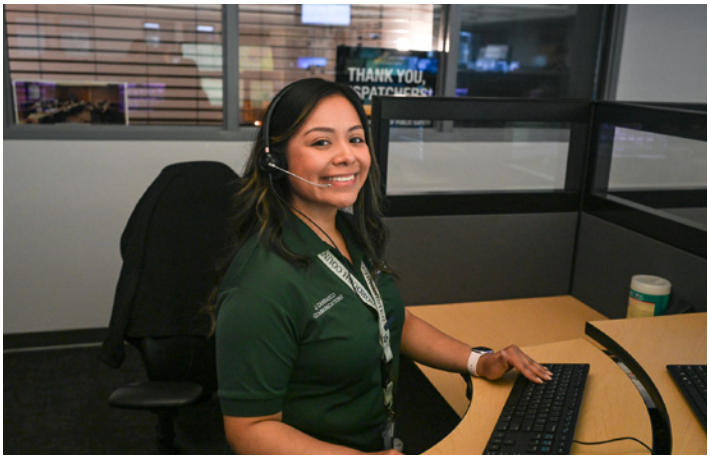
- **Public Safety** – Reduce criminal activity and conditions that foster crime and fear of crime.
- **Child and Elder Protection** – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.
- **Traffic Safety** – Reduce traffic crashes and unsafe driving 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Other Non Operating** | $ 612,830,640 | $ 653,302,922 | $ 687,159,947 | $ 707,709,285 |
| **Total** | **$ 612,830,640** | **$ 653,302,922** | **$ 687,159,947** | **$ 707,709,285** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 21,827,833 | 21,946,208 |
| **Total** | **$ 612,830,640** | **$ 653,302,922** | **$ 687,159,947** | **$ 707,709,285** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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, readiness during times of natural disaster, continued modernization efforts through technology and 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 Recommended | 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 Recommended | 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 equipment to support computer infrastructure including a UPS replacement and network firewalls.

# 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 and a mail inserter, 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Other Non Operating** | $ 47,119,287 | $ 53,220,135 | $ 55,810,029 | $ 61,535,682 |
| **Total** | **$ 47,119,287** | **$ 53,220,135** | **$ 55,810,029** | **$ 61,535,682** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 35,786,933 | $ 39,677,550 | $ 41,794,245 | $ 47,253,087 |
| **Unincorporated Area General Operating Fund** | 7,889,117 | 9,189,629 | 9,945,823 | 10,123,814 |
| **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 | 1,948,828 | 1,984,649 |
| **Sales Tax Revenue Fund** | 488,955 | 528,773 | 607,715 | 635,665 |
| **General Obligation Bonds Sinking Funds** | 251,733 | 305,355 | 249,776 | 254,053 |
| **Noncommitment Debt Service Funds** | 98,078 | 625,000 | 200,000 | 200,000 |
| **Total** | **$ 47,119,287** | **$ 53,220,135** | **$ 55,810,029** | **$ 61,535,682** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 401 | 418 | 418 | 418 |
| **Funded FTE Positions** | 401.00 | 418.00 | 418.00 | 418.00 |

**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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 5,129,270 | $ 6,261,628 | $ 6,253,962 | $ 6,573,737 |
| **Operating Expenditures/Expenses** | 6,448,952 | 8,187,574 | 11,927,004 | 10,763,238 |
| **Capital Outlay** | 177,803 | 250,000 | 7,000 | 0 |
| **Other Non Operating** | 0 | 271,665 | 0 | 0 |
| **Total** | **$ 11,756,026** | **$ 14,970,867** | **$ 18,187,966** | **$ 17,336,975** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 12,682,872 | 12,490,925 |
| **Grants (Not Transportation-Related)** | 516,621 | 2,087,758 | 1,398,941 | 670,572 |
| **Total** | **$ 11,756,026** | **$ 14,970,867** | **$ 18,187,966** | **$ 17,336,975** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.
- Changes in non-operating expenditures are primarily the result of fluctuations in grant appropriations.

# Charter Review Board

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 0 | $ 8,000 | $ 0 | $ 0 |
| **Total** | **$ 0** | **$ 8,000** | **$ 0** | **$ 0** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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**

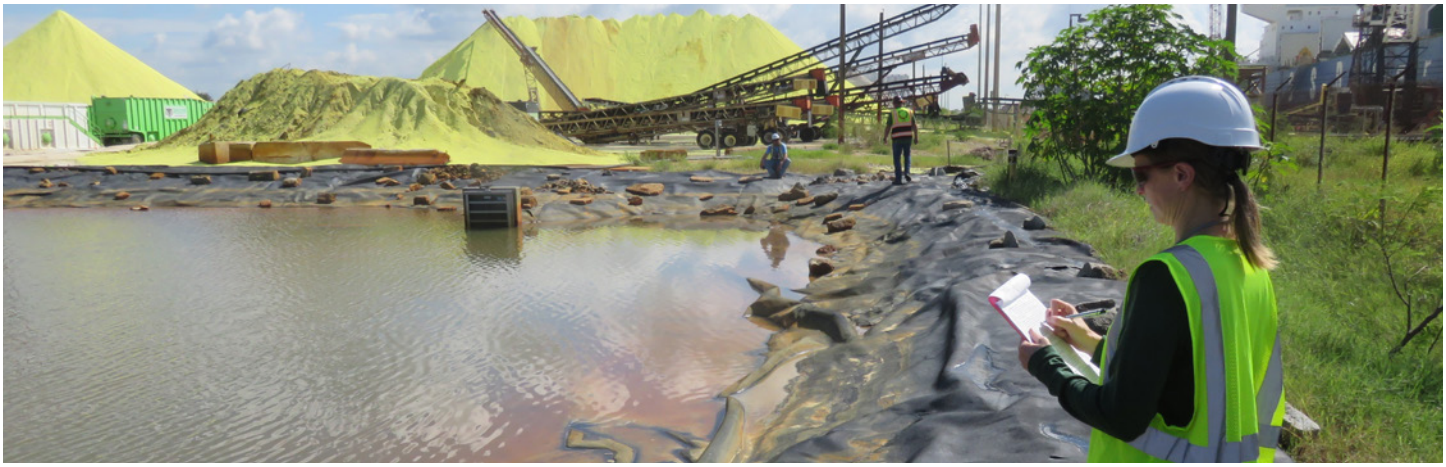
Chapter 2000-445 of the The Charter Review Board convenes every five years to conduct a comprehensive study of any or all phases of county government.

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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 17,338,719 | $ 20,774,325 | $ 20,350,762 | $ 18,171,117 |
| **Operating Expenditures/Expenses** | 1,915,123 | 2,490,459 | 2,449,244 | 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** | **$ 23,906,396** | **$ 21,574,845** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 13,523,436 | $ 14,536,936 | $ 14,683,954 | $ 15,083,274 |
| **Countywide Special Revenue Funds** | 1,678,984 | 2,009,524 | 1,618,321 | 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** | **$ 23,906,396** | **$ 21,574,845** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 24 Projected | FY 25 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 Recommended | 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 | Actual | Adopted | Recommended | 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 Recommended | 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:

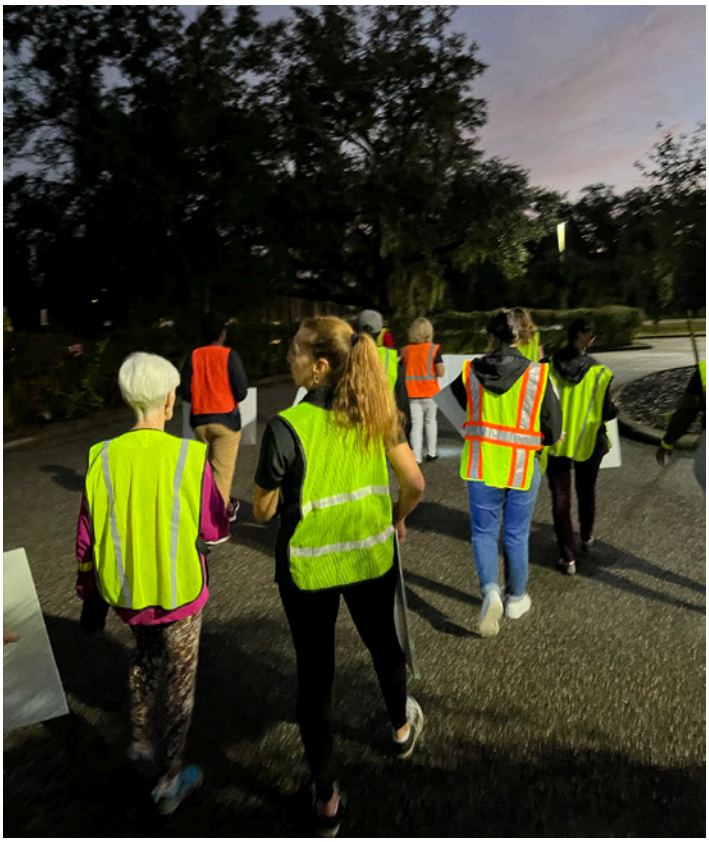
- In preparation for future Brightline passenger rail service along the Interstate 4 corridor, the TPO is

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 Recommended | 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 | 14,842,338 | 14,628,619 |
| **Total** | **$ 3,290,664** | **$ 10,191,588** | **$ 16,042,763** | **$ 16,042,763** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Grants (Not Transportation-Related)** | $ 3,290,664 | $ 10,162,138 | $ 16,013,313 | $ 16,013,313 |
| **Discretely Presented Component Units** | 0 | 29,450 | 29,450 | 29,450 |
| **Total** | **$ 3,290,664** | **$ 10,191,588** | **$ 16,042,763** | **$ 16,042,763** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | 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 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 20,566,666 | $ 132,465,552 | $ 139,354,824 | $ 100,743,076 |
| **Capital Outlay** | 335,796,666 | 1,813,235,619 | 3,046,334,375 | 3,019,464,753 |
| **Grants & Aids** | 2,308,363 | 17,865,974 | 16,172,812 | 1,998,904 |
| **Other Non Operating** | 0 | 61,812,814 | 64,250,116 | 0 |
| **Total** | **$ 358,671,695** | **$ 2,025,379,959** | **$ 3,266,112,127** | **$ 3,122,206,733** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 4,801 | $ 0 | $ 0 | $ 0 |
| **Countywide Special Revenue Funds** | 7,215,167 | 38,942,119 | 51,577,621 | 55,253,422 |
| **Unincorporated Area Special Revenue Funds** | 27,026,849 | 127,516,663 | 125,131,512 | 159,200,859 |
| **Transportation Trust Fund** | 69,434,793 | 304,630,391 | 584,883,687 | 480,752,558 |
| **Library Tax District Special Revenue Fund** | 5,298,251 | 59,696,022 | 77,625,044 | 75,787,489 |
| **Community Investment Tax Revenue Fund** | 25,492,135 | 180,698,823 | 218,987,383 | 200,577,066 |
| **Grants (Not Transportation-Related)** | 4,517,793 | 23,400,859 | 21,910,829 | 17,190,879 |
| **COVID Relief Funds** | 33,381,617 | 133,664,364 | 70,223,991 | 13,667,056 |
| **Countywide Construction Fund** | 17,683,181 | 137,441,661 | 176,356,567 | 118,931,625 |
| **Unincorporated Area Construction Fund** | 4,983,739 | 104,728,211 | 107,233,706 | 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 | 1,689,716 | 1,685,581 |
| **Public Works Solid Waste Resource Recovery Funds** | 2,597,653 | 145,687,134 | 178,537,163 | 148,637,335 |
| **Public Utilities Water/Wastewater Funds** | 149,933,249 | 703,185,263 | 1,600,880,475 | 1,721,629,582 |
| **Total** | **$ 358,671,695** | **$ 2,025,379,959** | **$ 3,266,112,127** | **$ 3,122,206,733** |

# Debt Service Accounts

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 199,893,847 | 144,460,626 |
| **Total** | **$ 154,780,251** | **$ 201,413,963** | **$ 211,971,809** | **$ 150,051,292** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 83,520,694 | 55,730,691 |
| **Commercial Paper Sinking Funds** | 25,536,513 | 24,893,929 | 25,827,850 | 19,737,249 |
| **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 | 66,545,457 | 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** | **$ 211,971,809** | **$ 150,051,292** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | | | | |
| **Funded FTE Positions** | 0.00 | 0.00 | 0.00 | 0.00 |

# Governmental Agencies

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 609,686 | $ 557,209 | $ 676,736 | $ 695,746 |
| **Grants & Aids** | 240,031,984 | 243,491,703 | 225,399,666 | 177,651,871 |
| **Total** | **$ 240,641,670** | **$ 244,048,912** | **$ 226,076,402** | **$ 178,347,617** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 27,135,862 | $ 48,253,686 | $ 50,497,279 | $ 48,874,310 |
| **Countywide Special Revenue Funds** | 96,044,809 | 70,597,724 | 50,200,787 | 43,369,848 |
| **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 | 24,000,000 | 13,800,000 |
| **Total** | **$ 240,641,670** | **$ 244,048,912** | **$ 226,076,402** | **$ 178,347,617** |

**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 $30,473 for the Health Department.

**CAPITAL AND OTHER EXPENDITURES:**

- Decrease of one-time funding for Hart in the amount of $250,000.
- 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 $895,153.
- 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 $1,990,766.
- Decrease in revenue from Community Investment Tax increased payments (sharing) to the Tampa Bay Sports Authority by $748,729.
- Increase in revenue from Community Investment Tax increased payments (sharing) to City of Tampa, City of Temple Terrace, and Plant City by $1,597,710.
- Increase in 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.

A detailed list of appropriations is shown on the following pages.

# Governmental Agencies

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 1,830,141 | 1,972,090 |
| 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 | 2,303,846 |
| Tampa Sports Authority Soccer Complex | 1,916,694 | 1,273,535 | 378,382 | 1,273,535 |
| Tampa Tax Increment Financing | 14,246,342 | 39,691,335 | 41,500,896 | 40,235,630 |
| Temple Terrance Tax Increment Financing | 649,846 | 716,022 | 773,779 | 843,918 |
| 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** | **50,497,279** | **48,874,310** |
| | | | | |
| **SPECIAL REVENUE FUNDS** | | | | |
| **Countywide Special Purpose Revenue Fund** | | | | |
| City of Tampa Marine Law Enforcement | 182,000 | 182,000 | 237,000 | 237,000 |
| City of Temple Terrance Marine Law Enforcement | 60,000 | 60,000 | 226,833 | 226,833 |
| 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 | 50,200,787 | 43,369,848 |
| | | | | |
| **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 | 91,615,833 | 94,414,812 | 65,330,459 |

# Governmental Agencies

| | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 |
| **TOTOAL SPECIAL REVENUE FUNDS** | **197,826,890** | **169,195,226** | **151,579,123** | **115,673,307** |
| **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 | 10,000,000 | 10,000,000 |
| **TOTAL CAPITAL FUNDS** | **15,678,918** | **26,600,000** | **24,000,000** | **13,800,000** |
| **TOTAL GOVERNMENTAL AGENCIES** | **$ 240,641,670** | **$ 244,048,912** | **$ 226,076,402** | **$ 178,347,617** |

# Non-Departmental Allotments

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Personnel Services** | $ 1,823,411 | $ 17,123,766 | $ 4,632,048 | $ 4,391,927 |
| **Operating Expenditures/Expenses** | 153,309,360 | 259,495,753 | 323,443,831 | 303,760,555 |
| **Capital Outlay** | 773,764 | 2,850,000 | 3,550,000 | 3,350,000 |
| **Debt Service Costs** | 0 | 94,633 | 6,900 | 6,083 |
| **Grants & Aids** | 24,497,763 | 44,187,109 | 34,249,867 | 8,531,000 |
| **Other Non Operating** | 231,362 | 0 | 0 | 0 |
| **Total** | **$ 180,635,660** | **$ 323,751,261** | **$ 365,882,646** | **$ 320,039,565** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 8,701,944 | $ 41,430,428 | $ 27,191,707 | $ 22,989,513 |
| **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 Fund** | 3,598,990 | 3,650,000 | 3,650,000 | 3,650,000 |
| **Transportation Trust Fund** | 381 | 15,004,000 | 15,004,000 | 4,000 |
| **Grants (Not Transportation-Related)** | 1,562,004 | 72,365,156 | 128,955,618 | 113,141,192 |
| **Sales Tax Revenue Fund** | 614,000 | 1,044,000 | 1,337,000 | 1,363,000 |
| **COVID Relief Funds** | 17,793,316 | 17,446,655 | 10,864,867 | 0 |
| **Self-Insurance Funds** | 145,652,033 | 162,560,386 | 168,562,190 | 168,562,190 |
| **Total** | **$ 180,635,660** | **$ 323,751,261** | **$ 365,882,646** | **$ 320,039,565** |

| | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Funded Positions** | 24 | 22 | 22 | 22 |
| **Funded FTE Positions** | 24.00 | 22.00 | 22.00 | 22.00 |

This department is set up to provide a mechanism for the recording and payment of those items which are general government costs and are not distributed to specific departments. Representative costs include claim payment accounts in the county self insurance fund, outside legal services, the year-end audit, and funds for economic development programs.

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 25 to FY 26**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- The decrease in personnel expenditures is primarily the result 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 Recommended | 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 | 616,652 | 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 | 367,000 | 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 | 3,992,448 |
| 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 |
| 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 |

# Non-Departmental Allotments

| Descriptions | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| 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 Gym Exp | 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 |
| Unallocated Funds | 0 | 0 | 4,200,000 | 0 |
| 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** | **27,191,707** | **22,989,513** |
| **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 |
| School Zone Camera Costs | 0 | 0 | 4,276,806 | 4,276,806 |
| School Zone Camera Monitoring Review HCSO | 0 | 0 | 60,000 | 60,000 |
| 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 |
| | **2,094,027** | **10,087,636** | **10,154,264** | **10,166,670** |
| **GENERAL FUNDS TOTAL** | **11,414,936** | **51,681,064** | **37,508,971** | **33,319,183** |

# Non-Departmental Allotments

| Descriptions | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **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 |
| **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 | 128,955,618 | 113,141,192 |
| **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 | 15,000,000 | 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 | 10,487,705 | 0 |
| American Rescue Plan 3 Act Revenue Recovery | 1,100,394 | 1,273,734 | 105,238 | 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** | **10,864,867** | **-** |
| **SPECIAL REVENUE FUNDS TOTAL** | **23,568,690** | **109,509,811** | **159,811,485** | **118,158,192** |
| **COUNTY SELF INSURANCE FUND** | | | | |
| Employee Group Health Insurance Fund-50067004 | 126,251,455 | 131,113,898 | 137,114,090 | 137,114,090 |
| General Liability Insurance Fund-50067002 | 14,644,084 | 21,321,000 | 21,321,924 | 21,321,924 |
| OPEB/Retiree Health Insurance Fund-50067005 | 184 | 180 | 220 | 220 |
| Workers Compensation Insurance Fund-50067001 | 4,756,310 | 10,125,308 | 10,125,956 | 10,125,956 |
| **COUNTY SELF INSURANCE FUND TOTAL** | **145,652,033** | **162,560,386** | **168,562,190** | **168,562,190** |
| **NON-DEPARTMENTAL ALLOTMENTS TOTAL** | **$ 180,635,660** | **$ 323,751,261** | **$ 365,882,646** | **$ 320,039,565** |

# Nonprofit Organizations

| Appropriations | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 1,784,507 | $ 1,938,185 | $ 1,340,282 | $ 1,340,282 |
| **Grants & Aids** | 42,912,178 | 52,039,795 | 45,760,817 | 47,461,137 |
| **Total** | **$ 44,696,684** | **$ 53,977,980** | **$ 47,101,099** | **$ 48,801,419** |

| Budget by Fund | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 12,094,344 | $ 13,529,831 | $ 9,724,415 | $ 10,080,465 |
| **Economic Development Activity Fund** | 250,000 | 350,000 | 350,000 | 350,000 |
| **Countywide Gaming Compact Fund** | 624,000 | 624,000 | 624,000 | 267,950 |
| **Unincorporated Area General Operating Fund** | 459,951 | 852,903 | 300,000 | 300,000 |
| **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** | **$ 47,101,099** | **$ 48,801,419** |

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:**

- The majority of nonprofits are funded at continuation level for FY26 with the exception of several agencies that were funded on a one-time only basis in FY25.

Details by agency are shown in the following pages.

# Nonprofit Organizations

| Descriptions | FY24 Actual | FY25 Adopted | FY26 Recommended | 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 | 8,640 | 8,640 |
| America United Inc (YES) | 27,402 | 33,500 | 33,500 | 33,500 |
| AMI Kids | 106,204 | 106,204 | 106,204 | 106,204 |
| 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 | 70,000 | 70,000 |
| Bay Chapel, Inc. | 0 | 10,000 | 0 | 0 |
| Black Heritage Festival | 125,000 | 125,000 | 125,000 | 125,000 |
| Black Treasurer Investments (BTI) | 0 | 50,000 | 0 | 0 |
| Boys and Girls Club Summer | 22,500 | 22,500 | 22,500 | 22,500 |
| Boys and Girls Clubs | 64,298 | 64,298 | 64,298 | 64,298 |
| Brandon Chamber of Commerce | 0 | 11,000 | 11,000 | 11,000 |
| Brothers United Building Brothers Alliance | (44,662) | 0 | 0 | 0 |
| Caribbean Festival | 50,000 | 50,000 | 50,000 | 50,000 |
| Caribbean American National Development Org | 50,000 | 50,000 | 50,000 | 50,000 |
| CDS Housing/Life Transition | 0 | 75,000 | 0 | 0 |
| Center Place | 14,920 | 23,000 | 23,000 | 23,000 |
| Champions for Children | 23,687 | 45,900 | 45,900 | 45,900 |
| 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 | 75,000 | 75,000 |
| Community Tampa Bay/NCCJ | 0 | 5,012 | 5,012 | 5,012 |
| Cornerstone Family Ministries | 17,010 | 17,010 | 17,010 | 17,010 |
| Corp to Develop Communities | 200,450 | 200,450 | 200,450 | 200,450 |
| 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 | 1,604,630 | 1,604,630 |
| Crisis Center Ruskin Location | 0 | 20,604 | 0 | 0 |
| Dawning Family Services, Inc. | 33,017 | 41,368 | 41,368 | 41,368 |
| Dr Martin Luther King Parade Foundation | 187,531 | 200,560 | 200,560 | 200,560 |
| Dream Builders Mission Inc | 25,000 | 25,000 | 25,000 | 25,000 |
| Dress for Success | 50,000 | 50,000 | 50,000 | 50,000 |
| 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 | 100,000 | 100,000 |
| Egmont Key | 0 | 5,000 | 5,000 | 5,000 |
| Enterprising Latinas | 250,000 | 250,000 | 250,000 | 250,000 |
| Everyday Blessings | 0 | 50,000 | 0 | 0 |
| Faith Action Ministry Alliance, Inc. | 54,285 | 445,715 | 0 | 0 |
| FAMU National Association Alumni Tampa Chapter | 75,000 | 0 | 0 | 0 |
| Feeding Tampa Bay | 291,205 | 265,025 | 265,025 | 265,025 |

# Nonprofit Organizations

| Descriptions | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| Florida Solar United Neighborhoods Cooperative | 15,000 | 30,000 | 30,000 | 30,000 |
| Florida-Israel Business Accelerator Program | 100,000 | 100,000 | 100,000 | 100,000 |
| Gamma Theta Omega | 286,835 | 150,000 | 150,000 | 150,000 |
| Gamma Zeta Lambda Chapter of Alpha Phi Alpha Fraternity, Inc. | 72,450 | 75,000 | 0 | 0 |
| Gasparilla Bowl | 0 | 50,000 | 50,000 | 50,000 |
| Gentlemen Quest of Tampa, Inc. | 74,998 | 75,000 | 0 | 0 |
| Girl Scouts of Suncoast Council | 35,997 | 36,000 | 36,000 | 36,000 |
| Greater Riverview Chamber of Commerce | 11,000 | 11,000 | 11,000 | 11,000 |
| Greater Palm River Pt CDC | 111,715 | 124,746 | 124,746 | 124,746 |
| Greater Tampa Bay Area Council Inc. Boys Scouts of America | 36,000 | 36,000 | 36,000 | 36,000 |
| Growing My Giving, Inc. | 50,000 | 30,000 | 0 | 0 |
| Hillsborough County Anti-Drug Alliance | 3,828 | 25,000 | 25,000 | 25,000 |
| Hillsborough County Pet Resources Foundation | 0 | 10,000 | 0 | 0 |
| Hillsborough Crisis Center/Eldernet | 0 | 13,127 | 0 | 0 |
| Hillsborough Veterans Council Inc | 9,945 | 10,000 | 10,000 | 10,000 |
| Hispanic Business Init Fd | 160,000 | 160,000 | 160,000 | 160,000 |
| Hispanic Svcs Council Inc | 161,583 | 31,275 | 31,275 | 31,275 |
| Humane Society | 0 | 30,000 | 30,000 | 30,000 |
| I-Supplies Foundation | 0 | 10,000 | 0 | 0 |
| Ivey Enrichment Foundation | 0 | 50,000 | 50,000 | 50,000 |
| 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 |
| Masjid An NASR | 49,694 | 50,000 | 0 | 0 |
| Men of Vision, Inc. | 75,725 | 75,000 | 0 | 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 |
| N Tampa Life Enrichment Ctr | 97,341 | 100,000 | 100,000 | 100,000 |
| NAACP Empowerment Center | 70,125 | 70,125 | 70,125 | 70,125 |
| One Time Unallocated Funds | 0 | 350,000 | 350,000 | 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 | 11,000 | 11,000 |
| Portico Housing Solutions | (2) | 0 | 0 | 0 |
| Positive Coaching Alliance | 40,000 | 0 | 0 | 0 |
| Project Link, Inc | 120,000 | 50,000 | 50,000 | 50,000 |
| Quantum Leap Farm | 7,096 | 11,675 | 11,675 | 11,675 |
| REACHUP | 277,101 | 300,000 | 300,000 | 300,000 |
| Rebuilding Together Tampa Bay | 0 | 150,000 | 150,000 | 150,000 |
| Redland Christian Migrant Assn | 54,520 | 54,520 | 54,520 | 54,520 |
| Safe and Sound Hillsborough CDC of Tampa | 386,145 | 300,000 | 300,000 | 300,000 |
| Second Chance Program for Felony | 167,837 | 150,000 | 150,000 | 150,000 |

# Nonprofit Organizations

| Descriptions | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| Self Reliance | 13,220 | 13,268 | 13,268 | 13,268 |
| Seniors in Service | 5,400 | 5,400 | 5,400 | 5,400 |
| Sickle Cell Association | 30,442 | 33,876 | 33,876 | 33,876 |
| Sigma Pi Phi Fraternity, Inc. | 0 | 10,000 | 0 | 0 |
| Skills Center | 170,246 | 100,000 | 0 | 0 |
| Solar and Energy Loan Fund | 0 | 100,000 | 100,000 | 100,000 |
| Somebody Cares Tampa Bay | 63,178 | 36,823 | 0 | 0 |
| South Tampa Chamber of Commerce | 11,000 | 11,000 | 11,000 | 11,000 |
| South Atlantic Regional Conference of Alpha Kappa Alpha Sorority, Inc. | 0 | 150,000 | 0 | 0 |
| Southshore Chamber of Commerce | 11,000 | 11,000 | 11,000 | 11,000 |
| Starting Right Now | 12,560 | 130,000 | 130,000 | 130,000 |
| STEMXposure, Inc | 76,500 | 50,000 | 50,000 | 50,000 |
| Straz Center for Performing Arts Master Plan | 720,000 | 0 | 0 | 0 |
| Sulphur Springs Museum | 59,018 | 78,000 | 78,000 | 78,000 |
| Sustany Foundation | 0 | 35,000 | 0 | 0 |
| Tampa Alumnae Delta Sigma Theta | 1,875 | 75,000 | 75,000 | 75,000 |
| Tampa Alumni Guide Right Foundation, Inc. | 0 | 75,000 | 0 | 0 |
| Tampa Art Museum/Public Library Program | 0 | 200,000 | 0 | 0 |
| Tampa Bay Arts & Education Network | 199,992 | 200,000 | 200,000 | 200,000 |
| Tampa Bay Community Network | 200,000 | 200,000 | 200,000 | 200,000 |
| Tampa Bay Economic Development Council | 0 | 100,000 | 0 | 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 | 10,000 | 10,000 |
| Tampa Heights Jr Civic Association | 179,798 | 216,600 | 216,600 | 216,600 |
| Tampa Hillsborough Homeless Initiative | 475,000 | 475,000 | 475,000 | 475,000 |
| Tampa Lighthouse for the Blind | 24,341 | 124,291 | 24,291 | 24,291 |
| Tampa Metropolitan Alumnae Delta Sigma Theta | 28,980 | 75,000 | 75,000 | 75,000 |
| Tampa Museum of Art | 150,000 | 150,000 | 150,000 | 150,000 |
| Tampa YMCA Metro Weed & Seed | 13,325 | 13,325 | 13,325 | 13,325 |
| Teaching Tools | 49,781 | 50,000 | 50,000 | 50,000 |
| Temple Terrace Chamber of Commerce | 11,000 | 11,000 | 11,000 | 11,000 |
| The Centre for Women | 0 | 127,000 | 0 | 0 |
| The Children's Home Inc. | 100,726 | 100,521 | 100,521 | 100,521 |
| The Future Career Academy | 368,900 | 0 | 0 | 0 |
| The Lotus Coalition | 0 | 100,000 | 0 | 0 |
| The Spring Inc | 196,819 | 201,129 | 201,129 | 201,129 |
| 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 | 750,000 | 750,000 |
| United Bikerz Jamboree | 60,000 | 120,000 | 60,000 | 60,000 |
| United Cerebral Palsy | 10,247 | 10,247 | 10,247 | 10,247 |

# Nonprofit Organizations

| Descriptions | FY24 Actual | FY25 Adopted | FY26 Recommended | FY27 Planned |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| Urban Agriculture Community Initiative | 0 | 100,000 | 0 | 0 |
| Urban League of Hillsborough Count | 0 | 96,000 | 96,000 | 96,000 |
| Veterans Counseling Veterans | 16,172 | 0 | 0 | 0 |
| Wholesome Community Ministries | 60,406 | 0 | 0 | 0 |
| Women's Conference of Florida - Girl's Rise Program | 0 | 15,000 | 0 | 0 |
| Yeye's Village Performing Arts Community | 0 | 20,000 | 0 | 0 |
| Zeta Phi Beta Sorority, Inc. | 0 | 100,000 | 0 | 0 |
| | **12,094,344** | **13,529,831** | **9,724,415** | **10,080,465** |
| **Economic Development Activity Fund** | | | | |
| Tampa Bay Black Business Investment Corp | 0 | 0 | 100,000 | 100,000 |
| Tampa Bay WaVe | 250,000 | 350,000 | 250,000 | 250,000 |
| | **250,000** | **350,000** | **350,000** | **350,000** |
| **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** | **10,698,415** | **10,698,415** |
| **UNICORPORATED AREA GENERAL FUND** | | | | |
| Ruskin Firehouse Cultural Center | 0 | 200,000 | 200,000 | 200,000 |
| UACDC | 359,951 | 552,903 | 0 | 0 |
| UACDC- Workforce Training | 100,000 | 100,000 | 100,000 | 100,000 |
| | **459,951** | **852,903** | **300,000** | **300,000** |
| **UNICORPORATED AREA GENERAL FUND TOTAL** | **459,951** | **852,903** | **300,000** | **300,000** |
| **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** |
| **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** | **$ 47,101,099** | **$ 48,801,419** |

# 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 Recommended | 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 | 26,699,360 | 199,332,699 |
| Reserve For Contingency-General | 94,364,429 | 94,772,157 | 94,772,157 | 94,772,157 |
| 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 | 162,804,614 | 162,804,614 |
| Reserve for Attrition | 744,835 | 752,753 | 806,349 | 834,003 |
| **Total BOCC - CW General Operating Fund** | 260,476,791 | 290,293,626 | 295,263,420 | 467,924,413 |
| | | | | |
| **Economic Devel Activity Fund** | | | | |
| Reserve For Contingency-General | 426,427 | 271,632 | 183,560 | 170,616 |
| Other Designated Reserves | 16,369,146 | 21,019,044 | 25,694,098 | 25,103,419 |
| Reserve For Cash Balance (Stabilization Funds) | 852,853 | 543,264 | 367,120 | 341,232 |
| **Total BOCC - Economic Devel Activity Fund** | 17,648,426 | 21,833,940 | 26,244,778 | 25,615,267 |
| | | | | |
| **CW Gaming Compact Grf** | | | | |
| Other Designated Reserves | 1,396,171 | 818,900 | 258,450 | 0 |
| **Total** | 1,396,171 | 818,900 | 258,450 | - |
| | | | | |
| **Total Countywide General Fund** | 279,521,388 | 312,946,466 | 321,766,648 | 493,539,680 |
| | | | | |
| **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 | 58,471,305 | 58,471,305 |
| 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 | 523,992 | 554,936 |
| Reserve For Cash Balance (Stabilization Funds) | 42,499,889 | 44,732,586 | 44,732,586 | 44,732,586 |
| Other Designated Reserves | 14,049,240 | 14,074,937 | 20,079,739 | 137,928,077 |
| **Total BOCC - UA Gen Op Fund** | 128,604,569 | 134,801,525 | 140,832,622 | 258,711,904 |
| | | | | |
| **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 | 149,351,598 | 266,573,358 |
| **Total General Fund** | **414,669,672** | **456,546,217** | **471,118,246** | **760,113,038** |

# Reserves and Refunds

| Description | FY24 Adopted | FY25 Adopted | FY26 Recommended | 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 | 1,392,987 | 1,049,581 |
| Reserve for Attrition | 46,752 | 49,372 | 49,543 | 51,166 |
| Other Designated Reserves | 529,490,195 | 481,967,567 | 565,751,844 | 470,811,362 |
| 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 | 2,532,470 | 1,665,874 |
| **Total BOCC-CW Special Revenue Funds** | 542,741,122 | 500,519,603 | 583,456,830 | 487,344,770 |
| **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 | 1,666,786 | 2,021,565 |
| UA Fire Svc Impact Fee (Ne Zone) Fd-1000 | 715,008 | 1,128,056 | 1,260,733 | 1,677,000 |
| 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 | 3,470,198 | 5,500,000 |
| UA Impact Fees Administration-10004641 | 12,756 | 915,588 | 2,391,513 | 2,413,127 |
| 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 | 13,855,554 | 14,976,144 |
| UA Land Excav Ops/Inspect Sec 8.01.03 Ld | 304,040 | 406,060 | 448,764 | 491,322 |
| UA Water Conserv Tr Fd Ord 03-7 Amended- | 79,953 | 69,718 | 33,385 | 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** | 34,603,010 | 51,281,645 | 66,440,967 | 79,213,454 |
| **BOCC - Transportation Trust Fund** | | | | |
| Reserve For Future Capital Outlay | 64,508,634 | 130,806,505 | 163,314,356 | 198,530,500 |
| 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 | 209,432 | 216,289 |
| Other Designated Reserves | 16,338,983 | 17,198,454 | 22,826,745 | 24,487,100 |
| Reserve For Cash Balance (Stabilization Funds) | 500,000 | 500,000 | 500,000 | 0 |
| **Total** | 84,046,726 | 153,507,947 | 188,305,638 | 224,688,994 |

# Reserves and Refunds

| Description | FY24 Adopted | FY25 Adopted | FY26 Recommended | 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 | 62,237,936 | 96,706,587 |
| Reserve For Cash Balance (Stabilization Funds) | 12,047,008 | 12,129,911 | 12,820,249 | 13,075,690 |
| **Total** | 51,545,299 | 71,406,779 | 83,122,690 | 116,569,549 |
| **BOCC - CIT Special Revenue Fun** | | | | |
| Reserve For Future Capital Outlay | 32,637,037 | 48,223,094 | 61,355,811 | 242,560,616 |
| Other Designated Reserves | 1,774,320 | 939,726 | 940,000 | 1,040,000 |
| **Total** | 34,411,357 | 49,162,820 | 62,295,811 | 243,600,616 |
| **BOCC - Grants (Not Transportation-Related)** | | | | |
| Other Designated Reserves | 301,260 | 336,164 | 352,378 | 361,878 |
| **Total** | 301,260 | 336,164 | 352,378 | 361,878 |
| **BOCC - Sales Tax Revenue Fund** | | | | |
| Reserve For Contingency-General | 32,733,636 | 41,598,587 | 25,158,974 | 23,048,220 |
| 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 | 112,735,679 | 135,220,243 |
| Reserve For Cash Balance (Stabilization Funds) | 39,955,009 | 25,602,645 | 47,625,780 | 43,550,368 |
| Other Restricted Reserves | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| **Total** | 167,697,892 | 173,913,215 | 188,491,083 | 204,796,131 |
| **COVID Relief** | | | | |
| Reserve For Future Capital Outlay | 2,608,703 | 3,843,538 | 0 | 0 |
| Other Designated Reserves | 6,593,151 | 13,495,580 | 17,627,368 | 18,370,966 |
| **Total** | 9,201,854 | 17,339,118 | 17,627,368 | 18,370,966 |
| **Total Special Revenue Funds** | **924,548,520** | **1,017,467,291** | **1,190,092,765** | **1,374,946,358** |

# Reserves and Refunds

| Description | FY24 Adopted | FY25 Adopted | FY26 Recommended | 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 | 42,980,349 | 9,941,602 |
| Other Designated Reserves | 2,029,537 | 1,242,902 | 2,000,000 | 2,000,000 |
| Debt Service Reserve | 14,942,952 | 11,007,659 | 9,010,380 | 11,004,079 |
| **Total** | 78,242,134 | 67,208,540 | 55,102,752 | 22,945,681 |
| | | | | |
| **Capital Projects Funds** | | | | |
| Reserve For Future Capital Outlay | 25,891,473 | 32,977,603 | 41,528,600 | 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** | 26,717,843 | 33,141,135 | 42,199,509 | 37,873,372 |
| | | | | |
| **Enterprise Funds** | | | | |
| **Public Utilities Solid Waste Reso** | | | | |
| Reserve For Future Capital Outlay | 31,263,375 | 57,462,298 | 49,444,763 | 42,248,763 |
| Reserve For Fund Balance Carried Forward | 87,496,576 | 39,879,506 | 70,498,759 | 26,152,805 |
| Reserve for Attrition | 81,061 | 85,031 | 86,112 | 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** | 130,955,704 | 113,521,503 | 141,659,331 | 89,270,119 |
| | | | | |
| **Public Utilities Water/Wastewater** | | | | |
| Reserve For Future Capital Outlay | 6,530,023 | 42,577,415 | 77,120,455 | 37,165,422 |
| Reserve For Contingency-General | 27,026,084 | 26,960,759 | 30,270,095 | 28,221,027 |
| Reserve For Fund Balance Carried Forward | 15,400,631 | 4,798,184 | 4,788,325 | 4,255,226 |
| Reserve for Attrition | 467,681 | 490,349 | 510,274 | 528,018 |
| Other Designated Reserves | 347,552,333 | 179,178,812 | 271,918,979 | 230,524,391 |
| **Total** | 396,976,752 | 254,005,519 | 384,608,128 | 300,694,084 |
| | | | | |
| **Total Enterprise Funds** | 527,932,456 | 367,527,022 | 526,267,459 | 389,964,203 |

# Reserves and Refunds

| Description | FY24 Adopted | FY25 Adopted | FY26 Recommended | 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 | 3,422,245 | 1,837,843 |
| Reserve for Attrition | 33,568 | 35,772 | 38,274 | 39,945 |
| Reserve For Cash Balance (Stabilization Funds) | 837,619 | 1,247,001 | 1,058,503 | 0 |
| **Total BOCC - Fleet Management Fund** | 48,999,932 | 26,704,840 | 61,008,125 | 21,296,063 |
| | | | | |
| **County Self-Insurance Fund** | | | | |
| **Insurance Program Administrative Fund** | | | | |
| Reserve For Contingency-General | 267,335 | 307,170 | 322,582 | 335,611 |
| Other Designated Reserves | 488,209 | 0 | 444,489 | 154,741 |
| Reserve For Cash Balance (Stabilization Funds) | 534,670 | 592,477 | 645,164 | 671,222 |
| **Workers Compensation Insurance Fund** | | | | |
| Reserve For Contingency-General | 1,012,519 | 1,140,031 | 1,012,596 | 1,012,596 |
| Other Designated Reserves | 20,881,710 | 22,638,152 | 29,199,981 | 26,003,221 |
| Reserve For Cash Balance (Stabilization Funds) | 2,025,037 | 2,280,062 | 2,025,191 | 2,025,191 |
| **General Liability Insurance Fund** | | | | |
| Reserve For Contingency-General | 2,131,667 | 2,132,100 | 2,282,192 | 2,282,192 |
| Other Designated Reserves | 4,000,000 | 18,373,645 | 38,791,628 | 35,559,740 |
| Reserve For Cash Balance (Stabilization Funds) | 2,437,530 | 4,264,200 | 4,564,385 | 4,564,385 |
| **Catastrophic Disaster Recovery Fund** | | | | |
| Other Designated Reserves | 94,376,744 | 122,953,980 | 108,449,938 | 162,965,762 |
| **Employee Group Health Insurance Fund** | | | | |
| Reserve For Contingency-General | 13,235,382 | 13,226,430 | 13,827,392 | 13,830,104 |
| Other Designated Reserves | 0 | 13,891,553 | 36,548,195 | 53,150,313 |
| Reserve For Cash Balance (Stabilization Funds) | 29,001,618 | 26,452,861 | 27,654,783 | 27,660,207 |
| OPEB/Retiree Health Insurance Fund | 28,405,104 | 32,370,395 | 32,788,402 | 35,929,543 |
| 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 | 379,522,019 | 449,255,979 |
| | | | | |
| **Total Internal Service Funds** | 324,606,511 | 369,943,991 | 440,530,144 | 470,552,042 |
| | | | | |
| **Noncommitment Debt Service Funds** | | | | |
| Reserve For Fund Balance Carried Forward | 5,024,639 | 3,900,511 | 3,748,133 | 4,339,114 |
| **Total Noncommitment Debt Service Funds** | 5,024,639 | 3,900,511 | 3,748,133 | 4,339,114 |
| | | | | |
| **Grand Total** | **$ 2,301,741,775** | **$ 2,315,734,707** | **$ 2,729,059,008** | **$ 3,060,733,808** |

# 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 Recommended Budget and the FY 27 Planned Budget.

All interfund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. Transfers are of two types: residual equity transfers and operating transfers.

Residual equity transfers are defined as "nonrecurring or non-routine transfers of equity between funds." The GASB's Codification, Section 1800.106, specifically cites the following examples:

- Contributions of capital to proprietary funds.
- The subsequent return to the general fund of capital contributed to proprietary funds.
- Transfers of residual balances of discontinued funds to the general fund or a debt service fund.

All transfers that do not qualify as residual equity transfers are properly classified as operating transfers. Often operating transfers reflect ongoing operating subsidies between funds. For example, the Unincorporated Area General Fund reflects its annual subsidy to the Transportation Trust Fund as an operating transfer.

The majority of the interfund transfers identified on the following schedule are operating transfers as opposed to residual equity transfers.

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g., Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are 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 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| **Countywide General Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund - Operating | $ 4,000,000 | $ 4,100,000 | $ 3,500,000 | $ 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** | **30,913,026** | **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 | 10,000,000 | 10,000,000 |
| Countywide Construction Fund | 28,511,149 | 77,182,516 | 70,177,000 | 2,987,500 |
| Court-Related Technology Fund | 7,132,881 | 9,153,723 | 11,673,405 | 8,031,446 |
| Disaster Funds | 0 | 18,000,000 | 42,000,000 | 0 |
| Catastrophic Disaster Funds | 16,000,000 | 25,000,000 | 55,000,000 | 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 | 3,500,000 | 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 | 10,000,000 | 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 | 1,913,343 | 2,040,365 |
| 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 | 14,000,000 | 0 |
| **Total Transfers** | **140,451,713** | **257,779,905** | **290,571,424** | **140,597,913** |
| **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 | 56,805,000 | 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 | 25,820,489 | 820,489 |
| **Total Transfers** | **59,587,696** | **99,583,809** | **126,164,974** | **43,858,156** |

# Interfund Transfers

| Description | FY 24 Actual | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **Hillsborough County Local Affordable housing Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 2,000,000 | 2,000,000 | 10,000,000 | 10,000,000 |
| **Total Transfers** | **2,000,000** | **2,000,000** | **10,000,000** | **10,000,000** |
| **SPECIAL REVENUE FUNDS** | | | | |
| **Countywide Special Purpose Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 45,941,185 | 54,978,695 | 66,144,007 | 55,476,405 |
| From Indigent Health Care Sales Surtax Fund | 140,333,590 | 265,606,910 | 292,408,070 | 294,334,850 |
| 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** | **359,192,545** | **350,264,386** |
| ***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 | 292,408,070 | 294,334,850 |
| 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** | **297,007,233** | **297,135,026** |
| **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 Recommended | 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 | 0 | 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 | 0 | 0 |
| **Total Transfers** | **0** | **29,643,136** | **203,756** | **810,509** |
| ***Appropriations:*** | | | | |
| 4th Cent TDT 06 Refunding Bonds Sinking Fund | 2,319,116 | 550,000 | 1,515,113 | 1,515,113 |
| 5th Cent TDT 06A Refunding Bonds Sinking Fund | 2,097,569 | 1,335,122 | 1,569,001 | 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 | 64,880,442 | 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 | 10,500,000 | 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 | 3,000,000 | 0 |
| Transportation MP Bds Project Fund | 0 | 5,291,668 | 0 | 0 |
| Half Cent Transportation Plan | 0 | 15,600,000 | 15,600,000 | 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 | 9,268,970 | 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** | **308,352,948** | **313,175,182** |
| **Intergovernmental Grants Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 18,953,735 | 31,757,826 | 53,314,399 | 10,967,969 |
| **Total Transfers** | **18,953,735** | **31,757,826** | **53,314,399** | **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 | 0 | 0 |
| Catastrophic Disaster Recovery Fund | 24,000,000 | 0 | 26,449,632 | 0 |
| **Total Transfers** | **28,292,418** | **2,637,723** | **26,449,632** | **0** |

# Interfund Transfers

| Description | FY 24 Actual | FY 25 Adopted | FY 26 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **County Transportation Trust Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide Ad Valorem Tax Transportation | 22,894,000 | 47,347,051 | 15,900,000 | 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 | 89,259,450 | 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 | 15,000,000 | 0 |
| Half Cent Revenue Fund | 0 | 5,291,668 | 20,000,000 | 0 |
| **Total Transfers** | **123,552,267** | **179,032,658** | **194,768,595** | **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 | 65,480,442 | 18,756,805 |
| **Total Transfers** | **88,387,046** | **55,291,489** | **65,480,442** | **134,269,923** |
| ***Appropriations:*** | | | | |
| CIT Project Fund | 0 | 419,715 | 0 | 0 |
| **Total Transfers** | **0** | **419,715** | **0** | **0** |
| **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 Recommended | FY 27 Planned |
|---|---|---|---|---|
| **DEBT SERVICE FUNDS** | | | | |
| ***Revenue:*** | | | | |
| From 4th Cent Tourist Dev. Tax | 3,419,343 | 4,454,088 | 12,015,113 | 12,015,113 |
| From 5th Cent Tourist Dev. Tax | 15,759,994 | 14,305,122 | 14,445,610 | 10,486,818 |
| From 800MHz Intergovt Radio System | 693,443 | 0 | 0 | 0 |
| From CIT Surtax Fund | 44,356,511 | 40,840,737 | 41,807,000 | 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 | 35,061,750 | 20,449,159 |
| 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** | **110,877,674** | **48,888,391** |
| **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 | 70,177,000 | 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 | 1,689,716 | 1,685,581 |
| From Unincorporated Area Operating Fund | 6,978,000 | 23,500,000 | 25,820,489 | 820,489 |
| **Total Transfers** | **42,642,374** | **164,048,051** | **104,897,870** | **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 | 1,689,716 | 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 | 0 | 0 |
| HART Heavy maintenance Facility Contribution Fund | 0 | 15,000,000 | 15,000,000 | 0 |
| Various Funds | 3,349 | 0 | 0 | 0 |
| **Total Transfers** | **5,244,341** | **52,341,387** | **22,104,137** | **7,933,634** |

# Interfund Transfers

| Description | FY 24 Actual | FY 25 Adopted | FY 26 Recommended | 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 | 4,641 | 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 | 658,590 | 0 |
| From Impact Fee Fund | 48,743,444 | 60,052,979 | 33,136,720 | 25,702,555 |
| From Revenue Fund | 348,610,004 | 501,535,403 | 495,909,514 | 458,630,364 |
| 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** | **535,821,112** | **491,103,113** |
| ***Appropriations:*** | | | | |
| Debt Fund | 25,548,706 | 38,091,304 | 51,734,491 | 35,922,808 |
| General Capital Fund | 140,484,770 | 169,906,154 | 108,441,955 | 60,350,000 |
| Impact Fee Fund | 15,561,596 | 46,026,146 | 6,535,716 | 6,710,194 |
| Grant Projects | 3,855,000 | 0 | 0 | 0 |
| Operating Fund | 154,898,538 | 303,139,015 | 336,092,929 | 341,355,105 |
| Renewal and Replacement Fund | 64,997,130 | 20,903,363 | 32,956,021 | 30,119,972 |
| Wastewater Project Impact Fees South | 18,630,000 | 18,100,000 | 0 | 0 |
| Water Projects Impact Fees South | 0 | 12,854,700 | 0 | 16,585,034 |
| **Total Transfers** | **423,975,740** | **609,020,682** | **535,761,112** | **491,043,113** |

# Interfund Transfers

| Description | FY 24 Actual | FY 25 Adopted | FY 26 Recommended | 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 | 10,000,000 | 0 |
| From Unincorporated Area General Fund | 3,000,000 | 3,000,000 | 0 | 0 |
| **Total Transfers** | **4,000,000** | **13,628,411** | **10,000,000** | **0** |
| **Catastrophic Disaster Recovery Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 16,000,000 | 25,000,000 | 55,000,000 | 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 | 2,409,984 | 0 |
| FEMA Hurricane Idalia – Disaster Events Fund | 0 | 0 | 9,491,813 | 0 |
| FEMA COVID 19 Disaster Events | 24,000,000 | 0 | 0 | 0 |
| **Total Transfers** | **40,000,000** | **25,000,000** | **81,449,632** | **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** |

# Capital Projects

Hillsborough County Florida

EST. 1834

SM

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

# CAPITAL BUDGET

## Overview

The Recommended FY 25 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2024 and ending September 30, 2025. The Capital Budget incorporates anticipated revenues and expenditures included in the first year of the Capital Improvement Program (CIP).

The Recommended Capital Budget for FY 25 is $1.98 billion. A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of projects is included at the end of this section.

The Capital Budget is separate and distinct from the County's operating budget for several reasons. First, capital outlays reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from non-recurring funding sources such as debt proceeds and grants. These one-time revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to have higher costs requiring more stringent control and accountability. Finally, several revenue sources such as the Community Investment Tax, impact fees and certain gas taxes are limited to use on certain types of capital improvements by statute or other legal restrictions.

To provide direction for the capital program, the Hillsborough County Board of County Commissioners approved Policy 03.02.02.00 - Policy for Capital Budget and Capital Improvement Program. This policy defines requirements for projects included in the Capital Budget and Capital Improvement Program. Under the policy, a capital project is defined as a set of activities meeting one or more of the following criteria:

- Delivery of a distinct capital asset or improvement to an existing capital asset which will become an asset of Hillsborough County and be recorded on the financial records of the County as a capital asset under generally accepted accounting principles and applicable State statutes;
- Any contribution by Hillsborough County to other governmental or not-for-profit entities to deliver a capital improvement. In situations where the improvement is not or will not become an asset of the County, it will be included in the Capital Improvement Program as a contribution for tracking purposes;
- Any project or equipment funded from the Community Investment Tax (CIT);
- Any engineering study or master plan needed for the delivery of a capital project;
- Any major repair, renovation or replacement that extends the useful operational life by at least five years or expands the capacity of an existing facility.

Hillsborough County categorizes capital improvements into eight programs: Fire Services, Government Facilities, Libraries, Parks Facilities, Solid Waste Enterprise, Stormwater, Transportation and Water Enterprise. The Recommended FY 25 Capital Budget also includes the County's Environmental Land Acquisition and Protection Program (ELAPP). While not specifically meeting the criteria above, this program is tracked through the CIP to provide for better accountability and control.

As previously noted, capital projects only require one-time allocations for a given project unlike operating expenses which recur annually. This funding flexibility allows the County to use financing and one-time revenue sources to accelerate completion of critical projects. Significant projects within each program are discussed below. More comprehensive project information can be found in the County's Recommended FY 25 – FY 29 Capital Improvement Program document. Interested parties can review this and other information at the County's website at www.HCFL.gov.

## Financial Policies

Among financial policies approved by the Board of County Commissioners since FY 98, there are several pertaining to the preparation, implementation, monitoring and financing of capital projects. While the County Administrator is responsible for the continued development, monitoring and update of these policies, specific functions are carried out by the Management and Budget Department and the Clerk of the Circuit Court. These and other policies are reviewed periodically by the County Administrator and the Board of County Commissioners and are detailed in the Financial Policies and Procedures section of this document.

Specific policies applying to the Capital Improvement Program and the Capital Budget are:

- BOCC Policy 03.02.01.00 - Bids for Capital Improvement Projects 10% or More in Excess of Estimated Construction Costs
- BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program
- BOCC Policy 03.02.02.05 - Pay-As-You-Go Funding of Capital Projects
- BOCC Policy 03.02.02.06 - Prioritization of Capital Projects
- BOCC Policy 03.02.02.07 - Minimizing the Expense of Financing Capital Projects
- BOCC Policy 03.02.02.08 - Operating Impact of Capital Projects

- BOCC Policy 03.02.02.20 – Budgetary Control
- BOCC Policy 03.02.02.26 - Use of Capital Project Appropriations
- BOCC Policy 03.02.02.28 - Method of Funding Citizen Initiated Localized Capital Projects or Services
- BOCC Policy 03.02.03.00 - Environmental Land Acquisition Program (ELAPP) Fund
- BOCC Policy 03.02.06.00 - Debt Management
- BOCC Policy 03.03.01.00 - Water and Wastewater Financial Policy
- BOCC Policy 03.03.05.00 - Community Investment Tax Financial Policies
- BOCC Policy 04.05.00.00 - Capital Funding for Outside Agencies

## Capital Planning

Capital planning refers to the process of identifying and prioritizing the County's capital needs to determine which capital projects should be funded in the Capital Budget as resources become available.

In general, capital planning for projects within the unincorporated area of Hillsborough County is guided by the Hillsborough County Comprehensive Plan. In particular, capital planning for certain types of parks and recreation, solid waste, stormwater, transportation and water facilities are guided by the Capital Improvements Section (CIS) of the Comprehensive Plan. This plan, prepared by the Hillsborough County City-County Planning Commission and formally adopted by the Hillsborough County Board of County Commissioners, provides long-term direction for the growth and development of the county. Proposed capital projects are reviewed for compliance to the adopted comprehensive plan as part of the budget adoption process.

The public has many opportunities to be involved in capital planning both during the comprehensive plan development process and during the budget adoption process. Interested parties can view the Comprehensive Plan at the Planning Commission's website located at www.planhillsborough.org.

Hillsborough County's plan includes a specific growth management strategy called the Urban Service Area. This strategy is designed to direct growth into areas where public service needs can be more efficiently provided and where existing services are already in place.

In addition to the standards in the Comprehensive Plan and the Capital Improvements Section of the Plan, the planning for parks and recreation, solid waste, stormwater, transportation and water facilities also is guided by master and visioning plans developed by County staff. Planning for fire, government facilities, and library infrastructure in Hillsborough County's unincorporated area is performed primarily within County government. Each capital program has different criteria for assessing project needs and priorities; however, a common characteristic of the planning processes is the recognition of the importance of obtaining input from the public and other interested governmental and private agencies. The individual program planning processes provide the guidance necessary for allocating available resources during the capital budget process. A brief description of the various planning processes follows.

***Fire Services***— The Fire Rescue Department maintains a Capital Facilities Master Plan which details new fire station needs required to meet emergency and rescue service requirements within the unincorporated area. The plan is prepared based on national service response time standards established by the National Fire Protection Association, the Insurance Service Organization and on the relevant goals, objectives and policies incorporated in the County's Comprehensive Plan discussed above.

In developing this plan, which is updated every five years, the response time standards along with current response data are applied to an analysis of the needs of Hillsborough County's current and projected populations and population distribution to identify where and when new fire rescue facilities will be needed. This plan was recently updated and presented to the Board with additional analysis being performed to ensure that current facilities in need of a major remodel are presently in the best locations. This process may result in the relocation of some existing facilities.

***Libraries***— Library Services gauges the effectiveness of its facilities through a variety of metrics including current and potential use of a facility, state of existing buildings, grounds, and parking, total cost of operation for all facilities, existence and willingness of neighboring partner agencies, distance from population concentrations, and public demand and presents recommendations for potential capital projects to the Library Board. Annually the Library Board evaluates the data and sends a prioritized list of recommendations for funded and unfunded projects to the Board of County Commissioners.

***Parks***— The strategic vision of the Parks & Recreation and Conservation & Environmental Lands Management Departments includes the development of goals and objectives to safeguard the inheritance of the County's future generations.

The planning process identifies future developments that may affect expected needs, wants and social environments. It identifies the most critical stakeholders and

their major interests and expectations, such as safety and security, high quality experience, well maintained facilities and the preservation of our natural and cultural resources. The tool is evaluated against the current environment in order to develop a Capital Improvement Plan consistent with the vision of Hillsborough County and the values and expectations of our community.

In FY 17, Hillsborough County Parks & Recreation and Conservation & Environmental Lands Management Departments delivered their Master Plans to the BOCC. The Master Plans are long-range planning documents that are meant to help shape the direction, development, and delivery of the County's parks, recreation, and conservation sites. Based on a comprehensive planning approach, these plans take into consideration department goals, existing conditions, and community needs assessments that provide for the framework of recommendations and prioritization strategies. These Master Plans represent the collective vision for the Hillsborough County Parks & Recreation and Conservation & Environmental Lands departments. They serve as a guide for the Department's investments and strategies over the next ten years, shaping the delivery of services in a manner that is consistent with the County's sustainability goals and the community's level of service expectations. The cohesive vision for continually improving parks, recreation, and conservation opportunities in Hillsborough County represents the culmination of the public engagement process. The vision, along with guiding principles and mission statement will guide the implementation of the Master Plans and the future of parks, recreation, and conservation throughout the County.

***Solid Waste Enterprise***— The Solid Waste Enterprise has an established plan to determine the need to enhance and or change its Capital Improvement Program on an annual basis. This plan calls for information to be gathered from various sources such as staff, stakeholders, public meetings, etc. to identify needs that should be incorporated into the CIP. Management reviews the information and prioritizes each need according to a pre-established ranking system. The ranking system takes into account mandates by Federal and State agencies, health and safety concerns, capacity needs, efficiency, location requirements, population growth and aging infrastructure.

***Stormwater***— The County maintains a Watershed Master Plan that incorporates identified needs for each of its 17 watershed basins. The plan is periodically updated as new development and stormwater improvements are completed throughout the County. Under the plan, the entire County (1,072 sq. miles) is divided into 17 watersheds (basins) and further subdivided into 7,000 sub-basins. The master plan study looks at water quantity, water quality and the natural watershed system. The plan identifies areas with inadequate conveyance systems or poor water quality and recommends solutions.

Flood control project evaluations take into consideration the following factors: frequency of flooding, the category of the road subject to flooding (local/arterial/collector road), the number of structures flooded, stormwater asset conditions (groundwater table, erosion/siltation and structure) and the potential of available matching funds.

The County also maintains a separate list of non-watershed related neighborhood stormwater needs. Criteria for neighborhood stormwater projects is like the criteria for watershed master plan projects, with the exception that environmental issues and the availability of matching funds are not included in the evaluation.

Water quality or natural system projects are evaluated based on concerns identified by the Florida Department of Environmental Protection (DEP), or the County related to the sub-watershed segment of "impaired waters/water bodies," the concern of water quality parameters and the benefits of a natural system.

Both engineers and environmental scientists within the Stormwater Engineering Services Section of the Public Works Department contribute to this uniform matrix evaluation process.

***Transportation***— Efficient movement of people and goods is important to the public safety, economic viability, and overall quality of life in Hillsborough County. Planning occurs on several levels. The Hillsborough County Transportation Planning Organization (TPO), working with the County and its three incorporated municipalities (City of Tampa, Plant City and Temple Terrace), and with input from county residents, is responsible by State statute for adopting the Long Range Transportation Plan, a blueprint for comprehensive transportation planning throughout the County. The TPO also consolidates the transportation capital improvement programs of various political jurisdictions constructing transportation projects within the county into an annual Transportation Improvement Program (TIP). The Long Range Transportation Plan and the Transportation Improvement Program are used by the County in prioritizing major capacity projects for funding, determining project impact fee eligibility, and in allocating State and federal grant dollars. These plans can be viewed at the Transportation Planning Organization's website www.planhillsborough.org. Apart from these long-established processes, the Transportation for Economic Development initiative engaged in a community-wide effort to identify transportation needs and included the County, the cities and relevant transportation entities.

# CAPITAL BUDGET

As previously indicated, the Hillsborough County City-County Planning Commission is responsible for developing and monitoring compliance with the County's Comprehensive Plan. The Commission also reviews proposed developments of regional impact (DRI) proposals (those development proposals that will have significant impact on existing county roads).

Each municipality is responsible for its own transportation planning; however, major roads determined to have countywide significance may be designated as County roads, with the County primarily responsible for their maintenance and improvement. Capital needs associated with these roads, as well as all transportation needs in the unincorporated area of the County are evaluated for inclusion in the annual capital budget and Capital Improvement Program.

Planning for the transportation program is performed on a sub-program basis. The sub-programs within the transportation program are roads, intersections, sidewalks and bridges. With the exception of roads, where the County adopts the prioritized list from the Long Range Transportation Plan (LRTP) and adds local road improvements not subject to inclusion in the plan, the County has prepared a master plan for intersections, bridges and sidewalks. While specific criteria used for prioritizing the projects on the plans differ by project type, they encompass public safety, traffic volume, environmental mitigation and other key factors as well as incorporating input received during the public outreach part of the planning process.

***Water Enterprise***— The Water Enterprise is responsible for providing quality water, wastewater and reclaimed water services to Hillsborough County residents within its designated service area, unincorporated Hillsborough County. This includes the operation and maintenance of these facilities including treatment plants, pumping stations, metering devices and all related transmission piping and above ground appurtenances. The department is also responsible, when operating the above facilities, for complying with all federal, State and local regulatory and permit requirements.

The department uses a CIP Delivery Process. This process uses a systematic approach to develop and refine the scope, schedule and budget for existing and newly proposed expansion and renewal and replacement projects. It allows priorities to be determined and uses schedules to ultimately deliver quality projects from conception to project completion. The goal of the CIP Delivery Process is to deliver department projects in an efficient and economical manner.

The objectives of the process are to:

- Economically build and maintain existing system assets;
- Deliver projects on schedule and within budget;
- Allow for the annual update of the CIP;
- Allow for adjustments to the approved CIP due to changing priorities for those projects not yet in the implementation phase;
- Seamlessly coordinate with the County's CIP;
- Permit performance measurement; and
- Provide documentation for management and historical trending purposes.

The Board of County Commissioners policy 03.02.02.06 requires that capital projects be prioritized. The Department's Project Prioritization Model (PPM) is a formal method of documenting and tabulating the results of applying subjective criteria to prioritize the CIP each fiscal year. There are six categories to score a project against other projects within the Department's CIP:

- Compliance
- Health and Safety
- Expansion / Renewal and Replacement
- Long Range Planning
- Community and Environmental Impacts
- Economic / Financial Considerations

The resulting score for each existing or new "planning" project is used at the beginning of the budget process to rank all the projects within the CIP.

Additionally, the Department's Payback Analysis Model (PAM) incorporates several economic factors to estimate the payback period of a given capital project. It determines the payback period by modeling the average monthly revenues generated by the Equivalent Residential Customers (ERC) to be served by the capital project. Generally, the information that is required to be input into the model includes:

- Project Name, CIP Number and Type
- Payback Analysis Period
- Discount Rate
- Debt Service or Pay-As-You-Go
- Expansion Percentage
- Operating, Maintenance and Fixed Overhead Cost
- Capital Cost by Year
- Outside Funding Sources
- ERCs served by the Project
- ERC Connection Schedule
- Rate and Debt Service Information

The information is used to assign a weighted economic criteria number for the project in the earlier referenced Project Prioritization Model (PPM) during each fiscal year budget process.

Finally, the CIP Master Program Schedule is used as a planning tool to lay out each of the project schedules, provide the cash flow requirements of the program as a whole, anticipate project resource needs and provide historical data for future trend analysis. In addition, the Master Program Schedule is also used at the beginning of each fiscal year to facilitate the efficient distribution of work throughout a six year period.

## Financial Planning Strategies

Hillsborough County uses a variety of tools to assist in developing long-term financial planning strategies. One tool is the preparation of an annual Pro Forma document. This document is used to put current budget and financial decisions into a longer-term context. Prepared in accordance with Board policy, the Pro-Forma provides a five year projection of revenues and expenditures for major operating funds, and is particularly useful in showing how capital projects, funded in the biennial budget or planned over the next several years, will impact future operating budgets in terms of maintenance, utility and staffing costs.

Another tool used in financial planning is the County's debt management strategy. Credit ratings assigned by the three international rating agencies, Moody's Investors Service, Standard and Poor's Ratings Services, and Fitch Ratings are key factors influencing interest rates paid on local governments' borrowings. Because of the significant impact interest rates have on our overall financial position, Hillsborough County places a great deal of emphasis on its credit worthiness. The County conducts credit updates each year, and notices of any material credit changes are provided to the rating agencies throughout the year.

The County's general credit ratings are Aaa / AAA / AAA on a scale where Aaa / AAA / AAA are the highest ratings. The County's high ratings are an objective indication of sound financial management, recognition that its overall debt profile is characterized by good debt service coverage from pledged revenues and by sound legal provisions ensuring full and timely payment of debt service. These high credit ratings enable the County to meet its borrowing needs at the lowest cost of capital.

To address short-term capital project funding requirements, Hillsborough County uses a Commercial Paper Program. Under this program the Board authorizes short-term borrowings when needed to provide adequate cash flow for active projects. This approach ensures that long-term debt is issued only when needed in appropriate amounts. Furthermore, tax exempt short-term debt tends to be the lowest cost financing tool available to local governments resulting in substantial savings to the County. Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding. The County issues debt in accordance with its debt policy which governs the type and amount of borrowings that are best suited to achieving its financing objectives. The policy guides the County's borrowings by means of targets and ratios, such as direct debt per capita or general governmental debt as a percent of general fund revenue, that balance the need for flexibility to ensure the availability of capital with the need to ensure continued access to the capital markets.

When it is prudent and in the County's economic interest to do so, infrastructure improvements may be financed by means of public-private partnerships in which private corporations, such as real estate developers, agree to fund a portion of such improvements together with funding from the County, State, and/or federal government. Such partnerships enable the County to construct needed infrastructure, in particular transportation improvements, at a lower cost to taxpayers as a result of leveraging private funding sources.

Finally, the County actively and aggressively monitors market opportunities to refinance its debt to achieve lower debt service costs. When legally and economically feasible, lower interest debt will be issued to pay off outstanding debt thereby making revenues available to fund County services.

## Capital Improvement Program Process

The annual Capital Budget and Capital Improvement Program (CIP) update begins in January with a request to the Capital Program directors to review, update and 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**

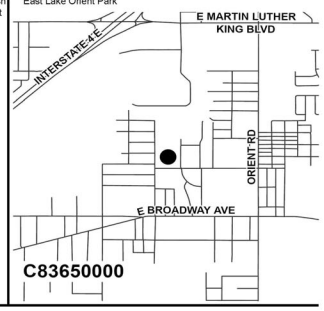
**PROJECT TITLE:**
KENLY PARK SPLASH PAD
**CIE REQUIREMENTS:** Y
**LEVEL OF SERVICE IMPACT:** E

**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 restroom improvements, sidewalks, benches, trash receptacles and water fountains as budget will allow.

**Neighborhood Community Area:**
East Lake Orient Park




**OPERATING COST IMPACT:**
Operating cost is estimated to be an additional $110,000 per year.

**PROJECT COMPLETION DATE:** Jun 2026

| Sources of Funds (in $000s) | Total Estimated Sources | Prior Funding | FY 25 Carryforward | FY 25 Additional | FY 26 | FY 27 | FY 28 | FY 29 | Future |
|---|---|---|---|---|---|---|---|---|---|
| ARP Funds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Boat Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Invest. Tax IV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Revenues-CW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Revenues-ELAP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Revenues-RSM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Revenues-UA | 850 | 38 | 812 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants & County Match | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Impact Fees | 450 | 0 | 250 | 200 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undetermined | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal FY 25 | | | $1,062 | $200 | | | | | |
| Total | $1,300 | $38 | $1,262 | | $0 | $0 | $0 | $0 | $0 |

| Uses of Funds (in $000s) | Total Estimated Cost | Prior Expenses | FY 25 Carryforward | FY 25 Additional | FY 26 | FY 27 | FY 28 | FY 29 | Future |
|---|---|---|---|---|---|---|---|---|---|
| Capital [1] | $1,300 | $38 | $1,062 | $200 | $0 | $0 | $0 | $0 | $0 |
| Contributions [2] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Capital [3] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal FY 25 | | | $1,062 | $200 | | | | | |
| Total | $1,300 | $38 | $1,262 | | $0 | $0 | $0 | $0 | $0 |

[1] Capital includes, but is not limited to, expenses related to capitalizable Development, Design, Land Acquisition, Equipment, Construction and Administration required to complete the project.
[2] Contributions includes, but is not limited to, funding through an agreement to other Government Agencies, Youth Organizations, Cultural Service Organizations and other Non-Profit Organizations.
[3] Non-Capital includes, but is not limited to, expenses related to Building Maintenance, Grounds & Landscaping Maintenance, Non-Capitalizable Equipment and other Professional Services.

**Components for Each Capital Project Page:**

***Project Title*** – This is the project's name.

***Project No.*** – This is a unique identification number assigned to the project for accounting purposes.

***CIE Requirement*** – This indicates whether this project addresses a Capital Improvement Element as defined in the Growth Policy in Florida Statutes.

***Level of Service Impact*** – If the project addresses a CIE element, this indicates what impact it has on the level of service:

**(M)** – This indicates a project relates to the repair, remodeling, renovation or replacement of an existing County facility in order to maintain levels of service in the Comprehensive Plan.

**(E)** – This indicates the construction of a new facility or expansion of an existing facility that will reduce or eliminate deficiencies in the levels of the service in the Comprehensive Plan.

**(F) –** This indicates the construction of a new facility or expansion of an existing facility is needed to meet levels of service for new development.

**(N/A) –** This indicates that the project is not covered by the Capital Improvements Element.

***Program*** – This indicates the capital program to which this project pertains.

***Project Description*** – This describes the scope of work.

***Operating Cost Impact*** – This is an estimate of the 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, two voter approved ad valorem taxes are used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) bonds and on Parks and Recreation bonds.

- The Communications Services Tax is a 4% tax imposed on local and long distance telephone calls, cable, fax, pagers and beepers, cellular phone services and other related telecommunication services. The Board of County Commissioners originally designated 1% of this tax for the construction of new fire stations. Beginning in FY 06, the Board increased the allocation by an additional ½ %, for a total of 1½% for the construction of fire stations. However, due to the continuing ad valorem roll back requirements by the State Legislature and the effects of Amendment 1, approved by the voters on January 29, 2008, the amount and the percentage allocated to the construction of new fire stations in FY 09 was reduced to ½%. The remainder of the 1½% is used to offset a portion of the reduction in property tax revenues funding operating expenditures.

- The Community Investment Tax is a ½% sales tax on the price of taxable goods, as defined by State statute, sold within the County. Approved for a thirty year period by public referendum in 1996, use of this tax is restricted to acquiring, constructing, and improving infrastructure and purchasing equipment with a useful life of at least five years to promote the health, safety and welfare of Hillsborough County residents. This tax expires on November 30, 2026.

- Gasoline taxes used to fund capital projects are the Six Cent Local Option Gasoline Tax, the Voted (Ninth Cent) Gasoline Tax and the Constitutional Fuel Tax. Permitted uses for each of these taxes are defined by statute, and in the case of the Voted Ninth Cent Gasoline Tax, are further restricted by County ordinances.

  The Six Cent Local Option Gasoline Tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of this equipment; roadway and right-of-way drainage; street lighting; traffic signs, traffic engineering, signalization and pavement markings; bridge maintenance and operation; debt service and current expenditures for transportation capital projects including construction or reconstruction of roads.

  Use of the Ninth Cent Gasoline Tax is restricted by County ordinance to the road resurfacing program.

  The Constitutional Fuel Tax collected by the State on behalf of the County is first used to meet debt service, if any, of debt assumed by the State Board of Administration payable from this tax. Any remaining tax proceeds may be used by the County for the acquisition, construction, and maintenance of roads as defined by statute or as matching funds for grants specifically related to these purposes.

- Enterprise fees are charges for services imposed on users of facilities of the two programs funded through enterprise funds - Solid Waste and Water / Wastewater / Reclaimed Water. An annual fee schedule for each enterprise fund is set by the Board of County Commissioners. Use of these revenues is restricted to operating, maintaining or building new infrastructure for the respective service for which the fee is being collected.

- Special assessments are charges levied by statute or ordinance for a specific purpose. One example is the stormwater fee, a non-ad valorem special assessment levied on the annual property tax bill, used to help fund the stormwater capital program.

- Impact fees are fees imposed on new commercial and residential construction to help fund additional infrastructure needed to support the added load on County infrastructure resulting from the new construction. The unincorporated area of the County is divided into zones for each type of impact fee.

  Use of impact fees collected within each zone is restricted to projects which add capacity to the respective infrastructure within that zone. There are four types of impact fees: transportation, parks, fire and schools. Impact fees are governed by the County's Consolidated Impact Fee Assessment Program Ordinance.

- Mobility Fees are a one-time charge on new development to pay for offsite transportation improvements that are necessitated by new development. On April 26, 2016, the Board of County Commissioners adopted the Mobility Fee Ordinance that would replace the current transportation impact fees and transportation concurrency. The Mobility Fee Program became effective January 1, 2017.

- Financing is the last source of funding. It includes both long-term and short-term financing. Short-term financing via a commercial paper borrowing program is used to borrow funds when needed in order to keep projects on schedule and to keep financing costs down.

  Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding.

## Uses of Funds

Capital budget expenditures are related to one of the eight capital programs: Fire Services, Libraries, Government Facilities, Parks, Solid Waste Enterprise, Stormwater, Transportation, and Water Enterprise. It also includes the Environmental Land Acquisition and Protection Program (ELAPP) and the Major Repair, Renovation, Replacement and Maintenance (R3M) program. Planned capital project expenditures are summarized into the following categories:

**Capital** – These are costs incurred as part of delivering the project that will be capitalized with the asset when the project is complete. Capitalizable development, design, land acquisition, equipment, construction and administration expenditures required to complete the project are examples of capital costs.

**Contributions** – Contributions represent funding through an agreement to other government agencies, youth organizations, cultural services organizations and other non-profit organizations and won't be capitalized when the project is complete.

**Non-Capital** – These are costs incurred as part of delivering the project but won't be capitalized with the asset when the project is complete. Building maintenance, grounds and landscape maintenance, non-capitalizable equipment and other professional services are examples of non-capital costs.

## Capital Projects Operating Impacts

The Capital Budget and Capital Improvement Program (CIP) are integral elements of the County's biennial budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and is included in the operating budget in the fiscal year the asset becomes operational. However, in some cases, like the construction of a new jail, the operational impact may be phased-in gradually while the new jail is under construction. This is because as the jail population increases beyond its operational capacity so does the need for additional funds for overtime pay, add new staff, jail and food supplies, and operational equipment, thus spreading the increased operating impact over a number of years rather than impacting the budget all at once when the jail opens. Historically, operating costs of non-enterprise facilities have been funded from property taxes. Consideration of operating costs becomes particularly critical when there are potential property tax restrictions or reductions due to legislative action or recession. In some cases, it may be prudent to defer or cancel construction of a facility because there will be no funds to operate it.

Debt service payments on issued debt for capital projects are also included in the operating budget. The amount of required debt service relative to the size of the annual budget is an important indicator of fiscal obligations. Since debt service expenditures reduce the amount of funds available for other operating or capital uses, it is important that the ratio of debt service to the total operating budget remain at a prudent level.

Issuance of short–term commercial paper to provide adequate cash flow for approved projects does not have an impact on the operating budget. This is because these costs are rolled to subsequent notes until the projects are completed, at which time available cash or long-term debt is used at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term debt.

Specific FY 25 incremental operating cost impacts of capital facilities are discussed below in each program's highlights section. The Recommended Budget for FY 25 includes these operating costs. A full listing of incremental operating cost impacts can be found in the appendix section of the Recommended Capital Improvement Program document.

## Program Highlights

The following program highlights focus on each program's portion of the Recommended Capital Budget for FY 25 (which includes estimated funding carried forward from FY 24 and any new, additional funding).

A number of projects that are shown in the program sections appear in the Capital Improvement Program (CIP) as "Post Construction". These projects have finished their primary construction phases and may have been placed in use; nevertheless, some of these projects still have unspent balances that are earmarked for post-construction project costs.

### *Fire Services*

The Fire Services Program Recommended Capital Budget for FY 25 is $146.1 million. The program is funded with Community Investment Tax, fire impact fees, Communications Services Tax, general revenues, financing and American Rescue Plan Act (ARP) funds.

Five new projects are being added to the program in this Recommended Capital Budget. The new Sligh/Anderson Road Fire Station is recommended per the Fire Rescue Master Plan to enhance services in the Northwest area of Hillsborough County. This project will construct a new 3-bay station on leased property from the State of Florida Bureau of Lands. Three stations that are at or near the end of their useful lives will be replaced – Brandon Fire Station #11, Midway Fire Station #30 and West Hillsborough Fire Station #20. These stations are dated in their design/features and require increasing operating costs to maintain and keep functioning at the expected service level necessary to protect the citizens of Hillsborough County. The Fire Rescue Unit Additions project will acquire 16 new rescue vehicles that will be located in high demand areas to improve response times.

Important projects approved in prior years continue into the FY 25 Capital Budget. The Sun City North and Progress Village South Fire Station projects will design and construct new 2 bay stations to enhance service in the South and South-Central areas of Hillsborough County. The PSOC Renovations project will renovate existing PSOC warehouse space to support Emergency Management operations. Some current warehouse functions will be relocated to a different facility. The Comprehensive Communications Plan/Alternate EOC project will implement a technology solution capable of providing top-down management and relief effort coordination tools that will help deliver the fastest and most effective emergency

response when dealing with incidents such as hurricanes and the COVID-19 Pandemic. This implementation will also include installation of the communications equipment and tower required to make the alternate EOC site operational. The construction of a Fire Rescue/Emergency Management Warehouse will enable storage of essential supplies used in day-to-day operations and in responding to disasters. Restroom and shower repairs at various locations will be completed as part of the Fire Station Restroom and Showers Renovations project. The HVAC system has reached the end of its life expectancy at Fire Station #36 in Valrico and will be replaced.

**Fire Rescue Units**

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three fire station replacement projects were created and approved – Armdale Fire Station #10, Gunn Highway Fire Station #13 and Palm River Fire Station #15. These stations are at or near the end of their useful life and will be replaced to increase functionality and operational efficiency.

Other projects continuing into FY 25 include replacing Thonotosassa Fire Station #21 at a new location. The Fire Station Hardening project will provide upgrades to additional fire stations to enhance resilience. In order to fund the purchase of important fire and safety equipment, the Fire Rescue Equipment Replacement/Modernization project receives $1.9 million each year from FY 25 through FY 29 from the Communications Services Tax allocated to Fire Rescue. Impact fees were added to this project in FY 19 to fund the purchase of Self-Contained Breathing Apparatus (SCBA) equipment.

Two projects reached substantial completion during FY 24. Drainage issues at the Palm River Fire were addressed and the Fire Apparatus and Equipment for New Fire Stations project, which was established to equip new stations, was completed.

***Operating Impact*** – One project, Fire Station #36 Valrico HVAC Replacement, is scheduled for completion in FY 25. This project is maintenance related so it will not result in any significant change in operating costs. An ongoing project to harden fire stations will result in a minor increase in operating cost related to generator maintenance and testing.

| Fire Services Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Fire Stations Hardening | 0 | $10.0 |

### *Government Facilities*

The Government Facilities Program Recommended Capital Budget for FY 25 is $183.1 million. Funding sources for the program are Community Investment Tax, enterprise fees, financing, grants, general revenues, BP oil spill funds and American Rescue Plan Act (ARP) funds.

Eight new projects are being added to the program in FY 25. Funds have been budgeted to design and construct an expansion of the existing Medical Examiner facility to add a full-time cold case unit, on-site warehouse, and additional cooler space to store specimens and decomposed bodies. The Pet Resources Facility project will provide retail adoption space(s) to better serve the growing community. The Sheriff's Headquarters Relocation project will evaluate options to relocate the Sheriff's Operations Center Complex currently in Ybor City. A new project will provide various interior and exterior building and site improvements to meet the Tax Collector's program needs. Four of the new projects are maintenance related. The County Center and MOSI dome roof will get needed waterproofing. Various parking garage doors will be repaired or replaced, and the Soil and Water Conservation Board facility will have its roof replaced.

Several important projects continue in this Recommended Capital Budget. The African American Arts & Cultural Center project will begin design of a new 44,000 square foot African American Arts and Cultural Center, expandable to 60,000 square feet, to be located on the BOCC-designated County-owned property at 2103 N. Rome Avenue in Tampa (currently known as the West Tampa Resource/Service Center). The existing buildings on the property are anticipated to be demolished and replaced by the new facility. Current onsite social services will be relocated within the property or to other locations. Con-

struction funding is anticipated in the future. The Sheriff's Training Facility project includes the purchase of the existing 60,000 square foot building located at 10210 Windhorst Road and provide hardening improvements for use as a training facility for the Sheriff.

Repairs and renovations will take place at the central energy plant in downtown Tampa and the future Community Based Step-Down Facility. Flooring will be replaced at various County facilities and the Central Fleet Complex along with other locations will be painted. The Museum of Science and Industry will have its chiller and sections of its roof replaced. In downtown Tampa, an ongoing project will modernize elevators in various buildings and the Zack Street parking garage will have its fire pump replaced. Morgue building renovations will replace the four original morgue coolers from 2007 with four updated coolers.

Various projects will enhance existing Court facilities. The Edgecomb Courthouse lighting controls will be replaced. Access controls will be replaced at various courthouse locations and the State Attorney will get an additional conference room. Two judicial chambers and two courtrooms will be built out at the Pat Frank Court Building.

Three projects will make contributions to outside agencies for capital improvements to their facilities. Much needed repairs will be completed at the Historic 1914 School in Plant City. A Contribution will be made to the United Food Bank of Plant City for their capital building project. The Soul Walk African American Heritage Trail - Public Art on Franklin Street project was approved for funding by the Board of County Commissioners.

The Public Defender will have its 6th floor office expanded and 1st floor modified to enhance security. A project will begin in phases to renovate the housing pods at the Falkenburg Road Jail. Additional solar projects will be completed at various County facilities to increase energy efficiency. Land located within the Falkenburg Complex on Columbus Drive will be acquired to accommodate future County facilities such as the Fire Rescue/Emergency Management Warehouse.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, two new Government Facilities projects were created and approved. The Community Based Step-Down Facility - ARP Act 3 Funds project will renovate the former Sheriff's Work Release Center located at 1800 Orient Road to offer comprehensive services for participants exiting the local County jail who suffer from substance abuse and behavioral health related issues. The Outdoor Senior Fitness Zones - ARP Act 3 Funds project installed outdoor senior fitness equipment at various Senior Centers and Adult Day Care Centers to provide opportunities for the County's seniors to exercise safely and remain active when viral disease transmission rates are high.

**Solar Panels – Cooperative Extension Office**

Several other projects continue in this Recommended Capital Budget with many being maintenance related. Parking lots will be renovated at various County facilities and carpet will be replaced at the County Center. The County Center will continue to have its air handlers replaced along with roof fans in conjunction with the re-roof project. Work around the Falkenburg Warehouse will replace the Clerk's emergency generator, air handler and chiller. Two maintenance projects will replace hurricane curtains at the Roger Stewart Center and renovate buildings at the Human Development Center.

A project will provide for security enhancements at the County Center and other County buildings. Funds have been set aside to help establish a future film studio / film school in the county. Funding is also provided for a new Adult Day Health Services Center to be developed in South County. The La Paloma Head Start Facility Replacement project will replace the existing modular building at 3419 N. Nebraska Avenue, Tampa with a new, expanded block building which will include Head Start as

well as Early Head Start classrooms. The ERP System Enhancements project funds a full system upgrade to address improvement opportunities for the Oracle E-Business Suite software.

During FY 19, a bond was issued that supported various governmental, fire and parks facilities projects. Many of the projects were in the Government Facilities program with one still being active. The Emergency Generators at Various Locations project includes engineering and installation of emergency generators and associated infrastructure upgrades at various emergency shelters (such as public schools) and other critical facilities to provide back-up power capability.

**Security Enhancements – County Center**

The Historic Preservation Matching fund program continues in FY 25 to help preserve historic community assets. The Annual Public Art Plan, as recommended by the Public Art Committee, is included within the appendix section of the Recommended Capital Improvement Program. Current funding is adequate for projects that are in process at this time.

Eleven projects reached substantial completion during FY 24. Carpet replacement projects were completed at the Edgecomb Courthouse and Roger Stewart Complex. The Edgecomb Courthouse had its 4th and 5th floors expanded along with acquiring tech and furniture for the 4th floor. The University Community Resource Center received a new HVAC system. Window canopies were replaced and the parking lot repaved at the Falkenburg Warehouse. The Juvenile Diversion Center was relocated to new offices and work associated with the Hanna Facility Repurpose project was completed. The Northwest Area Head Start facility was also completed.

Contributions were also made to three outside agencies. The Sweetwater Organic Community Farm acquired land to expand their operations. High 5 Inc. refurbished a swimming pool at their facility in Brandon and the funding for the Tampa Museum of Art helped with their capital campaign.

**Public Art – Balm Boyette Roundabout**

Eight projects should reach substantial completion in FY 25. The County Center roof, roof fans and carpets will be replaced. For the courts, the Edgecomb Courthouse lighting controls project and a conference room for the State Attorney will be completed. The roof at the Soil and Water Conservation Board facility and hurricane curtains at the Roger Stewart Complex will be replaced. Renovations will be completed at the Human Development Center.

***Operating Impact*** – None of the projects that are scheduled to reach substantial completion in FY 25 will have an impact on operating costs. One ongoing master project to install new emergency generators will result in a small increase in maintenance costs.

| Government Facilities Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Emergency Generators at Various Locations | 0 | $68.0 |

### *Libraries*

The Library Services Program Recommended Capital Budget for FY 25 is $55.9 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District.

No new projects are being added to the program this year, but many important projects continue into FY 25. Three are maintenance related – the North Tampa and John Germany Libraries will have their chillers replaced and restroom facilities will be renovated at various libraries to update their functionality, fixtures, and finishes. The Sentinel Bulletin Archiving project will preserve and digitize the Sentinel Bulletin historic archive of newspapers which includes 118 bound volumes (1945-2010) that have been housed at the C. Blythe Andrews, Jr. Public Library's Special Collection since 2019. The collection contains approximately 400,000 pages. This is a one of kind collection of the only African American centered newspaper in the Tampa Bay area. Initial funding has been put in place to create a temporary library in Wimauma at the former Bethune Park senior congregate dining site. This project will renovate the existing building, improve the site, and provide furniture and fixtures. In the future, a site will be selected for construction of a permanent library in the Wimauma area.

Initial funding has been put in place to explore site options and project development for a future new library to be located in the Fishhawk area in southeast Hillsborough County. The Libraries Safety and Security Upgrades project will install access control systems, replace proprietary alarm systems and install/upgrade surveillance systems, etc., at various libraries to improve safety and security for library staff and customers. Project development, design and construction will begin on an effort to replace the Thonotosassa Library with a larger and more functional facility at a newly acquired site.

**John Germany Library**

The John Germany (Main Library) Various Improvements and Planning Study project includes various renovations to the building and site to meet customer needs. The Burgert Brothers Photo Archive Preservation project will preserve and digitize the prints and negatives of the collection. Landscaping will be improved at various libraries with the Landscape Renovation project.

The Brandon Library Replacement – Phase 2 project provides funds to construct a new 25,000 square foot, expandable to 35,000 square foot, Brandon Library on a site acquired in Phase 1 which was funded separately. The programs and services offered by the library will be determined with citizen input. Interior and exterior renovations of the existing Southshore Library will improve functionality and upgrade finishes and systems.

Four projects reached substantial completion during FY 24. Renovations were completed on the Austin Davis, Fendig and West Tampa Libraries and the Ruskin Library had its roof replaced.

There is one project that is scheduled to reach substantial completion in FY 25. The North Tampa Library chiller will be replaced due to its age and condition.

**West Tampa Library**

***Operating Impact*** – Since it is maintenance related, there is no incremental operating cost impact for the project listed above that is scheduled to reach substantial completion in FY 25.

### *Parks*

The Parks Facilities Program Recommended Capital Budget for FY 25 is $188.5 million. The program is funded through a combination of impact fees, Community Investment Tax, general revenue, financing, boat

improvement funds, BP oil spill funds and American Rescue Plan Act (ARP) funds.

Eight new projects have been added to the Parks Capital Budget including the Apollo Beach Nature Preserve Recreational Improvements at $1.7 million, the CELM ADA Hardscape Upgrades and Improvements at $400,000, the Ed Radice Complex Softball Field Renovations at $1.8 million, the Palm River Park Improvements at $1.1 million, the Sports Complexes Improvements at $1.6 million, Parks Fencing Replacement at $500,000, Skyway Football Building Roof Replacement at $300,000 and the Edward Medard All Inclusive Playground at $900,000. The Edward Medard All Inclusive Playground Project will construct a new accessible playground and supporting infrastructure at Edward Medard Park which will provide a modern design and amenities to encourage outdoor play and socialization while enhancing public safety.

**Progress Village Playground**

Seven projects were completed in FY 24 including the Alexander Metal Roof Replacement, the All Peoples Annex Metal Roof Replacement, the Countywide Soccer Complex, the Lake Park BMX Track Lighting Replacement, the UACDC Aquatic Center & Community Center Improvements, and the Lettuce Lake Park Playground. The Lettuce Lake Park Playground constructed a new Playground and supporting infrastructure at the park.

Four projects are scheduled for completion in FY 25 including the Skyway Park Trailhead - Fitness Zone, the Veterans Memorial Park/Resource Center Improvements, the Winston Park Splash Pad, and the Emanuel Johnson Park Splash Pad. These last two projects will design and construct a new splash pad at the respective parks which includes supporting infrastructure and amenities such as benches, trash receptacles and water fountains.

**Southshore Sportplex**

Significant projects in the program are the Branchton Regional Park which will construct a regional park to serve the recreational needs of the community in Northeast Hillsborough County and the Kings Forest Park Splash Pad & Improvements which will design and construct a splash pad and other improvements to the existing Kings Forest Park.

Another significant project in the Capital Budget is the New Tampa Performing Arts Center. This project designed and constructed a new civic building to serve as a cultural/community center as part of the New Tampa Community.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Park projects were created and approved. The Pickleball Complexes - ARP Act Revenue Recovery Funds project which will design and construct pickleball courts at various locations throughout the County; the Kings Forest Park Splash Pad - ARP Act 3 Funds project which will design and construct a Splash Pad at the park; and the Progress Village Park Improvements – ARP Act 3 Funds project which will design and construct various improvements to the existing Progress Village Park.

***Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP)***

The Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) is a voluntary land preservation program based in the Conservation and Environmental Lands Management Department. The ELAP Program is dedicated to the protection and preservation of natural and environmentally significant resources, as well as restoration of natural habitat. Properties preserved through ELAPP are available for recreational uses compatible with the preservation objectives. Some of the criteria used when considering a property for protection are: contains unique or scarce natural habitat for endangered species, protection of water resources, or lands that buffer, link or provide access to existing environmentally sensitive lands.

Historically, funding was secured through an operating and debt service ad valorem millage not exceeding 0.25 mills in any one-year period. A four-year property tax was originally approved by 71% of the voters in 1987 and in 1990 a referendum authorizing $100 million in bonds was approved by 73% of the voters. In November 2008, nearly 79% of the voters approved the issuance of up to $200 million in bonds to continue capital funding for the ELAP Program. So far $124.4 million has been issued of the $200 million authorized by the voters.

As of October 1, 2022, the County has preserved approximately 63,343 acres at a cost of $308.1 million, of which $90.4 million (or 29%) has been funded by other agencies.

**New Tampa Performing Arts Center**

***Operating Impact –*** The following table identifies the stand-alone projects that are scheduled for completion in FY 25 that have a separately identified operating impact. Ongoing master projects that have an identified operating impact are also listed in the table below.

| Parks Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| All Peoples Park Expansion | 0 | $10.0 |
| EG Simmons / Eco Tourism | 0 | 15.0 |
| Emanuel Johnson Park Splash Pad | 0 | 45.8 |
| Parks Shade Covers (MP) | 0 | 20.0 |
| Winston Park Splash Pad | 0 | 45.8 |

***Solid Waste Enterprise***

The Solid Waste Enterprise Program Recommended Capital Budget for FY 25 is $145.7 million. The Solid Waste Enterprise Program is funded with long-term financing and revenues generated from fees and assessments paid by customers of the enterprise.

**Southeast County Landfill Facility Improvements**

The program consists of twelve active projects which concentrate on enhancing the Solid Waste services centers throughout the county. One of these projects is the Northwest Transfer Facility Improvements. This project will design, permit, construct and provide quality assurance for the Northwest Community Collection Center Improvements project. The improvements are necessary to provide a better site configuration thus improving safety, customer traffic flow, efficiency of the operation and im-

prove the overall customer experience while using the facility.

There are four projects at the Southeast County Landfill totaling $121 million. These projects include the Southeast County Landfill Closure, the Southeast County Landfill Facility Improvements, the Southeast County Landfill Leachate Storage System, and the Southeast County Landfill Expansion. The expansion project is projected to construct a new landfill disposal expansion project designated as Section 10 which includes geotechnical engineering, karst evaluation, design, permitting, and construction of the new double lined Class I waste disposal landfill cell. The expansion will increase landfill capacity in order to accommodate the additional waste generation from the growing population within Hillsborough County.

Another project included in the program is the Resource Recovery Facility Fly Ash Separation and Building Expansion at $15.0 million. The project will expand the Resource Recovery Facility (RRF) to add a fly ash handling, processing, and conveying system. The system will keep bottom and fly ash separate for increased efficiency in metal recycling and for facility environmental compliance and improved facility operations.

**Resource Recovery Facility Improvements**

One significant project in the program is the Resource Recovery Facility Improvements. The Resource Recovery Facility has four boilers that burn the waste and generate steam for turning two turbines that generate 35-40 Mega Watts of electricity for use by other County Departments and for retail sales that generate revenue for the Division. Three of the Boilers were built in 1989 and one in 2009. This project allows for the evaluation, identification and prioritization of recommended actions for equipment in need of upgrades to increase the performance and safety of the facility. The anticipated improvements include road improvements, auto combustion regulators on boilers to increase combustion efficiency, auto dialer notification, increased environmental protection with separation of stormwater and ash, boiler steam and tube replacement and other upgrades.

***Operating Impact –*** No projects are scheduled to begin incurring operating costs in FY 25.

### *Stormwater*

The Stormwater Program Recommended Capital Budget for FY 25 is $72.2 million. The program is funded with a combination of Stormwater fees, Community Investment Tax, general revenue, grants, BP oil spill fund and American Rescue Plan Act (ARP) funds.

No new projects are being added to the program as part of the FY 25 Capital Budget, but funding has been added to several master projects. The program includes thirteen master projects that provide for the maintenance, rehabilitation, construction and improvement of the Hillsborough County stormwater system.

**Neighborhood System Improvements**

The Culvert Renewal and Replacement Program replaces or repairs culverts at various locations throughout Hillsborough County. The Watershed Master Plan Updates and Watershed Drainage Improvements projects study the water quantity, and water quality if applicable in various watersheds within Hillsborough County and constructs various regional and intermediate stormwater improvements. The Neighborhood Drainage Improvements projects alleviate flooding on County-

maintained roadways that do not meet the County's level of service for flood protection. These projects are initiated at the conclusion of a drainage investigation of actual flooding identifying the deficiencies. The Water Quality Improvements and Environmental Program projects implement water quality improvements and alleviate stormwater pollutant loading to surface waters.

To keep pump stations functioning properly, the Stormwater Pump Station Repair & Replacement project provides for the annual renewal and/or replacement of stormwater pump stations throughout the County. The Culvert Upgrade and Enhancement Project will upgrade, enhance and extend stormwater drainage culverts, including design, land acquisition, and construction for individual projects throughout the County. Restorations and improvements to maximize the flow and safety of roadside drainage systems are implemented through the Stormwater System Maintenance project. The Canal Dredging and Preventative Measures project provides grant funding for coastal canal dredge projects that will improve and enhance navigation pursuant to the Board of County Commissioners' Policy #01.31.01.00.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. Three Stormwater projects that continue in this capital budget were funded by that process. Two projects are addressing drainage issues in the Progress Village area. The Stormwater Drainage and Water Quality Improvements project is designing and constructing drainage improvements to alleviate neighborhood flooding at various locations.

**Neighborhood Drainage Improvements**

The Delaney Creek Water Quality Improvements project, which was ARP funded and addressed pollutant loading and stormwater management for that area, reached substantial completion during FY 24. For FY 25, the Progress Village Local Drainage Improvements project should be completed. Although they are not listed separately, many sub-projects will be completed in FY 25 and will provide benefits to the County.

***Operating Impact*** – New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. Ongoing annual maintenance costs for stormwater improvements are estimated at $2.50 per $1,000 of project cost. Stormwater infrastructure maintenance requirements include keeping drainage areas free from silt, litter, leaves and debris, mowing and maintaining stormwater ditches, canals and conveyances as well as repairing cracked or broken stormwater pipes, culverts and other stormwater infrastructure. Unanticipated maintenance of new stormwater infrastructure can be absorbed within the operating budget of the various maintenance components of the Public Works Department. However, as more infrastructure becomes operational each year, additional staff and equipment will be needed at some future date to maintain infrastructure at desired levels.

Ongoing master projects with an annual operating cost impact in FY 25 are listed in the table below. In addition, one stand-alone project, Progress Village Local Drainage Improvements, will have an impact on operating costs in FY 25.

| Stormwater Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Culvert Renewal and Replacement Program | 0 | $66.7 |
| Culvert Upgrade & Enhancement | 0 | 2.5 |
| Major Neighborhood Drainage Improvements | 0 | 3.5 |
| Neighborhood Drainage Capital Improvements | 0 | 38.7 |
| Neighborhood Drainage Improvements | 0 | 0.5 |
| Progress Village Local Drainage Improvements–ARP Act 3 Funds | 0 | 1.6 |
| Stormwater Drainage and Water Quality Improvements - ARP Act 3 Funds | 0 | 2.1 |
| Water Quality Improvement & Environmental Program | 0 | 2.7 |
| Watershed Drainage Improvements | 0 | 10.8 |

### *Transportation*

The Transportation Program Recommended Capital Budget for FY 25 is $422.3 million. The program is funded with a combination of fuel taxes, Community Investment Tax, financing, general revenues, grants, impact fees, mobility fees, BP oil spill fund and American Rescue Plan Act (ARP) funds.

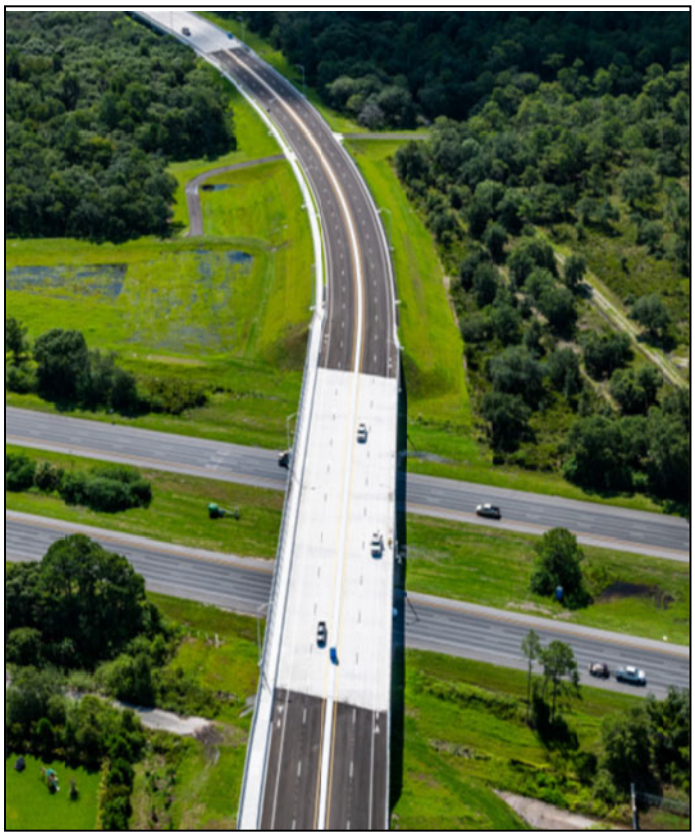
**Bell Shoals Road Corridor Improvements**

No new projects are being added to the program as part of FY 25 Capital Budget, but one project was added through Board approval during FY 24. The Lithia Pinecrest/CR39 Intersection Improvements project will add additional turn lanes as well as bicycle and pedestrian enhancements to the intersection.

Many important projects continue into this Recommended Capital Budget to make critical infrastructure improvements. As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Transportation projects were created and approved. The Roadway Pavement Preservation – ARP Act Revenue Recovery Funds project was established after the BOCC directed that $40 million of ARP dollars be used for resurfacing projects. Roads will be improved at various locations throughout the county. Two sidewalk projects (the Sidewalk Improvements - ARP Act 3 Funds and Sidewalk Improvements - ARP Act Revenue Recovery Funds projects) will repair existing sidewalks and upgrade sidewalks to be ADA compliant across Hillsborough County.

The Big Bend Road Corridor Improvements West - US 41 to Covington Garden Drive project is part of the extensive work that is being done in the I-75 / Big Bend Road area. The project will widen Big Bend Road, a 4-lane divided road to 6-lanes from US 41 to Covington Garden Drive. The improvements will include bicycle lanes, bus facilities and enhanced pedestrian safety features, including wide sidewalks, crosswalks and signals. Stormwater drainage will also be improved. The Bay to Bay Boulevard Safety Improvements project will fund improvements to enhance safety in that corridor. The CDBG Roads and Sidewalks Repairs master project will fund various repairs to existing roads and sidewalks within CDBG eligible areas.

The Safe Streets and Roads for All program includes projects funded by the U.S Department of Transportation Safe Streets and Roads for All (“SS4A”) Grant. This project will improve safety for pedestrians, bicyclists, transit users, and drivers at approximately 22 locations throughout Hillsborough County.



**Apollo Beach Blvd I-75 Overpass**

Key areas in the Transportation Program that continue include corridor improvement projects (Big Bend Road, East 131st Avenue, Lithia Pinecrest Road, South 78th Street and Van Dyke Road), intersection / interchange improvements (Big Bend Road at I -75, various other locations) and roadway improvements (University Area improvements and Sun City Center pedestrian mobility improvements). The Corridor Safety Retrofit Improvements project will provide safety retrofit improvements in high injury crash and high safety risk locations. It includes safety enhancements with major road resurfacing projects.

The Safe Routes to School Program includes sidewalks near schools, school safety circulation enhancements, new sidewalks on county roads, new and enhanced pedestrian crossings, signs and pavement markings. Funds have also been allocated for three trails projects (Balm Boyette/Alafia Connector, South Coast Greenway and Upper Tampa Bay) and construction is being managed by Public Works. These trails are in various levels of evaluation, design and construction. The program also includes funding for bridge replacements, bridge repairs, sidewalks, pavement preservation, and safety improvements at various locations.

**Sidewalk Repair Program**

The Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) project will complete a new four lane divided county road including enhancements to pedestrian safety features. Turkey Creek Road will be widened from Sydney Road to south of SR 574/MLK Boulevard to provide capacity and intersection improvements.

Five stand-alone projects reached substantial completion during FY 24. The 19th Avenue NE and Bell Shoals Road (Bloomingdale to Boyette) Corridor Improvements projects were completed. The improvements on Turkey Creek Road from MLK Blvd to Sydney Road and the project implementing various intersection improvements along Lumsden Road were also completed. The PD&E for the Tampa Bypass Canal Trail was also completed. Work on two specific master projects ended (Bridge and Guardrail Rehabilitation and Repair and Intersection Operation and Safety Program), but work continues on essential bridge and intersection assets through other master projects.

In FY 25, the Big Bend/I-75 Interchange Improvements and South 78th Street Corridor Improvements (Progress Boulevard to Causeway Boulevard) projects are scheduled to be completed which will enhance traffic flow in those areas. Although not listed separately, many subprojects will be completed in FY 25 and will provide benefits to the County.

***Operating Impact*** – While new transportation infrastructure generally has no immediate direct operating costs associated with it, future and ongoing maintenance expenditures are needed to keep the roads, trails and sidewalks up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, ADA compliance and roadside right-of-way mowing and maintenance. Not including residential street lighting, the County expends approximately $9,022 annually per lane mile on ongoing maintenance. The County is responsible for maintaining over 6,933 lane miles throughout the county. Note that major road resurfacing is budgeted separately under the capital program. Like stormwater, as more transportation infrastructure continues to become operational, additional staff and equipment will be needed to maintain infrastructure at operational levels. The annual cost to maintain traffic signals is approximately $6,000 per signalized intersection; $2,400 for utility cost and $3,600 for maintenance costs.

Neither of the two stand-alone projects scheduled for completion in FY 25 discussed above has an identified operating cost impact. Ongoing master projects that have an identified operating impact are listed in the table below.

| Transportation Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Advanced Traffic Management System Improvement Program | 0 | $450.0 |
| Intersection Improvement Program | 0 | 100.0 |
| New & Improved Signalization Program | 0 | 100.0 |

### *Water Enterprise*

The Water Enterprise Program Recommended Capital Budget for FY 25 is $769.2 million. The Water Enterprise Program includes potable water, wastewater and reclaimed water projects and is funded with a combination of long-term financing, impact fees, revenue generated from fees, rates and charges paid by customers of the enterprise, BP oil spill funds and American Rescue Plan Act (ARP) funds.

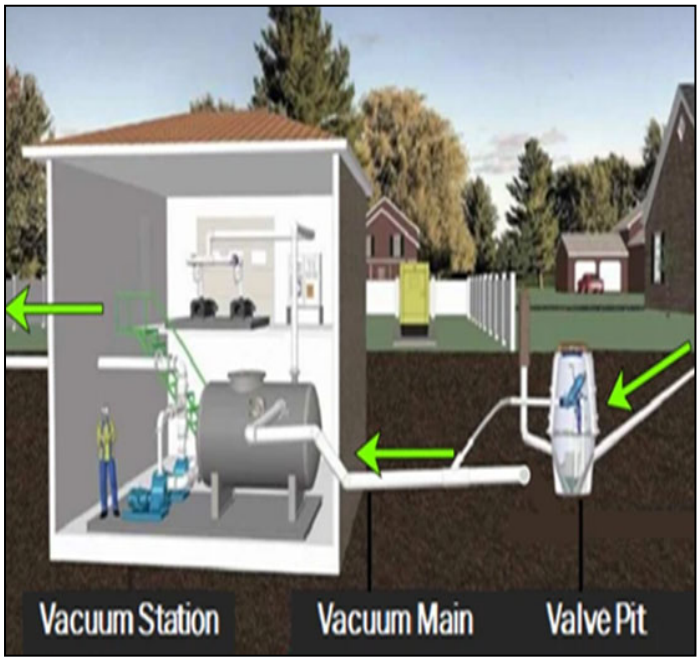
**Maintenance Facility (NW Service Area)**

Two new projects were added to the Water Enterprise Capital Budget including the Northwest AWWTF Structural Eval & Repairs at $10.0 million and the Falkenburg Improvements at $114.1 million. This project will construct improvements to the Falkenburg facility and related collection system to accommodate growth in Hillsborough County.

The Woodberry Super Station Rehabilitation project was completed in FY 24. The Woodberry Super Station is one of the largest in the County. It is over 20 years old and required rehabilitation including new variable frequency drives, wet well coatings, new pumps, bypass pumping, piping, and other appurtenances. The Woodberry Super Station is critical to transferring wastewater to the Falkenburg Advanced Wastewater Treatment Facility. Allowing the electrical infrastructure to continue to age presents significant financial and environmental risk to the County.

The South County Drinking Water Transmission Main - One Water project at $141.7 million is scheduled for completion in FY 25. The project will construct approximately 10.7 miles of 42-inch and 48-inch diameter drinking water transmission main that will connect the Lithia Water Treatment Plant to the existing water distribution system at U.S Highway 301. This project will enhance service reliability and improve water pressure in the south service area.

The South County One Water Campus AWWTF at $467.4 million, will construct a new Regional Wastewater Treatment Facility in the South County Service Area to provide additional wastewater treatment capacity. The new facility is needed to meet increasing wastewater demands due to continuing population growth in the South County Area.




**Septic to Sewer Conversion Program**

An ongoing project of importance is the South Hillsborough Aquifer Recharge Program (SHARP) at $20.7 million. In the future, surface water discharges will be limited and/or eliminated due to Total Maximum Daily

Loads and Numeric Nutrient Criteria restrictions. Aquifer Recharge is another area where reclaimed water can be used to reduce discharge, can act as a salinity barrier created to limit saltwater intrusion, create a path to the restoration of local water levels and support a long-term and sustainable solution to water management challenges in the Hillsborough County Public Utilities service area. In coordination with the Southwest Florida Water Management District and the Florida Department of Environmental Protection, Hillsborough County embarked on two reclaimed water direct aquifer recharge pilot projects along the coastal county in a non-drinking water portion of the aquifer.

Additionally, the program includes the two University Area Septic to Sewer Innovation Area projects at $46.7 million. The University Area Septic to Sewer Innovation Area project funding will be used to pay for residential and commercial hook-up charges for water and sewer in the University Area.

**South County Water Facility**

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22, FY 23 and FY 24 to allocate these funds to projects. As part of that process, five Water projects were created and approved. The projects will address the sewer systems Countywide including Gibsonton, Palm River, Ruskin, Wimauma and the University Area. The Gibsonton Area Septic to Sewer Conversion Program ARP funding project will build a wastewater collection system for existing residents and future developments in the Gibsonton Area.

***Operating Impact –*** No stand-alone projects are scheduled to begin incurring operating costs in FY 25. Ongoing master projects that have an identified operating impact are also listed in the table below.

| Water Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Public Utilities Telemetry / Data Network and Support Program (MP) | 0 | $50.0 |
| Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP) | 0 | 1.2 |

## Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under $150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP process, allowing the County to react in a more timely manner to facility related emergencies or non-routine repairs and maintenance needs. The projects can be identified, budgeted and completed within a twelve-month period.

To ensure that funding is available to maintain existing facilities, the Board of County Commissioners sets aside a minimum of 1% of anticipated annual revenues in the Countywide General Fund, the Unincorporated Area General Fund and the Library District Fund. The Recommended FY 25 allocations will generate approximately $15.0 million at 1.7% for the Countywide General Fund, $8.2 million at 2.0% for the Unincorporated Area General Fund and $842,735 at 1% for the Library District Fund. A list of proposed FY 25 R3M projects can be found in the appendix section of the Recommended Capital Improvement Program document.

## Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities.

The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To track impact fee revenues and expenditures to ensure that impact fees are being spent in a timely manner as required by ordinance.

Results of these analyses are communicated to appropriate management and staff for follow-up and corrective action. To assist in the reviews, the Capital Budget Team generates numerous variance and tracking reports from the County's financial system.

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Recommended | Future Funding | Total Cost |
|---|---|---|---|---|---|
| | ***Fire Services:*** | | | | |
| C91214000 | Armdale Fire Station #10 Replace - ARP Act Revenue Recovery Funds | $913 | $7,602 | $0 | $8,515 |
| C91226000* | Brandon Fire Station #11 Replacement | 0 | 11,100 | 0 | 11,100 |
| C91220000 | Comprehensive Communications Plan/Alternate EOC | 100 | 2,700 | 0 | 2,800 |
| C91191000 | Fire Rescue Equipment Replacement/Modernization | 15,399 | 8,546 | 7,600 | 31,545 |
| C91228000* | Fire Rescue Unit Additions | 0 | 8,700 | 0 | 8,700 |
| C91219000 | Fire Rescue/Emergency Management Warehouse | 274 | 24,139 | 0 | 24,413 |
| C91223000 | Fire Station #36 Valrico HVAC Replacement (R3M) | 0 | 200 | 0 | 200 |
| C91207000 | Fire Station Hardening (MP) | 1,119 | 719 | 0 | 1,837 |
| C91217000 | Fire Station Restroom and Showers Renovations (R3M) (MP) | 282 | 618 | 0 | 900 |
| C91215000 | Gunn Highway Fire Station #13 Replace - ARP Act Revenue Recovery Funds | 2,326 | 7,288 | 0 | 9,614 |
| C91208000 | Land Acquisition for New Fire Stations (MP) | 282 | 2,026 | 0 | 2,308 |
| C91227000* | Midway Fire Station # 30 Replacement | 0 | 12,400 | 0 | 12,400 |
| C91213000 | Palm River Fire Station #15 Replace - ARP Act Revenue Recovery Funds | 990 | 7,465 | 0 | 8,455 |
| C91221000 | Progress Village South Fire Station #48 | 100 | 9,100 | 0 | 9,200 |
| C91222000 | PSOC Renovations | 66 | 9,434 | 0 | 9,500 |
| C91224000* | Sligh/Anderson Road Fire Station | 0 | 12,000 | 0 | 12,000 |
| C91218000 | Sun City North Fire Station #47 | 412 | 6,888 | 0 | 7,300 |
| C91210000 | Thonotosassa Fire Station #21 Replacement | 390 | 6,776 | 0 | 7,167 |
| C91225000* | West Hillsborough Fire Station #20 Replacement | 0 | 8,400 | 0 | 8,400 |
| | Total Fire Services | $22,652 | $146,102 | $7,600 | $176,354 |
| | ***Government Facilities:*** | | | | |
| C77886000 | African American Arts & Cultural Center | $777 | $12,723 | $0 | $13,500 |
| C77906000 | Central Energy Plant Repairs and Major Service (R3M) | 216 | 284 | 0 | 500 |
| C77907000 | Central Fleet Complex Painting (R3M) | 0 | 500 | 0 | 500 |
| C77855000 | Children's Services - Planning | 29 | 496 | 0 | 525 |
| C77879000 | Community Based Step-Down Facility - ARP Act 3 Funds | 1,149 | 3,351 | 0 | 4,500 |
| C77908000 | Community Based Step-Down Facility Renovations (R3M) | 175 | 325 | 0 | 500 |
| C77832002 | Consolidated & Hardened Maintenance Facilities - East Service Unit | 30,690 | 836 | 0 | 31,527 |
| C77832003 | Consolidated & Hardened Maintenance Facilities - South Service Unit | 26,989 | 800 | 0 | 27,790 |
| C77829000 | County Center Air Handler Replacements | 10,225 | 3,175 | 0 | 13,400 |
| C77875000 | County Center Carpet Replacement (R3M) | 456 | 444 | 0 | 900 |
| C77851000 | County Center Roof Fan Replacements (R3M) | 404 | 46 | 0 | 450 |
| C77834000 | County Center Roof Replacement | 1,644 | 1,006 | 0 | 2,650 |
| C77919000* | County Center Waterproofing | 0 | 2,000 | 0 | 2,000 |
| C77910000 | Countywide Flooring Replacement (R3M) (MP) | 130 | 320 | 0 | 450 |
| C77867000 | Countywide Painting (R3M) (MP) | 143 | 457 | 0 | 600 |
| C77866000 | Countywide Parking Lot and Pavement Renovations (R3M) (MP) | 485 | 565 | 0 | 1,050 |
| CM1200000 | Countywide R3M Program (MP) | 17,404 | 17,578 | 0 | 34,981 |
| C77896000 | Courthouse Access Control - Various Location (MP) | 400 | 350 | 0 | 750 |
| C77847000 | Courthouse Land Acquisition | 2,682 | 250 | 0 | 2,932 |
| C77911000 | Downtown Elevator Modernization (R3M) (MP) | 0 | 2,500 | 4,800 | 7,300 |
| C77864000 | Edgecomb Courthouse Carpet Replacements (R3M) | 217 | 283 | 0 | 500 |
| C77881000 | Edgecomb Courthouse Lighting Control and Replacement (R3M) | 289 | 761 | 0 | 1,050 |
| C77841000 | Emergency Generators at Various Locations (MP) | 14,680 | 2,696 | 0 | 17,376 |
| C77824000 | ERP System Enhancements | 13,637 | 11,897 | 0 | 25,534 |
| C77880000 | Falkenburg Clerk Generator Replacement (R3M) | 6 | 1,244 | 0 | 1,250 |
| C77860000 | Falkenburg Road Clerk Warehouse Air Handler and Chiller Replacement (R3M) | 131 | 1,119 | 0 | 1,250 |
| C77859000 | Film Studio / Film School | 0 | 2,000 | 0 | 2,000 |
| C77818000 | Hanna Facility Repurpose | 571 | 129 | 0 | 700 |
| C77899000 | Historic 1914 School in Plant City Capital Improvements | 0 | 1,750 | 0 | 1,750 |
| C77796000 | Historic Preservation Matching Fund Program (MP) | 12,414 | 1,000 | 4,000 | 17,414 |
| C77885000 | Human Development Center Renovations (R3M) | 123 | 377 | 0 | 500 |
| C77710000 | Indoor Air Quality Measures / Environmental Remediation (MP) | 927 | 603 | 0 | 1,530 |
| C77897000 | Jail Maintenance | 7,000 | 28,000 | 0 | 35,000 |
| C77870000 | La Paloma Head Start Facility Replacement | 324 | 4,576 | 0 | 4,900 |
| C77921000* | Medical Examiner Facility | 0 | 8,000 | 0 | 8,000 |
| C77913000 | Medical Examiner Morgue Cooler Replacement | 50 | 2,250 | 0 | 2,300 |
| C77903000 | MOSI Chiller Replacement-County Occupied West Bldg (R3M) | 0 | 950 | 0 | 950 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Recommended | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C77905000 | MOSI Concrete Tile Roof Replacement-County Occupied West Bldg(R3M) | 0 | 250 | 0 | 250 |
| C77917000* | MOSI Dome Roof and Waterproofing (R3M) | 0 | 750 | 0 | 750 |
| C77904000 | MOSI Vegetative Roof Replacement-County Occupied West Bldg (R3M) | 0 | 350 | 0 | 350 |
| C77854000 | New Adult Day Health Services Center - South County | 0 | 3,230 | 0 | 3,230 |
| C77878000 | Outdoor Senior Fitness Zones - ARP Act 3 Funds (MP) | 472 | 190 | 0 | 662 |
| C77916000* | Parking Garage Door Replacement and Repairs (R3M) (MP) | 0 | 250 | 0 | 250 |
| C77894000 | Pat Frank Court Building Court Rooms | 135 | 2,158 | 0 | 2,293 |
| C77922000* | Pet Resources Facility | 0 | 3,000 | 0 | 3,000 |
| C70000000 | Public Art Program (MP) | 3,987 | 2,458 | 500 | 6,945 |
| C77893000 | Public Defender 6th Floor Office Expansion | 165 | 2,335 | 0 | 2,500 |
| C77892000 | Public Defender First Floor Security Lobby | 41 | 759 | 0 | 800 |
| C77865000 | Roger Stewart Complex Carpet Replacements (R3M) | 213 | 87 | 0 | 300 |
| C77884000 | Roger Stewart Hurricane Curtain Replacement (R3M) | 0 | 400 | 0 | 400 |
| C77857000 | Security Enhancements at County Facilities (MP) | 2,726 | 2,199 | 0 | 4,925 |
| C77920000* | Sheriff's Headquarters Relocation | 0 | 30,000 | 0 | 30,000 |
| C77902000 | Sheriff's Training Facility | 12,287 | 2,813 | 0 | 15,100 |
| C77915000* | Soil and Water Conservation Board Roof Replacement (R3M) | 0 | 275 | 0 | 275 |
| C77889000 | Solar Projects Various Buildings Phase 2 (MP) | 12 | 638 | 300 | 950 |
| C77914000 | Soul Walk African American Heritage Trail - Public Art on Franklin Street | 0 | 250 | 0 | 250 |
| C77840000 | South County Cultural Arts Center | 10 | 340 | 0 | 350 |
| C77891000 | State Attorney Additional Conference Room | 18 | 356 | 0 | 374 |
| C77890000 | Tampa Bay Water Land Acquisition | 2,459 | 2,212 | 0 | 4,670 |
| C77918000* | Tax Collector Capital Improvements | 0 | 2,000 | 0 | 2,000 |
| C77912000 | Unincorporated Flooring Replacement (R3M) (MP) | 0 | 200 | 0 | 200 |
| C77869000 | Unincorporated Painting Multiple Buildings (R3M) (MP) | 218 | 682 | 0 | 900 |
| C77868000 | Unincorporated Parking Lot and Pavement Renovations (R3M) (MP) | 1,224 | 1,176 | 0 | 2,400 |
| CM1300000 | Unincorporated R3M Program (MP) | 15,404 | 5,483 | 0 | 20,887 |
| C77900000 | United Food Bank of Plant City - Capital Building Project | 0 | 450 | 0 | 450 |
| C77806000 | West Tampa Community Resource Center | 0 | 2,000 | 0 | 2,000 |
| C77909000 | Zack Street Parking Garage Fire Pump Replacement (R3M) | 0 | 200 | 0 | 200 |
| | Total Government Facilities | $183,737 | $183,133 | $9,600 | $376,470 |
| | ***Libraries:*** | | | | |
| C76039000 | Austin Davis Library Renovation | $1,704 | $131 | $0 | $1,835 |
| C76033000 | Brandon Library Replacement - Phase 2 | 647 | 19,753 | 0 | 20,400 |
| C76030000 | Burgert Brothers Photo Archive Preservation | 1,791 | 1,209 | 0 | 3,000 |
| C76034000 | Fendig Library Renovation | 3,154 | 596 | 0 | 3,750 |
| C76047000 | Fishhawk Library - PD&E | 104 | 2,646 | 13,250 | 16,000 |
| C76040000 | John Germany (Main Library) Various Improvements and Planning Study (MP) | 478 | 1,322 | 0 | 1,800 |
| C76052000 | John Germany Chiller Replacement | 0 | 650 | 0 | 650 |
| C76041000 | Land Acquisition For Future Library Projects (MP) | 2 | 1,039 | 0 | 1,040 |
| C76029000 | Landscape Renovation at Various Libraries (MP) | 1,377 | 273 | 0 | 1,650 |
| C76043000 | Libraries Safety and Security Upgrades (MP) | 1,086 | 564 | 0 | 1,650 |
| CM1400000 | Library R3M Program (MP) | 3,574 | 1,862 | 0 | 5,436 |
| C76048000 | North Tampa Library Chiller Replacement (R3M) | 0 | 225 | 0 | 225 |
| C76046000 | Restroom Renovations at Various Libraries (MP) | 426 | 2,324 | 400 | 3,150 |
| C76051000 | Sentinel Bulletin Archiving | 250 | 750 | 0 | 1,000 |
| C76037000 | Southshore Library Renovation | 85 | 2,565 | 0 | 2,650 |
| C76045000 | Thonotosassa Library Replacement | 2,279 | 17,521 | 0 | 19,800 |
| C76044000 | West Tampa Library Renovation | 1,007 | 843 | 0 | 1,850 |
| C76050000 | Wimauma Library | 133 | 1,667 | 0 | 1,800 |
| | Total Libraries | $18,096 | $55,941 | $13,650 | $87,687 |
| | ***Parks:*** | | | | |
| C83309000 | Al Barnes Park – Cultural Center/ Fair Oaks Recreation Center | $0 | $500 | $0 | $500 |
| C83644000 | All Peoples Hardening | 215 | 1,885 | 0 | 2,100 |
| C83682000 | All Peoples Life Center Chiller Replacement (R3M) | 0 | 1,000 | 0 | 1,000 |
| C83323000 | All Peoples Park Expansion | 2,739 | 811 | 0 | 3,550 |
| C83695000* | Apollo Beach Nature Preserve Recreational Improvements | 0 | 1,700 | 0 | 1,700 |
| C83679000 | Athletic Facilities Batting Cage Renovations (R3M) (MP) | 0 | 800 | 0 | 800 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Recommended | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C83671000 | Boardwalk Replacement - Various Locations (MP) | 313 | 5,080 | 0 | 5,393 |
| CM1500000 | Boating Improvement R3M Program (MP) | 218 | 500 | 0 | 718 |
| C83232000 | Branchton Regional Park | 6,726 | 7,247 | 0 | 13,973 |
| C83694000* | CELM ADA Hardscape Upgrades and Improvements (MP) | 0 | 400 | 0 | 400 |
| C83681000 | CELM Fencing Replacement (R3M) (MP) | 32 | 268 | 0 | 300 |
| C83680000 | CELM Hardscape Replacements (R3M) (MP) | 64 | 336 | 0 | 400 |
| C83687000 | Citrus Park Synthetic Turf | 0 | 728 | 0 | 728 |
| C83645000 | Concrete Flatwork/Park Sidewalk and Hardscape Repairs (R3M) (MP) | 868 | 532 | 0 | 1,400 |
| C83320000 | Conservation Park Road Repaving -Lithia Medard Lettuce (R3M) (MP) | 768 | 1,232 | 0 | 2,000 |
| C83278000 | Countywide Park Impact Fee Enhancements (MP) | 7,997 | 6,193 | 0 | 14,190 |
| C80005000 | Cross Creek Park Construction | 845 | 10,260 | 0 | 11,105 |
| C83693000* | Ed Radice Complex Softball Field Renovations | 0 | 1,800 | 0 | 1,800 |
| C83696000* | Edward Medard All Inclusive Playground | 0 | 900 | 0 | 900 |
| C83659000 | EG Simmons Shelter Replacement (R3M) | 0 | 500 | 0 | 500 |
| C83247000 | EG Simmons/Eco Tourism | 1,617 | 1,493 | 0 | 3,110 |
| C83668000 | ELAPP Site Access Management and Safety Improvements (MP) | 75 | 5,925 | 0 | 6,000 |
| C83652000 | Emanuel Johnson Park Splash Pad | 518 | 482 | 0 | 1,000 |
| C83312000 | Indoor Athletic Facility | 0 | 2,000 | 0 | 2,000 |
| C89900000 | Jan K Platt (ELAPP) Property Acquisition Capital Project (MP) | 92,143 | 34,217 | 0 | 126,360 |
| C89200000 | Jan K Platt (ELAPP) Property Restoration Capital Project (MP) | 14,846 | 29,919 | 594 | 45,359 |
| C83650000 | Kenly Park Splash Pad | 38 | 1,262 | 0 | 1,300 |
| C83677000 | Kings Forest Park Splash Pad - ARP Act 3 Funds | 159 | 741 | 0 | 900 |
| C83674000 | Kings Forest Park Improvements | 76 | 2,674 | 0 | 2,750 |
| C83661000 | LED Lighting at Park Sites and Athletic Buildings (R3M) (MP) | 888 | 362 | 0 | 1,250 |
| C83667000 | Lithia Springs ADA Playground Replacement | 226 | 674 | 0 | 900 |
| C83259000 | New Tampa Performing Arts Center | 8,678 | 428 | 0 | 9,105 |
| C83691000* | Palm River Park Improvements Ph 1 (CDBG) | 0 | 50 | 1,000 | 1,050 |
| C83306000 | Parks ADA Safety Improvements (MP) | 1,496 | 4,038 | 1,341 | 6,875 |
| C83690000* | Parks Fencing Replacement (R3M) | 0 | 500 | 0 | 500 |
| C83318000 | Parks Playground Replacements (R3M) (MP) | 2,214 | 3,936 | 0 | 6,150 |
| C83646000 | Parks Septic System Rehabilitation (R3M) (MP) | 106 | 994 | 0 | 1,100 |
| C83653000 | Parks Shade Covers (MP) | 169 | 56 | 0 | 225 |
| C83300000 | Parks Tree Restoration Project (MP) | 3,215 | 3,983 | 0 | 7,198 |
| C83672000 | Pickleball Complexes - ARP Act Revenue Recovery Funds (MP) | 1,210 | 1,790 | 0 | 3,000 |
| C83675000 | Progress Village Park Improvements – ARP Act 3 Funds | 875 | 1,525 | 0 | 2,400 |
| C83678000 | Providence West Sport Complex Renovations (R3M) | 0 | 1,100 | 0 | 1,100 |
| C83683000 | Public Access and Trailheads for ELAPP (MP) | 85 | 515 | 0 | 600 |
| C83658000 | Saladino Pickleball Amenities | 30 | 870 | 0 | 900 |
| C83655000 | Shimberg Sports Complex Improvements | 0 | 500 | 0 | 500 |
| C83689000* | Skyway Football Building Roof Replacement (R3M) | 0 | 300 | 0 | 300 |
| C83686000 | Skyway Park Trailhead - Fitness Zone | 50 | 50 | 0 | 100 |
| C83311000 | South County Boat Ramp | 78 | 522 | 0 | 600 |
| C80324000 | Southshore Sportsplex | 12,010 | 13,195 | 0 | 25,205 |
| C83648000 | Sport Lighting Replacement (R3M) (MP) | 3,001 | 3,999 | 3,000 | 10,000 |
| C83692000* | Sports Complexes Improvements (MP) | 0 | 1,600 | 0 | 1,600 |
| C83685000 | Summerfield Community Park Improvements | 0 | 369 | 0 | 369 |
| C83301000 | Synthetic Turf Fields (MP) | 6,393 | 1,689 | 0 | 8,082 |
| C83688000 | Temple Terrace Park Improvements | 0 | 450 | 0 | 450 |
| C83314000 | Tennis & Basketball Court Renovations and Replacements (R3M) (MP) | 1,241 | 859 | 0 | 2,100 |
| C83291000 | The Historic Moseley Homestead Renovations/Preservation | 250 | 1,400 | 0 | 1,650 |
| C83643000 | Thonotosassa Park Improvement/Expansion | 836 | 10,543 | 0 | 11,378 |
| C83673000 | Veterans Memorial Park Entrance and Other Improvements | 3,586 | 7,479 | 0 | 11,065 |
| C83676000 | Veterans Memorial Park Renovations (R3M) | 0 | 1,200 | 0 | 1,200 |
| C83669000 | Veterans Memorial Park/Resource Center Improvement - Phase 2 | 935 | 1,558 | 0 | 2,493 |
| C83651000 | Winston Park Splash Pad | 330 | 570 | 0 | 900 |
| | Total Parks | $178,161 | $188,487 | $5,935 | $372,583 |
| | ***Solid Waste Enterprise:*** | | | | |
| C54065000 | Countywide Solid Waste Management Facilities R&R (MP) | $9,497 | $17,906 | $12,000 | $39,403 |
| C54067000 | Northwest Transfer Facility Improvements | 3,576 | 60,844 | 0 | 64,420 |
| C54085000 | Northwest TS and LF Facility Improvements (MP) | 0 | 250 | 1,000 | 1,250 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Recommended | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C54075000 | Resource Recovery Facility Improvements (MP) | 3,390 | 12,260 | 40,000 | 55,650 |
| C54088000 | RRF Fly Ash Separation and Building Expansion | 0 | 15,000 | 0 | 15,000 |
| C54089000 | RRF Waste Handling and Crane Improvements | 0 | 0 | 10,000 | 10,000 |
| C54084000*** | Solid Waste Operations Center (SWOC) | 0 | 0 | 22,000 | 22,000 |
| C54086000 | South County TS Facility Improvements (MP) | 0 | 250 | 1,000 | 1,250 |
| C54080000 | Southeast County Landfill Closure | 700 | 13,166 | 21,895 | 35,762 |
| C54077000 | Southeast County Landfill Expansion | 2,122 | 13,000 | 54,120 | 69,242 |
| C54076000 | Southeast County Landfill Facility Improvements (MP) | 0 | 0 | 3,000 | 3,000 |
| C54087000 | Southeast County Landfill Leachate Storage System | 0 | 13,000 | 0 | 13,000 |
| | Total Solid Waste Enterprise | $19,285 | $145,677 | $165,015 | $329,977 |
| | ***Stormwater:*** | | | | |
| C46143000 | Canal Dredging and Preventative Measures (MP) | $100 | $317 | $0 | $417 |
| C46142000 | Culvert Renewal & Replacement Program (MP) | 82,353 | 26,676 | 72,500 | 181,529 |
| C46190000 | Culvert Upgrade and Enhancement (MP) | 3 | 997 | 0 | 1,000 |
| C46132000 | Major Neighborhood Drainage Improvements (MP) | 9,196 | 1,400 | 0 | 10,596 |
| C46145000 | Neighborhood Drainage Capital Improvements (MP) | 23,739 | 15,473 | 16,480 | 55,692 |
| C46139000 | Neighborhood Drainage Improvements (MP) | 14,181 | 182 | 0 | 14,363 |
| C46188000 | Progress Village Local Drainage Improvements - ARP Act 3 Funds | 433 | 1,067 | 0 | 1,500 |
| C46185000 | Progress Village Regional Drainage Improvements - ARP Act 3 Funds | 1,288 | 7,712 | 0 | 9,000 |
| C46189000 | Stormwater Drainage and Water Quality Improvements - ARP Act 3 Funds (MP) | 2,049 | 851 | 0 | 2,900 |
| C46144000 | Stormwater Pump Station Repair & Replacement (MP) | 1,878 | 5,160 | 4,800 | 11,838 |
| C46147000 | Stormwater System Maintenance (MP) | 3,053 | 2,447 | 0 | 5,500 |
| C46134000 | Water Quality Improvement & Environmental Program (MP) | 11,084 | 1,067 | 0 | 12,151 |
| C46141000 | Water Quality Improvements and Environmental Program (MP) | 4,109 | 0 | 2,000 | 6,109 |
| C46137000 | Watershed Drainage Improvements (MP) | 6,301 | 4,336 | 37,420 | 48,057 |
| C46140000 | Watershed Master Plan Updates (MP) | 5,606 | 4,499 | 3,200 | 13,305 |
| | Total Stormwater | $165,372 | $72,186 | $136,400 | $373,957 |
| | ***Transportation:*** | | | | |
| C69640000 | 19th Avenue NE Corridor Improvements (US 41 to US 301) | $2,183 | $363 | $0 | $2,546 |
| C69602000 | Advanced Traffic Management System Improvement Program (MP) | 30,272 | 9,271 | 0 | 39,543 |
| C69643000 | Apollo Beach Blvd I-75 Overpass | 25,349 | 2,574 | 0 | 27,923 |
| C69685000" | Balm Boyette/Alafia Connector Trail | 86 | 714 | 19,300 | 20,100 |
| C69694000 | Bay to Bay Blvd Safety Improvements | 20 | 180 | 0 | 200 |
| C69112000 | Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) | 68,513 | 624 | 0 | 69,136 |
| C69647000 | Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301 | 30,585 | 1,216 | 12,698 | 44,499 |
| C69692000 | Big Bend Road Corridor Improvements West - US 41 to Covington Garden Dr | 0 | 13,065 | 12,041 | 25,106 |
| C69657000 | Big Bend/I-75 Interchange Improvements | 61,133 | 1,681 | 0 | 62,814 |
| C69677000 | Bridge and Guardrail Program (MP) | 9,313 | 31,363 | 800 | 41,477 |
| C69200000 | Bridge Improvements (MP) | 13,529 | 29,158 | 0 | 42,686 |
| C69693000 | CDBG Roads and Sidewalks Repairs (MP) | 0 | 2,500 | 2,500 | 5,000 |
| C61134000 | Citrus Park Drive Corridor Improvements (Countryway Blvd To Sheldon Rd) | 62,241 | 270 | 0 | 62,511 |
| C69682000 | Corridor Safety Retrofit Improvements (MP) | 188 | 5,412 | 1,000 | 6,600 |
| C69642000 | East 131st Ave. Corridor Improvements (North 30th St. to US 41) | 1,364 | 513 | 0 | 1,876 |
| C61010000 | Hartline Capital Allocation | 4,263 | 719 | 79 | 5,061 |
| C69679000 | Intersection Capital Improvement Program (MP) | 31,135 | 63,894 | 15,632 | 110,662 |
| C69600000 | Intersection Improvement Program (MP) | 60,786 | 50,242 | 4,500 | 115,528 |
| C69649000" | Lithia Pinecrest Rd Corridor Improvements (Fishhawk Blvd to Lumsden Ave) | 2,761 | 3,223 | 210,016 | 216,000 |
| C69695000** | Lithia Pinecrest/CR39 Intersection Improvements | 0 | 1,400 | 0 | 1,400 |
| C61150000 | Madison Avenue Improvements (US 41 To 78th Street) | 2,013 | 564 | 0 | 2,577 |
| C69601000 | New & Improved Signalization Program (MP) | 13,514 | 1,658 | 0 | 15,172 |
| C63520000 | Orient Road/Sligh Avenue Traffic Signal | 2,835 | 17 | 0 | 2,852 |
| C69638000 | Pedestrian Safety and Mobility Enhancement Program (MP) | 21,490 | 16,154 | 3,425 | 41,069 |
| C69684000 | Roadway Pavement Preservation - ARP Act Revenue Recovery Funds (MP) | 36,557 | 5,943 | 0 | 42,500 |
| C69631000 | Roadway Pavement Preservation Program (MP) | 150,495 | 58,458 | 21,600 | 230,553 |
| C69676000 | Safe Routes To School Programs (MP) | 6,217 | 16,122 | 4,200 | 26,539 |
| C69691000 | Safe Streets and Roads for All (MP) | 424 | 34,431 | 0 | 34,855 |
| C69688000 | Sidewalk Improvements - ARP Act 3 Funds (MP) | 4,533 | 12,967 | 0 | 17,500 |
| C69689000 | Sidewalk Improvements - ARP Act Revenue Recovery Funds (MP) | 1,941 | 559 | 0 | 2,500 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Recommended | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C69678000 | Sidewalk Repair Program (MP) | 8,058 | 28,243 | 2,200 | 38,501 |
| C69666000 | South 78th Street Corridor Improvements (Progress Blvd. to Causeway Blvd.) | 0 | 1,417 | 0 | 1,417 |
| C69675000 | South Coast Greenway Trail Adamsville (Phase III) & Big Bend Overpass (MP) | 450 | 8,029 | 16,000 | 24,480 |
| C69681000 | South Coast Greenway Trail Gibsonton Segment (Phase VI) | 74 | 26 | 19,751 | 19,851 |
| C69639000 | Sun City Center Pedestrian Mobility (MP) | 3,884 | 1,720 | 0 | 5,603 |
| C69635000 | Transportation Utility Allocation (MP) | 11,306 | 530 | 0 | 11,836 |
| C69654000 | University Area Transportation Improvements (MP) | 1,678 | 615 | 0 | 2,293 |
| C69661000 | Upper Tampa Bay Trail IV | 265 | 12,235 | 0 | 12,500 |
| C69646000" | Van Dyke Road Corridor Improvement - Gunn Hwy. to East of Whirley Rd. | 6,030 | 4,250 | 82,744 | 93,024 |
| | Total Transportation | $675,486 | $422,320 | $428,485 | $1,526,291 |
| | ***Water Enterprise:*** | | | | |
| C10314000 | Balm Rd Super Pump Station and Forcemain | $500 | $16,100 | $67,090 | $83,690 |
| C10327000 | Countywide Aquifer Recharge Program (MP) | 507 | 9,493 | 35,500 | 45,500 |
| C31979000 | Countywide Non-Urgent Facility R&R (MP) | 7,884 | 1,255 | 4,500 | 13,640 |
| C31977000 | Countywide Potable Water Transmission and Distribution System (MP) | 22,491 | 13,568 | 248,850 | 284,909 |
| C10171000 | Countywide Wastewater Collection and Transmission System (MP) | 37,459 | 18,705 | 232,650 | 288,814 |
| C10138000 | Countywide Wastewater Pump Stations R&R (MP) | 98,612 | 27,568 | 115,000 | 241,179 |
| C10340000** | Countywide Water & Wastewater Extension - ARP Act 3 Funds | 233 | 2,767 | 0 | 3,000 |
| C10280000**** | Crosby Road Force Main | 1,769 | 4,353 | 0 | 6,122 |
| C10341000* | Falkenburg Improvements | 0 | 9,400 | 104,700 | 114,100 |
| C10293000 | Falkenburg Structural Rehabilitation | 144 | 24 | 0 | 168 |
| C10302000 | Franchise Acquisition and Connection-Sunset & Windemere (NW Service Area) (MP) | 815 | 17,240 | 24,200 | 42,255 |
| C10299000 | Gibsonton Area Septic to Sewer Conversion Program | 2,266 | 8,142 | 23,300 | 33,708 |
| C10318000 | Gibsonton Area Septic to Sewer Conversion Program - ARP Act 3 Funds | 3,491 | 63,209 | 0 | 66,700 |
| C10768000 | Low Pressure Sewer System (LPSS) (MP) | 21,296 | 2,059 | 5,550 | 28,906 |
| C10310000 | LPSS SCADA System Replacement (MP) | 815 | 2,447 | 0 | 3,263 |
| C10304000 | Maintenance Facility (NW Service Area) | 377 | 14,173 | 0 | 14,550 |
| C10342000* | Northwest AWWTF Structural Eval & Repairs | 0 | 2,000 | 8,000 | 10,000 |
| C10238000 | Northwest Hillsborough Aquifer Recharge Program (NHARP) | 3,823 | 427 | 0 | 4,250 |
| C10313000 | Northwest RWRF Access Roads from Citrus Park Dr | 322 | 448 | 3,993 | 4,763 |
| C10312000 | Northwest RWRF Odor Control | 53 | 3,826 | 0 | 3,879 |
| C10303000 | Operations Building (NWRWRF) | 523 | 12,705 | 0 | 13,228 |
| C32021000 | Palm River Service Area Purchase and Connection (MP) | 0 | 57,996 | 62,004 | 120,000 |
| C10297000 | Palm River Utility Expansion Program (Septic to Sewer) | 20 | 4,980 | 60,600 | 65,600 |
| C10319000 | Palm River Utility Expansion Program Septic to Sewer - ARP Act 3 Funds | 300 | 9,700 | 0 | 10,000 |
| C30116000 | Potable Water Treatment Plant R&R (MP) | 22,839 | 5,197 | 11,400 | 39,435 |
| C31978000 | Public Utilities Telemetry / Data Network and Support Program (MP) | 8,805 | 1,021 | 4,000 | 13,826 |
| C10795000 | Reclaimed Water Pump Station & Remote Telemetry Monitoring (MP) | 5,580 | 2,013 | 8,900 | 16,493 |
| C19017000 | Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP | 3,198 | 107 | 5,975 | 9,281 |
| C10745000 | Regional Wastewater Treatment Plant R&R (MP) | 63,607 | 12,359 | 58,900 | 134,866 |
| C10296000 | Ruskin and Wimauma Sewer System | 1,619 | 10,327 | 33,400 | 45,346 |
| C10320000 | Ruskin and Wimauma Sewer System - ARP Act 3 Funds | 4,027 | 32,076 | 0 | 36,103 |
| C32019000 | Ruskin Potable Water Transmission Main | 0 | 1,100 | 5,200 | 6,300 |
| C32017000 | Service Area Purchases (MP) | 0 | 0 | 50,000 | 50,000 |
| C10298000 | South County AWWTF Modular Expansion | 50,489 | 59,001 | 0 | 109,490 |
| C32012000 | South County Drinking Water Facility PH1 - One Water | 0 | 17,589 | 161,343 | 178,932 |
| C32018000^ | South County Drinking Water Facility PH2 - One Water | 0 | 0 | 135,800 | 135,800 |
| C32013000 | South County Drinking Water Transmission Main - One Water | 118,287 | 23,462 | 0 | 141,749 |
| C10301000 | South County One Water Campus AWWTF | 6 | 95,074 | 372,344 | 467,424 |
| C10328000 | South County Reclaimed Water Pipeline | 0 | 12,000 | 0 | 12,000 |
| C10308000 | South County Reclaimed Water Pipeline Corridor - One Water | 20 | 25,510 | 99,735 | 125,265 |
| C10309000 | South County Wastewater Pipeline Corridor - One Water | 151 | 43,499 | 126,331 | 169,981 |
| C10259000 | South Hillsborough Aquifer Recharge Program (SHARP) | 16,015 | 4,716 | 0 | 20,731 |
| C32014000 | Tampa Bay Water Transmission Main | 0 | 38,336 | 55,061 | 93,397 |
| C32023000 | TBW Test Well Connection to WRD System - One Water | 0 | 7,500 | 0 | 7,500 |
| C32016000 | Turbine Power to Fawn Ridge WTP | 177 | 4,048 | 0 | 4,225 |
| C10322000 | University Area Septic to Sewer Innovation Area | 0 | 0 | 45,000 | 45,000 |
| C10317000 | University Area Septic to Sewer Innovation Area - ARP Act 3 Funds | 480 | 1,170 | 0 | 1,650 |
| C31945000 | Utility Relocation (MP) | 52,499 | 19,188 | 71,825 | 143,512 |
| C10311000 | Valrico Aeration Improvements | 908 | 1,165 | 0 | 2,074 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Recommended | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C10337000^ | Valrico Improvements (Additional Capacity) | 0 | 0 | 66,000 | 66,000 |
| C10338000 | Valrico Improvements (Permitted Capacity) | 0 | 33,325 | 28,675 | 62,000 |
| C10290000^ | Valrico Solar Power Installation | 226 | 86 | 2,500 | 2,812 |
| C10339000 | Van Dyke Flow Diversion (Pump Station and Pipeline) | 0 | 0 | 70,000 | 70,000 |
| C10300000 | Van Dyke Immediate Facility Improvements | 1,654 | 6,672 | 0 | 8,326 |
| C10323000 | Waters Ave Forcemain Replacement | 50 | 4,150 | 19,800 | 24,000 |
| C10324000 | Williams Rd Forcemain Extension | 50 | 3,950 | 14,500 | 18,500 |
| C10326000 | Wimauma Water and Sewer Connection – ARP Act 3 Funds | 0 | 2,000 | 0 | 2,000 |
| | Total Water Enterprise | $554,386 | $769,227 | $2,442,626 | $3,766,238 |
| | **Total Capital Budget** | **$1,817,174** | **$1,983,072** | **$3,209,311** | **$7,009,557** |

* New Projects

** Added to the Capital Improvement Program as part of a Budget Amendment in Fiscal Year 2024

*** Formerly known as Solid Waste Warehouse & Offices

**** Formerly known as Flow Diversion and System Improvements (South-Central)

" Project includes undetermined funding in the Future Funding column. Future funding to be determined based on project prioritization and available options at BOCC discretion

^ Re-Activated Project shown as deferred in prior CIP

(MP) - Master Project - A schedule listing of sub-projects under this master project can be found in the Appendix section of the Recommended FY 25 - FY 29 Capital Improvement Program document

# Supplemental Information

Hillsborough County Florida

EST. 1834

SM

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 April 6, 2025**

| Pay Grade | Classification | Step | Minimum | Step | Maximum |
|---|---|---|---|---|---|
| **Supervisory** | | | | | |
| 2496/48.Q | Battalion Chief & Lead Fire Invstgtr | 1 | $110,248.32 | 10 | $150,259.20 |
| 2496/48.R | Battalion Chief | 1 | $116,238.72 | 10 | 156,249.60 |
| **Suppression** | | | | | |
| 2080/40.L | Fire Inspector I | 1 | 74,380.80 | 11 | 108,555.20 |
| 2080/40.O | Fire Inspector I | 1 | 80,371.20 | 11 | 114,545.60 |
| 2080/40.N | Fire Inspector II/Trng Officer | 1 | 92,809.60 | 10 | 126,547.20 |
| 2080/40.P | Fire Inspector II/Trng Officer | 1 | 98,800.00 | 10 | 132,537.60 |
| 2496/48.K | Fire Fighter | 1 | 57,607.68 | 10 | 78,524.16 |
| 2496/48.R | Fire Medic I | 1 | 65,320.32 | 13 | 98,666.88 |
| 2496/48.L | Driver/Engineer | 1 | 74,380.80 | 12 | 108,551.04 |
| 2496/48.O | Driver/Engineer | 1 | 80,371.20 | 12 | 114,541.44 |
| 2496/48.T | Lieutenant | 1 | 80,371.20 | 12 | 114,541.44 |
| 2496/48.N | Captain & Fire Invstgtr | 1 | 92,801.28 | 10 | 126,547.20 |
| 2496/48.P | Captain & Fire Invstgtr | 1 | 98,791.68 | 10 | 132,537.60 |
| **Paramedic** | | | | | |
| Paramedic.M | Paramedic | 1 | 46,425.60 | 14 | 72,608.64 |
| Rescue Lt.N | Rescue Lieutenant | 1 | 55,710.72 | 13 | 84,140.16 |
| **Telecommunications** | | | | | |
| Telecomm.I | Telecommunicator | --- | 37,674.00 | --- | 64,428.00 |
| Telecomm.K | Sr. Telecommunicator | --- | 42,435.12 | --- | 72,661.68 |
| Telecomm.M | Telecommunications Superv. | --- | 47,174.40 | --- | 83,144.88 |

# 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 | 9.75 | 9.75 |
| 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 | 2.50 | 2.50 |
| 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 | 0.80 | 0.80 |
| 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 | 12.90 | 12.90 |
| 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 | 15.00 | 15.00 |
| 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 | 6.00 |
| 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 | 4.00 | 4.00 |
| Code Enfcmnt Ofcr Supervisor-E-Inspector | 5.00 | 5.00 | 5.00 | 5.00 |
| Code Enforcement Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer-N-Inspector | 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 | 4.00 | 4.00 |
| Director Code Enforcement-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Dir Code Enforcement-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |

# 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 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-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** | **118.00** | **119.00** |
| | | | | |
| **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 |
| 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 |

# 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)** | | | | |
| 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 | 4.00 | 4.00 |
| Director Consumer & Veterans Affairs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Citizen Board Support-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Consumer Protection-E-Veterans Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Veterans Services-E-Veterans Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| 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 |
| Veterans Service Officer-N-Veterans Svcs | 6.00 | 6.00 | 6.00 | 6.00 |
| **Subtotal** | **23.00** | **27.00** | **27.00** | **27.00** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY24 # of FTEs | FY25 # of FTEs | FY26 # of FTEs | FY27 # of FTEs |
|---|---|---|---|---|
| **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 |
| 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 |

# 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)** | | | | |
| 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.Plan | 0.00 | 1.00 | 1.00 | 1.00 |
| Plans Review Manager-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Review Supervisor-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Coordination Manager-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 3.00 | 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** |
| | | | | |
| **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 |

# 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 (Continued)** | | | | |
| 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 |
| 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 |

# 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)** | | | | |
| 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 |
| 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 |

# 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)** | | | | |
| 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 | 2.00 | 2.00 |
| 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 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 | 2.00 | 2.00 |
| Fiscal Manager Enterprise Programs-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Manager Shared Services Accounting-E-Accounting | 0.00 | 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 |
| 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 |

# 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)** | | | | |
| 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 |
| 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** |

# 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** | | | | |
| 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 |
| Project Manager-E-Projects | 13.00 | 14.00 | 6.00 | 6.00 |
| 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 |

# 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)** | | | | |
| 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** | **203.00** | **203.00** |
| | | | | |
| **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 |
| 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 |

# 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)** | | | | |
| 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 | 1.00 |
| Fleet Technician-N-Trade Jobs | 32.00 | 33.00 | 34.00 | 35.00 |
| 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 |
| 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 |

# 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)** | | | | |
| 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 |
| 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 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY24 # of FTEs | FY25 # of FTEs | FY26 # of FTEs | FY27 # of FTEs |
|---|---|---|---|---|
| **Health Care Services (Continued)** | | | | |
| 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-E-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 |
| 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 |

# 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)** | | | | |
| 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 | 7.00 | 7.00 |
| 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 |
| 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 |

# 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)** | | | | |
| 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 | 5.00 | 5.00 |
| Telecommunications Engineer-E-Information Technology | 2.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **114.00** | **114.00** | **115.00** | **115.00** |
| | | | | |
| **Library Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Librarian-E-Library Svcs | 18.00 | 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 |
| 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** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY24 # of FTEs | FY25 # of FTEs | FY26 # of FTEs | FY27 # of FTEs |
|---|---|---|---|---|
| **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 | 0.00 | 1.00 |
| Fiscal Manager-E-Executive Mgmnt | 1.00 | 0.00 | 1.00 | 0.00 |
| Grants Planning and Development Coordinator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Grants Reporting/Complnc Ofcr-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Business Analytics-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Crime Prevention/Coordinating Unit-E-Law | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Criminal Justice Grants Program-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager 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** |
| | | | | |
| **Minority & Small Business Enterprise** | | | | |
| 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** |
| | | | | |
| **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 | 1.00 | 1.00 |
| **Subtotal** | **24.00** | **22.00** | **22.00** | **22.00** |

# 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 | 1.00 | 1.00 |
| Manager Architecture & Engineering Svcs-E-Executive Mgmnt | 1.00 | 1.00 | 0.00 | 0.00 |
| 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 | 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 | 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 | 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 |
| Safety Specialist-E-Administrative | 4.00 | 4.00 | 0.00 | 0.00 |
| Safety Specialist-N-Administrative | 1.00 | 1.00 | 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 |
|---|---|---|---|---|
| **Risk Management Division (Continued)** | | | | |
| Senior Program Coordinator-E-Projects | 1.00 | 3.00 | 3.00 | 3.00 |
| **Subtotal** | **13.00** | **13.00** | **13.00** | **13.00** |
| | | | | |
| **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 | 40.00 | 40.00 |
| 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 | 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 | 7.00 | 7.00 |
| 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** | **81.00** | **81.00** |
| | | | | |
| **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 |
| 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 |

# 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)** | | | | |
| 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 | 4.00 | 4.00 |
| 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 |
| Transportation Route Scheduler-N-Transportation | 3.00 | 3.00 | 4.00 | 4.00 |
| **Subtotal** | **81.50** | **82.50** | **83.50** | **83.50** |
| | | | | |
| **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 |

# 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)** | | | | |
| 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 | 7.00 | 7.00 |
| 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 |
| 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 |

# 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)** | | | | |
| 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 | 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 |
| 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** | **857.00** | **861.00** |
| **TOTAL COUNTY ADMINISTRATOR ORGANIZATION** | **5,951.96** | **6,044.52** | **6,097.89** | **6,185.30** |
| | | | | |
| **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** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY24 # of FTEs | FY25 # of FTEs | FY26 # of FTEs | FY27 # of FTEs |
|---|---|---|---|---|
| **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** | **418.00** | **418.00** |
| **TOTAL ELECTED OFFICIALS ORGANIZATION** | **4,528.00** | **4,564.00** | **4,649.50** | **4,754.50** |
| | | | | |
| **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-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| 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-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Operations Consul-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Operations Manager-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Ops Coordinator-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Program Specialist II-E-Court Administrator | 1.00 | 1.85 | 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 Facitlities Management-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Director of Problem Solving Courts-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Drug Court Specialist II-E-Court Administrator | 0.00 | 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-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Information System Analyst-N-Court Administrator | 2.00 | 0.00 | 0.00 | 0.00 |
| ZCA-Mediation Services Coordinator-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Multi Trades Worker I-N-Court Administrator | 1.00 | 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 |

# 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-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-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Senior User Support Specialist-E- | 0.00 | 1.00 | 1.00 | 1.00 |
| ZCA-System Project Consultant-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-User Support Analyst-E- | 0.00 | 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 |
| 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.ExMgt | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| General Counsel-EPC-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| General Manager III-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| 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 |

# 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)** | | | | |
| 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 |
| 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 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY24 # of FTEs | FY25 # of FTEs | FY26 # of FTEs | FY27 # of FTEs |
|---|---|---|---|---|
| **Planning Commission (Continued)** | | | | |
| 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** |
| | | | | |
| **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** | **11,104.59** | **11,297.00** |

# FY 23 – FY 28 Proforma

# Countywide General Fund

# Unincorporated Area General Fund

## FY 23 – FY 28 Baseline Proforma Parameters

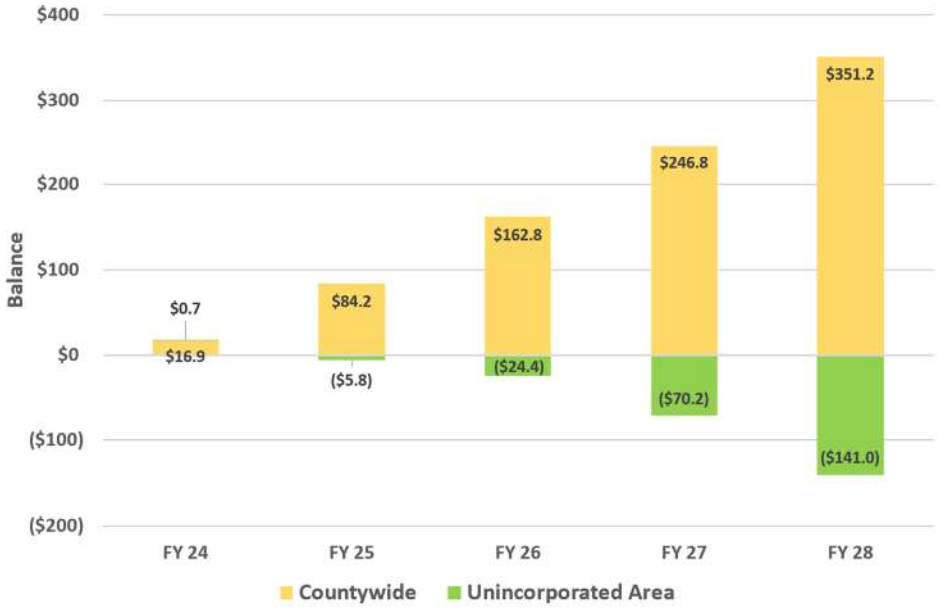
- Taxable Property Values growth
  - Modeled at 14.5% for FY 24
    - 1 % higher than Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference (REC) , Ad Valorem Assessments, March 6, 2023
    - Slightly below from 15.3% for FY 23
      - Home sales fell 12.1% in 2022 while prices rose 20%
      - Sales are down 9.2% in the first three months of 2024 and price gains have slowed to 2.41% in March 2023. These will likely limit gains in FY 25 taxable values.
    - A $111 million gain Countywide and $50 million Unincorporated (at 95%)
  - The state forecasts overall Hillsborough County taxable values will increase 8.1% for FY 25
  - 20-year average annual growth of 5.7% for FY 26 – FY 28
    - 2002 – 2022 Countywide average annual rate

# FY 23 – FY 28 Baseline Proforma Parameters

- Expenditures
  - Most FY 24 non-personnel costs modeled to rise by combined 2022 rates of population and government inflation, 11.5%. 20 -year long run average annual rate of 4.99% for FY 25 to FY 28.
  - Most nonunion personnel wage costs modeled to rise an average 6.0% in FY 24 and 3% annually thereafter
    - Florida Retirement System rates modeled at 17.9% to 24.7% for FY 24
    - Health plan cost modeled at 10% for FY 24
    - Disability costs modeled at 19% for FY 24
  - Constitutional increases
    - Countywide: 11.2% for FY 24, 3.4% for FY 25
    - Unincorporated: 2.4% for FY 24, 10.3% for FY 25

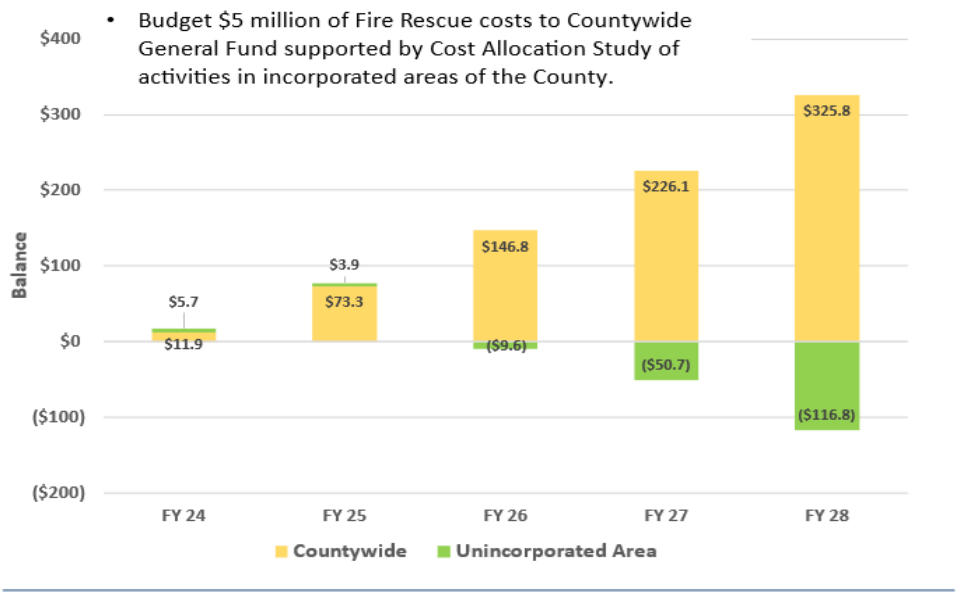
# FY 23 – FY 28 Proforma

## Baseline



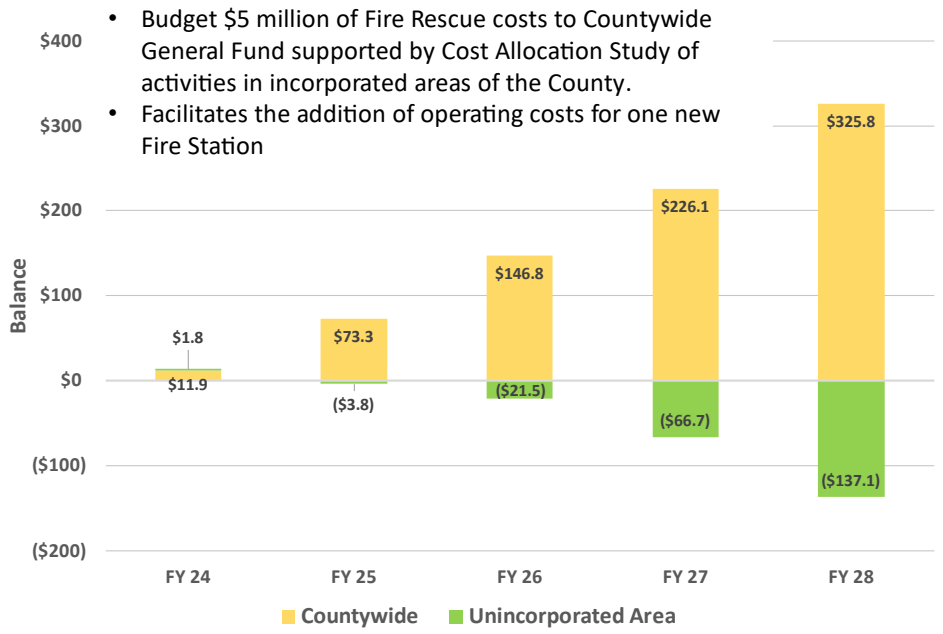
# FY 23 – FY 28 Proforma

## Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide



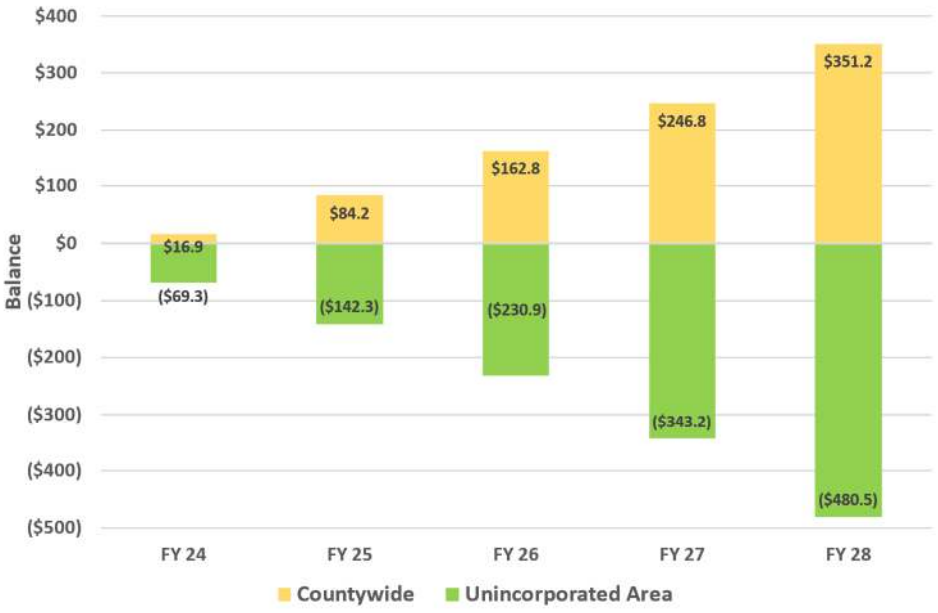

# FY 23 – FY 28 Proforma

## Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide



FY 23 – FY 28 Proforma

$70 million annual Unincorporated Area contribution to transportation and/or Fire Rescue




## Unincorporated Area General Fund Challenges

- **Fire Rescue Master Plan**
- **Transportation**
- **Parks Master Plan**
- **Law Enforcement**

# Acronyms

| | |
|---|---|
| ACES | Automated Client Eligibility System |
| ACFR | Annual Comprehensive Financial Report |
| ADA | Americans with Disabilities Act |
| AFSCME | American Federation of State, County and Municipal Employees |
| ASE | Automotive Service Excellence |
| BAN | Bond Anticipation Notes |
| BEBR | Bureau of Economic and Business Research |
| BOCC | Board of County Commissioners |
| CARES | Coronavirus Aid, Relief, and Economic Security |
| CAU | Capacity Assessments Units |
| CCNA | Cisco Certified Network Associate |
| CDBG | Community Development Block Grant |
| CIP | Capital Improvement Program |
| CIT | Community Investment Tax |
| CLASS | Client Assistance System |
| CMCMP | Congestion Management/Crash Mitigation Process |
| CST | Communications Services Tax |
| CW | Countywide |
| DACCO | Drug Abuse Comprehensive Coordinating Office |
| DOR | Florida Department of Revenue |
| DRI | Developments of Regional Impact |
| EDI | Economic Development Innovation Initiative |
| EDR | Florida Legislature's Office of Economic & Demographic Research |
| ELAP | Environmental Land Acquisition Program |
| ELAPP | Environmental Lands Acquisition Protection Program |
| EPC | Environmental Protection Commission |
| ERC | Equivalent Residential Customers |
| ERP | Enterprise Resource Planning |
| ESG | Emergency Shelter Grant |
| ESQA | Enterprise Solutions & Quality Assurance Department |
| EVT | Emergency Vehicle Technician |
| FCIT | Florida Counties Investment Trust |
| FRS | Florida Retirement System |
| FTE | Full-Time Equivalent |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GFOA | Government Finance Officers Association of the United States and Canada |
| GIS | Geographic Information System |
| GTAR | Greater Tampa Association of Realtors |
| HIPAA | Health Insurance Portability and Accountability Act |
| IAFF | International Association of Firefighters |
| ITS | Information & Technology Services Department |
| JAWS | Judicial Automated Workflow System |
| JOIN | Judicial Online Internal Network |
| KPI | Key Performance Indicators |
| LRTP | Long Range Transportation Plan |
| MBE | Minority Businesses Enterprise |
| MOSI | Museum of Science and Industry |
| MPO | Metropolitan Planning Organization |
| MSBU | Municipal Service Benefit Units |
| MSTU | Municipal Services Taxing Unit |
| NACSLB | National Advisory Council on State and Local Budgeting |
| NHSA | National Head Start Association |
| PAB | Private Activity Bond |
| PAM | Payback Analysis Model |
| PCI | Payment Card Industries |
| PHI | Protected Health Information |
| PPM | Project Prioritization Model |
| PSOC | Public Safety Operations Complex |
| REC | Florida Revenue Estimating Conference |
| REPS | Regional Election Problem Solvers |
| RWIU | Reclaimed Water Improvement Unit |
| SAINTS | State Attorney Interactive Notification Tracking System |
| SBE | Small Business Enterprise |
| SHIP | Safety & Health Investment Projects |
| SOH | Save Our Homes |
| STEMI | ST-elevated myocardial infarction |
| THHI | Tampa Hillsborough Homeless Initiative |
| TIP | Transportation Improvement Program |
| TSA | Tampa Sports Authority |
| TRIM | Truth-in-Millage |
| UA | Unincorporated Area |
| UAS | Uniform Accounting Standards |
| VDI | Virtual Desktop imaging |
| VOIP | Voice over Internet Protocol |
| VPK | Florida's Voluntary Prekindergarten |

# Glossary of Key Terms

**ACCRUAL** is a method of accounting that recognizes revenue when earned and expenditures when incurred regardless of when cash is received or disbursed.

**AD VALOREM TAX** is a tax levied on the assessed value of the property minus statutory exemptions on which it is levied. The rate of the tax is expressed in "mills." This tax is also called **PROPERTY TAX**. Also see the definition of **MILL**.

**ADOPTED BUDGET** is the financial plan for a fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

**ADVANCED REFUNDED DEBT PRINCIPAL** refers to principal owed on outstanding bonds that have been refinanced (refunded) prior to the date on which the outstanding bonds become due or callable. Proceeds from the refunding bond issue are used to pay principal and interest on the outstanding bonds until such time as the original bond issue can be retired.

**ALL YEARS BUDGETING** is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

**ALLOTMENTS BY LEGISLATIVE ACTS** is a department set up to provide a mechanism for the recording and payment of items which are general government costs and are not distributed to specific departments.

**AMENDED OR REVISED BUDGET** is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

**APPROPRIATION** is the legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

**ASSESSED VALUE** is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value of property in Hillsborough County is determined by the Property Appraiser.

**AUDIT** is a systematic examination of financial or accounting records by an auditor, resulting in an expression of opinion on the fairness of the respective financial position of the governmental activities.

**BEGINNING FUND BALANCE** is the Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

**BIENNIAL BUDGET PROCESS** is a two-year budget process resulting from a policy adopted in 1995 by the Board of County Commissioners. In this process, two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as the FY 08 budget as required by State Statute. At the same time, the Board of County Commissioners also approves a budget for the second year, the planned FY 09 budget. Then, in the year 2008, the planned FY 09 budget is reviewed by staff and the Board during the budget update process. This review allows the County to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared in 2007. The Board then adopts a budget for FY 09 according to procedures outlined by State statute.

**BOCC** is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

**BOARD OF COUNTY COMMISSIONERS** is the seven-member legislative body of Hillsborough County's general-purpose government. This board is governed by State law and the County Charter.

**BOND** is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

**BUDGET** is a financial plan containing an estimate of proposed sources and uses of funds for a given period of time (typically a fiscal year).

**CAU** is an acronym for Capacity Assessment Unit. See the definition for **CAPACITY ASSESSMENT UNIT**.

**CAPACITY ASSESSMENT UNIT (CAU)** is a financing tool that allows property owners to pay water and wastewater system connection charges over a 20-year period.

**CAPITAL BUDGET** is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six-year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual County budget.

**CAPITAL EXPENDITURES** are payments to acquire or construct capital assets which will benefit the County in both present and future periods.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** is Hillsborough County's financial plan of approved capital projects with their schedules and costs over a six-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient

manner. It includes projects which are, or will become the property of Hillsborough County, as well as projects that although not owned by the County, will be part of a joint project agreement.

**CAPITAL OUTLAY** or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of $1,000 or more.

**CAPITAL PROJECT** is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

**CHARGES FOR SERVICES** is revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

**CIP** is an acronym for the **CAPITAL IMPROVEMENT PROGRAM**. See the definition for **CAPITAL IMPROVEMENT PROGRAM**.

**CONTINUATION BUDGET** is a level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

**COVID** is an acute respiratory illness in humans caused by a coronavirus.

**DEBT SERVICE** is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

**DECISION UNITS** are groups of inputs which make a measurable contribution to the achievement of an established department purpose—a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are rank ordered in a hierarchical format.

**DEFEASANCE** is a financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. Cash is used to purchase government securities. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due. If the defeasance is consistent with generally accepted accounting principles and complies with the outstanding bond document requirements, the bonds will no longer treated as debt for accounting purposes nor for purposes of computing any statutory or constitutional debt limitation. In FY 10 the County will defease two bond issues; the 2003 CIP bonds and the 2006 MOSI / County Center bonds.

**DEMAND** is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

**DEPARTMENT** is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners.

**DEPRECIATION** is a method of allocating the cost of a tangible asset over its useful life.

**ELAPP** is the acronym for Environmentally Sensitive Lands Acquisition and Protection Program. See the definition for **ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM.**

**ENDING FUND BALANCE** is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

**ENTERPRISE FUND** is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

**ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM** is a program established by Hillsborough County Ordinance Number 90-19 for the acquisition, preservation, protection, management and restoration of environmentally sensitive lands in Hillsborough County. Under Resolution Number 92-0131, the BOCC is authorized to issue limited ad valorem tax bonds and levy up to 0.25 mills for payment of these bonds.

**FIDUCIARY FUNDS** are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

**FINES AND FORFEITURES REVENUES** includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

**FTE** is the acronym for Full-Time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

# Glossary of Key Terms

**FULL-TIME EQUIVALENT** is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

**FUND** is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

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

**FUNDED POSITIONS** is a term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

**FUNDING SOURCES** is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

**FY (FISCAL YEAR) 20 ADOPTED BUDGET** refers to the budget for the period beginning October 1, 2019, and ending September 30, 2020.

**FY (FISCAL YEAR) 21 PLANNED BUDGET** refers to the budget for the period beginning October 1, 2020, and ending September 30, 2021.

**GAAP** is the acronym for Generally Accepted Accounting Principles.

**GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 34** is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing–requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

**GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 45** is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

**GENERAL REVENUE FUND (GENERAL FUND)** is the fund that accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues provide services or benefits to all residents of Hillsborough County.

**GOVERNMENTAL FUNDS** focus on how spendable resources flow into and out of those funds and the level of balances remaining at year end that are available for expenditure. These funds are where most of the County's basic services are reported. These funds are reported on an accrual basis.

**GRANTS AND AIDS** includes all grants, subsidies, and contributions from other government agencies or private organizations.

**IMPACT FEES** are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

**INFRASTRUCTURE** is a permanent installation such as a building, road, or water transmission system that provides public services.

**INTERNAL SERVICE FUNDS** are funds that finance and account for the operations of County agencies which provide services to other County agencies, organizations, or other governmental units on a cost-reimbursed basis such as the self-insurance fund.

**INTERGOVERNMENTAL REVENUE** includes all revenue received from federal, state, and other local government sources in the form of grants, shared revenue and payments in lieu of taxes.

**LIBRARY TAXING DISTRICT** is a special taxing district encompassing the City of Tampa and the unincorporated areas of the county. It provides library services for county residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

**LICENSES AND PERMITS REVENUE** are fees levied by the County for providing corporations or individuals the right to engage in a business, occupation, or activity otherwise lawful.

**MAJOR FUND** is generally a fund whose sources and uses of that individual fund are at least ten percent of the corresponding

total for the relevant fund type (i.e., --governmental and proprietary funds). However, a major fund could also be a fund that is considered to be of particular importance to users of the budget.

**MANDATE** is a requirement imposed by a legal act of the federal, state, or local government.

**MEASURE** is a term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

**METROPOLITAN PLANNING ORGANIZATION (MPO)** is an agency that provides long-range transportation planning for Tampa, Temple Terrace, Plant City and Hillsborough County. The MPO works hand-in-hand with the three cities, the Hillsborough County City-County Planning Commission and with the West Central Florida Chairs Coordinating Committee, an organization of area MPO's, to ensure that local and regional transportation priorities are coordinated with land use. The MPO is statutorily required by Chapter 339.175 of the Florida Statutes.

**MILL** is a monetary measure equating to one one-thousandth (0.001) of a dollar. When used in reference to the **AD VALOREM TAX RATE,** it means a 1-mill tax is one dollar of tax on $1,000 of taxable value.

**MILLAGE RATE** is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MINIMUM SERVICE LEVEL (MSL)** is a term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

**MISCELLANEOUS (FUNDING SOURCE)** is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

**MISSION STATEMENT** is a broad statement of purpose derived from an organization's and/or community's values and goals.
**MOSI** is an acronym for the facility and organization known in Hillsborough County as the Museum of Science and Industry.

**MPO** is an acronym for the Metropolitan Planning Organization. See the definition for **METROPOLITAN PLANNING ORGANIZATION.**

**MSTU** is an acronym for Municipal Services Taxing Unit. See the definition for the **MUNICIPAL SERVICES TAXING UNIT**.

**MUNICIPAL SERVICES TAXING UNIT (MSTU)** is the taxing district encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area. Accounting for the funds from this taxing unit is done through the **UNINCORPORATED AREA GENERAL FUND**. See the definition for the **UNINCORPORATED AREA GENERAL FUND**.

**NON-AD VALOREM ASSESSMENT** is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES.**

**OBJECTIVE** is a statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT DAILY COST NOT TO EXCEED* $15.60 (quantified results) *DURING THE APPLICABLE FISCAL YEAR* (explicit timeframe).

**OPERATING BUDGET** is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to- day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (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.