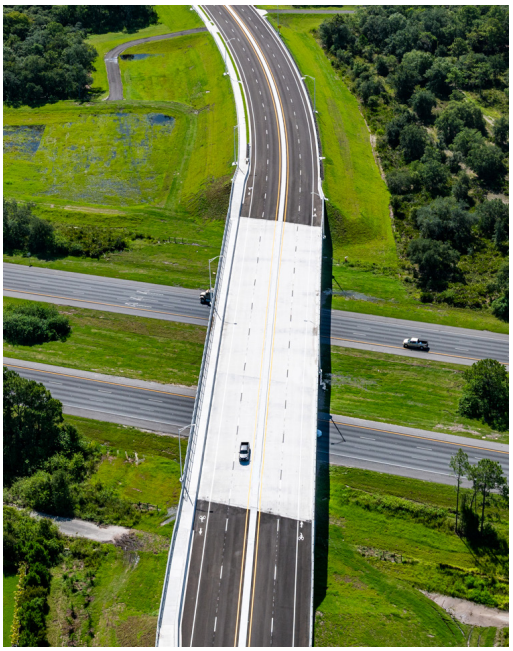
Adopted Budget

FY24-FY25

Hillsborough County Florida







Board of County Commissioners



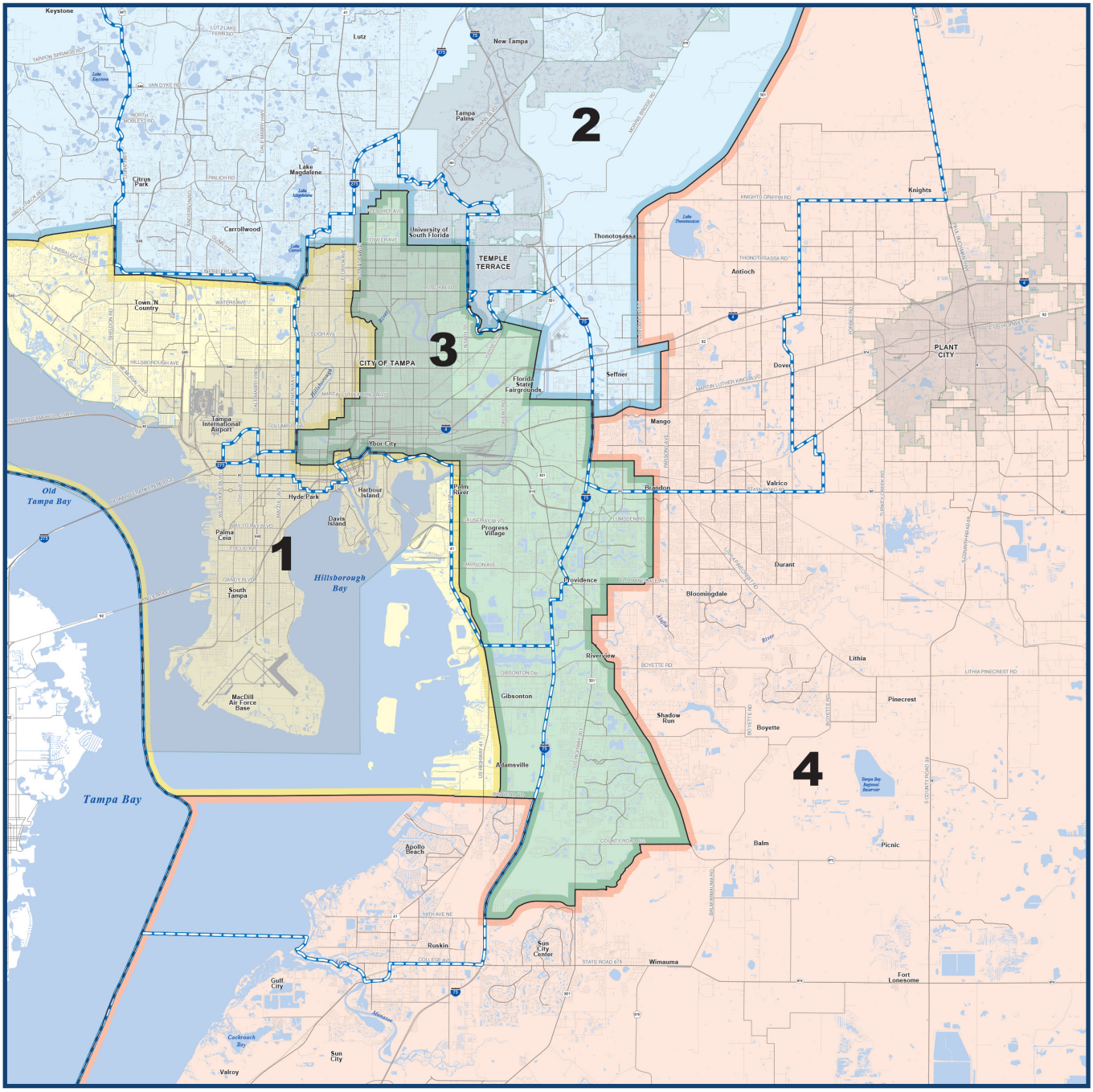
Standing, from left: Ken Hagan, Chair (District 2), Joshua Wostal (District 7, Countywide), Pat Kemp, (District 6, Countywide), Donna Cameron Cepeda, Chaplain (District 5, Countywide), Michael Owen (District 4).
Seated, from left: Gwen Myers, Vice Chair (District 3), Harry Cohen (District 1).

Cover Photos
Top: A community of over 116,000 residents and hundreds of businesses now has a new, modern fire station calling Central Brandon home.

Bottom left: Aerial view of the newly completed Pebble Parkin Riverview.

Bottom right: The Apollo Beach Boulevard (Paseo Al Mar Boulevard) I-75 Overpass provides connectivity between U.S. 41 and U.S. 301 –a vital east-west corridor in the South Hillsborough County area.

Commissioner Districts



1. Harry Cohen
2. Ken Hagan, Chair
3. Gwen Myers, Vice Chair
4. Michael Owen
5. Donna Cameron Cepeda, Chaplain (Countywide)
6. Pat Kemp (Countywide)
7. Joshua Wostal (Countywide)

Hillsborough County Florida

Accommodation Statement

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

For more information, contact the Management & Budget Department
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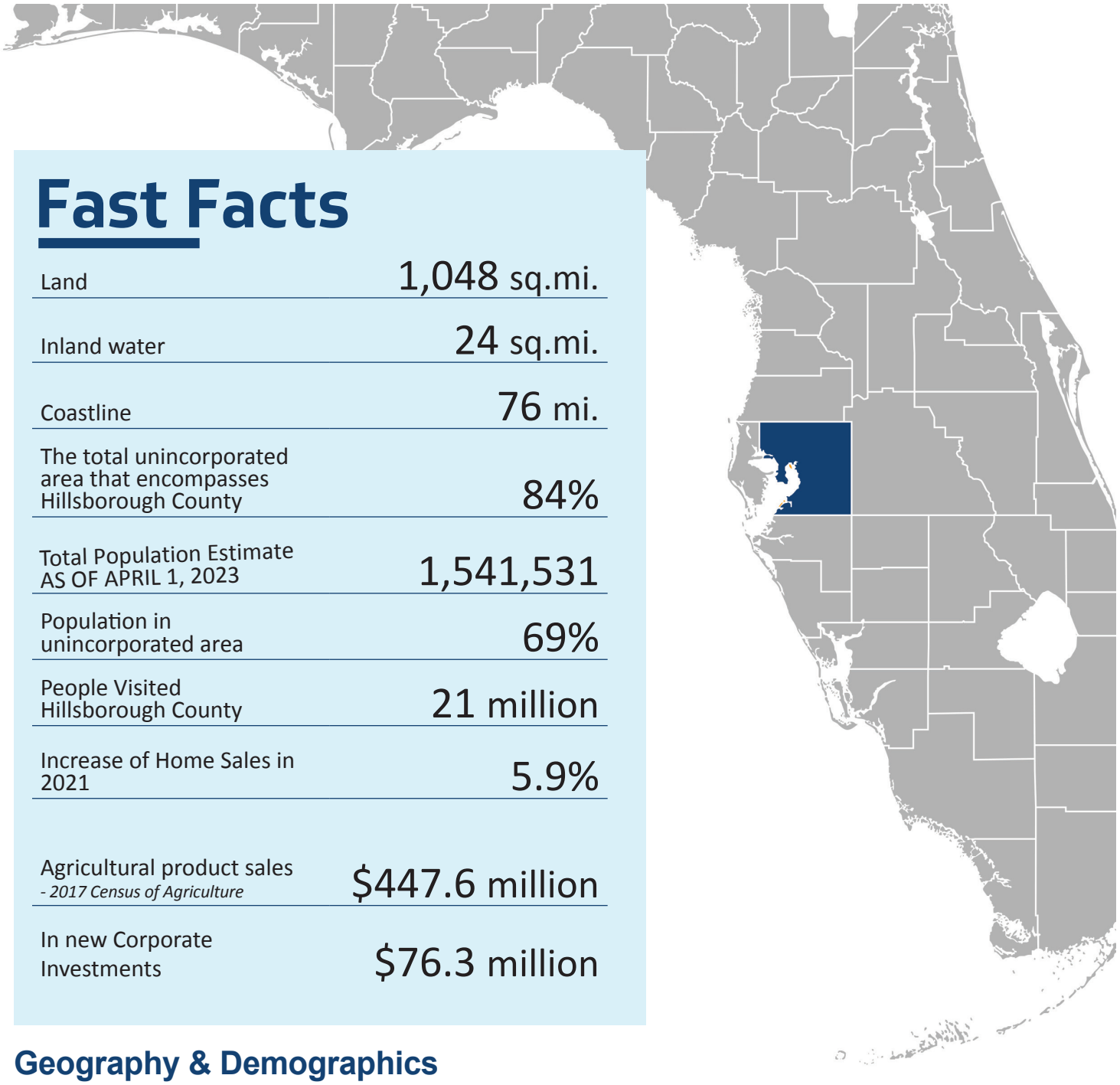
Introduction





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Fast Facts

Land	1,048 sq.mi.
Inland water	24 sq.mi.
Coastline	76 mi.
The total unincorporated area that encompasses Hillsborough County	84%
Total Population Estimate AS OF APRIL 1, 2023	1,541,531
Population in unincorporated area	69%
People Visited Hillsborough County	21 million
Increase of Home Sales in 2021	5.9%
Agricultural product sales *- 2017 Census of Agriculture*	$447.6 million
In new Corporate Investments	$76.3 million

Geography & Demographics

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

The unincorporated area is 84% of the total county area. The municipalities of Tampa (the county seat), Temple Terrace, and Plant City account for the remainder. According to the latest population estimate from the University of Florida's Bureau of Economic and Business Research, the county's April 1, 2023 total population was 1,541,531 making it the third most populous county in the state. Of this population, 1066,961 or 69% live in the unincorporated area.

A Rich History

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

Hillsborough County's Board of County



The old courthouse from Franklin Street, circa 1908.

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

The County's Economy

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

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

Agriculture remains a significant element of Hillsborough's economy. The 2017 US Census of Agriculture shows Hillsborough County's agricultural product sales were $447.6 million. Berries accounted for 32% of those sales. Vegetables were the second largest commodity by sales at 25%.

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



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

Governing the County

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



Bonnie M. Wise, County Administrator

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

Board of County Commissioners

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

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

The County Administrator

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

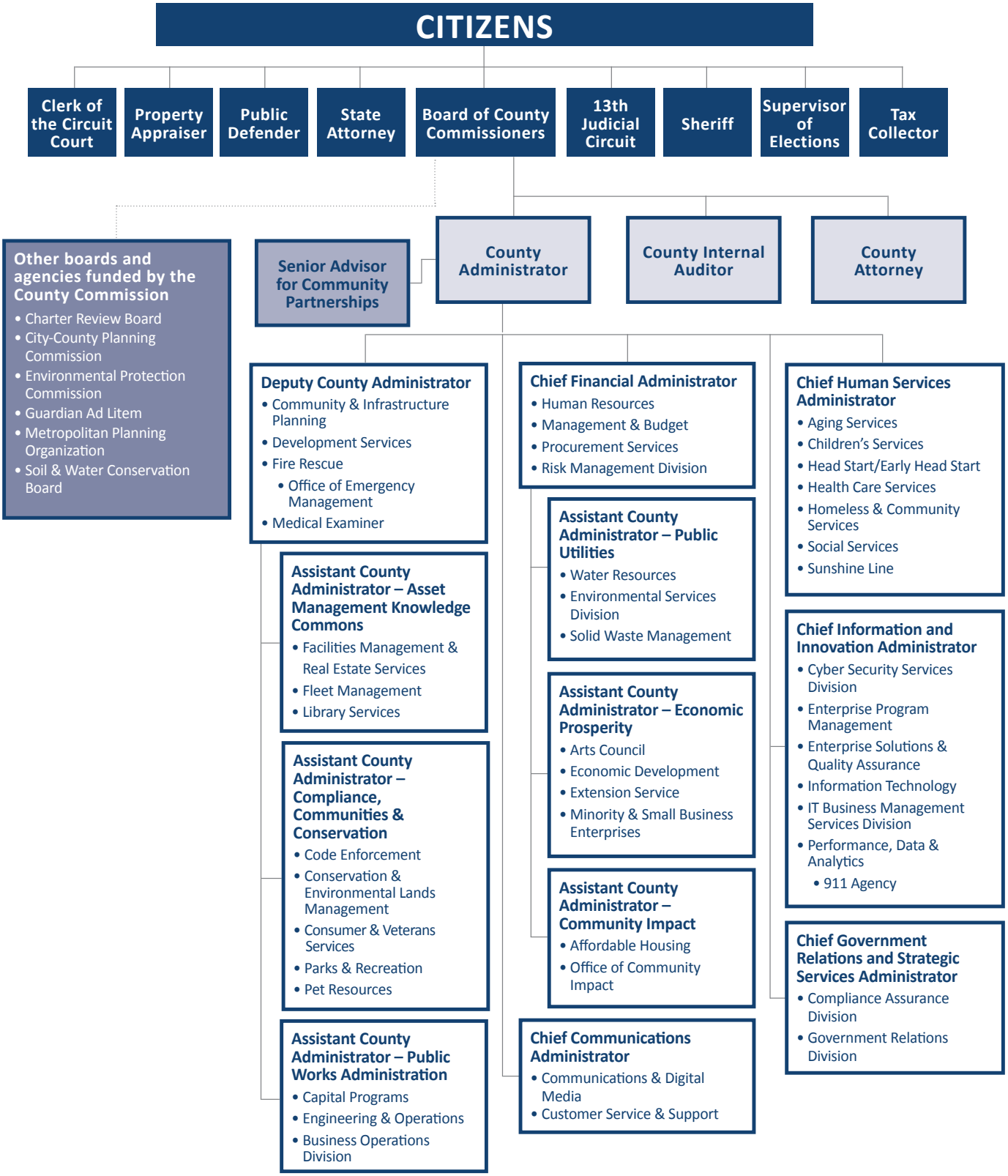
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road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

Other Government Agencies

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

Hillsborough County Organization Chart

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



Our Purpose

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







Our Strategic Outcomes

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

Community Outcomes



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



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



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



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

Enabling Outcomes



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



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



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

Our Operating Principles

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

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

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

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



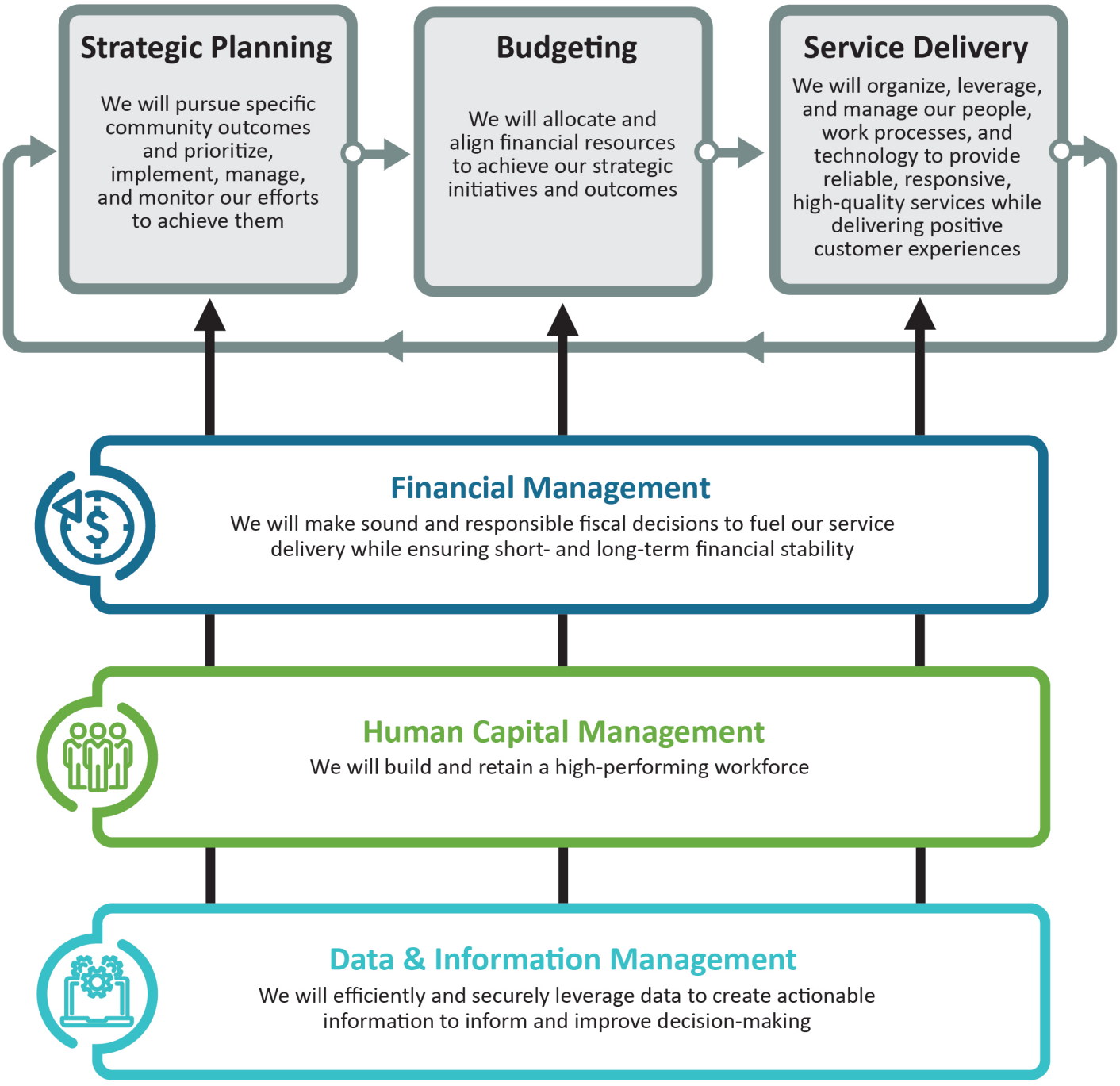






Hillsborough County Strategic Planning Cycle

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



Acknowledgements

Tom Fesler,
Chief Financial Administrator

Kevin Brickey, Director
Management and Budget Department

Irma Muka, Budget Managing Director
Management and Budget Department

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

Staff Contributing to the Development of the Adopted Budget FY 24:

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

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Distinguished Budget Presentation Award

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October 01, 2021

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Executive Director

Executive Summary





Hillsborough County Florida

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Introduction

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

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

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

This book reflects the **Adopted Budget for FY 24**. It has five sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget, Debt Service* 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 24 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 24. It contains a narrative describing capital budget highlights as well as summaries showing projects to be started.

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

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

A second book, the **Adopted Capital Improvement Program FY 24—FY 29**, presents detailed information about each project in the Capital Improvement Program.

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



Hillsborough County Florida

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Hillsborough County Florida

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

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Donna Cameron Cepeda
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Joshua Wostal
COUNTY ADMINISTRATOR
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Christine M. Beck
COUNTY INTERNAL AUDITOR
Peggy Caskey

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

I am pleased to present the Fiscal Year 2024 Adopted Budget. The Adopted Budget focuses on our commitment to maintaining services and assets for our residents, to continued strong financial management, and to our employees who are the key to effective service delivery.

As we prepared our fifteenth biennial budget for FY 24 – FY 25 the economy entered a transition period from rapid growth to more moderate growth, or, perhaps a brief recession. As pandemic challenges receded in 2022, new ones have emerged. During late 2021 and through 2022 the economy rebounded strongly from recession. Home sales and prices surged. Consumer and tourist spending expanded rapidly. As supply chain issues, rapid wage growth and high housing prices stoked inflation in 2022 the United States Federal Reserve began to fight inflation through interest rate increases which have continued through July 2023. Higher interest rates and prices have resulted in a decline in housing sales, softening consumer spending, and concern that a recession might be on the horizon.

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

A prime challenge for today's public and private employers is attracting and retaining employees in a labor market still characterized by low unemployment rates, numerous job openings, and rising wages. Throughout recent challenges, Hillsborough County employees demonstrated tremendous flexibility and innovation, with a focus on customer service and community collaboration. Our employees are the key to timely, quality service delivery for our residents. In order to retain and recruit employees for this important task, the Adopted Budget includes funding for pay adjustments to meet market challenges and to share in the increasing costs of our employee health plan. During FY 23, we implemented a Paid-Time-Off, or PTO, employee leave system as well as an expanded Tuition Reimbursement Program.

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

while also accommodating public safety investments including a new fire station and related staffing, and other capital improvements such as additional funding for roadway pavement preservation, jail maintenance, and a Sheriff's Office training facility funded through the Community Investment Tax.

As we expect a return to more moderate growth, we anticipate continuing budgetary stress on 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. We have also previously funded large parts of our transportation program from this same fund. These are areas where ongoing service deficiencies exist, and we are challenged to fund those deficiencies while keeping pace with rising demand and costs. The difficultly of funding transportation within the Unincorporated Area General Fund or by a dedicated revenue source has hindered our ability to fund transportation improvements to alleviate current deficiencies or meet new transportation demands of expanding population.

These challenges require creative solutions in partnership with the community. We will closely examine master plans and other evaluative tools for these various service areas, and related funding strategies and growth issues. This budget supports those efforts.

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

Respectfully submitted,



Bonnie M. Wise

County Administrator

Budget Overview

Hillsborough County's Adopted Budget for Fiscal Year 2024 (FY 24) totals $9.033 billion; by contrast the FY 23 Adopted Budget was $8.496 billion. This is the first year of the fifteenth biennial budget adopted by the Board of County Commissioners (Board). The FY 24 budget was adopted by the Board on September 21, 2023, for the period of October 1, 2023, through September 30, 2024.

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

Guiding Principles

- Adequate reserves were maintained in support of "AAA" credit rating
- Budget decisions were based on data and on a clearly defined core mission
- Level-of-service commitments were strategic and sustainable
- Services and programs were designed cost effectively through collaboration and measurable outcomes
- Productivity and customer service were enhanced through strategic investments in technology and employees
- Capital program was prioritized to support these principles within available resources

The Adopted Budget for FY 24 represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 24, we will continue to seek opportunities to improve the way we deliver service and continue to help grow our economy.

The County's FY 24 budget was developed in a conservative manner and designed with a focus on the following areas: public and employee health and safety, maintenance of critical assets, maintaining reserves, investing in County employees, and funding for critical deficiencies for Fire Rescue, Parks, Water/Sewer, Transportation and Stormwater.

During preparation of the budget, available resources were evaluated to determine the viability of the FY 24 budget. This process identified that overall resources would increase from FY 23. This was based on July 1st property taxable value growth for FY 24 as provided by the Hillsborough County Property Appraiser. 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 grow at a more moderate pace. A possible recession in 2024 could result in even slower FY 25 revenue growth. Economic conditions are also impacting our expenditure expectations with high inflation driving larger annual cost increases than in recent years.

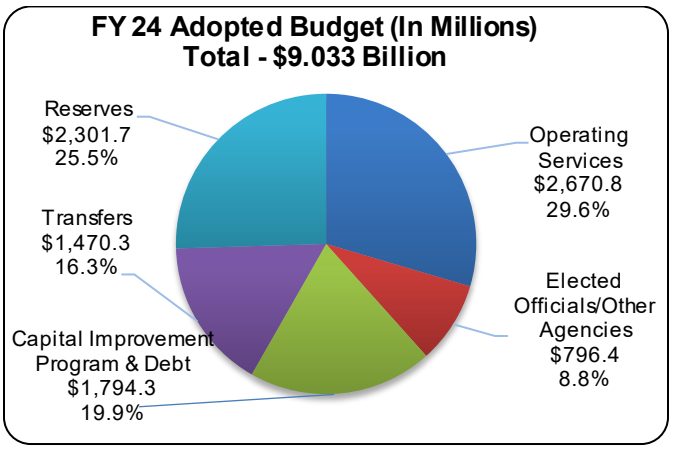
The FY 24 budget is balanced within available resources. The County seeks to identify ways to be more sustainable, and to identify new and increased revenues to address ever increasing service needs created by a growing population. Consequently, the Board has taken actions to maintain and enhance services to residents. Some of these actions include approving mobility fees and park impact fees increases using a phased-in schedule that commenced January 1, 2021. In FY 21 the Board increased the water, wastewater, and reclaimed water service rates by 4% per year for the following four consecutive years. Additionally, in FY 23 the Board approved water, wastewater, and reclaimed water service rate increases of 5% per year for a period of seven years, beginning on October 1, 2025.

Budget in Brief

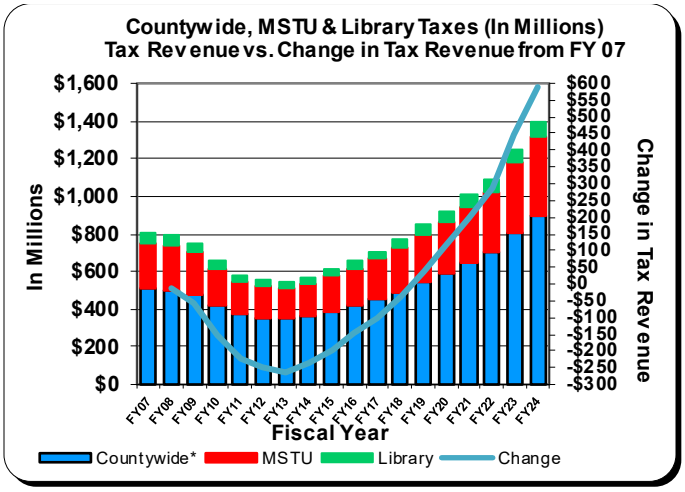
The County's Adopted Budget for FY 24 totals $9.033 billion, a $537.9 million increase over the Adopted FY 23 budget of $8.496 billion. Some significant changes include:

- $52.6 million increase in Sheriff's budget to fund service continuation;
- $12.6 million increase in funding to Constitutional Officers other than the Sheriff;
- $4.2 million for 24 new Fire Rescue positions for the new Progress Village South fire station and the related operating costs;
- $2 million in new funding for Affordable Housing;
- $354.6 million decrease in Capital Outlay due to some projects reaching completion during FY 23 and to other projects experiencing changes in expected time schedules;
- $152.3 million increase in Grants and Aids. This increase is mainly related to the new Hospital Directed Payment Program;
- $42.0 million decrease in transfers;
- $619.6 million increase in reserves. This is mainly related to Enterprise Funds reserves, Indigent & Trauma Health Care Fund reserves, and Internal Service Fund reserves.

Budget Overview



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 operations funding sources. The FY 24 budget reflects increased revenue levels from Ad Valorem Property Taxes and sales taxes. Estimated FY 24 operating property tax revenue is $588.7 million above the previous peak of FY 07. For many years after FY 07 revenue was very constrained due primarily to the following three events. The first event was legislative action to require a millage reduction and restrict future millage increases. The second event was the voters' approval of Amendment One, increasing homestead exemption amounts and limiting assessed value increases on non-homestead properties to 10%. The third event was the effect of the economic recession and the associated decline in property values brought on by a collapse in the housing market which has rebounded. The following chart reflects these changes and the slow growth.



The County continues to provide services to a growing population. Areas of particular concern include transportation, fire services, affordable housing, and parks. Master planning efforts in these areas have been completed or are under way, and creative solutions will be necessary to meet identified needs. Recently, most increased revenue has been committed to increases for statutory requirements, agreements, and ordinances, meeting the needs of elected officials, and continuation service needs of County departments. High inflation has increased the effort to sustain continuation service.

A prime challenge for today's public and private employers is attracting and retaining employees in a labor market characterized by low unemployment rates, numerous job openings and rising wages. In order to retain and recruit employees the Adopted Budget includes funding for pay adjustments to meet market challenges. In addition, it includes funding for employee health plan cost increases. During FY 23 the County implemented a Paid-Time-Off, or PTO, employee leave system as well as an expanded Tuition Reimbursement Program.

Operating Budget

The FY 24 operating budget includes $2,670.8 million for services delivered primarily by County Administrator departments as well as $796.4 million to fund Elected Officials and Other Agencies.

General fund property tax revenues will continue to increase in FY 24. 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. While property tax revenues and sales tax revenues are expected to continue growing in FY 24, it is expected to be at a slower rate than in recent years.

Capital Budget

The Adopted Capital Budget for FY 24 is $1,615.1 million while the FY 23 Adopted budget was $1,954.8 million. This represents a $339.6 million decrease from the prior year's capital budget. The budget reflects ongoing expenditures of both one-time funding carried forward from previous years, and new FY 24 capital funding in support of sustainable service levels and operations. Additional information can be found in the Capital Budget section.

The FY 24 Capital Budget includes funding for the following:

- $13.9 million for the new Sun City North and Progress Village South fire stations;
- $30.1 million for the replacement of Armdale, Gunn Highway, Palm River and Thonotosassa fire stations;
- $24.4 million for an Emergency Management Warehouse;

- $5.0 million for the Public Safety Operations Center (PSOC) Renovations;
- $4.4 million for the Tampa Bay Water Land Acquisition;
- $17.0 million for Jail Maintenance;
- $15.0 million for a new Sheriff Training Facility/PSOC Temporary Housing & Storage Facility;
- $5.4 million for the African American Art & Cultural Center;
- $15.3 million for Phase Two of the Brandon Library Replacement;
- $13.2 million for the Thonotosassa Library Replacement;
- $66.9 million for ELAPP Land Acquisition and Restoration;
- $5.8 million for ELAPP Site Access Management and Safety Improvements;
- $5.3 million for Boardwalk Replacements of various locations;
- $8.2 million for the Southshore Sportsplex;
- $18.4 million for Sidewalk Improvements;
- $66.0 million for Roadway Pavement Preservation;
- $86.7 million for Intersection Improvements;
- $556.2 million for Wastewater and Potable Water Improvements;
- $160.8 million for Solid Waste Improvements;
- $86.9 million for Stormwater Improvements

Summary of Changes Between Proposed and Adopted Budget

The Recommended FY 24 budget was $9.122 billion, the Adopted FY 24 budget is 9.033 billion. This represents a decrease of $88.3 million. Some significant changes include the following:

- $7.1 million decrease in Operating Expenditures, due to realignments to Grants and Aids;
- $95.5 million increase in Capital Outlay funding, including carrying forward FY 23 unspent funds and a 56.2 million increase to the Capital Improvement Program for various projects;
- $78.7 million decrease in Grants and Aids due to realignments and grant carry forward adjustments;
- $25.1 million increase in debt service costs;
- $12.7 million decrease in reserves;
- $111.6 million decrease in transfers, mainly related to Enterprise Funds.

Planning

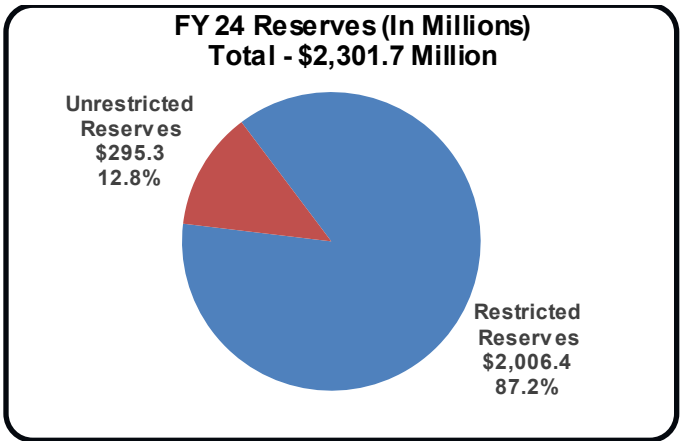
Rapid revenue growth is unlikely to continue. A return to more moderate growth and continuing budgetary stress to be experienced by the Unincorporated Area General Fund should be expected. This is the fund from which much of parks and recreation and public safety, including law enforcement and Fire Rescue 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.

These challenges require creative solutions in partnership with the community. These efforts will closely examine master plans and other evaluative tools for these various service areas, and related funding strategies and growth issues. Workshops have already been held to bring more context and clarity to transportation and other important service areas.

Other Factors Considered in the FY 24 and FY 25 Budgets

Reserves – Our reserve strategy remains sound – the County maintains reserves to meet various objectives, including adhering to best business practices; complying with statutory, bond covenant, actuarial and other requirements; and to provide a safeguard for unexpected circumstances. FY 24 reserves total $2,301.7 million. Of the FY 24 amount, $295.3 million represents unrestricted reserves, with the remaining $2,006.4 million representing restricted reserves.

Restricted reserves reflect amounts that are 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 the enterprise fund.



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 appear in a separate section of this FY 24 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.

Short-Term Factors Affecting The Budget

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

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

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

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

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

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

- Operating budgets supported by the County's two major tax funds declined during FY 08 through FY 13 due to Legislative actions and worsening economic conditions. This trend reversed in FY 14, and the FY 14 budget reflected an overall increase in available resources. FY 24 will experience moderating growth in available resources as property taxes grow at a slower rate, coupled with more rapid cost increases in a high inflation environment and tight labor markets.

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

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

Equipment reflects costs of fleet, data processing and other equipment such as playground and recreation equipment. High inflation in 2022 and 2023 have resulted in faster growth of equipment costs.

The Capital Budget

A separate summary presenting details on FY 24 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 24 - FY 29**.

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

Other key points regarding the capital budget are:

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

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

- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund being set aside to maintain existing County facilities. For FY 24 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

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

The FY 14 through FY 20 Adopted Budgets reflected a return to revenue growth after deep recession. The FY 21 budget reflected significant economic and revenue impacts of the COVID-19 emergency while maintaining service delivery. The Adopted FY 22 budget continued to recognize the impact of COVID and the gathering economic recovery from COVID as COVID receded. The Adopted FY 23 Budget reflected higher costs as inflation and supply chain issues worsened as an emphasis on investing in County staff. The FY 24 Adopted Budget continues that emphasis on investing in County staff as well as maintaining our assets and financial stability as the economy slows.

ECONOMIC FACTORS

After pandemic lockdowns caused a 28.0% decline in second quarter 2020 US Gross Domestic Product (GDP) growth turned strongly positive, 34.8%, in the third quarter before slowing to 4.2% in the fourth quarter. Average annual GDP fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 5.8%, the largest increase since 1984. Growth faltered in early 2022, declining 2.0% in the first quarter followed by a 0.6% drop in the second quarter. Higher inflation, the unwinding of pent-up consumer demand and war in Ukraine were restraining factors. GDP growth turned positive, 2.7%, for the third quarter of 2022 and finished 2022 at 1.9%. Growth has since slowed as inflation, though slowing, remains stubbornly high and higher interest rates slow housing and retail markets. Second quarter 2023 growth slowed to 2.1%.

As interest rates climbed and housing and retail sales slowed, recession fears have risen. While many forecasters expected a recession to begin in mid-2023, the economy's resiliency has surprised. Those expecting a recession now foresee it occurring in early or mid-2024. The median forecast from the National Association for Business Economics (NABE) expects a marked slowdown in economic growth with a recession narrowly avoided. NABE is forecasting a modest 1.0% increase in GDP for the fourth quarter 2023. For all of 2023, Moody's forecasts an annual GDP increase of 2.0% followed by growth of 1.1% in 2024. Downside risks are predominant as high interest rate negatively impact slowing housing and retail markets. (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 COVID-19 response and recovery. The approved high-level plan was incorporated in the Adopted FY 22 and FY 23 budgets and continues in the Adopted FY 24 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 challenging labor markets are creating retention and recruiting difficulties for many private and public employers. The Adopted FY 24 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.

Long-Term Financial Planning

PLANNING FOR SUSTAINABILITY

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

LONG TERM FINANCIAL PLANNING

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

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

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

- On an annual basis, the County's Economist produces a Pro Forma Analysis combining current policies and practices with expectations of future economic conditions to project the County's General Funds financial position five years out into the future. The model also includes sensitivity analysis which allows for changing assumptions. An indicated surplus or deficit in the General Funds frames the budget process for the following fiscal year. The FY 23 – FY 28 five-year Pro Forma with related graphs appears in the Supplemental Information section of this document. The Pro Forma incorporates slower ad valorem revenue growth 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 or, perhaps, even dips into a brief recession. 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. Each year the Pro Forma frames the beginning of the budget process and the related availability of funds. As a result, the Unincorporated Area General Fund, particularly, is budgeted with those constraints in mind.

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

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

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

LONG TERM PRIORITIES

The County's long-term priorities are:

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

Basis of Budgeting

THE BASIS OF ACCOUNTING

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

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

THE BASIS OF BUDGETING

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

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

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

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

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

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

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

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

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

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

The Process of Adopting the Budget

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

BIENNIAL (TWO-YEAR) BUDGETING

The biennial budget process used to develop this document was adopted by the BOCC in 1995. While Florida Statutes require an annual process to adopt the budget, local governments are not prohibited from developing a budget plan for a second year. In this way, when it is time to legally adopt the second year of the budget plan, the process of preparing the adopted budget requires much less staff time to update the original plan. The update process accommodates necessary changes during each year as unplanned circumstances arise. Opportunities for public input are included in the abbreviated update process. In 2021, the BOCC adopted its fourteenth biennial budget for FY 22 and FY 23.

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 24 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, 2022 with a review of the FY 23 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 22 - FY 23 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 24** at the BOCC's regular July 12, 2023, 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 24 were set at the July 27th Board Budget Reconciliation Workshop. The Property Appraiser used these proposed millage rates to prepare Truth-in-Millage (TRIM) notices that were 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 was held on September 14, 2023. After hearing public testimony, the BOCC adopted the tentative millage rates and a tentative FY 24 budget.

- The BOCC adopted the FY 24 budget and millage rates at a second public hearing on September 21, 2023. As required by statute, the second public hearing was 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 2022 -** Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

Preparation

- **March 2023—**Budget submissions due from all organizations except Constitutional Officers
- **May 1, 2023—**Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **May 10, 2023—**Budget Workshop - Budget Overview
- **June 1, 2023—**Budget submission due from Property Appraiser
- **June 8, 2023—**Budget Workshop Budget - Overview Water Resources, Solid Waste and Stormwater
- **July 25, 2023—**Budget Workshop -Transportation and Public Safety

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, 2023—**Preliminary tax roll information from the Property Appraiser's Office available.

Public Adoption

- **July 12, 2023—**County Administrator delivered the **Recommended Budget for FY 24** and the **Recommended Capital Improvement Program FY 24 - FY 29** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  July 27, 2023—Budget Reconciliation and Setting of TRIM millage rates
- **Mandatory Public Hearings**
  September 14, 2023—First State Required Public Hearing to adopt tentative millage rates and a tentative budget.

  September 21, 2023—Second State Required Public Hearing to adopt final millage rates and the FY 24 operating and capital budgets.

Procedures for Amending the Budget

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

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

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

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

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

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

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

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

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

Budget Summary

Fiscal Year	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
PROPERTY TAX RATES (In Mills)				
Countywide [1]	5.7913	5.7913	5.7913	5.7913
Library District [2]	0.5583	0.5583	0.5583	0.5583
General Purpose MSTU [3]	4.4004	4.4004	4.4004	4.4004
VALUE OF 1 MILL (In Millions of $) [4]				
Countywide	$ 122.4	$ 140.8	$ 157.2	$ 169.9
Library District	117.8	135.0	150.5	162.6
Unincorporated	73.8	84.1	93.7	101.2
BUDGET SUMMARY (In Millions of $) [5]				
Operating Program	$ 2,344.8	$ 3,111.5	$ 3,467.2	$ 3,368.0
Capital Improvement Program [6]	274.2	1,954.8	1,615.1	1,903.1
Debt Service [7]	139.3	235.0	179.1	171.8
Reserves & Refunds [8]	195.5	1,682.1	2,301.7	2,471.9
MAJOR ORGANIZATION OPERATING BUDGET (In Millions of $)				
Board of County Commissioners	$ 3.8	$ 4.3	$ 4.7	$ 4.7
County Administrator	1,264.3	1,793.4	2,085.6	2,022.9
County Attorney	8.8	10.3	10.8	11.0
Elected Officials	596.4	668.5	735.4	768.3
Judicial	10.7	13.8	14.3	13.0
Boards, Commissions & Agencies	26.6	37.9	43.0	42.6
Non-Departmental [9]	434.1	583.3	573.4	505.5
	$ 2,344.8	$ 3,111.5	$ 3,467.2	$ 3,368.0
CAPITAL IMPROVEMENT PROGRAM (In Millions of $)				
Fire	$ 9.5	$ 70.2	$ 89.0	$ 1.9
Government Facilities	37.7	115.2	142.9	21.6
Libraries	4.9	43.3	48.0	0.9
Parks	33.2	169.3	166.7	9.5
Solid Waste	2.5	148.6	160.8	35.0
Stormwater	22.8	77.9	86.9	31.5
Transportation	91.3	344.4	364.7	35.9
Water/Wastewater & Reclaimed Water	72.3	985.8	556.2	556.7
Total Programs Budget	**$ 274.2**	**$ 1,954.8**	**$ 1,615.1**	**$ 693.0**
Carryforward[10]	0.0	0.0	0.0	1,210.0
Total Capital Budget	**$ 274.2**	**$ 1,954.8**	**$ 1,615.1**	**$ 1,903.1**

Detail may not add to totals because of rounding.

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

[2] Assessed on properties within the City of Tampa and the unincorporated areas of the County only.

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

[4] Based on taxable assessed values as of 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 24 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)	**$399,488,085**	**$150,566,301**	**$545,337,384**	**$183,126,008**	**$72,242,759**	**$277,369,876**
REVENUES BY SOURCE:						
Taxes	$905,175,107	$411,435,029	$182,002,406	$247,506,314	$0	$36,108,470
Permits, Fees, & Assessments	574,983	85,100	183,536,136	0	0	60,612,628
Intergovernmental Revenue	1,358,300	43,620,153	16,131,374	155,247,458	208,171,120	28,771,693
Charges for Services	78,907,937	38,721,742	11,254,017	0	182,000	1,584,766
Fines and Forfeitures	1,023	6,126,373	544,150	0	0	0
Miscellaneous Revenues	28,625,555	3,750,709	30,304,900	2,211,072	2,230,120	4,950,018
Other Financing Sources [1]	(4,915,337)	84,646,928	251,746,645	(15,795,638)	36,525,020	114,212,677
Total Revenues and Other Financing Sources	**1,009,727,568**	**588,386,034**	**675,519,628**	**389,169,206**	**247,108,260**	**246,240,252**
Total Revenues and Balances	**$1,409,215,653**	**$738,952,335**	**$1,220,857,012**	**$572,295,214**	**$319,351,019**	**$523,610,128**
APPROPRIATIONS:						
Personnel Services	$190,286,801	$241,213,232	$15,332,996	$488,676	$67,169,172	$43,541,386
Operating Expenditures	141,245,199	104,349,957	78,798,032	278,880	111,028,796	48,487,736
Capital Outlay	5,110,818	2,457,857	6,732,648	0	19,029,500	264,889,346
Debt Service [3]	0	0	0	0	0	0
Grants and Aids	121,103,963	1,937,001	348,907,614	133,741,988	84,599,496	20,589,944
Other Uses	0	0	0	0	9,222,795	0
Transfers	147,329,554	59,587,696	225,321,627	269,575,252	28,000,000	61,775,363
Transfers to Constitutional Officers	524,617,930	194,258,308	3,022,973	512,526	0	279,627
Total Expenditures/Expenses	**1,129,694,265**	**603,804,051**	**678,115,890**	**404,597,322**	**319,049,759**	**439,563,402**
Reserves and Refunds	279,521,388	135,148,284	542,741,122	167,697,892	301,260	84,046,726
Total Appropriated Expenditures and Reserves	**$1,409,215,653**	**$738,952,335**	**$1,220,857,012**	**$572,295,214**	**$319,351,019**	**$523,610,128**

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 24 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)	**$115,883,337**	**$439,874,706**	**$782,317,933**	**$238,023,163**	**$323,403,046**	**$203,637,055**	**$3,731,269,653**
REVENUES BY SOURCE:							
Taxes	$0	$115,594,098	$0	$0	$0	$0	$1,897,821,424
Permits, Fees, & Assessments	0	78,334,211	23,785,062	225,000	0	0	347,153,120
Intergovernmental Revenue	0	45,010,109	19,823,335	0	175,000	0	518,308,542
Charges for Services	0	6,384,449	376,272,246	201,252,476	193,173,366	0	907,732,999
Fines and Forfeitures	0	89,794	62,440	0	0	0	6,823,780
Miscellaneous Revenues	1,521,604	8,991,088	10,902,437	2,203,967	15,371,418	4,528,955	115,591,843
Other Financing Sources [1]	57,228,128	222,657,646	435,624,369	285,495,833	41,593,722	(226,448)	1,508,793,545
Total Revenues and Other Financing Sources	**58,749,732**	**477,061,395**	**866,469,889**	**489,177,276**	**250,313,506**	**4,302,507**	**5,302,225,253**
Total Revenues and Balances	**$174,633,069**	**$916,936,101**	**$1,648,787,822**	**$727,200,439**	**$573,716,552**	**$207,939,562**	**$9,033,494,906**
APPROPRIATIONS:							
Personnel Services	$0	$60,751,198	$93,428,667	$18,785,414	$10,949,095	$5,000,000	$746,946,637
Operating Expenditures	10,000	107,903,303	194,300,688	178,694,565	183,961,424	1,127,632	1,150,186,212
Capital Outlay	130,560,842	278,782,994	513,821,530	169,922,601	51,649,522	152,806,843	1,595,764,501
Debt Service [3]	650,000	115,493,126	26,084,707	34,307,250	0	0	176,535,083
Grants and Aids	870	88,597,000	0	0	0	39,803,233	839,281,109
Other Uses	0	0	0	0	0	0	9,222,795
Transfers	0	57,435,234	424,175,478	194,534,905	2,550,000	0	1,470,285,109
Transfers to Constitutional Officers	9,000,000	11,840,321	0	0	0	0	743,531,685
Total Expenditures/Expenses	**140,221,712**	**720,803,176**	**1,251,811,070**	**596,244,735**	**249,110,041**	**198,737,708**	**6,731,753,131**
Reserves and Refunds	34,411,357	196,132,925	396,976,752	130,955,704	324,606,511	9,201,854	2,301,741,775
Total Appropriated Expenditures and Reserves	**$174,633,069**	**$916,936,101**	**$1,648,787,822**	**$727,200,439**	**$573,716,552**	**$207,939,562**	**$9,033,494,906**

FY 24 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	$ 3,737,821	$ 0	$ 0	$ 0	$ 0	$ 0
County Internal Audit	960,797	0	0	0	0	0
TOTAL BOCC	**4,698,618**	**0**	**0**	**0**	**0**	**0**
COUNTY ATTORNEY	**10,797,156**	**0**	**0**	**0**	**0**	**0**
COUNTY ADMINISTRATOR						
Affordable Housing Services	32,665,852	1,318,402	0	0	58,091,560	0
Aging Services	12,612,062	0	0	0	19,239,777	0
Arts Council Division	1,007,711	0	0	0	253,491	0
Capital Programs	2,099,531	1,720,823	0	0	0	8,199,329
Children's Services	5,320,871	0	2,375	0	5,468,259	0
Code Enforcement	5,467,018	9,853,487	62,704	0	0	0
Communications & Digital Media	7,785,440	0	0	0	0	0
Community & Infrastructure Planning	895,000	0	0	0	0	3,517,912
Conservation & Enivronmental Lands Management	19,839,068	1,146,911	260,024	0	190,929	0
Consumer and Veteran Services	2,223,031	512,225	0	0	0	0
County Administrator	3,660,608	0	0	0	0	0
Customer Service & Support	3,545,008	0	0	0	0	0
Cyber Secuity Services Division	1,668,876	0	1,008,180	0	0	0
Development Services	111,449	13,267,171	0	0	0	2,491,311
Economic Development	7,528,294	1,028,314	0	10,870,040	589,451	0
Engineering and Operations	9,867,369	17,322,182	0	0	0	74,514,873
Enterprise Program Management Office	2,247,216	181,047	1,712,268	0	0	551,394
Enterprise Solutions and Quality Assurance	10,715,476	0	1,448,817	0	0	0
Environmental Services Division	363,764	0	0	0	0	0
Extension Service	2,937,405	0	0	0	194,412	0
Facilities Management & Real Estate Services	46,244,934	632,495	0	0	0	1,429,259
Fire Rescue	8,051,194	243,938,141	226,014	0	9,123,165	0
Fleet Management	0	0	0	0	0	0
Government Relations & Strategic Services	3,181,484	0	0	0	0	0
Head Start - Early Head Start	0	0	0	0	64,986,256	0
Health Care Services	197,571	0	363,986,929	0	25,966,792	0
Homeless & Community Services	7,795,182	0	0	0	0	0
Human Resources	8,306,137	0	0	0	204,257	0
Information Technology	32,307,469	0	11,541,592	0	0	76,000
Library Services	0	0	229,184	0	0	0
Management & Budget	4,092,112	0	4,295,354	0	3,333,707	0
Medical Examiner	8,879,810	0	0	0	0	0
Minority & Small Business Enterprises	1,818,413	0	0	0	0	0
Office of Community Impact	1,401,166	0	0	0	0	0
Parks & Recreation	3,900,403	41,483,362	0	0	0	0
Performance Data & Analytics	6,738,291	4,536,075	7,462,867	0	0	1,591,044
Pet Resources	11,135,248	0	467,500	0	0	0
Procurement Services	4,890,378	0	0	0	0	0
Risk Management & Safety Division	0	0	0	0	0	0
Social Services	7,777,951	0	0	0	12,147,095	0
Solid Waste	0	0	0	0	0	0
Sunshine Line	7,727,796	0	0	0	4,743,221	0
Water Resources	0	137,862	1,000,000	0	0	0
TOTAL COUNTY ADMINISTRATOR	**297,006,588**	**337,078,497**	**393,703,808**	**10,870,040**	**204,532,372**	**92,371,122**

FY 24 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	$ 3,737,821
0	0	0	0	0	0	960,797
0	**0**	**0**	**0**	**0**	**0**	**4,698,618**
0	**0**	**0**	**0**	**0**	**0**	**10,797,156**
0	47,047,612	0	0	0	0	139,123,426
0	0	0	0	0	0	31,851,839
0	0	0	0	0	0	1,261,202
0	727,166	0	0	0	0	12,746,849
0	0	0	0	0	0	10,791,505
0	0	0	0	0	0	15,383,209
0	0	149,361	0	0	0	7,934,801
0	0	0	0	0	0	4,412,912
0	375,000	0	0	0	0	21,811,932
0	0	0	0	0	0	2,735,256
0	0	0	0	0	0	3,660,608
0	100,000	0	0	0	0	3,645,008
0	0	0	0	0	0	2,677,056
0	25,938,920	681,146	0	0	0	42,489,997
0	0	0	0	0	0	20,016,099
0	10,906,982	0	0	0	0	112,611,406
0	153,294	767,414	320,700	0	0	5,933,333
0	0	92,374	0	0	0	12,256,667
0	1,510,976	10,707,671	0	0	0	12,582,411
0	114,319	0	0	0	0	3,246,136
0	0	124,611	0	0	0	48,431,299
0	0	0	0	0	0	261,338,514
0	0	0	0	79,899,135	0	79,899,135
0	0	0	0	0	0	3,181,484
0	0	0	0	0	0	64,986,256
0	0	0	0	0	0	390,151,292
0	0	0	0	0	0	7,795,182
0	0	0	0	2,001,859	0	10,512,253
0	600	0	0	0	0	43,925,661
0	61,151,847	0	0	0	0	61,381,031
0	0	0	0	0	0	11,721,173
0	0	0	0	0	0	8,879,810
0	0	0	0	0	0	1,818,413
0	0	0	0	0	0	1,401,166
0	0	0	0	0	0	45,383,765
0	0	95,141	23,785	0	0	20,447,203
0	0	0	0	0	0	11,602,748
0	0	0	0	0	0	4,890,378
0	0	0	0	2,099,976	0	2,099,976
0	0	0	0	0	10,000	19,935,046
0	0	0	199,403,779	0	0	199,403,779
0	0	0	0	0	0	12,471,017
0	204,457	299,840,129	5,602,150	0	0	306,784,598
0	**148,231,173**	**312,457,847**	**205,350,414**	**84,000,970**	**10,000**	**2,085,612,831**

FY 24 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	26,346,508	0	332,243	0	0	0
Property Appraiser	12,959,375	2,349,275	0	0	0	0
Public Defender	165,202	0	2,484,045	0	0	0
Sheriff's Office	416,557,335	183,499,145	2,610,730	0	0	0
State Attorney - Part I	391,560	0	3,296,087	0	0	0
State Attorney - Part II (Victim Assistance)	3,228,653	0	0	0	0	0
Supervisor of Elections	18,131,295	0	0	0	0	0
Tax Collector	49,986,313	8,409,888	0	512,526	0	279,627
TOTAL ELECTED OFFICIALS	**527,766,241**	**194,258,308**	**8,723,105**	**512,526**	**0**	**279,627**
JUDICIAL BRANCH	**3,717,626**	**0**	**8,698,060**	**0**	**1,850,914**	**0**
BOARDS, COMMISSIONS, & AGENCIES						
Charter Review Board	0	0	0	0	0	0
Environmental Protection Commission	14,353,069	0	1,714,548	0	7,219,761	0
Guardian ad Litem	729,094	0	0	0	0	0
Hillsborough Transportation Planning Organiza	0	0	0	0	10,876,743	0
Planning Commission	0	0	0	0	0	0
Soil & Water Conservation District	378,950	0	0	0	0	0
Value Adjustment Board	637,104	0	0	0	0	0
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**16,098,217**	**0**	**1,714,548**	**0**	**18,096,504**	**0**
NON-DEPARTMENTAL						
Capital Improvement Program [1]	0	0	30,405,927	0	18,083,967	268,013,465
Debt Service Accounts [2]	0	0	0	0	0	0
Governmental Agencies	62,090,366	0	5,601,533	91,902,077	0	2,119,825
Non-Departmental Allotments	44,498,009	11,301,647	3,650,000	754,000	48,486,002	15,004,000
Nonprofit Organizations	15,691,890	1,577,903	297,282	30,983,427	0	0
TOTAL NON-DEPARTMENTAL	**122,280,265**	**12,879,550**	**39,954,742**	**123,639,504**	**66,569,969**	**285,137,290**
TRANSFERS, RESERVES, & REFUNDS						
Reserves and Refunds	279,521,388	135,148,284	542,741,122	167,697,892	301,260	84,046,726
Interfund Transfers	147,329,554	59,587,696	225,321,627	269,575,252	28,000,000	61,775,363
TOTAL TRANSFERS, RESERVES, & REFUND	**426,850,942**	**194,735,980**	**768,062,749**	**437,273,144**	**28,301,260**	**145,822,089**
TOTAL BOCC AND CONSTITUTIONAL OFFICERS	**$ 1,409,215,653**	**$ 738,952,335**	**$ 1,220,857,012**	**$ 572,295,214**	**$ 319,351,019**	**$ 523,610,128**

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 24 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	26,678,751
0	546,617	0	0	0	0	15,855,267
0	0	0	0	0	0	2,649,247
0	0	0	0	0	0	602,667,210
0	0	0	0	0	0	3,687,647
0	0	0	0	0	0	3,228,653
0	0	0	0	0	0	18,131,295
0	3,293,704	0	0	0	0	62,482,058
0	**3,840,321**	**0**	**0**	**0**	**0**	**735,380,128**
0	**0**	**0**	**0**	**0**	**0**	**14,266,600**
0	0	0	0	0	0	0
0	0	0	0	0	0	23,287,378
0	0	0	0	0	0	729,094
0	25,405	0	0	0	0	10,902,148
0	7,067,760	0	0	0	0	7,067,760
0	0	0	0	0	0	378,950
0	0	0	0	0	0	637,104
0	**7,093,165**	**0**	**0**	**0**	**0**	**43,002,434**
139,561,712	356,614,357	488,809,483	160,832,166	0	152,806,843	1,615,127,920
660,000	116,588,926	26,368,262	35,527,250	0	0	179,144,438
0	31,000,000	0	0	0	0	192,713,801
0	0	0	0	162,559,071	45,920,865	332,173,594
0	0	0	0	0	0	48,550,502
140,221,712	**504,203,283**	**515,177,745**	**196,359,416**	**162,559,071**	**198,727,708**	**2,367,710,255**
34,411,357	196,132,925	396,976,752	130,955,704	324,606,511	9,201,854	2,301,741,775
0	57,435,234	424,175,478	194,534,905	2,550,000	0	1,470,285,109
34,411,357	**253,568,159**	**821,152,230**	**325,490,609**	**327,156,511**	**9,201,854**	**3,772,026,884**
$ 174,633,069	**$ 916,936,101**	**$ 1,648,787,822**	**$ 727,200,439**	**$ 573,716,552**	**$ 207,939,562**	**$ 9,033,494,906**

Department Budget Summary Comparison

	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
BOARD OF COUNTY COMMISSIONERS				
Board of County Commissioners	$ 3,017,900	$ 3,383,325	$ 3,737,821	$ 3,740,001
County Internal Audit	736,056	884,995	960,797	979,230
TOTAL BOARD OF COUNTY COMMISSIONERS	**3,753,956**	**4,268,320**	**4,698,618**	**4,719,231**
COUNTY ATTORNEY	**8,826,826**	**10,327,906**	**10,797,156**	**11,016,134**
COUNTY ADMINISTRATOR				
Affordable Housing Services	26,245,801	115,793,192	139,123,426	111,283,584
Aging Services	18,461,772	28,389,969	31,851,839	32,048,922
Arts Council	604,174	1,138,696	1,261,202	1,270,857
Capital Programs	9,740,883	12,043,933	12,746,849	12,750,989
Children's Services	7,098,522	14,514,485	10,791,505	9,667,669
Code Enforcement	12,417,146	13,828,886	15,383,209	15,803,306
Communications & Digital Media	5,876,724	6,795,663	7,934,801	7,832,226
Community & Infrastructure Planning	1,850,462	4,271,155	4,412,912	4,399,667
Conservation & Enivronmental Lands Management	16,674,302	20,953,705	21,811,932	21,348,219
Consumer and Veteran Services	2,354,502	2,663,436	2,735,256	2,678,169
County Administrator	3,085,554	3,523,212	3,660,608	3,733,253
Customer Service & Support	3,204,797	4,164,159	3,645,008	3,708,737
Cyber Security Services Division	1,754,434	2,953,369	2,677,056	2,551,424
Development Services	36,432,285	39,762,340	42,489,997	42,686,398
Economic Development	7,173,386	15,349,482	20,016,099	16,183,265
Engineering and Operations	90,066,577	105,372,988	112,611,406	111,453,382
Enterprise Program Management Office	3,968,022	5,366,485	5,933,333	5,108,429
Enterprise Solutions and Quality Assurance	8,381,401	11,452,640	12,256,667	12,291,137
Environmental Services Division	5,893,188	10,929,399	12,582,411	12,851,684
Extension Service	1,909,033	2,801,603	3,246,136	3,235,501
Facilities Management & Real Estate Services	37,141,644	45,169,557	48,431,299	48,955,648
Fire Rescue	207,479,522	245,566,079	261,338,514	262,563,636
Fleet Management	34,368,557	66,792,769	79,899,135	79,593,949
Government Relations & Strategic Services	2,427,440	2,577,395	3,181,484	3,539,693
Head Start - Early Head Start	43,341,640	57,694,951	64,986,256	63,654,589
Health Care Services	123,456,409	237,736,008	390,151,292	377,210,715
Homeless & Community Services	5,446,633	7,680,019	7,795,182	7,824,790
Human Resources	6,604,140	9,357,700	10,512,253	10,573,830
Information Technology	33,230,189	39,396,598	43,925,661	43,356,866
Library Services	45,705,633	54,805,026	61,381,031	61,490,959
Management & Budget	9,228,903	12,760,443	11,721,173	8,883,273
Medical Examiner	6,753,161	8,598,065	8,879,810	8,727,651
Minority & Small Business Enterprises	8,717	1,815,682	1,818,413	1,835,041
Office of Community Impact	0	1,413,686	1,401,166	1,401,566
Parks & Recreation	35,952,888	44,029,399	45,383,765	45,121,668
Performance Data & Analytics	15,255,807	21,686,146	20,447,203	20,040,644
Pet Resources	8,945,077	10,483,983	11,602,748	11,497,863
Procurement Services	3,692,675	4,145,096	4,890,378	4,976,143
Risk Management & Safety Division	1,775,944	1,963,010	2,099,976	2,129,289
Social Services	23,484,422	20,970,232	19,935,046	18,433,727
Solid Waste	133,050,765	180,071,437	199,403,779	198,425,336
Sunshine Line	7,524,174	12,289,233	12,471,017	12,557,225
Water Resources	216,243,617	284,311,711	306,784,598	297,224,642
TOTAL COUNTY ADMINISTRATOR	**1,264,310,920**	**1,793,383,022**	**2,085,612,831**	**2,022,905,561**

Department Budget Summary Comparison

	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
ELECTED OFFICIALS				
Clerk of the Circuit Court & Comptroller	23,987,604	24,254,474	26,678,751	26,828,935
Property Appraiser	13,454,443	15,310,179	15,855,267	17,868,338
Public Defender	886,150	2,475,995	2,649,247	2,650,026
Sheriff's Office	501,823,160	549,953,168	602,667,210	631,866,850
State Attorney - Part I	2,376,246	2,612,052	3,687,647	3,682,251
State Attorney - Part II (Victim Assistance)	2,372,972	2,899,422	3,228,653	3,276,540
Supervisor of Elections	13,957,159	15,023,357	18,131,295	15,897,835
Tax Collector	37,574,165	55,973,257	62,482,058	66,209,766
TOTAL ELECTED OFFICIALS	**596,431,900**	**668,501,904**	**735,380,128**	**768,280,541**
JUDICIAL BRANCH	**10,721,850**	**13,810,466**	**14,266,600**	**13,018,117**
BOARDS, COMMISSIONS, & AGENCIES				
Charter Review Board	0	0	0	8,000
Environmental Protection Commission	16,955,443	21,482,506	23,287,378	22,681,438
Guardian ad Litem	456,616	664,795	729,094	738,306
Hillsborough Transportation Planning Organization	2,619,562	8,206,202	10,902,148	10,902,148
Planning Commission	5,810,947	6,585,486	7,067,760	7,202,907
Soil & Water Conservation District	164,439	334,344	378,950	385,587
Value Adjustment Board	603,132	613,569	637,104	645,600
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**26,610,139**	**37,886,902**	**43,002,434**	**42,563,986**
NON-DEPARTMENTAL				
Capital Improvement Program [1]	274,165,636	1,954,775,813	1,615,127,920	1,903,058,600
Debt Service Accounts [2]	139,283,896	234,973,555	179,144,438	171,756,758
Governmental Agencies	170,587,303	187,044,747	192,713,801	171,946,345
Non-Departmental Allotments	231,014,128	354,240,365	332,173,594	287,882,765
Nonprofit Organizations	32,499,902	42,017,830	48,550,502	45,628,733
TOTAL NON-DEPARTMENTAL	**847,550,866**	**2,773,052,310**	**2,367,710,255**	**2,580,273,201**
TRANSFERS, RESERVES, & REFUNDS				
Reserves and Refunds [3]	195,527,100	1,682,128,252	2,301,741,775	2,471,873,037
Interfund Transfers	1,509,375,471	1,512,277,306	1,470,285,109	1,403,494,994
TOTAL TRANSFERS, RESERVES, & REFUNDS	**1,704,902,571**	**3,194,405,558**	**3,772,026,884**	**3,875,368,031**
TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS	**$ 4,463,109,029**	**$ 8,495,636,388**	**$ 9,033,494,906**	**$ 9,318,144,802**

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

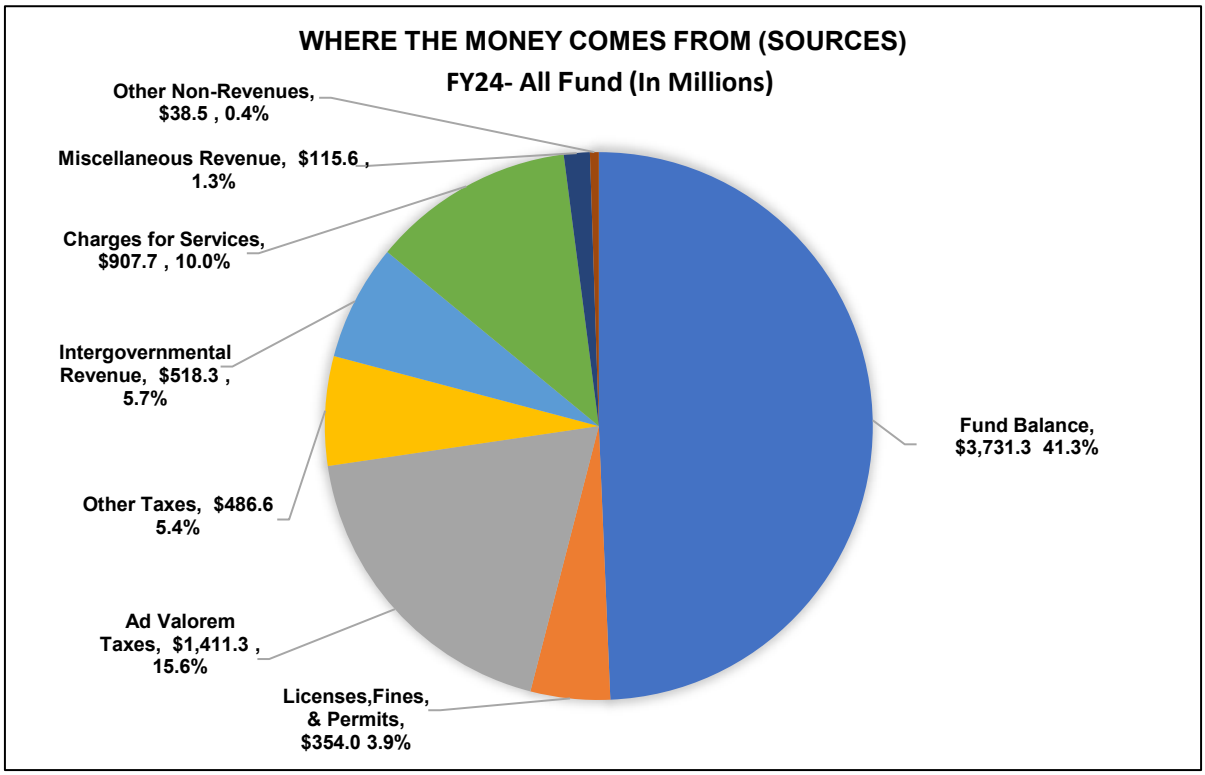
Budget Sources and Uses of Funds

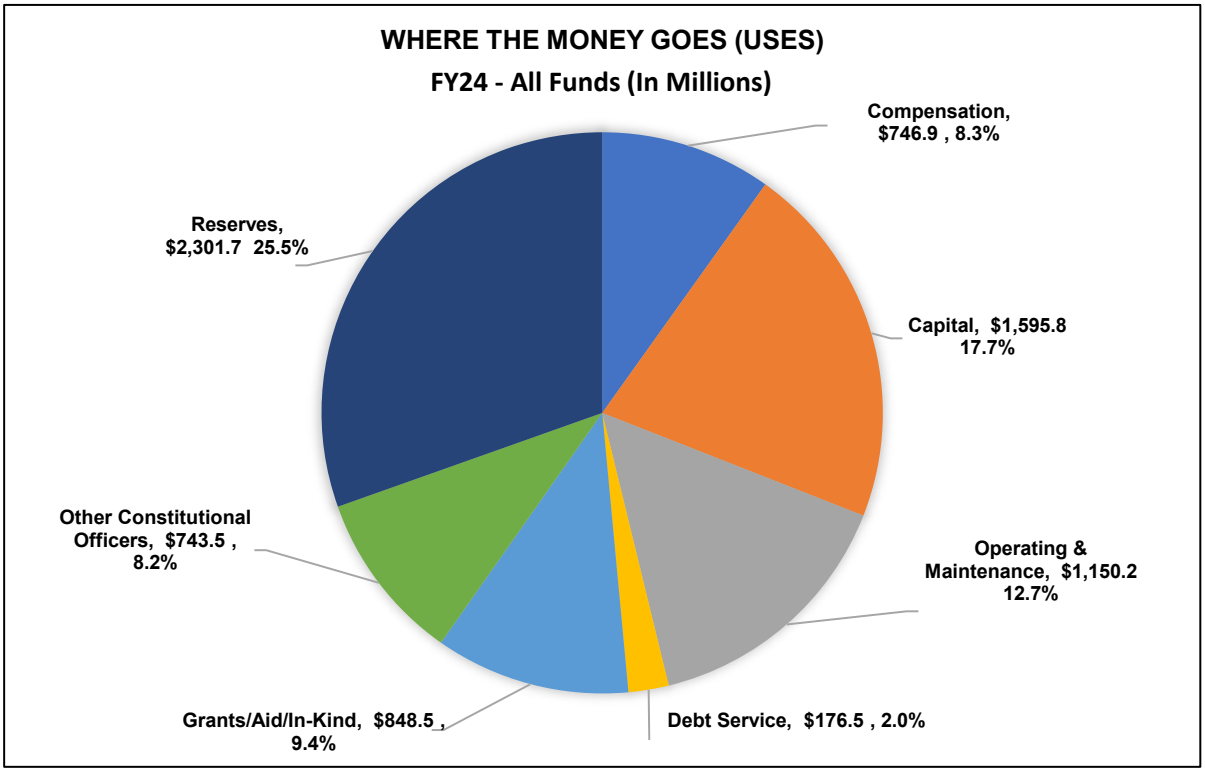
SOURCES	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
Fund Balance Beginning of Year	$ 10,117.7	$ 3,165.9	$ 3,731.3	$ 3,605.3
Revenue:				
Ad Valorem Taxes	1,056.1	1,265.1	1,411.3	1,530.5
Other Taxes	482.0	446.8	486.6	492.1
Licenses and Permits	201.0	200.5	347.2	340.3
Intergovernmental Revenue	494.7	438.8	518.3	490.2
Charges for Services	807.1	851.6	907.7	958.8
Fines and Forfeits	6.8	7.0	6.8	6.9
Miscellaneous Revenue (Including Interest)	(12.1)	46.0	115.6	114.4
TOTAL REVENUE	**$ 3,035.7**	**$ 3,256.1**	**$ 3,793.4**	**$ 3,933.3**
Interfund Transfers	1,509.4	1,512.3	1,470.3	1,403.5
Other Non-Revenues [1]	67.6	561.4	38.5	376.1
TOTAL AVAILABLE	**$ 14,730.4**	**$ 8,495.6**	**$ 9,033.5**	**$ 9,318.1**
USES				
Compensation	556.7	688.3	746.9	758.3
Operating & Maintenance	753.3	1,080.1	1,150.2	1,130.7
Capital	278.0	1,950.4	1,595.8	1,910.7
Debt Service [2]	139.2	226.5	176.5	162.4
Grants, Aids, & In-Kind	439.4	694.8	848.5	721.3
Transfers to Constitutional Officers	591.6	661.3	743.5	759.4
Interfund Transfers	1,509.4	1,512.3	1,470.3	1,403.5
Reserves and Refunds	195.5	1,682.1	2,301.7	2,471.9
TOTAL USES	**$ 4,463.1**	**$ 8,495.6**	**$ 9,033.5**	**$ 9,318.1**

Detail may not add to totals because of rounding.

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

Budget Sources and Uses of Funds



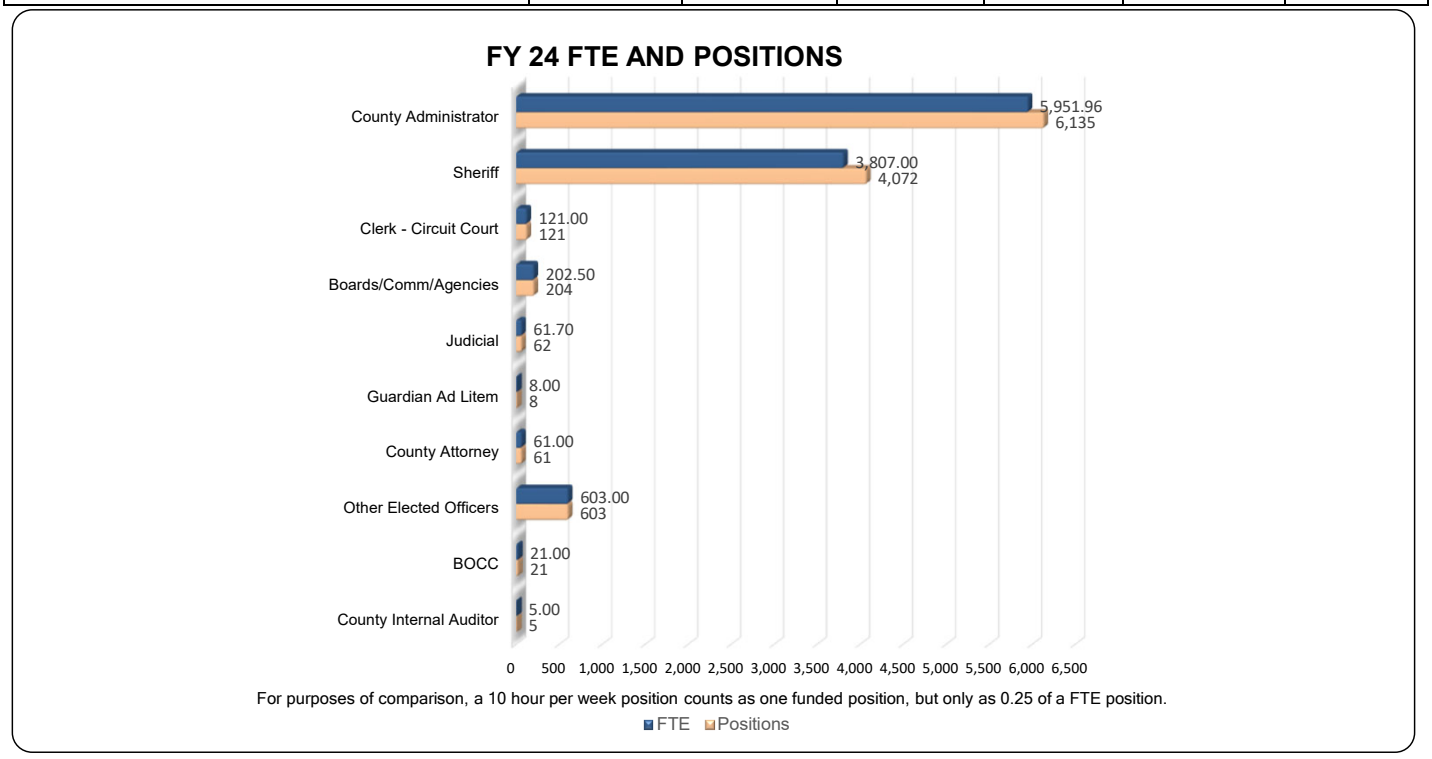


Note: Sources and Uses shown above exclude $1,470.3 billion in Tranfers In and Transfers Out, respectively.

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 20 Adopted	FY 21 Adopted	FY 22 Adopted	FY 23 Adopted	FY24 Adopted	Changes FY 23 to FY24
County Administrator - Funded FTE	**5,511.98**	**5,708.74**	**5,782.23**	**5,892.94**	**5,951.96**	**59.02**
Funded Positions	5,749	5,921	5,979	6,088	6,135	47
Sheriff - Funded FTE	**3,767.00**	**3,649.00**	**3,649.00**	**3,587.00**	**3,807.00**	**220.00**
Funded Positions	4,014	4,038	4,038	4,072	4,072	0
Clerk of the Circuit Court/VAB - Funded FTE	**107.00**	**107.00**	**107.00**	**109.00**	**121.00**	**12.00**
Funded Positions	107	107	107	109	121	12
Boards, Commissions, and Agencies - Funded FTE	**200.00**	**201.00**	**199.00**	**202.50**	**202.50**	**0.00**
Funded Positions	200	201	200	203	204	1
Judicial - Funded FTE	**61.70**	**61.70**	**62.70**	**62.70**	**61.70**	**-1.00**
Funded Positions	62	62	63	63	62	-1
Guardian Ad Litem - Funded FTE	**7.00**	**7.00**	**8.00**	**8.00**	**8.00**	**0.00**
Funded Positions	7	7	8	8	8	0
County Attorney - Funded FTE	**61.50**	**61.50**	**62.00**	**62.00**	**61.00**	**-1.00**
Funded Positions	62	62	62	62	61	-1
Other Elected Officers - Funded FTE	**588.10**	**588.10**	**589.10**	**589.50**	**603.00**	**13.50**
Funded Positions	589	589	590	590	603	13
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	**10,330.28**	**10,410.04**	**10,485.03**	**10,539.64**	**10,842.16**	**302.52**
Total Funded Positions	10,816.00	11,013.00	11,073.00	11,221.00	11,292.00	71.00



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 24** chart by one percentage point would require an added $42.8 million increase in funding. A $42.8 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require an 8.36 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals only $5.1 million.



Hillsborough County Florida

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

Program Descriptions

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

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

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

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

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

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

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

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

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

Program Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program Descriptions

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

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

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

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

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

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

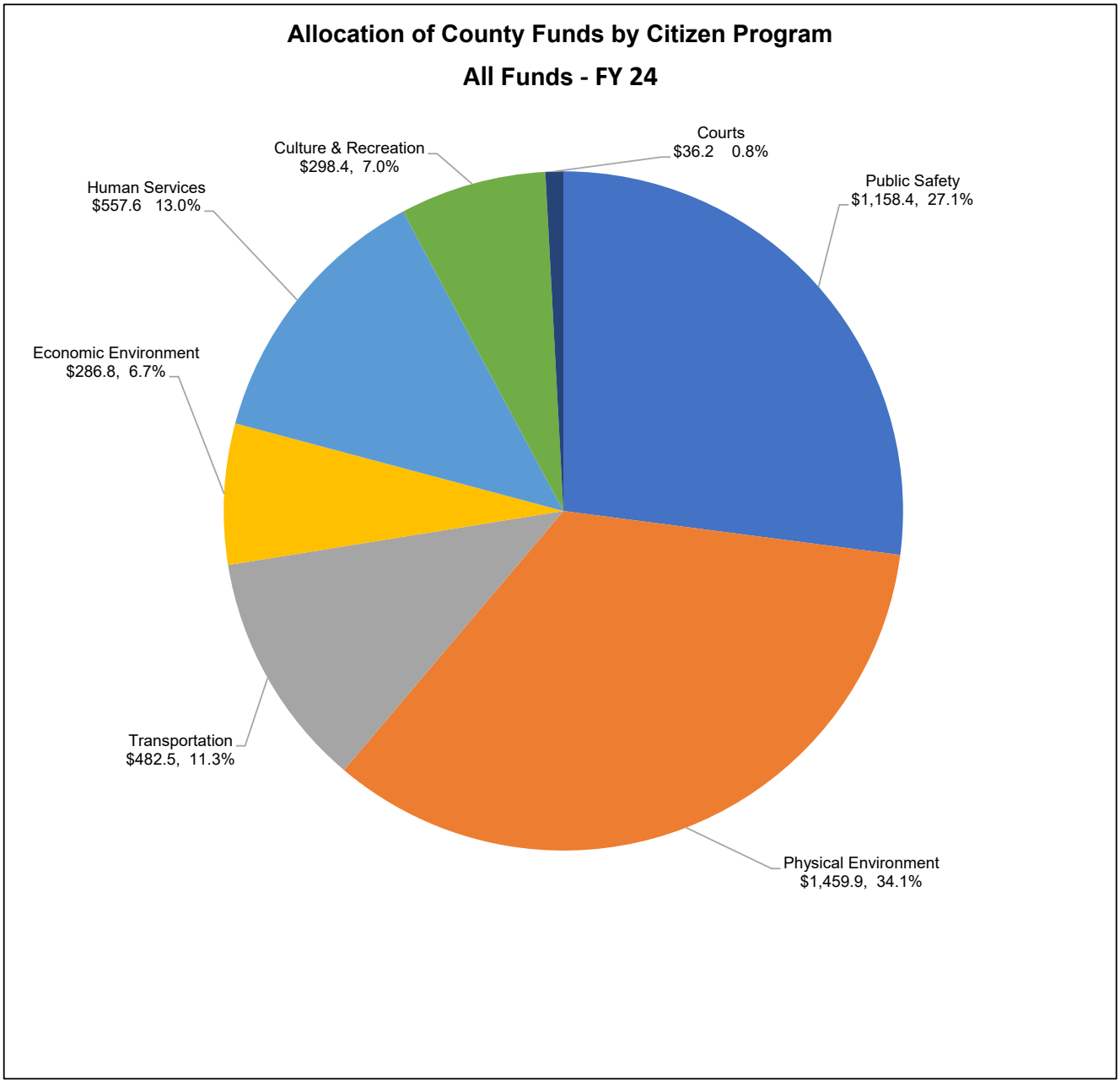
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations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

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

Budget By Program
All Funds

Program	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
Public Safety				
Law Enforcement	$ 308,969,502	$ 342,476,664	$ 380,206,148	$ 401,923,210
Fire Control	168,275,668	248,221,579	283,460,871	273,005,681
Ambulance and Rescue	41,929,376	37,546,654	41,282,190	41,371,433
Detention/Corrections	196,650,853	222,411,117	260,023,798	234,819,325
Public Safety Protective Inspections	36,477,265	39,797,975	40,209,959	40,297,242
Emergency & Disaster Relief Services	92,757,449	136,042,117	99,711,530	79,708,404
Medical Examiner	6,610,068	8,612,565	11,194,310	8,742,151
Consumer Affairs	983,958	1,152,793	1,144,085	1,215,866
Other Public Safety	18,570,305	50,322,887	41,150,244	46,803,773
	871,224,444	**1,086,584,351**	**1,158,383,135**	**1,127,887,085**
Physical Environment				
Conservation & Resource Management	23,970,614	120,826,370	112,463,158	32,618,190
Flood Control	40,706,176	97,964,234	108,818,104	128,889,307
Physical Environment/Solid Waste	140,086,956	334,955,874	366,333,324	354,082,520
Sewer/Wastewater Services	227,070	0	0	0
Water/Sewer Combination Services	289,897,456	1,274,991,764	869,697,620	1,240,651,392
Other Physical Environment	856,420	1,610,360	2,609,466	190,000
	495,744,692	**1,830,348,602**	**1,459,921,672**	**1,756,431,409**
Transportation				
Road & Street Facilities	170,640,894	436,431,478	461,596,887	426,993,511
Transport Transit Systems	1,556,831	18,700,987	19,547,913	1,229,050
Other Transportation	1,858,375	1,944,491	1,363,392	1,051,365
	174,056,100	**457,076,956**	**482,508,192**	**429,273,926**
Economic Environment				
Employment Opportunity & Development	3,160,880	1,350,000	900,000	750,000
Industry Development	53,029,071	139,837,544	141,055,385	122,508,353
Veterans Services	1,270,129	1,221,759	1,432,226	1,371,099
Housing & Urban Development	23,305,031	116,940,130	139,458,527	111,615,624
Other Economic Environment	5,509,122	8,738,287	3,922,347	2,402,347
	86,274,233	**268,087,720**	**286,768,485**	**238,647,423**
Human Services				
Health	119,144,969	197,126,062	228,172,808	226,983,191
Mental Health	12,253,301	36,163,689	31,699,219	30,069,569
Human Services Public Assistance	14,597,144	14,633,638	16,832,434	16,643,656
Hospital Services	0	0	125,100,000	113,741,549
Other Human Services	91,034,625	148,492,125	155,791,098	142,561,951
	237,030,039	**396,415,514**	**557,595,559**	**529,999,916**
Culture/Recreation				
LIbraries	51,073,721	98,816,819	110,047,617	106,283,050
Parks & Recreation	75,975,331	137,618,087	148,670,639	191,993,301
Cultural Services	5,492,104	3,230,586	9,902,884	6,044,982
Special Recreation Facilities	3,959,087	4,483,617	10,105,017	7,716,573
Other Culture/Recreation	2,659,781	15,356,027	19,645,789	3,659,177
	139,160,024	**259,505,136**	**298,371,946**	**315,697,083**
Courts				
Court Related Services	20,610,581	34,106,036	36,208,998	27,063,669
	20,610,581	**34,106,036**	**36,208,998**	**27,063,669**
Total Citizen Programs	**$ 2,024,100,113**	**$ 4,332,124,315**	**$ 4,279,757,987**	**$ 4,425,000,511**
General Government Services				
Legislative	3,203,281	3,746,344	4,100,840	4,103,020
Executive	3,715,905	4,978,712	5,116,108	5,088,753
Financial & Administrative	257,274,556	325,808,286	348,995,542	359,101,701
Legal Counsel	9,079,663	10,957,906	11,427,156	11,646,134
Comprehensive Planning	22,817,230	35,831,801	39,815,193	39,345,485
Debt Service	139,205,104	226,465,676	176,535,083	162,402,403
Other General Government	298,810,606	361,317,790	395,720,113	436,088,764
	734,106,345	**969,106,515**	**981,710,035**	**1,017,776,260**
Non-Expenditure Disbursements				
Transfers	1,509,375,471	1,512,277,306	1,470,285,109	1,403,494,994
Reserves & Refunds	195,527,100	1,682,128,252	2,301,741,775	2,471,873,037
	1,704,902,571	**3,194,405,558**	**3,772,026,884**	**3,875,368,031**
Grand Total	**$ 4,463,109,029**	**$ 8,495,636,388**	**$ 9,033,494,906**	**$ 9,318,144,802**

Budget By Program
All Funds



Each 1% equals $42.8 million
Total funding equals $4.28 billion

Programs include the following:

Courts - Defense, Prosecution, Records, Court Services

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

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

Human Services - Health, Public Assistance, Social Services

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

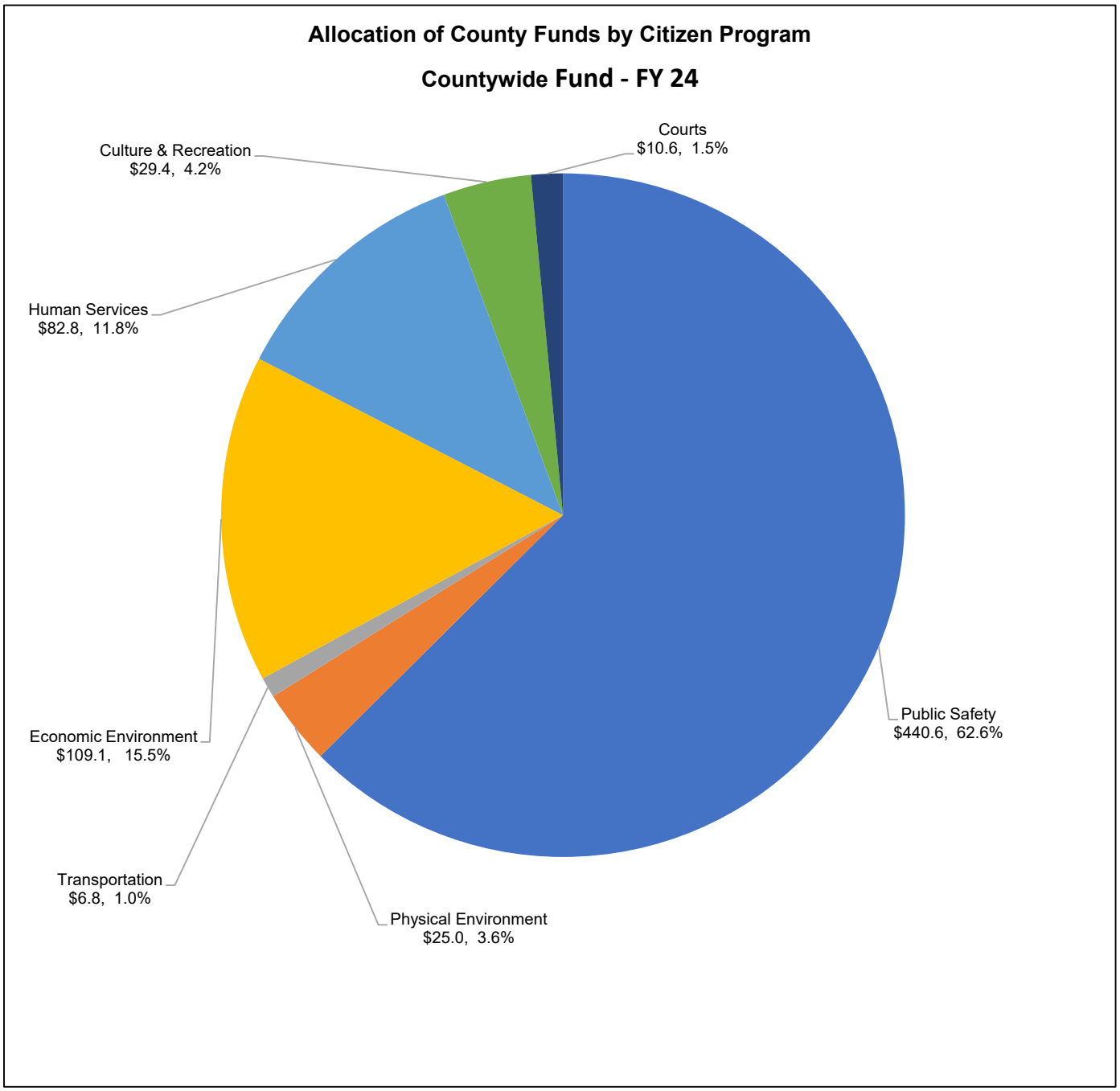
Public Safety- Law Enforcement, Detention, Fire Control, Ambulance & Rescue, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Countywide Funds

Program	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
Public Safety				
Law Enforcement	$ 145,613,813	$ 162,616,100	$ 194,727,200	$ 199,478,940
Fire Control	29,298	36,109	5,036,109	5,036,109
Ambulance and Rescue	1,983	0	0	0
Detention/Corrections	192,403,530	206,905,407	221,832,885	229,310,590
Public Safety Protective Inspections	2,665,160	3,194,863	3,044,385	3,001,119
Emergency & Disaster Relief Services	1,685,860	4,126,087	3,100,070	3,155,602
Medical Examiner	6,597,183	8,612,565	8,894,310	8,742,151
Consumer Affairs	859,632	1,007,885	1,080,605	1,077,219
Other Public Safety	2,181,822	3,076,005	2,884,805	2,776,794
	352,038,281	**389,575,021**	**440,600,369**	**452,578,524**
Physical Environment				
Conservation & Resource Management	17,336,061	21,909,563	24,045,894	23,020,711
Flood Control	95,961	433,635	653,170	653,942
Physical Environment/Solid Waste	11,615	8,000	8,000	8,000
Water/Sewer Combination Services	249	50,000	170,026	170,026
Other Physical Environment	0	505,000	155,000	155,000
	17,443,886	**22,906,198**	**25,032,090**	**24,007,679**
Transportation				
Road & Street Facilities	1,193,533	2,323,318	1,910,411	1,837,903
Transport Transit Systems	1,186,968	3,040,077	3,841,953	1,184,000
Other Transportation	274,747	1,330,164	1,074,377	1,025,510
	2,655,248	**6,693,559**	**6,826,741**	**4,047,413**
Economic Environment				
Employment Opportunity & Development	3,160,880	1,350,000	900,000	750,000
Industry Development	24,105,356	72,288,941	70,459,923	67,438,515
Veterans Services	1,270,129	1,221,759	1,432,226	1,371,099
Housing & Urban Development	8,275,875	38,013,993	33,078,793	11,145,339
Other Economic Environment	4,894,978	8,036,088	3,220,431	1,700,431
	41,707,218	**120,910,781**	**109,091,373**	**82,405,384**
Human Services				
Health	16,659,874	20,728,015	23,264,573	22,187,008
Mental Health	207,120	120,000	260,000	260,000
Human Services Public Assistance	6,354,250	9,486,524	9,614,260	9,750,011
Other Human Services	32,877,681	47,059,106	49,700,977	46,943,802
	56,098,925	**77,393,645**	**82,839,810**	**79,140,821**
Culture/Recreation				
LIbraries	671,293	283,000	283,000	283,000
Parks & Recreation	11,372,023	14,252,145	17,133,746	16,900,497
Cultural Services	11,454	368,400	350,400	350,400
Special Recreation Facilities	3,609,087	4,133,617	9,255,017	6,866,573
Other Culture/Recreation	1,542,816	2,704,059	2,361,031	2,368,254
	17,206,673	**21,741,221**	**29,383,194**	**26,768,724**
Courts				
Court Related Services	8,245,513	9,770,635	10,592,471	10,700,434
	8,245,513	**9,770,635**	**10,592,471**	**10,700,434**
Total Citizen Programs	**$ 495,395,744**	**$ 648,991,060**	**$ 704,366,048**	**$ 679,648,979**
General Government Services				
Legislative	3,203,281	3,746,344	4,100,840	4,103,020
Executive	3,715,905	4,978,712	5,116,108	5,088,753
Financial & Administrative	128,949,257	171,612,209	188,692,880	191,935,925
Legal Counsel	9,079,118	10,957,906	11,427,156	11,646,134
Comprehensive Planning	747,764	1,229,000	1,224,000	479,000
Other General Government	44,375,902	60,828,775	67,437,679	67,833,372
	190,071,227	**253,352,946**	**277,998,663**	**281,086,204**
Non-Expenditure Disbursements				
Transfers	100,171,380	123,311,954	147,329,554	114,904,013
Reserves & Refunds	6,298	267,466,532	279,521,388	385,741,213
	100,177,678	**390,778,486**	**426,850,942**	**500,645,226**
Grand Total	**$ 785,644,649**	**$ 1,293,122,492**	**$ 1,409,215,653**	**$ 1,461,380,409**

Budget By Program
Countywide Funds



Each 1% equals $7.0 million
Total funding equals $704.37 million

Programs include the following:

Courts - Defense, Prosecution, Records, Court Services

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

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

Human Services - Health, Public Assistance, Social Services

Physical Environment- Stormwater, Land Conservation, Environmental Protection

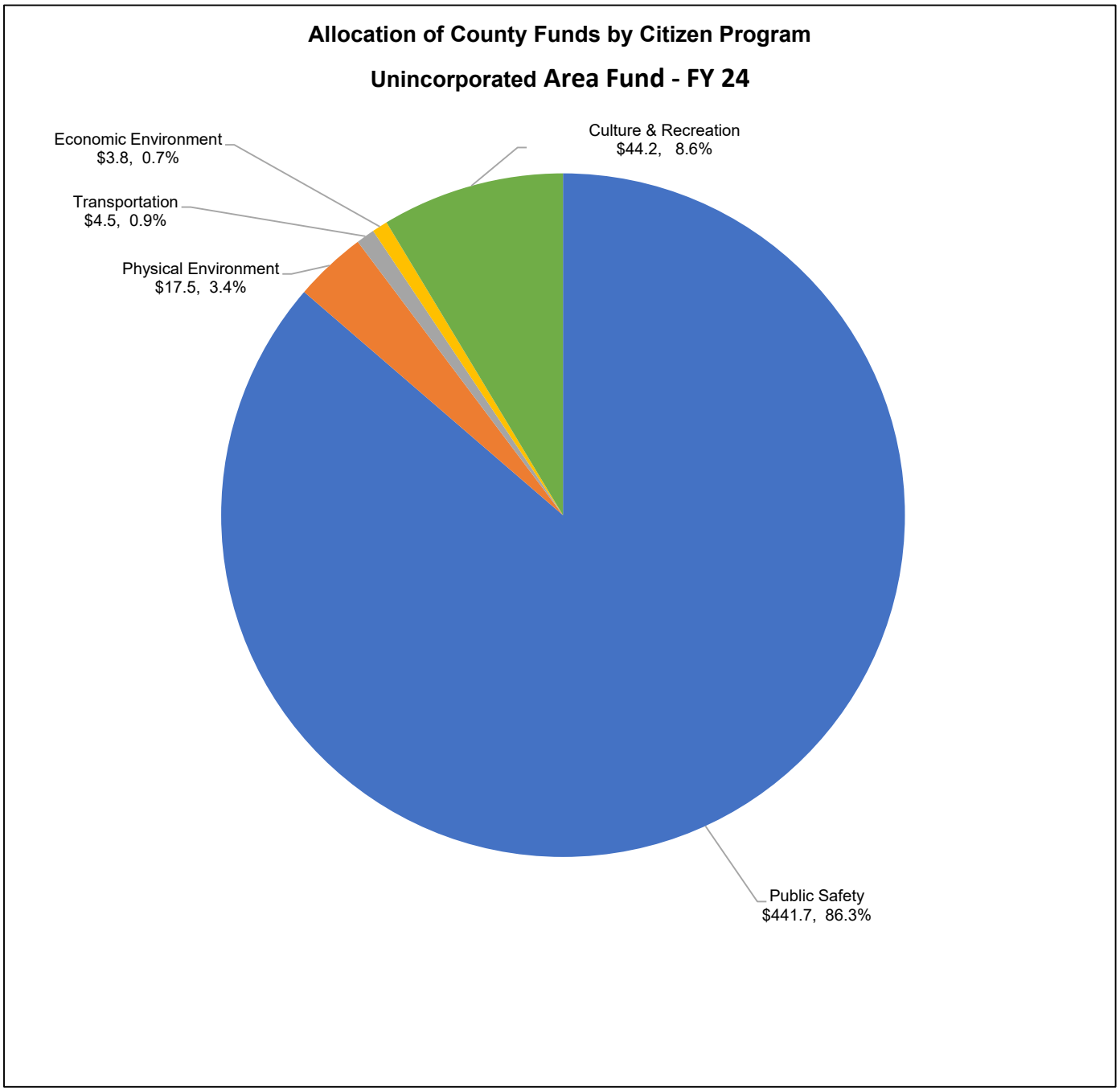
Public Safety- Law Enforcement, Detention, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Unincorporated Area Funds

Program	FY22 Actuals	FY23 Adopted	FY24 Adopted	FY25 Planned
Public Safety				
Law Enforcement	$ 161,192,106	$ 177,559,910	$ 183,499,773	$ 200,400,424
Fire Control	156,549,560	173,339,993	181,024,038	176,329,028
Ambulance and Rescue	38,339,376	37,546,654	41,199,993	41,289,236
Public Safety Protective Inspections	9,648,129	10,974,414	12,798,390	12,381,304
Emergency & Disaster Relief Services	346,683	507,791	533,101	548,954
Medical Examiner	12,884	0	0	0
Consumer Affairs	86,329	91,988	776	74,873
Other Public Safety	4,160,385	27,445,371	22,630,077	31,686,016
	370,335,453	**427,466,121**	**441,686,148**	**462,709,835**
Physical Environment				
Conservation & Resource Management	369	200,000	200,000	200,000
Flood Control	11,774,838	14,815,594	14,594,464	14,751,027
Physical Environment/Solid Waste	11,010	24,000	24,000	24,000
Water/Sewer Combination Services	97,968	241,307	255,302	255,346
Other Physical Environment	706,420	955,360	2,454,466	35,000
	12,590,605	**16,236,261**	**17,528,232**	**15,265,373**
Transportation				
Road & Street Facilities	3,765,857	3,325,896	4,479,952	4,542,781
Other Transportation	3,357	0	0	0
	3,769,214	**3,325,896**	**4,479,952**	**4,542,781**
Economic Environment				
Industry Development	722,371	3,026,417	1,751,024	1,751,024
Housing & Urban Development	813,699	1,343,601	1,318,402	1,297,683
Other Economic Environment	614,143	702,199	701,916	701,916
	2,150,213	**5,072,217**	**3,771,342**	**3,750,623**
Human Services				
Other Human Services	587,875	0	0	0
	587,875	**0**	**0**	**0**
Culture/Recreation				
Parks & Recreation	36,551,985	43,677,620	43,956,312	43,148,181
Cultural Services	200,130	200,000	200,000	200,000
Other Culture/Recreation	7,452	25,000	35,000	35,000
	36,759,567	**43,902,620**	**44,191,312**	**43,383,181**
Courts				
Court Related Services	495	3,000	3,000	3,000
	495	**3,000**	**3,000**	**3,000**
Total Citizen Programs	**$ 426,193,422**	**$ 496,006,115**	**$ 511,659,986**	**$ 529,654,793**
General Government Services				
Financial & Administrative	8,437,078	13,913,201	16,027,940	16,897,265
Comprehensive Planning	9,975,430	12,127,166	12,842,254	12,965,316
Other General Government	4,753,414	6,066,151	3,686,175	3,768,930
	23,165,922	**32,106,518**	**32,556,369**	**33,631,511**
Non-Expenditure Disbursements				
Transfers	43,876,162	46,079,343	59,587,696	47,615,022
Reserves & Refunds	3,102	117,860,345	135,148,284	169,920,168
	43,879,264	**163,939,688**	**194,735,980**	**217,535,190**
Grand Total	**$ 493,238,608**	**$ 692,052,321**	**$ 738,952,335**	**$ 780,821,494**

Budget By Program
Unincorporated Area Funds



Each 1% equals $5.1 million
Total funding equals $511.66 million

Programs include the following:

Culture & Recreation - Parks & Recreation, Cultural Services

Economic Environment - Industry Development, Housing

Physical Environment- Stormwater

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

Transportation- Surface Transportation, Transit

Capital Improvement Program Budget
Sources and Uses of Funds

(in Millions of $)

SOURCES [1]	FY 22 Actuals [1]	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
ARP Funds	$11.5	$169.2	$152.8	$144.7
Boat Fees	0.0	0.6	0.3	0.2
Community Invest. Tax	9.3	101.7	139.6	118.6
Enterprise Fees	31.6	313.0	338.4	383.7
Financing	96.1	914.6	379.6	662.9
Gas Taxes	7.9	15.6	17.9	19.6
General Revenues	34.4	179.8	226.3	194.4
Grants & County Match	39.3	16.6	48.8	33.5
Impact Fees	6.5	32.6	56.1	59.0
Library Fund	5.2	43.3	47.9	44.0
Mobility Fees	7.0	84.4	109.5	125.4
Other	7.7	32.0	34.0	33.1
Stormwater Fees	17.8	51.4	64.1	83.9
TOTAL SOURCES	**$274.2**	**$1,954.8**	**$1,615.1**	**$1,903.1**

USES	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
Fire	$9.5	$70.2	$89.0	$1.9
Government Facilities	37.7	115.2	142.9	21.6
Libraries	4.9	43.3	48.0	0.9
Parks	33.2	169.3	166.7	9.5
Solid Waste	2.5	148.6	160.8	35.0
Stormwater	22.8	77.9	86.9	31.5
Transportation	91.3	344.4	364.7	35.9
Water & Wastewater	72.3	985.8	556.2	556.7
Total Programs Budget	**274.2**	**1,954.8**	**1,615.1**	**693.0**
Carryforward [2]	0.0	0.0	0.0	1,210.0
TOTAL USES	**$274.2**	**$1,954.8**	**$1,615.1**	**$1,903.1**

(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 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
DEBT SERVICE BUDGET				
Principal	$ 68.0	$ 82.3	$ 77.9	$ 93.3
Interest Payments, except capitalized [1]	52.8	67.1	50.5	50.0
Total Principal & Interest	**120.8**	**149.4**	**128.4**	**143.3**
Debt Administration Expenses [2]	0.7	2.8	2.6	2.4
Principal Payment Defeased Debt [3]	-	-	-	-
Redemption of Debt	-	-	-	-
Redemption of Short term Loans	17.7	74.3	45.5	16.7
Interfund Short term Loans				
Sub Total	**$ 139.2**	**$ 226.5**	**$ 176.5**	**$ 162.4**
Other Debt Services Costs and Fees [4]	0.1	8.5	2.6	9.4
Net Debt Service Funding	**$ 139.3**	**$ 235.0**	**$ 179.1**	**$ 171.8**
(not including Commercial Paper rollovers)				
COUNTY DEBT OUTSTANDING BY TYPE: *(As of Fiscal Year End)*				
General Obligation Debt	$ 100.5	$ 129.1	$ 149.8	$ 144.0
Self-Supporting Debt [1]	614.7	1,148.1	690.8	1,094.1
Non Self-Supporting Debt	710.0	630.9	591.0	544.8
TOTAL COUNTY DEBT OUTSTANDING *(As of Fiscal Year End)*	**$ 1,425.2**	**$ 1,908.1**	**$ 1,431.6**	**$ 1,782.8**

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 24 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 24 estimates generally reflect improving economic activity that is expected to continue through 2025.

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

Ad Valorem Taxes

In modern times, property taxes, also called *ad valorem* taxes, have traditionally been the major source of revenue for local governments.[1] In Hillsborough County these taxes comprise the single largest component of all current year's revenues – 37.2% in FY 24.

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 5.7309 mills, FY 24 revenue prior to the 5% statutory reduction is projected to be $901 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 4.3745 mills, FY 24 revenue prior to the 5% statutory reduction is projected to be $410 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 24 revenue prior to the 5% statutory reduction is projected to be $84 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 24 budget includes a countywide millage of 0.0604 mills for voter approved general obligation debt for the acquisition of environmentally sensitive land and an unincorporated area millage of 0.0259 for voter approved debt for additional park facilities located in the unincorporated area. FY 24 combined revenue prior to the 5% statutory reduction is projected to be $12 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 both the amount of the tax bill plus accrued interest. If a tax certificate is not redeemed within three years, the tax certificate holder can file with the court to take the property.

Several factors constrain annual growth in assessed property values:

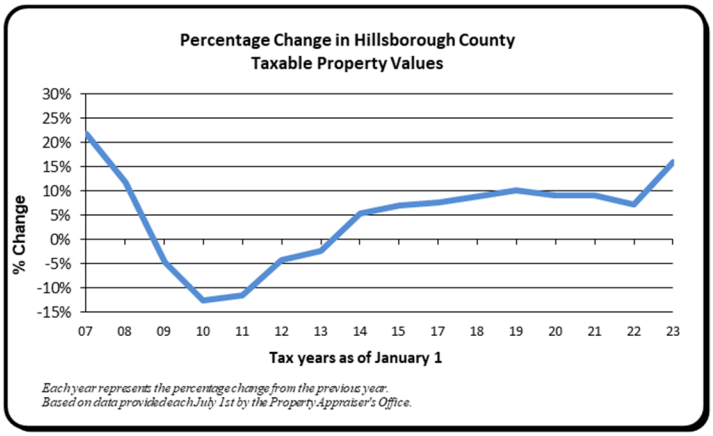
- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995 and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer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

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

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

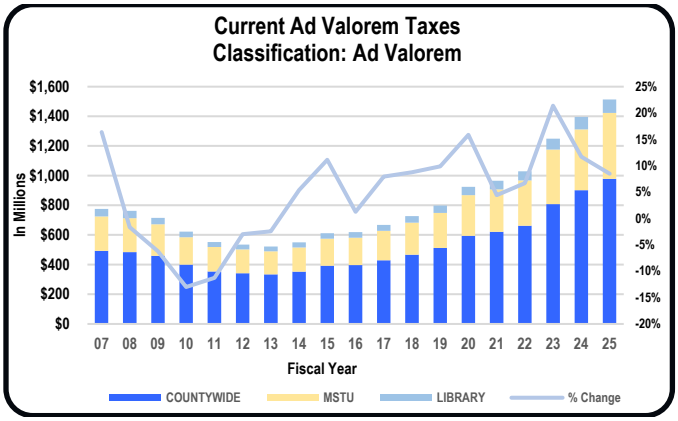
For a given ad valorem tax rate (millage), an increase in taxable values will result in higher County ad valorem tax revenues. Conversely, a decrease in taxable values will result in lower ad valorem revenues. As the chart below shows, taxable values fluctuate over time – the sharp decline from 2007 to 2009 reflects a combination of factors – new State legislation and voter approved referenda capping growth in assessed values, a collapse in real estate prices, and the resulting weakening economy. It is only since 2013 that taxable values have rebounded; 2013 taxable values increased 2.88% from 2012, and FY 15 values increased an additional 8.5%. FY 16 taxable values increased by 7.7%, and FY 17 values increased an additional 7.6%. FY 18 taxable values increased by 8.9%, with FY 19 taxable values increasing by 10.2%. FY 20 taxable value increased 9.2%, FY 21 taxable values increased 9.1% and FY 22 taxable values increased 7.3%. FY 23 Taxable values increased 16.1% and FY 24 taxable values increased10.2%.

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



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

Major County Revenues



(Note: All graphs show FY 07 – FY 22 actual revenue and budgeted FY 23– FY 25 revenue

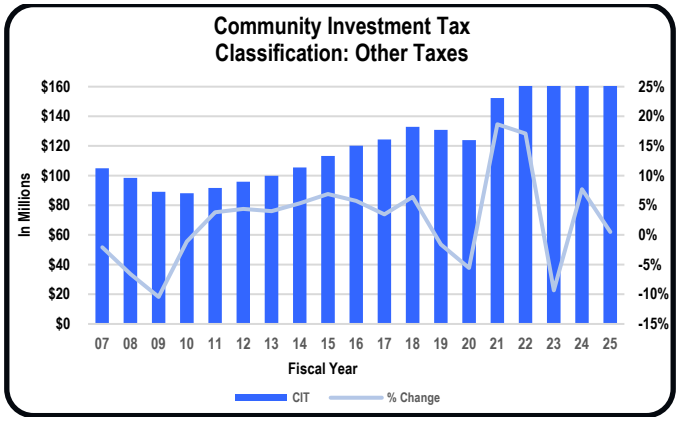
Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real estate markets. There have been no millage increases during this period.

Non-Ad Valorem Taxes

Non-ad valorem taxes include receipts from non-ad valorem sources such as certain types of locally imposed fuel and sales taxes, the Communications Services Tax, certain lawyer and occupational license taxes, and Tourist Development Taxes. Non-ad valorem taxes account for 12.6% of FY 24 revenues.

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

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



As previously discussed, staff prepares short and long term projections of sales surtax revenues based on various trend analyses, state forecasts, and economic conditions. The FY 24 estimates reflect the average of the various forecast results after dropping the high and low results.

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

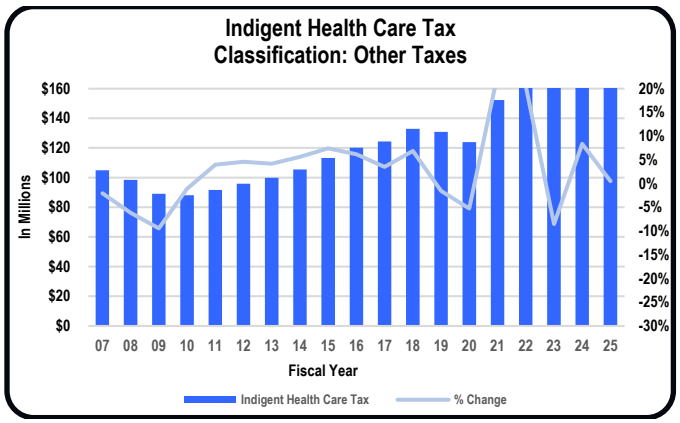
Indigent Care and Trauma Center Sales Surtax - The Indigent Care and Trauma Center Sales Surtax[4] funds Hillsborough County's nationally acclaimed Indigent Health Care Program and was initially authorized by the State in 1984. Extended twice, the sunset provision was permanently removed in 2003.

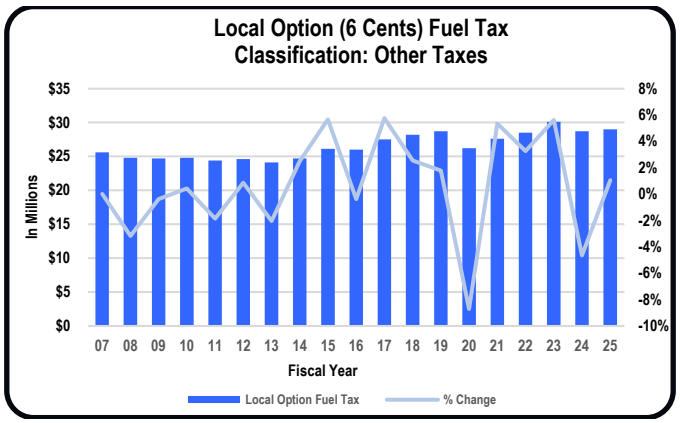
The chart for this tax reflects revenues since FY 07. Since the tax is assessed similarly to the Local Government Infrastructure Surtax (CIT), revenue trends, barring rate changes, other structural tax changes and audit adjustments, will mirror the CIT.

[3] Section 212.055(2), Florida Statutes

[4] Section 212.055(4), Florida Statutes

Major County Revenues





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

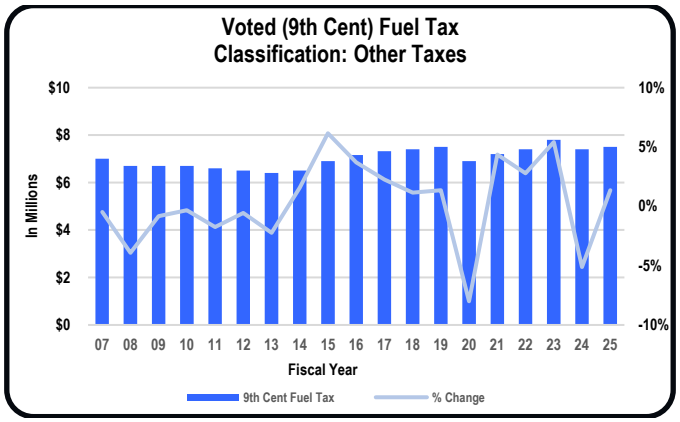
Fuel taxes levied by the County are shared among the County and its three municipalities. These taxes reflect a fixed assessment per gallon of fuel; therefore, associated revenues correlate strictly to the number of gallons of fuel sold, not to the price of fuel. When fuel prices increase, demand, along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

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

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

Reflecting projections of continued varying fuel prices through the end of 2024, FY 24 fuel tax revenue is projected to decrease 4.7% below FY 23.

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

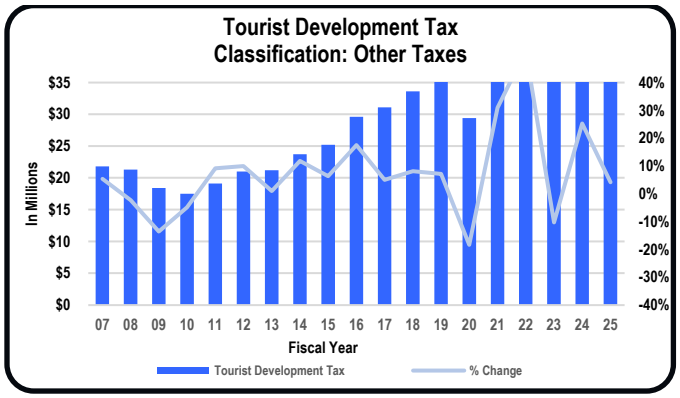


Local Option Tourist Development Tax[7] - This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond James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

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

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

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



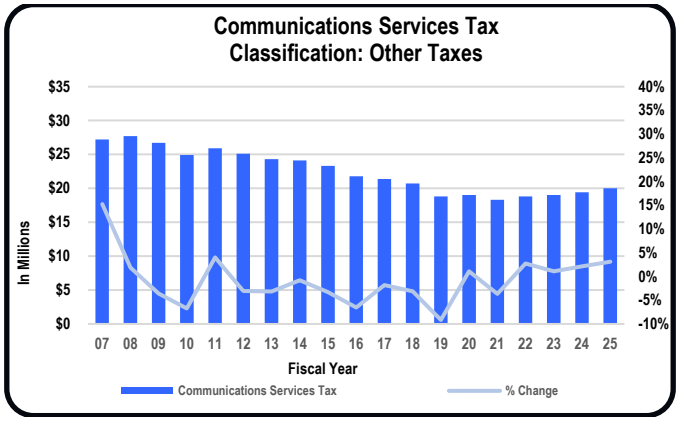
Based on forecasts provided by the Economic Development Department, tourist development tax revenue is projected to increase 25.2% in FY 24 as increased national economic conditions and increased tourism support more travel and improved local occupancy rates.

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

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

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

Communications Services Tax revenue continues to reflect the rapid change occurring in the communications industry. New technologies, such as mobile phones, internet and wireless, are changing the way we use telephones, computers and television. Some of these technologies and arrangements are not currently taxable, and some, such as Voice over Internet Protocol (VOIP), and internet streaming of television programs and movies, continue to supplant taxable services. As the chart below reflects, revenues have been declining annually since FY 11. FY 24 revenue is projected to increase by 2.1%.



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 24 estimates reflect the average of the various forecast results after dropping the high and low results.

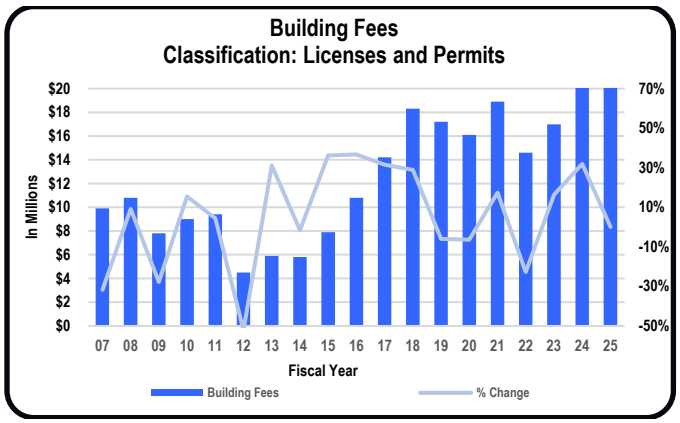
Licenses and Permits

Fees from licenses and permits will provide 9.2% of total FY24. Although contributing only a small amount to County revenues, these fees merit mention due to their relationship to the regulatory functions of County government and their usefulness in helping gauge activity of growth in related segments of the County's economy.

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

[8] Section 202.19(1), Florida Statutes

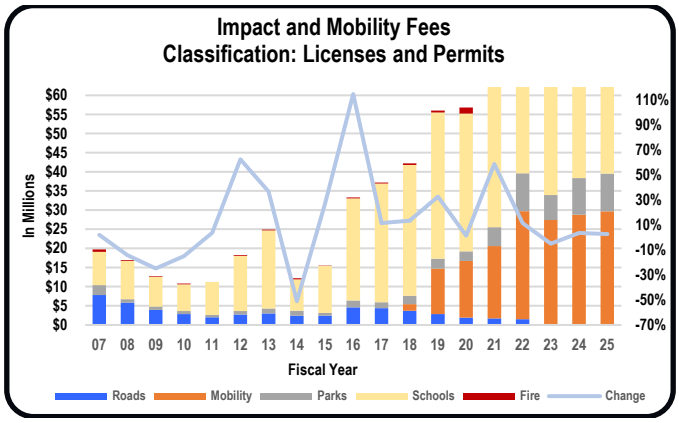
Major County Revenues



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

FY 12 revenue was $4.5 million, reflecting a temporary 50% decrease in permit fee rates approved by the Board of County Commissioners on September 8, 2011. The reduction was intended to help encourage economic development and applied to construction related permit applications and applications for service filed between October 1, 2011 and December 31, 2012. Rates returned to FY 11 levels on January 1, 2013, resulting in higher revenue. Revenues increased to $8.4 million for FY 14 due to the continued improvement in the economy and a decrease in the inventory of homes for sale from a high of 15 months to 4 months in mid-FY 13. FY 15 revenues declined to $6.8 million, a 20.1% reduction, despite BOCC approval to lower permit fee rates to draw down excess reserves, strong permitting demand was reflected in FY 15 revenue, which grew by 36.2% to $7.9 million. FY 16 revenues increased to $10.8 million, or 36.7%, with FY 17 revenues increasing to $14.2 million, or 31.5%. FY 18 revenues increased to $18.3 or 29% and FY 20 revenues decreased by 6.4%. FY 21 Permit fees increased 17.4%. FY 22 Permit Fees decreased by 22.8%. FY 23 Permit Fees are projected to increase 16.3%. The FY 24 revenues are projected to increase 31.9%, forecasts are based on the expert judgment of Development Services staff regarding projected permitting activity and an anticipated rate increase.

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



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

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

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

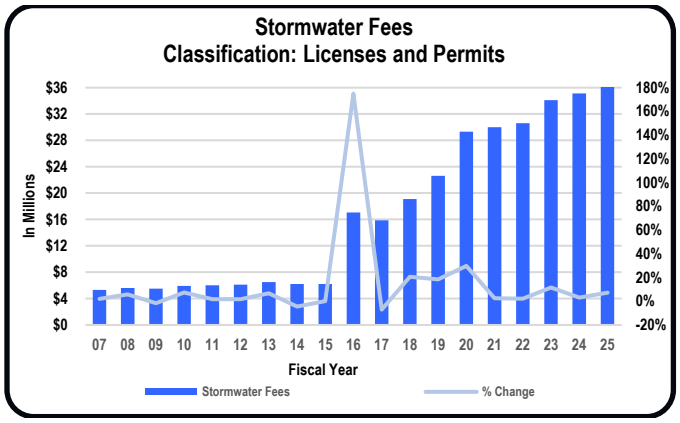
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017 are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being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

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

Major County Revenues

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

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



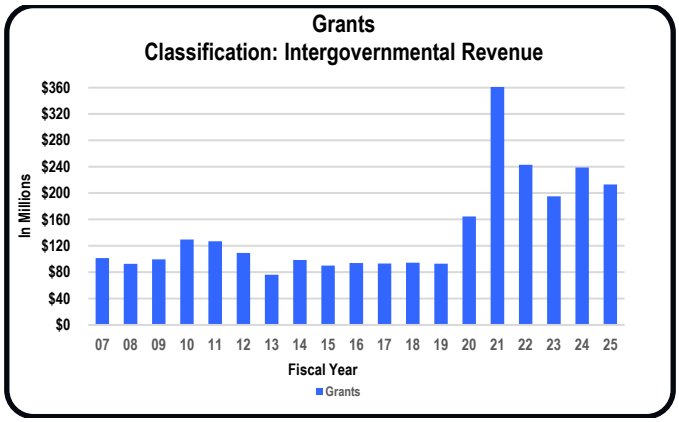
FY 24 revenues are expected to increase 2.9%. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

Intergovernmental Revenues

The County is projected to receive 13.7% of FY 24 revenue from intergovernmental sources such as federal and state grants and State levied taxes shared with local governments. The two largest components of this category are Federal Grants, which represent 33.7% of intergovernmental revenues and the Local Government Half-Cent Sales Tax, which represents 30.7% of intergovernmental revenues. Other revenues in this category include county revenue sharing and various restricted revenues collected by the State and shared with local jurisdictions.

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

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



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

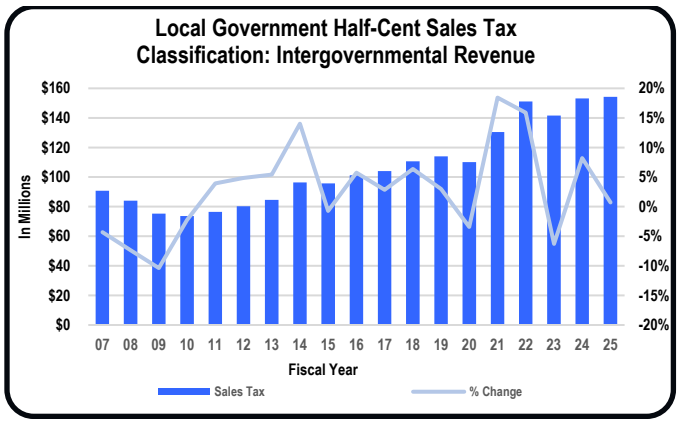
The chart above reflects actual grant revenue received through FY 22 and forecast revenue for FY 23, FY 24 and FY 25.

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

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

Major County Revenues

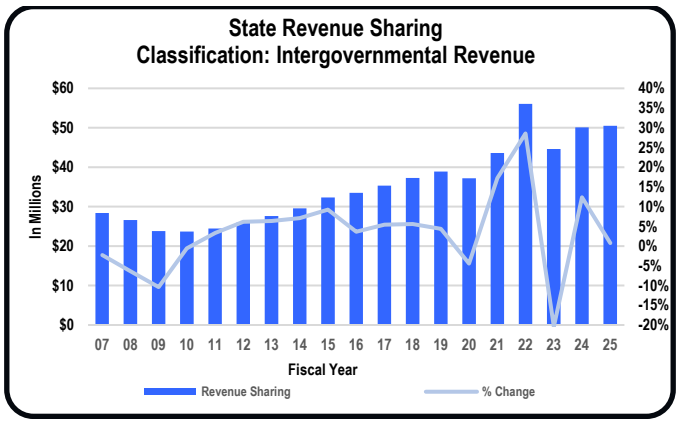
of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending can be seen starting in FY 08 and continuing into FY 10, during which period annual revenue declined a total of 20.1%.



As consumer spending rose with a stronger economy and renewed job growth, half-cent sales tax revenue has risen each year since FY 11. FY 14 reflects a one-time audit adjustment associated with an accounting change, resulting in a one-time increase of $7.3 million. Excluding this adjustment, FY 15 revenue increased 5.7% above FY 14. Continuing economic growth increased half-cent growth by 18.4% in FY 21 and 15.9% in FY 22. Projections call for a decline of 6.3% in FY 23, but a 8.2% increase in FY 24. Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

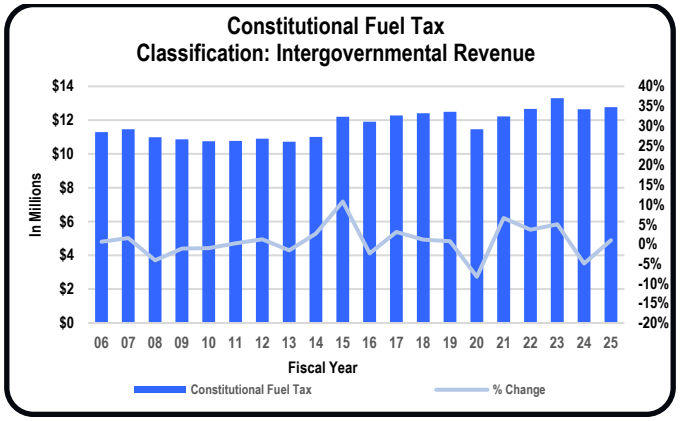
The second important State revenue source is the State Revenue Sharing Program[10]. This revenue is comprised of proceeds from a one-cent State cigarette tax and 2.25% of State sales tax revenue. State Revenue Sharing projections closely track half-cent sales tax forecasts.

A weakening economy, with its associated impact on consumer spending, resulted in reductions in revenue from FY 07 through FY 10. Increased spending associated with an improving economy is evident starting in FY 11, when state revenue sharing revenue increased 3.3%. FY 15 actual revenue rose 9.3% over FY 14. FY 16 actual revenue exceeded FY 15 revenue by 3.7%, while FY 17 reflected a 5.4% increase. FY 20 reflected a decline of 4.4% while FY 21 increased 17.2%. FY 22 increased by 28.6%, but FY 23 is projected to decrease 20.4%. A strengthening economy in FY 24 is expected increase revenue by 12.3%,



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

As the associated chart shows, revenues from this tax have remained within a relatively narrow range since FY 06. The increase in FY 15 was the result of a one-time accounting adjustment. FY 16 revenue decreased 2.4%, and FY 17 increase by 3.0%. FY 18 revenue reflects growth of 1.1%. FY21 revenues increased 6.6% and FY 22 revenue increased by 3.6%. The FY 24 Projection reflects a decrease of 4.9%. The forecasts were developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.



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

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

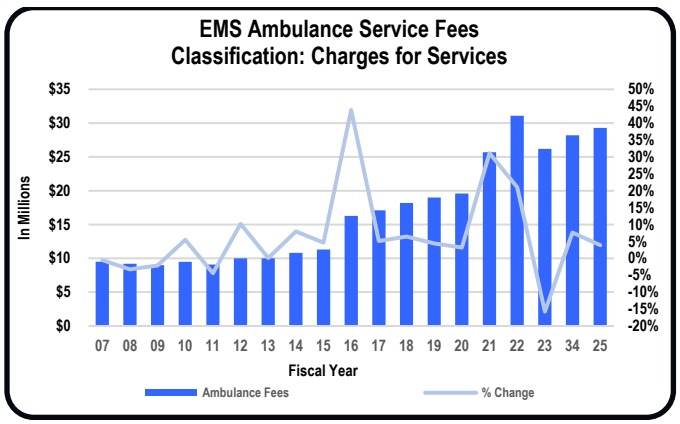
gasoline taxes and road network impact fees, is used to support road network maintenance and improvements.

This fuel tax generally mirrors the Constitutional Fuel Tax, and the revenue outlook is similar. FY 22 revenue was $5.6 million, and FY 23 revenue is forecast to be $5.8 million. FY24 revenue is projected to be $5.5 million. The forecast was developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.

Charges for Services

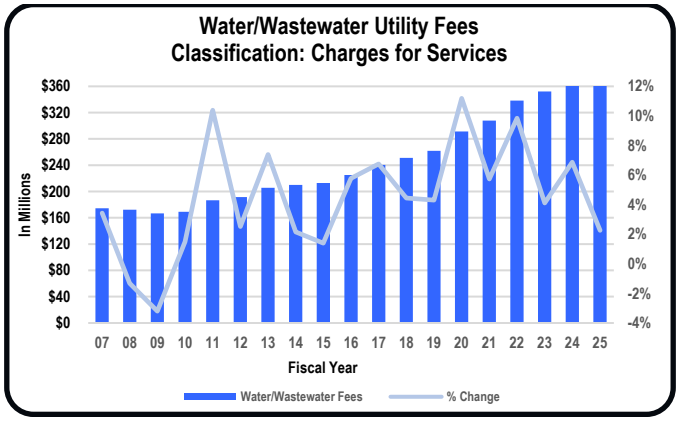
Charges for Services comprise 23.9% of FY 24 budgeted revenue, the largest component is water/wastewater and solid waste utility user charges, which represent 61.8% of total FY 24 charges for services. Internal service charges for services rendered by a central service department to other departments represents another 5.9% of FY 24 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% but FY 23 is projected to decline by 15.8%. FY 24 is projected to increase 7.6%. Annual growth is associated with continued strong population growth in the County. Revenue estimates are provided by the Fire Rescue Department and are based on a five-year trend analysis and expert judgment.



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

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



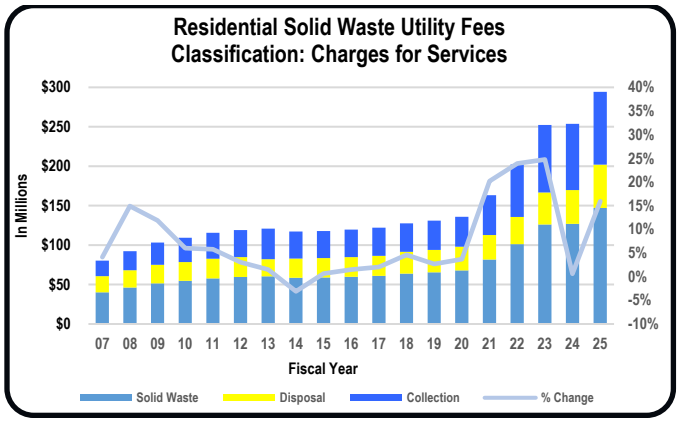
The Water/Wastewater chart shows that overall revenues from user, base and service charges remained relatively flat from FY 06 through FY 10. Reflecting the improving economy and associated growth in the housing market, revenues from FY 11 through FY 14 increased an average of 6.0% per year. FY 15 revenue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

Major County Revenues

increased by 11.2% and 5.7%. FY 22 increased by 9.8%. While FY 23 and FY 24 revenues are projected to grow by 4.1% and 6.8%, reflecting both population growth and annual rate indexing that went into effect on June 1, 2015. Estimates are provided by Public Utilities based on a rate model which is validated by an independent consultant.

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

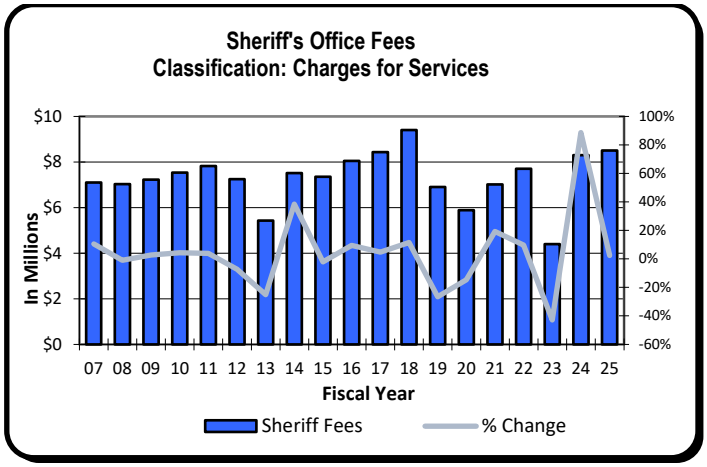
The solid waste collection and disposal assessments were initially approved by the Board of County Commissioners (BOCC) on November 13, 1996 and went into effect on October 1, 1997. The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise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



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

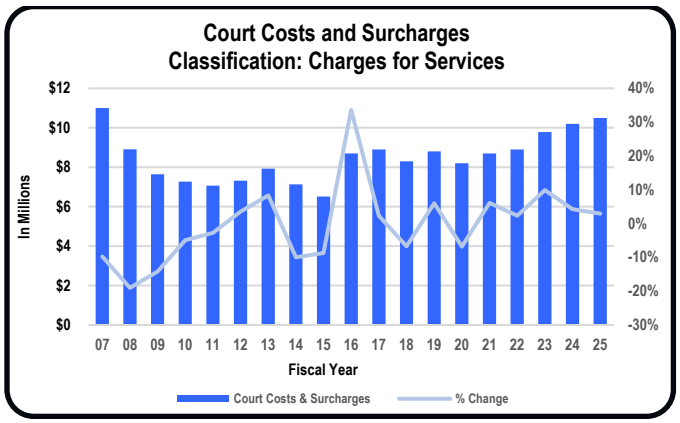
Revenues for FY 20 increased 3.7% primarily to population growth and disposal rate increase. FY 21 revenues increased 20.2%, while and FY 22 revenues increased 23.9%, the FY 23 and FY 24 revenues are projected to increase 24.8% and 0.6%. Estimates are provided by the Public Utilities Department based on a detailed rate model that incorporates expert staff judgment and existing property tax rolls.

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



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

Major County Revenues



The Clerk of the Circuit Court develops the estimates for these fees using state forecasts and expert judgment, along with a five year trend analysis of similar fees. In the 2008 legislative session, the Legislature repealed the Documentary Stamp Tax Return requirement. The associated 1% administrative fee was no longer assessed as of FY 09. This factor, combined with a weakening real estate market, resulted in weaker revenues since FY 08. Annual fluctuations in transactions subject to these fees between FY 11 and FY 16 are reflected in annual revenue collected. The increase in FY 17 is attributable to 3 new court fees initiated by the Florida Legislature in 2016. FY 21 revenues increase by 6.1% and FY22 Revenues increased 2.3%. FY 23 Revenues are projected to increase 9.9%. FY 24 revenues are projected to grow 4.3%.

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

Fines and Forfeitures

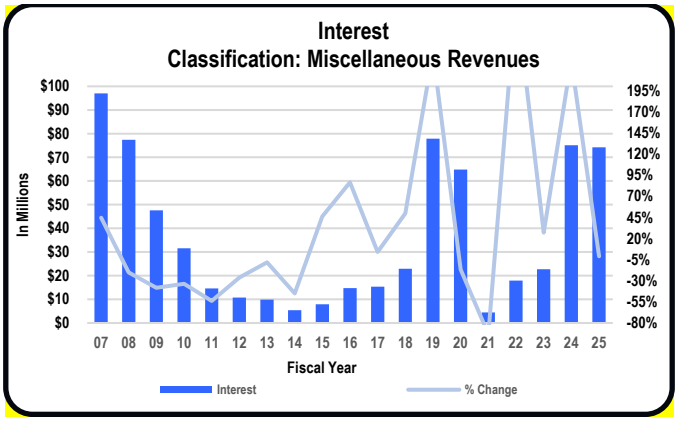
Fines and Forfeitures comprise only 0.2% for FY 24 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry out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

Miscellaneous Revenues

Miscellaneous Revenues account for 3.0% of projected FY 24 revenues. While still at near historical lows, improving interest rates for FY 24 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 24 as compared to 75 basis points (0.75%) in FY 23. FY 24 interest revenues are projected to be $75.1 million.



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

County Revenues by Source

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned	% Total FY24
Taxes					
Ad Valorem Taxes	$ 1,056,118,163	$ 1,265,132,222	$ 1,411,266,723	$ 1,530,488,936	37.2%
Communications Services Tax	18,842,437	19,018,812	19,368,072	20,025,601	0.5%
Community Investment Tax	183,740,828	168,001,027	181,969,406	182,919,273	4.8%
Indigent Healthcare Surtax	183,733,605	168,001,027	181,969,406	182,919,273	4.8%
Local Option Six-Cents Fuel Tax	28,504,870	30,058,564	28,722,361	29,006,387	0.8%
Ninth-Cent Gas Tax	7,381,673	7,825,105	7,386,109	7,459,148	0.2%
Tourist Development Tax	58,335,785	52,328,058	65,536,908	68,158,380	1.7%
Other Taxes	1,445,356	1,611,504	1,602,439	1,602,439	0.0%
Total Taxes	**1,538,102,715**	**1,711,976,319**	**1,897,821,424**	**2,022,579,437**	**50.0%**
Licenses & Permits					
Building Permits	14,668,294	16,980,161	22,403,601	22,403,601	0.6%
Fire Impact Fees	2,591,874	2,215,865	2,494,679	2,556,047	0.1%
Parks Impact Fees	9,891,898	6,482,628	9,620,924	9,861,447	0.3%
School Impact Fees	58,268,295	59,270,442	57,976,125	59,425,528	1.5%
Transportation Impact Fees	45,885,587	39,046,980	47,006,302	47,806,162	1.2%
Special Assessments - Capital Improvemen	27,863,578	29,322,394	32,552,119	31,121,262	0.9%
Special Assessments - Stormwater	30,551,906	34,110,000	35,131,634	37,560,892	0.9%
Special Assessments - Public Service	-	-	125,000,000	113,926,177	3.3%
Special Assessments - Street Lighting	9,862,055	11,743,000	13,606,326	14,286,642	0.4%
Other Licenses & Permits	1,449,008	1,361,320	1,361,410	1,366,946	0.0%
Total Licenses & Permits	**201,032,494**	**200,532,790**	**347,153,120**	**340,314,704**	**9.2%**
Intergovernmental Revenue					
State Shared Revenues					
Constitutional Fuel Tax	12,663,091	13,299,533	12,644,663	12,768,564	0.3%
County Fuel Tax	5,521,641	5,794,897	5,513,671	5,567,594	0.1%
Local Government Half-Cent Sales Tax	151,094,106	141,611,226	153,247,454	154,327,859	4.0%
Shared State General Revenues	2,179,604	1,298,500	1,451,500	1,451,500	0.0%
Shared State Restricted Revenue	10,550,367	10,836,690	10,121,105	10,111,150	0.3%
State Revenue Sharing	56,049,991	44,606,966	50,112,898	50,486,746	1.3%
Other Culture & Recreation	2,354,917	2,325,004	2,250,004	2,250,004	0.1%
Other Intergovernmental Revenues	11,427,448	23,933,389	44,194,004	40,276,838	1.2%
	251,841,165	243,706,205	279,535,299	277,240,255	7.4%
Intergovernmental Grants					
Federal Grants	224,390,702	153,969,067	174,741,277	164,995,358	4.6%
Federal Payments In Lieu Of Taxes	1,125	-	-	-	
State Grants	17,109,044	34,668,106	54,166,950	40,567,326	1.4%
Local Grants	1,384,329	6,505,150	9,865,016	7,397,520	0.3%
	242,885,200	195,142,323	238,773,243	212,960,204	6.3%
Total Intergovernmental Revenue	**$ 494,726,365**	**$ 438,848,528**	**$ 518,308,542**	**$ 490,200,459**	**13.7%**

County Revenues by Source

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned	% Total FY24
Charges for Services					
Water/Wastewater Utility Fees					
Water/Reclaimed Water Utility Fees	163,946,239	168,901,933	174,103,161	177,165,134	4.6%
Wastewater Utility Fees	161,843,247	169,203,865	187,706,207	192,613,077	4.9%
Water/Wastewater Combination Fees	12,375,864	13,747,768	14,165,166	14,772,758	0.4%
	338,165,350	351,853,566	375,974,534	384,550,969	9.9%
Solid Waste Fees					
Solid Waste Collection/Disposal Fees	141,111,005	174,902,593	183,145,744	216,336,896	4.8%
Solid Waste Recycling Revenue	19,232,732	17,865,785	18,082,732	18,098,563	0.5%
Solid Waste Hardship/Assistance Credit	11,010	24,000	24,000	24,000	0.0%
	160,354,747	192,792,378	201,252,476	234,459,459	5.3%
Other User Fees					
Ambulance Fees	31,178,027	26,200,000	28,180,000	29,269,000	0.7%
Court Costs & Surcharges	8,883,524	9,782,664	10,238,284	10,473,797	0.3%
Sheriff's Office Fees	7,705,340	4,414,700	8,262,987	8,466,641	0.2%
Public Safety Fees	4,162,975	3,840,080	3,779,311	3,809,964	0.1%
Environment & Physical Resource Fees	6,442,787	6,170,820	6,200,965	6,309,074	0.2%
Transportation Fees	3,032,193	3,116,854	3,749,929	3,756,673	0.1%
Health & Human Services Fees	24,592,838	25,369,638	25,832,916	26,344,791	0.7%
Culture & Recreation Fees	4,726,563	3,517,854	4,899,314	5,119,823	0.1%
Economic Environment Fees	-	84,150	84,150	84,150	0.0%
Internal Service Charges	42,416,944	42,096,400	48,000,000	49,000,000	1.3%
Other User Fees	175,451,724	182,384,921	191,278,133	197,146,069	5.0%
	308,592,915	306,978,081	330,505,989	339,779,982	8.7%
Total Charges for Services	**$ 807,113,013**	**$ 851,624,025**	**$ 907,732,999**	**$ 958,790,410**	**23.9%**
Fines & Forfeits	**6,821,542**	**7,032,891**	**6,823,780**	**6,943,583**	**0.2%**
Miscellaneous Revenue					
Interest	17,925,358	22,727,585	75,051,426	74,228,326	2.0%
Other Miscellaneous Revenue	(29,986,727)	23,319,572	40,540,417	40,199,680	1.1%
Total Miscellaneous Revenue	**$ (12,061,369)**	**$ 46,047,157**	**$ 115,591,843**	**$ 114,428,006**	**3.0%**
Total Revenue	**$ 3,035,734,759**	**$ 3,256,061,710**	**$ 3,793,431,708**	**$ 3,933,256,599**	**100.0%**

Millage Comparison

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

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

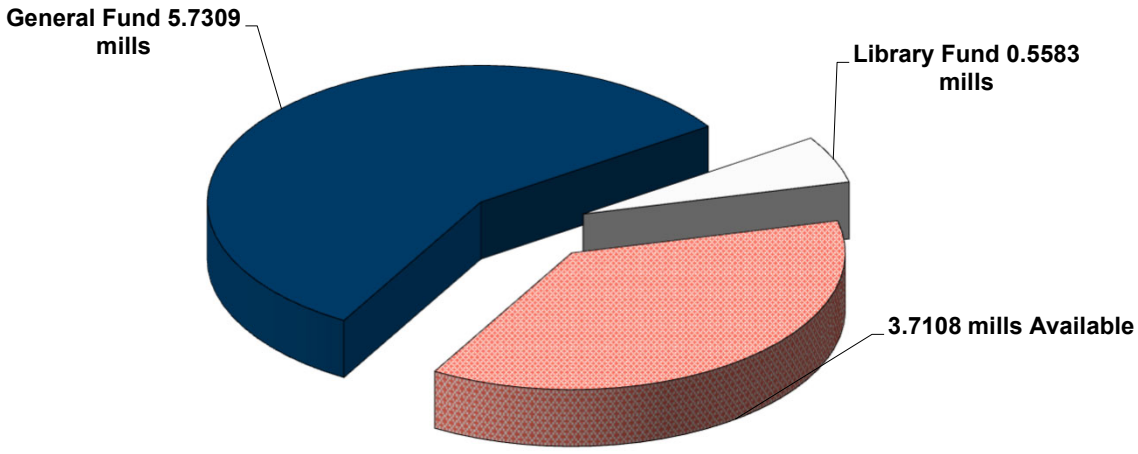
Millage Comparison

	FY 24 Adopted		FY 25 Planned	
	MILLAGE	LEVY	MILLAGE	LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.7309	$ 901,125,107	5.7309	$ 978,376,916
TOTAL OPERATING	5.7309	901,125,107	5.7309	978,376,916
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	9,525,784	0.0604	10,341,132
TOTAL DEBT	0.0604	9,525,784	0.0604	10,341,132
TOTAL OPERATING & DEBT	5.7913	910,650,891	5.7913	988,718,048
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.3745	409,935,029	4.3745	443,665,804
Library Services	0.5583	84,007,083	0.5583	91,229,658
TOTAL OPERATING	4.9328	493,942,112	4.9328	534,895,462
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	2,427,920	0.0259	2,629,626
TOTAL OPERATING & DEBT	4.9587	496,370,032	4.9587	537,525,088
TOTAL BOCC	**10.7500**	**$ 1,407,020,923**	**10.7500**	**$ 1,526,243,136**

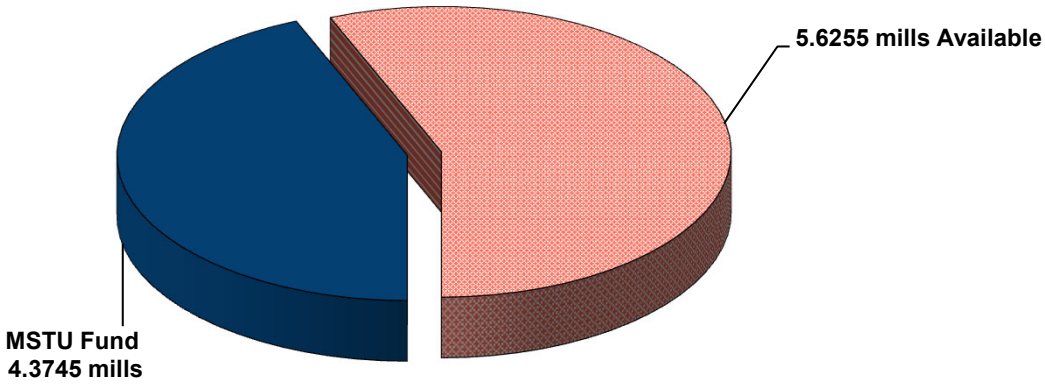
TAXABLE PROPERTY VALUES	FY 24	FY 25
COUNTYWIDE		
Value of Existing Property	$152,668,530,227	$170,719,593,000
Value of New Construction	4,571,189,100	N/A
Total Taxable Value	$157,239,719,327	$170,719,593,000
ELAPP DEBT SERVICE		
Value of ELAPP Property	$157,711,651,870	$171,210,793,875
Total Taxable Value	$157,711,651,870	$171,210,793,875
UNINCORPORATED(MSTU)		
Value of Existing Property	$91,301,631,912	$101,420,917,500
Value of New Construction	2,408,513,102	N/A
Total Taxable Value	$93,710,145,014	$101,420,917,500
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	$146,283,463,685	$163,406,157,750
Value of New Construction	4,185,966,617	N/A
Total Taxable Value	$150,469,430,302	$163,406,157,750
PARKS & RECREATION DEBT SERVICE		
Value of Existing Property	$91,333,577,954	$101,529,972,250
Value of New Construction	2,408,513,102	N/A
Total Taxable Value	$93,742,091,056	$101,529,972,250

Millage Comparison

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

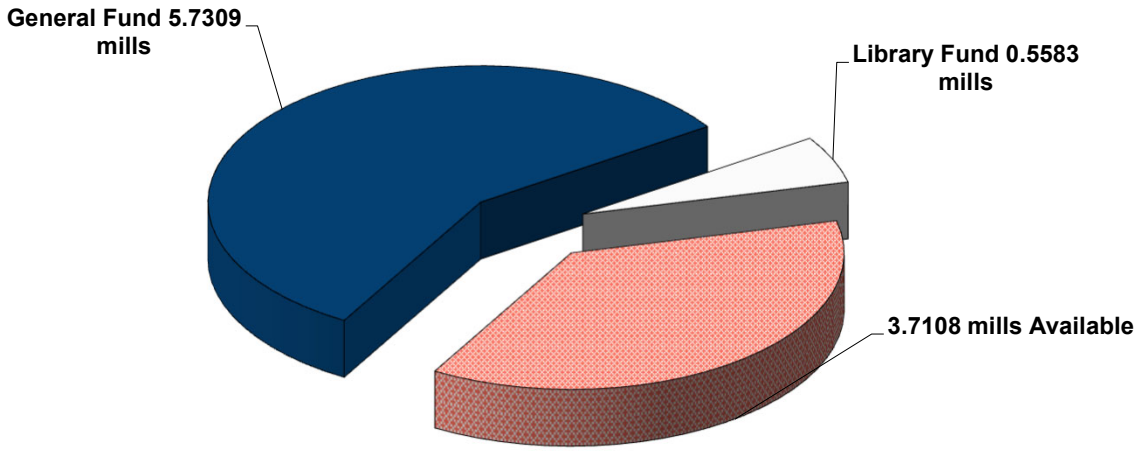


Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 24

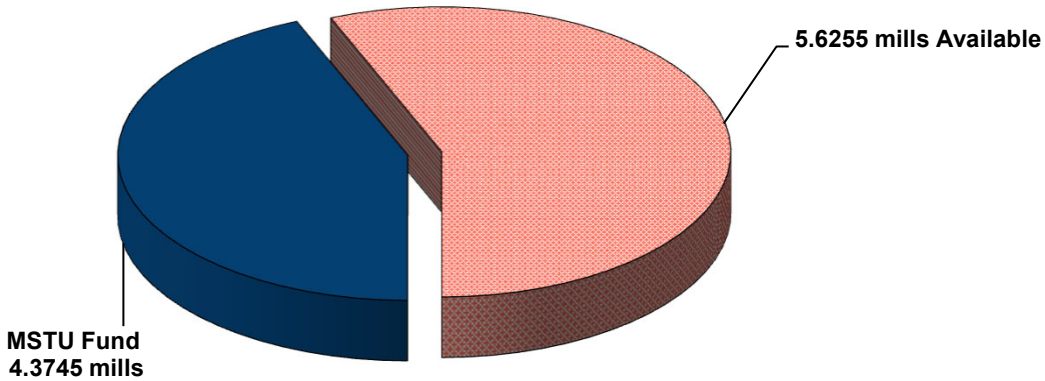


Millage Comparison

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



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



Basic Information on Property Taxes

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

EXEMPTIONS

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

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

COMPUTING PROPERTY TAXES

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

Example:

Assessed Value of Property	$165,000
Minus Exemptions:	
First Homestead Exemption	-25,000
Second Homestead Exemption	-25,000
Equals Taxable Value of Property	$115,000
Divide the Taxable Value of Property by $1,000	$115
Multiply $115 by the FY 24 adopted countywide millage rate	5.7309
Equals the amount of countywide property tax levied on property	**$659.05**

THE AGGREGATE ROLLED-BACK RATE

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

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

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

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

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

Basic Information on Property Taxes

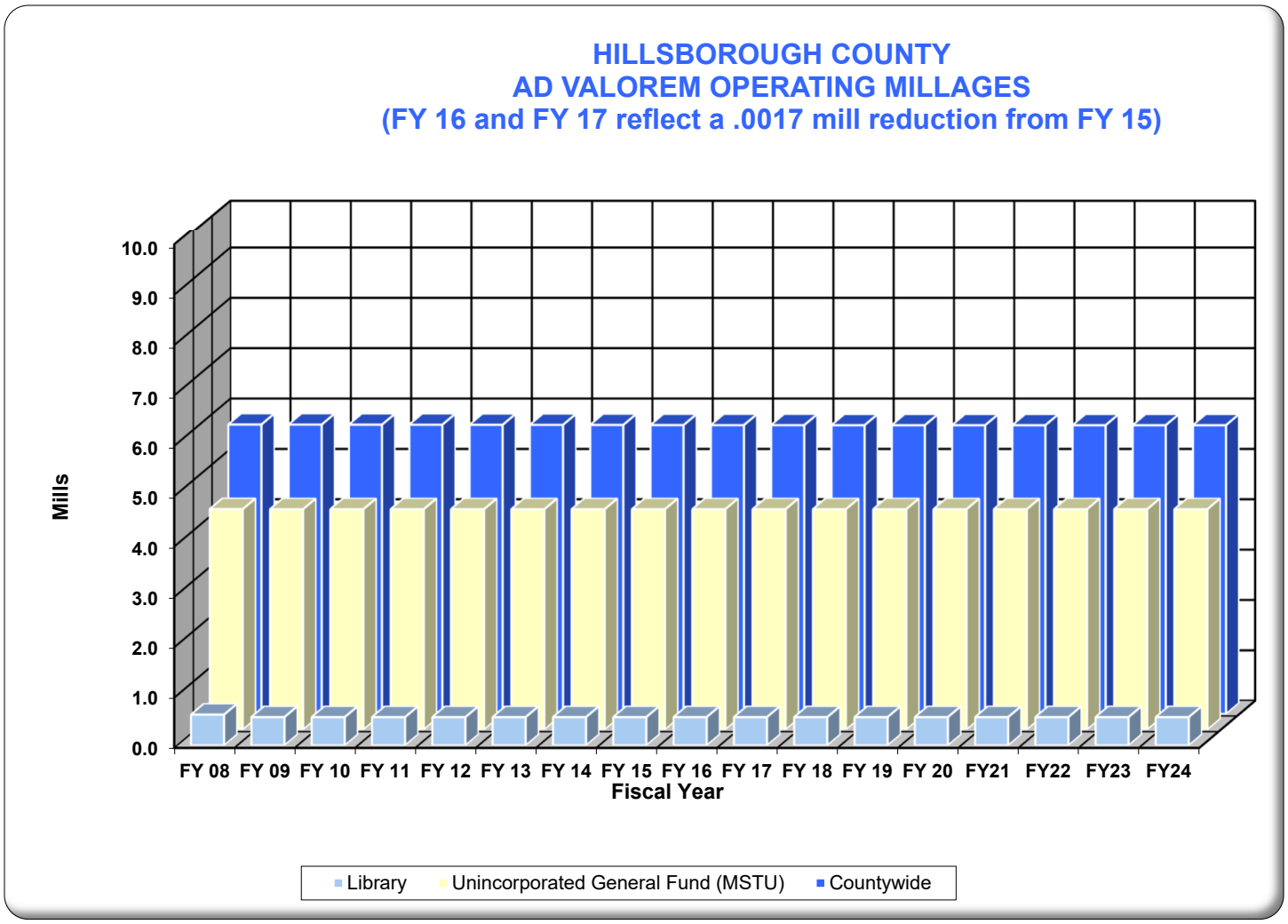
EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE [1]

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

Divided by

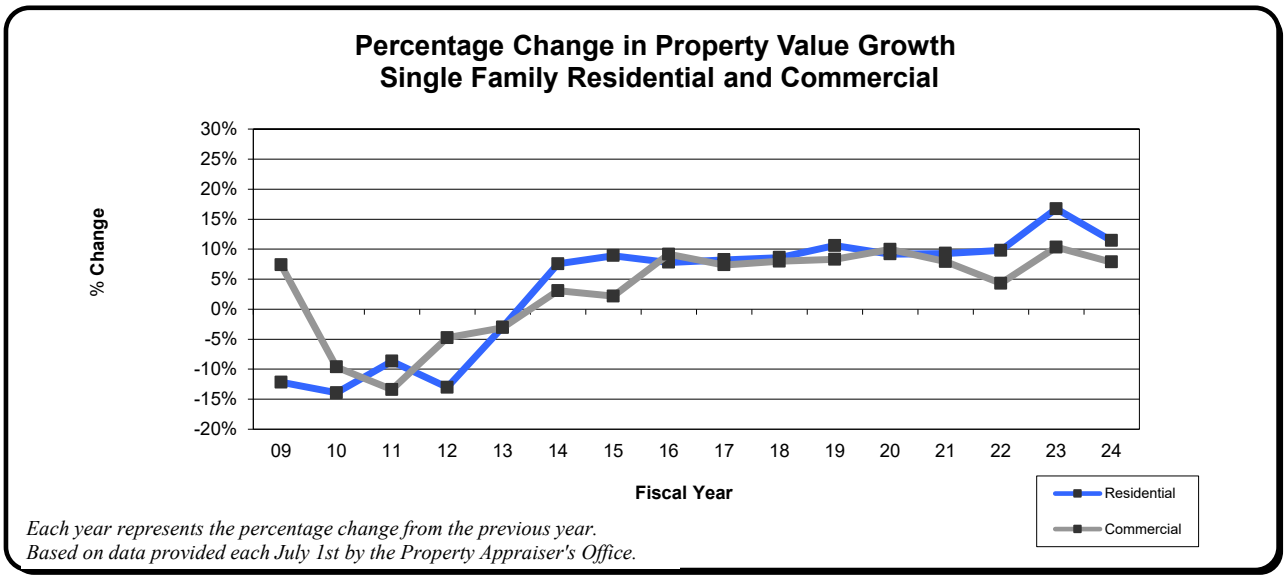
Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = $148,240,006,761

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



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

Changes in Taxable Values by Property Classification



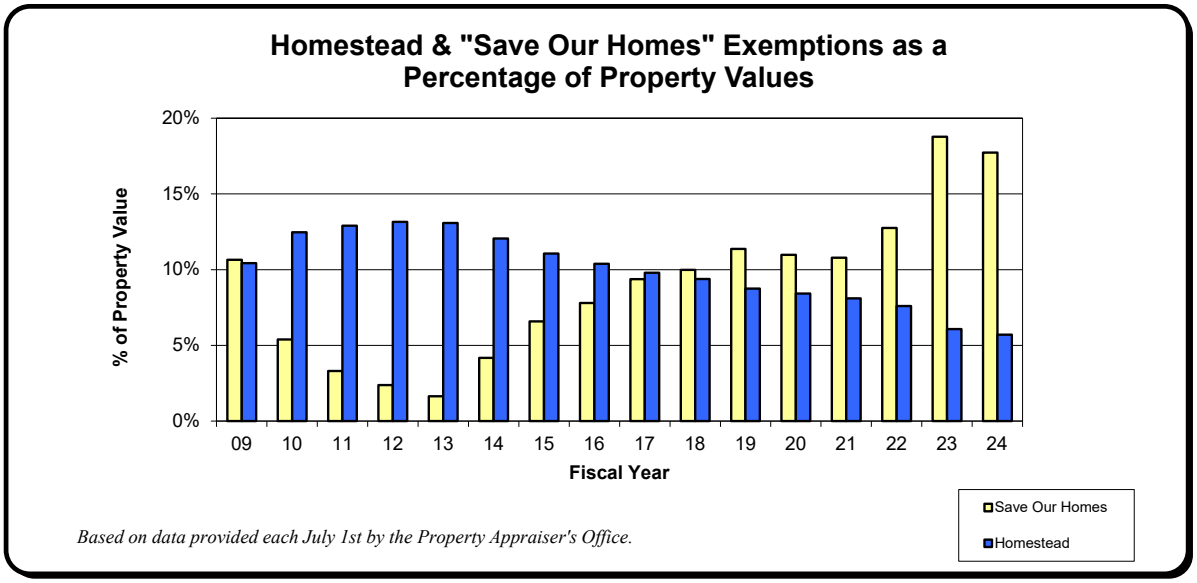
Each year represents the percentage change from the previous year.
Based on data provided each July 1st by the Property Appraiser's Office.

Real Property Value Changes by Fiscal Year

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

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

Major Tax Exemptions as a Percentage of Property Values



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

Exemption Percentages by Fiscal Year

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

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

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

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

Notes:

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

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

Assumptions:

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

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

Economic Indicators

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

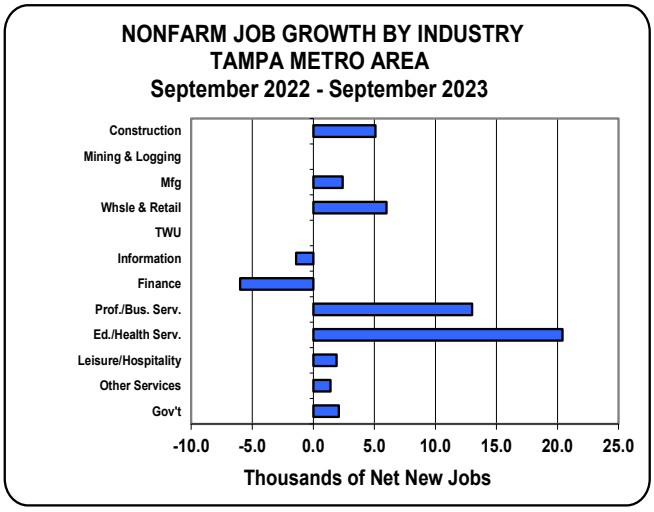
After pandemic lockdowns caused a 28.0% decline in second quarter 2020 US Gross Domestic Product (GDP) growth turned strongly positive, 34.8%, in the third quarter before slowing to 4.2% in the fourth quarter. Average annual GDP fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 5.8%, the largest increase since 1984. Growth faltered in early 2022, declining 2.0% in the first quarter followed by a 0.6% drop in the second quarter. Higher inflation, the unwinding of pent-up consumer demand and war in Ukraine were restraining factors. GDP growth turned positive, 2.7%, for the third quarter of 2022 and finished 2022 at 1.9%. Growth has since slowed as inflation, though slowing, remains stubbornly high and higher interest rates slow housing and retail markets. Second quarter 2023 growth slowed to 2.1%.

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

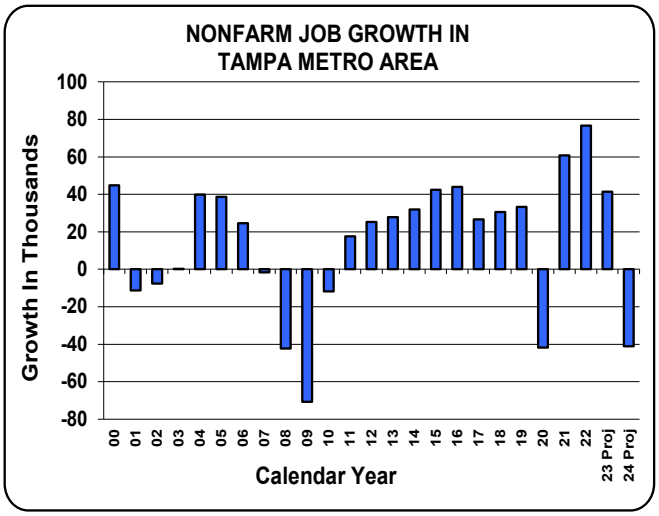
As interest rates climbed and housing and retail sales slowed, recession fears have risen. While many forecasters expected a recession to begin in mid-2023, the economy's resiliency has surprised. Those expecting a recession now foresee it occurring in early or mid-2024. The median forecast from the National Association for Business Economics (NABE) expects a marked slowdown in economic growth with a recession narrowly avoided. NABE is forecasting a modest 1.0% increase in GDP for the fourth quarter 2023. For all of 2023, Moody's forecasts an annual GDP increase of 2.0% followed by growth of 1.1% in 2024. Downside risks are predominant as high interest rate negatively impact slowing housing and retail markets.

Employment suffered greatly in the shutdowns with record unemployment compensation claims as a result. The US lost 1 million nonfarm jobs in March 2020 compared to February, followed by a further loss of 20 million jobs in April 2020. US nonfarm jobs quickly rose as states began to reopen their economies in May 2020 and rose strongly through early 2023. The very strong labor market has resulted in retention and recruiting difficulties which is also resulting in higher wage increases. The labor market has shown some signs of moderation in mid-2023 as slower economic growth has slightly dampened labor demand. The NABE median forecast expects job gains will also slow, as economic growth slows, from monthly gains of 399,000 in 2022 to 190,000 in 2023 and 64,000 in 2024.

Metro Tampa job losses during March to April 2020 totaled 162,200 followed by a gain of 44,100 in May 2020. Job gains have continued through September 2023 with Metro Tampa jobs about 147,000 jobs above 2019 levels. Job growth during 2021 and 2022 was broad based and led by the tourism and hospitality industry. Retail Trade, Education and Health and Professional/Business Services also posted strong gains. Metro Tampa's September 2022 to September 2023 3.0% job gain compares to the US gain of 2.1%. Florida jobs posted a 3.0% increase. Job growth is slowing and weakness in finance and information industries is now appearing. The University of Central Florida forecasts 2.8% job gains for Tampa Bay in 2023 followed by 2.7% decrease in 2024 due to a slowing economy.



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



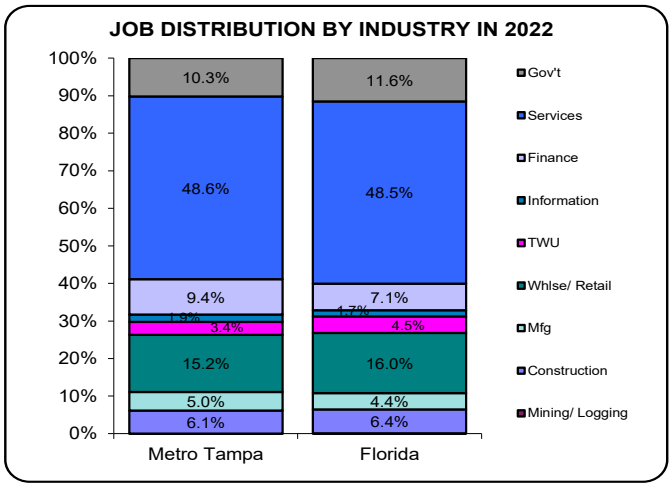
Source: Florida Department of Economic Opportunity, Labor Market Statistics Center and Institute for Economic Competitiveness, University of Central Florida

Unemployment rates declined since the end of pandemic lockdowns through mid-2023 and remain very low even as they show signs of modestly increasing. Hillsborough County's August 2023 rate is 3.1%, compared to 2.9% in August 2022. August 2023's Florida rate is 3.1%. The US rate is 3.9%.

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.

Economic Indicators

Wholesale and retail trade accounted for about 15 to 16% of all jobs. Most of Hillsborough's ten largest employers in 2022 are government or health related.



Note: TWU = Transportation, Warehousing & Utilities

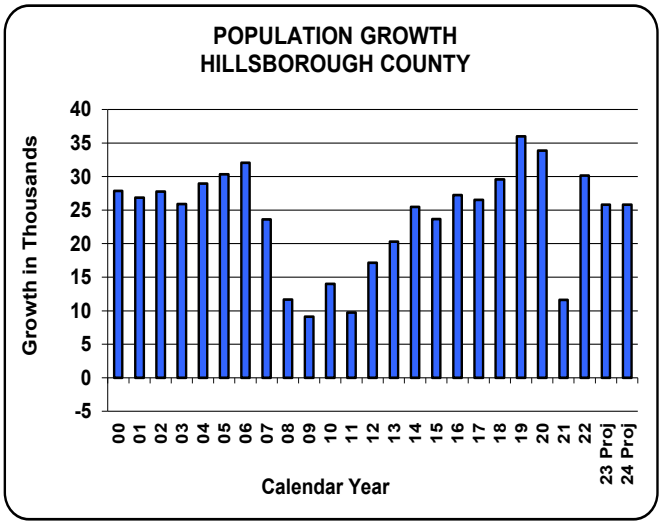
Source: Florida Department of Economic Opportunity, Labor Market Statistics Center

LARGEST HILLSBOROUGH EMPLOYERS, 2022

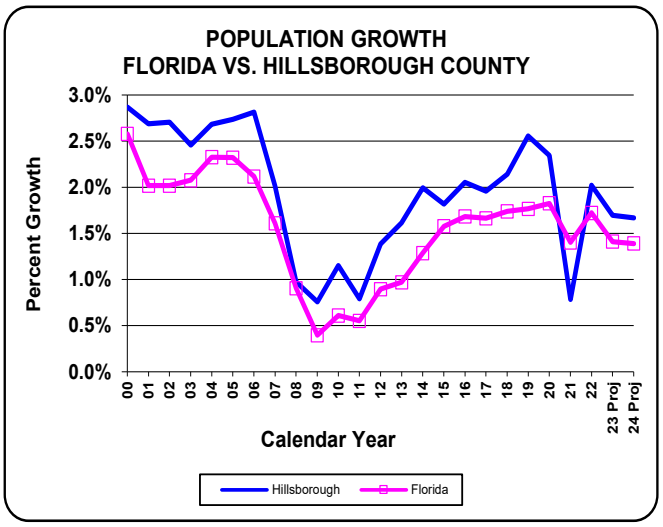
MacDill Air Force Base	30,844
Hillsborough County School Board	24,866
University of South Florida	15,678
Hillsborough County Government	11,073
Publix Supermarkets	9,286
Baycare Health System	8,556
Tampa General Hospital	8,207
H Lee Moffitt Cancer Center	7,868
James A. Haley VA Hospital	5,157
City of Tampa	4,764

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2022

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 30,100 residents in 2022. BEBR forecasts Hillsborough population growth during 2022-2025 will average 25,900 annually.



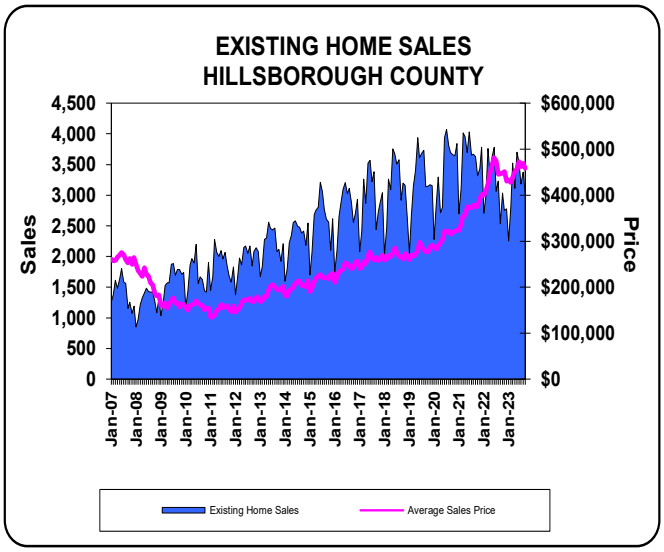
Source: Bureau of Economic and Business Research (BEBR)



Source: Bureau of Economic and Business Research (BEBR)

Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Greater Tampa Association of Realtors (GTAR) reports 2022 home sales fell 12.5% amid high prices and rising mortgage rates. Sales for the first nine months of 2023 have dropped 1.9% compared to 2022. September 2023 average home sales price rose only 2.7% above September 2022, falling well below 15% to 25% gains during 2021 and 2022. Sales are likely to continue lag year ago figures.

Economic Indicators



Source: Greater Tampa Association of Realtors

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

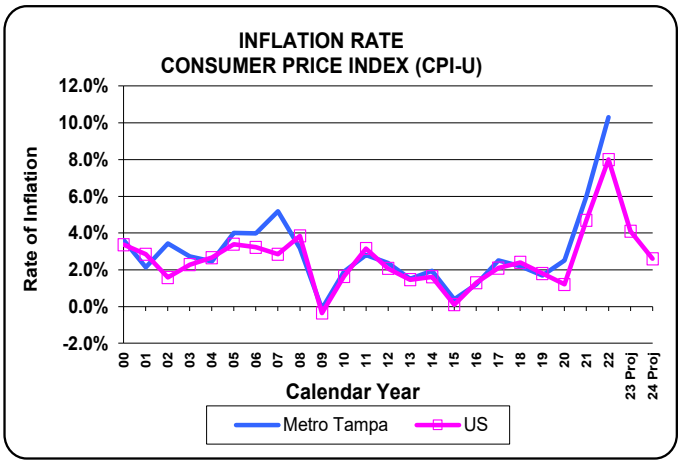
LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 22

	$ Millions
Tampa Electric Company	53.0
Hillsborough County Aviation Authority	19.4
Highwoods/Florida Holding LP	9.1
Post Apartment Homes LP	7.1
Mosaic Company	6.9
Frontier Communications	6.7
Wal-Mart	5.5
Westfield	5.4
Eastgroup Properties	5.3
Midwest International	4.7

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2022

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. Sales rose strongly through 2022 Taxable sales growth in 2023 has moderated. FY 21 taxable sales grew 17.5%, followed by an FY 22 gain of 16.2%. FY 23 gains have slowed to 6.0%. High inflation and interest rates, and lower consumer confidence appear to be impacting the pace of sales growth. The University of Central Florida expects taxable sales to continue to level off for 2023 and 2024.

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 3.7% in September 2023 it remains persistently higher than the Federal Reserve's target of 2.0%. The National Association for Business Economics expects inflation to drop to 4.1% for 2023 before falling to 2.6% for 2024.



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

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

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

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

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

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

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

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

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

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

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

11. **Acceptance of Credit Cards, Charge Cards, and Debit Cards for Payment of County Fees and Charges for Service—BOCC Policy 03.01.04.00**: Departments under

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

next fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

uses, postpone expenditures, intentionally underestimate expenditures or overstate revenues, or use external borrowing for operational requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

    Responsibility: Debt Management Department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Purpose: To establish a fiscal policy of the Board of County Commissioners ("BOCC") that will restrict future

growth in the areas of the proposed annual Budget that are primarily funded with ad valorem taxes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

economic development projects pursuant to Section 288.075 Florida Statutes or projects that are governed by other applicable Board Policies or Agreements.

Procedures:

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

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

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

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

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

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

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

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

4.3 Monitoring and Agreement for the Capital Funding/Project

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

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

4.3.3 In addition to other appropriate conditions, the Agreement with the applicable agency shall include the following specific provisions:

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

Purpose: To establish a uniform procedure for submission, review and approval of capital funding requests from applicable outside agencies and for administration of such funding, if approved.

Responsibility: It is the responsibility of the Management and Budget Department, the Fiscal and Support Services Department – Infrastructure and Development Services and the Fiscal and Support Services Department – Public Safety and Community Services using input from other appropriate departments under the direction of the County Administrator, to implement this policy.

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

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

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

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

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

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

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

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

The Utility System funds and BAN may be refinanced with long-term, fixed rate assessment district bonds. Funding, regardless of its source, will be repaid from assessments

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

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

Definitions:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Calculation of Statutory Operating Budget

	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
Total Budget	**$7,482.7**	**$8,495.6**	**$9,033.5**	**$9,318.1**
Reductions:				
Internal Service Funds (Net of Transfers)	446.9	488.1	571.2	547.4
Trust and Agency Funds (Net of Transfers)	1.4	10.9	13.6	17.9
Debt Redemption, Defeasance and Commercial Paper Rollovers	18.8	74.3	45.5	16.7
Transfers	1,397.4	1,512.3	1,470.3	1,403.5
Capital Budget (Net of Reserves)	1,157.1	1,954.8	1,615.1	1,903.1
Capital Reserves	307.1	135.8	195.5	258.1
Total Reductions	3,328.8	4,176.1	3,911.2	4,146.6
Statutory Operating Budget[(1)]	**$4,153.9**	**$4,319.5**	**$5,122.3**	**$5,171.5**

Detail may not add to totals because of rounding.

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

Notes:

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

Estimating the County's Ending Fund Balance

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

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

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

On a budgetary basis State law requires a balanced budget, so a significant portion of the adopted budget is placed in reserves. Since these adopted reserves cannot be expended until they are first appropriated by amendment of the adopted budget, the reserves reflect an assumption of ending fund balance. In fact, sufficient reserves are included to ensure adequate funds are available at the beginning of the next fiscal year to meet payments. A schedule of reserves by fund is located in the operations section of this document. FY 24 reserves total $2.3 billion.

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

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

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

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

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

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

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

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

The final column, which reflects a somewhat conservative projection of ending fund balance at September 30th is column one plus column two, less column three. The total for all funds is $3.5 billion for FY 24.

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 24, 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):

- Unincorporated Special Revenue Fund – During FY 24, the fund balance is projected to decrease by $18.2 million, or 17.3%.
    - This decrease is partially driven by Stormwater improvements, such as culvert renewal and drainage improvements.

- Library District Fund – FY24 anticipates a decrease of $15.1 million or 18.6%. The decrease is primarily due to various capital improvements.
    - $15.2 million in capital costs for the Brandon Library Replacement Phase 2.

- Water & Wastewater Funds – FY 24 anticipates a decrease of $99.8 million 0r 12.8%.
    - Funding for new and replacement equipment and carry forward of construction in progress.

- Solid Waste System Enterprise Fund – FY 24 anticipates a decrease of $28.9 million or 12.1%. The primary driver is closure of County landfill..
    - SE County Landfill Closure $35.9M

- Fleet Service Fund – FY 24 anticipates a decrease of $32.3 million or 39.5%. This drawdown primarily represents an increase in budgeted fleet replacement costs and fuel costs.

The aggregate fund balance for non-major funds is estimated to increase by 0.3% in FY 24
.

FY 24 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
General Fund						
Countywide General Fund	$ 399,488,085	$ 1,061,067,134	$ 1,089,094,265	$ 371,460,954	$ (28,027,131)	-7.0%
Unincorporated Area General Fund	150,566,301	613,604,923	$600,754,051	163,417,173	12,850,872	8.5%
Subtotal	550,054,386	1,674,672,057	1,689,848,316	534,878,127	(15,176,259)	-2.8%
Special Revenue Funds						
Countywide Special Revenue Funds	545,337,384	688,957,855	673,165,890	561,129,349	15,791,965	2.9%
Unincorporated Area Special Revenue Fund[1]	105,495,711	125,426,352	143,629,414	87,292,649	(18,203,062)	-17.3%
Discretely Presented Component Units Fund	8,044	7,126,629	7,093,165	41,508	33,464	0.0%
Sales Tax Revenue Fund[1]	183,126,008	404,964,844	404,597,322	183,493,530	367,522	0.2%
Intergovernmental Grants Fund[2]	72,242,759	247,183,423	269,049,759	50,376,423	(21,866,336)	N/A
Transporation Surtax Trust Fund	-	0	0	0	0	N/A
County Transportation Trust Fund[1]	277,369,876	252,238,427	237,859,402	291,748,901	14,379,025	5.2%
Local Housing Assistance Program Fund[2]	-	47,047,612	47,047,612	0	0	N/A
Library Tax District Fund[1]	80,881,023	96,523,140	111,594,562	65,809,601	(15,071,422)	-18.6%
Infrastructure Surtax Fixed Project Fund[2]	115,883,337	58,825,813	80,221,712	94,487,438	(21,395,899)	N/A
Covid Relief	203,637,055	4,528,955	28,737,708	179,428,302	(24,208,753)	N/A
Subtotal	1,583,981,197	1,932,823,050	2,002,996,546	1,513,807,701	(70,173,496)	-4.4%
Debt Service Funds [3]						
P&R GO Ref Bnds 2002 Sk Fd-20024000	662,883	2,498,074	727,484	2,433,473	1,770,590	N/A
ELAPP Series 2009/2019 Bds Sk Fd-20029003	0	0	0	0	0	N/A
ELAPP Series 2019 Bds Sk Fd	5,113,023	6,651,101	5,588,662	6,175,462	1,062,439	N/A
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	79,877	1,589,889	1,333,764	336,002	256,125	N/A
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	13,489	4,050,231	2,301,547	1,762,173	1,748,684	N/A
5th Cent TDT 06A/16 Ref Rev Bds	29,852	3,624,591	2,077,569	1,576,874	1,547,022	N/A
CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	0	2,974,909	2,755,600	219,309	219,309	N/A
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	7,820,227	10,964,948	9,866,575	8,918,600	1,098,373	N/A
CIP Rev Bds 12/17 Note Sk Fd-20054001	1,073,860	6,712,206	6,672,658	1,113,408	39,548	N/A
CST Series 2015 Bonds Sk Fd	2,732,850	4,153,424	4,085,125	2,801,149	68,299	N/A
CP Note Redev Seed Money Sinking Fd	0	0	0	0	0	N/A
CIT Series 2015 Refunding Revenue Bonds	17,153,984	21,069,350	20,245,375	17,977,959	823,975	N/A
CIT Series 2018 Sk Fd	5,216,368	7,155,375	6,906,350	5,465,393	249,025	N/A
CP Note Sk Fd-Stadium Impr Notes-20044004	12,596,157	10,224,057	10,366,150	12,454,064	(142,093)	N/A
CP Note Sk Fd-Arena Impr-20044005	1,658,259	5,575,030	5,200,000	2,033,289	375,030	N/A
CIP Half Cent Series 2020 Sk Fd	1,969,535	20,336	1,200,000	789,871	(1,179,664)	N/A
Transportation MP Bds DS	803,918	9,403,196	9,423,740	783,374	(20,544)	N/A
M2Gen Proj Rev/Sinking Fd-DS0155 Note 37	0	1,174,041	1,173,000	1,041	1,041	N/A
M2Gen Proj Rev/Sinking Fd-DS0169 Note 39	0	430,640	430,000	640	640	N/A
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	1,729,720	2,116,443	2,102,670	1,743,493	13,773	N/A
Half Cent Transportation Plan	4,000,000	13,005,904	11,975,000	5,030,904	1,030,904	N/A
CIP Series 2019 Sk Fd Total	394,268	5,892,036	5,038,079	1,248,225	853,957	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	0	2,389,115	1,157,920	1,231,195	1,231,195	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	348,163	3,543,542	3,250,000	641,705	293,542	N/A
ELAPP Series 2023 Bds Sk Fd	2,568,554	2,952,993	1,304,462	4,217,085	1,648,531	N/A
Subtotal	65,964,987	128,171,431	115,181,730	78,954,688	12,989,701	N/A

FY 24 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	68,233,889	25,981,000	42,111,285	52,103,604	(16,130,285)	N/A
Unincorporated Area Capital Projects Fund	38,679,208	13,877,876	41,289,228	11,267,856	(27,411,352)	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	9,390,638	0	390,638	9,000,000	(390,638)	N/A
Half Cent CIP Bonds (2020) Project Fund	0	0	0	0	0	N/A
Non Ad Val Bonds (2019) Project Fund	8,792,090	1,414,500	5,171,874	5,034,716	(3,757,374)	N/A
NextGeneration911 Capital Project Fund	0	0	0	0	0	N/A
Environmental Lands Acq & Protect Fund	56,019,390	536,403	19,972,951	36,582,842	(19,436,548)	N/A
Commercial Paper & Credit Capacity Fund	1,059,906	32,559,348	20,792,417	12,826,837	11,766,931	N/A
Subtotal	182,175,121	74,369,127	129,728,393	126,815,855	(55,359,266)	N/A
Enterprise Funds						
Solid Waste System Enterprise Fund [1]	238,023,163	499,361,348	528,244,735	209,139,776	(28,883,387)	-12.1%
Water & Wastewater Utility Enterprise Fund	782,317,933	887,020,998	986,811,070	682,527,861	(99,790,072)	-12.8%
Subtotal	1,020,341,096	1,386,382,346	1,515,055,805	891,667,637	(128,673,459)	-12.6%
Internal Service Fund						
Fleet Services Fund[1]	81,738,832	49,640,509	81,899,135	49,480,206	(32,258,626)	-39.5%
County Self Insurance Fund	241,664,214	205,664,306	171,210,906	276,117,614	34,453,400	14.3%
Subtotal	323,403,046	255,304,815	253,110,041	325,597,820	2,194,774	0.7%
Agency Funds						
Noncommitment Debt Service Funds [3]	5,349,820	8,719,073	8,608,300	5,460,593	110,773	N/A
Subtotal	5,349,820	8,719,073	8,608,300	5,460,593	110,773	N/A
Total	**$3,731,269,653**	**$5,460,441,899**	**$5,714,529,131**	**$3,477,182,421**	**($254,087,232)**	**-6.8%**

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

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

FY 25 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
General Fund						
Countywide General Fund	$ 371,460,954	$ 1,145,674,832	$ 1,101,039,196	$ 416,096,590	$ 44,635,636	12.0%
Unincorporated Area General Fund	163,417,173	643,167,268	637,051,326	169,533,115	6,115,942	3.7%
Subtotal	534,878,127	1,788,842,100	1,738,090,522	585,629,705	50,751,578	9.5%
Special Revenue Funds						
Countywide Special Revenue Funds	561,129,349	678,242,614	650,107,115	589,264,848	28,135,499	5.0%
Unincorporated Area Special Revenue Fund[(1)]	87,292,649	122,767,107	166,525,608	43,534,148	(43,758,501)	-50.1%
Discretely Presented Component Units Fund	41,508	7,261,776	7,228,312	74,972	33,464	0.0%
Sales Tax Revenue Fund[(1)]	183,493,530	409,616,588	395,961,299	197,148,819	13,655,289	7.4%
Intergovernmental Grants Fund[(2)]	50,376,423	216,037,300	225,600,494	40,813,229	(9,563,194)	N/A
Transporation Surtax Trust Fund	-	0	0	0	0	N/A
County Transportation Trust Fund[(2)]	291,748,901	224,060,128	403,561,835	112,247,194	(179,501,707)	-61.5%
Local Housing Assistance Program Fund[(2)]	-	43,005,446	43,005,446	0	0	N/A
Library Tax District Fund[(1)]	65,809,601	94,312,750	102,568,416	57,553,935	(8,255,666)	-12.5%
Infrastructure Surtax Fixed Project Fund[(2)]	94,487,438	51,787,694	119,222,832	27,052,300	(67,435,138)	N/A
CARES ACT	179,428,302	2,846,198	169,253,793	13,020,707	(166,407,595)	N/A
Subtotal	1,513,807,701	1,849,937,601	2,283,035,150	1,080,710,152	(433,097,549)	-28.6%
Debt Service Funds [(3)]						
P&R GO Ref Bnds 2002 Sk Fd-20024000	2,433,473	2,699,780	699,926	4,433,327	1,999,854	N/A
ELAPP Series 2009/2019 Bds Sk Fd-20029003	0	0	0	0	0	N/A
ELAPP Series 2019 Bds Sk Fd	6,175,462	7,213,691	5,602,545	7,786,608	1,611,146	N/A
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	336,002	1,457,802	1,313,486	480,318	144,316	N/A
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	1,762,173	4,071,608	2,300,924	3,532,857	1,770,684	N/A
5th Cent TDT 06A/16 Ref Rev Bds	1,576,874	3,653,341	2,076,319	3,153,896	1,577,022	N/A
CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	219,309	10,910	10,000	220,219	910	N/A
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	8,918,600	9,481,207	9,948,750	8,451,057	(467,543)	N/A
CIP Rev Bds 12/17 Note Sk Fd-20054001	1,113,408	5,542,589	6,655,738	259	(1,113,149)	N/A
CST Series 2015 Bonds Sk Fd	2,801,149	4,190,549	4,085,500	2,906,198	105,049	N/A
CIT Series 2015 Refunding Revenue Bonds	17,977,959	21,554,291	20,191,625	19,340,625	1,362,666	N/A
CIT Series 2018 Sk Fd	5,465,393	7,737,092	6,959,375	6,243,110	777,717	N/A
CP Note Sk Fd-Stadium Impr Notes-20044004	12,454,064	5,223,122	10,379,150	7,298,036	(5,156,028)	N/A
CP Note Sk Fd-Arena Impr-20044005	2,033,289	4,075,030	6,083,000	25,319	(2,007,970)	N/A
CIP Half Cent Series 2020 Sk Fd	789,871	20,336	0	810,207	20,336	N/A
Transportation MP Bds DS	783,374	10,204,073	9,420,490	1,566,957	783,583	N/A
M2Gen Proj Rev/Sinking Fd-DS0155 Note 37	1,041	1,174,041	1,041,000	134,082	133,041	N/A
M2Gen Proj Rev/Sinking Fd-DS0169 Note 39	640	440,640	288,000	153,280	152,640	N/A
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	1,743,493	2,135,374	2,010,210	1,868,657	125,164	N/A
Half Cent Transportation Plan	5,030,904	12,000,000	2,000,000	15,030,904	10,000,000	N/A
CIP Series 2019 Sk Fd Total	1,248,225	5,892,036	4,678,079	2,462,182	1,213,957	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	1,231,195	2,313,015	1,163,625	2,380,585	1,149,390	N/A
ELAPP Series 2023 Bds Sk Fd	4,217,085	3,205,751	5,141,807	2,281,029	(1,936,056)	N/A
CIP CP Notes Fd 30022 Sk Fd	0	0	0	0	0	N/A
Big Bend Rd FDOT Loan Sk Fd	641,705	43,542	0	685,247	43,542	N/A
Subtotal	78,954,688	114,339,820	102,049,549	91,244,959	12,290,271	N/A

FY 25 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
Capital Projects Funds[2]						
Countywide Capital Projects Fund	52,103,604	16,206,000	46,682,625	21,626,979	(30,476,625)	N/A
Unincorporated Area Capital Projects Fund	11,267,856	13,634,120	24,056,908	845,068	(10,422,788)	N/A
Court Facil Imprvments Non-Bd Proj Fund	0	0	(217,250)	217,250	217,250	N/A
CST Series 2015 Project Fund	0	0	(8,162,705)	8,162,705	8,162,705	N/A
BP Oil Spill Proceeds Prj Fd	9,000,000	0	8,995,809	4,191	(8,995,809)	N/A
Half Cent CIP Bonds (2020) Project Fund	0		0	0	0	N/A
Non Ad Val Bonds (2019) Project Fund	5,034,716	1,414,500	4,003,769	2,445,447	(2,589,269)	N/A
NextGeneration911 Capital Project Fund	0	0	(950,000)	950,000	950,000	N/A
Environmental Lands Acq & Protect Fund	36,582,842	536,403	8,661,264	28,457,981	(8,124,861)	N/A
Commercial Paper & Credit Capacity Fund	12,826,837	14,109,348	14,941,632	11,994,553	(832,284)	N/A
Subtotal	126,815,855	45,900,371	98,012,052	74,704,174	(52,111,681)	N/A
Enterprise Funds						
Solid Waste System Enterprise Fund	209,139,776	493,927,343	533,530,483	169,536,636	(39,603,140)	-18.9%
Water & Wastewater Utility Enterprise Fund[1]	682,527,861	1,347,736,238	1,426,995,375	603,268,724	(79,259,137)	-11.6%
Subtotal	891,667,637	1,841,663,581	1,960,525,858	772,805,360	(118,862,277)	-13.3%
Internal Service Fund						
Fleet Services Fund[1]	49,480,206	50,646,283	79,593,949	20,532,540	(28,947,666)	-58.5%
County Self Insurance Fund	276,117,614	179,826,733	171,269,537	284,674,810	8,557,196	3.1%
Subtotal	325,597,820	230,473,016	250,863,486	305,207,350	(20,390,470)	-6.3%
Agency Funds						
Noncommitment Debt Service Funds (3)	5,460,593	8,719,073	8,607,300	5,572,366	111,773	2.0%
Subtotal	5,460,593	8,719,073	8,607,300	5,572,366	111,773	2.0%
Total	**$3,477,182,421**	**$5,879,875,562**	**$6,441,183,917**	**$2,915,874,066**	**($561,308,355)**	**-16.1%**

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

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



Hillsborough County Florida

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

Operating & Funding Guide





Hillsborough County Florida

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

Budget by Fund

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary by Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves and Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents actuals for FY 22, the FY 23 adopted budget, the FY 24 adopted budget, and the FY 25 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 22 actuals, FY 23 adopted budget, FY24 adopted budget, and FY 25 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 2012 Comprehensive Annual Financial Report (CAFR)

Budget Summary by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
	GENERAL FUNDS				
00003	Countywide General Fund	$ 785,644,649	$ 1,293,122,492	$ 1,409,215,653	$ 1,461,380,409
00050	Unincorporated Area General Fund	493,238,608	692,052,321	738,952,335	780,821,494
		1,278,883,257	**1,985,174,813**	**2,148,167,988**	**2,242,201,903**
	SPECIAL REVENUE FUNDS				
10002	Countywide Special Revenue Funds	323,669,819	858,631,717	1,220,857,012	1,233,621,205
10003	Unincorporated Area Special Revenue Funds	88,148,652	184,903,808	226,132,424	258,581,871
10004	Transportation Trust Fund	197,528,135	477,442,824	523,610,128	510,497,632
10005	Library Tax District Special Rev Fd	72,066,584	148,956,231	173,139,861	189,027,316
10006	CIT Special Revenue Fund	10,047,545	138,222,077	174,633,069	152,187,992
10008	Grants (Not Transportation-Related)	126,550,661	266,144,328	319,351,019	275,905,649
10009	Sales Tax Revenue Fund	329,130,311	488,454,812	572,295,214	564,322,739
10010	Discretely Presented Component Units	5,898,067	11,463,626	7,093,165	7,228,312
10011	Local Housing Assistance Program Fund	3,205,265	25,149,233	47,047,612	43,005,446
10012	Transportation Surtax Trust Fund	195,424,752	0	0	0
		1,351,669,792	**2,599,368,656**	**3,264,159,504**	**3,234,378,162**
	COVID RELIEF FUNDS				
10031	Cares Act	2,347,059	0	0	0
10032	Cares Act interest	68,829	0	0	0
10034	Emergency Rental Assistance I 12/27/2020	14,835,294	3,471,682	0	0
10036	American Rescue Plan 3 Act	206,359,807	75,624,612	42,037,112	24,504,734
10037	American Rescue Plan 3 Act Interest	0	134,359	6,593,151	8,465,964
10038	Emergency Rental Assistance II May 2021	34,190,272	18,290,593	3,042,750	0
10039	American Rescue Plan 3 Act Revenue Recovery	69,382,185	3,487,938	841,003	0
10040	American Rescue Plan 3 Revenue Recovery Project Fund	9,643,318	57,939,850	46,337,387	43,431,385
10041	American Rescue Plan 3 Project Fund	1,875,763	111,217,749	109,078,159	104,757,452
10042	FR- CARES Act Relief Funds -P4 (PRF)	3,515,786	0	0	0
10043	ARP Local Assistance and Tribal Consistency Fund	0	0	10,000	0
		342,218,314	**270,166,783**	**207,939,562**	**181,159,535**
	DEBT SERVICE FUNDS				
20003	2008 Non-AdVal Ref Rev (Whse/Shrf Fac Prj) Bnds Sk Fd	1,327,431	1,662,587	1,665,885	1,665,882
20005	2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund	2,283,914	4,037,018	4,061,547	4,082,924
20006	2016 5th Ct TDT Ref Rev Bonds Sinking Fund	2,078,069	3,630,229	3,652,569	3,681,319
20007	2002 Parks & Rec General Obligation Bonds Sinking Fd	1,398,948	3,419,369	3,036,053	4,910,518
20010	2015 Court Facilities Ref Revenue Note Sinking Fund	2,027,808	3,827,422	3,843,904	3,862,835
20011	2016 Capital Improve Program Ref Rev Bonds Sinking Fd	2,746,100	3,213,505	2,973,999	10,000
20016	Comm Paper Notes Sink Fd-Stadium Cap Imp Projects	0	12,844,016	22,809,058	17,808,123
20017	Comm Paper Notes Sink Fd-Arena Capital Imp Projects	1,028,118	11,507,279	7,229,537	6,100,815
20023	2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund	9,841,575	18,593,301	18,774,888	17,291,147
20024	2012 Capital Improvement Program Rev Bds Sinking Fund	6,660,793	8,911,872	7,783,614	7,786,266
20025	2015 Arena Non-AdValorem Ref Rev Note Sinking Fund	1,150,995	2,332,701	2,377,133	2,301,033
20026	2015 Communications Svcs Tax Rev Bds Sinking Fund	4,030,900	7,454,283	6,882,600	6,919,725
20029	2015 Comm Invest Tax Ref Rev Bonds Sinking Fund	20,302,875	37,899,170	38,202,563	39,147,875
20030	2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund	5,589,554	10,644,927	11,431,569	12,790,241
20032	CP (Taxable) Series 2017 Sinking Fund	3,479,053	0	0	0
20033	2018 Community Investment Tax Sinking Fd	6,809,425	12,129,757	12,365,413	13,692,709
20034	Half Cent Transportation Plan Sinking Fund	8,641,825	54,819,916	17,005,609	12,030,609
20035	2020 CIP Half Cent Sinking Fund	(5,000)	1,599,205	1,988,854	408,968
20036	2019 CIP Sinking Fund	4,999,688	5,971,035	6,285,529	6,285,529
20037	Transportation MP Bonds DS	9,404,338	11,692,687	10,207,114	10,204,073
20038	CP Notes Fd 30022 Sk Fd	7,505,147	8,199,478	3,889,528	430,893
20050	ELAPP Series 2023 Bonds Sinking Fund	0	34,512,680	5,373,898	5,141,807
20101	Commercial Paper Notes-M2Gen (Moffitt) Cap Proj Fd	939,720	2,127,625	1,603,000	1,613,000
		102,241,276	**261,030,062**	**193,443,864**	**178,166,291**

Budget Summary by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
	CAPITAL PROJECTS FUNDS				
30002	Countywide Construction Fd	8,990,278	78,216,459	94,214,889	88,259,162
30003	Unincorp Area Construction Fd	6,008,578	40,600,686	52,557,084	49,824,764
30010	Court Facil Imprvmt Non-Bd Proj Fd	0	119,047	0	0
30013	CST Ser 2015 Project Fund (PSOC)	2,184,580	2,544,634	0	0
30015	NextGeneration911 Capital Proj Fund	180,162	0	0	0
30024	BP Oil Spill Proceeds Project Fund	1,849,369	10,816,113	9,390,638	9,065,809
30025	Non Ad Val Bonds (2019) Project Fund	34,412,165	21,117,030	10,135,865	5,403,769
30100	Environmental Lands Acq & Protect Fund	2,161,428	71,960,839	56,528,973	32,649,058
30101	Commercial Paper & Credit Capacity Fund	7,118,639	42,882,771	33,618,787	15,766,202
		62,905,199	**268,257,579**	**256,446,236**	**200,968,764**
	ENTERPRISE (PUBLIC UTILITIES) FUNDS				
40001	Public Works Solid Waste Resource Recovery	421,470,151	767,544,943	727,200,439	722,455,981
40099	Public Utilities Water/Wastewater	724,426,547	1,842,148,764	1,648,787,822	1,990,969,478
		1,145,896,698	**2,609,693,707**	**2,375,988,261**	**2,713,425,459**
	INTERNAL SERVICE FUNDS				
50001	Fleet Management Fund	34,368,557	109,139,466	128,899,067	97,115,941
50002	Self-Insurance Fund	137,540,367	381,879,780	444,817,485	452,791,789
		171,908,923	**491,019,246**	**573,716,552**	**549,907,730**
	AGENCY FUNDS				
61000	Noncommitment Debt Service Funds	7,385,570	10,925,542	13,632,939	17,936,958
		7,385,570	**10,925,542**	**13,632,939**	**17,936,958**
		$ 4,463,109,029	**$ 8,495,636,388**	**$ 9,033,494,906**	**$ 9,318,144,802**

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
00003: County Wide General Funds				
Personnel Services	$ 139,227,579	$ 171,038,367	$ 190,286,801	$ 193,696,514
Operating Expenditures/Expenses	79,447,112	128,919,451	141,245,199	136,286,364
Capital Outlay	2,462,394	6,536,430	5,110,818	1,979,064
Grants & Aids	48,407,976	129,639,298	121,103,963	89,465,473
Reserves & Refunds	6,298	267,466,532	279,521,388	385,741,213
Transfers	100,171,380	123,311,954	147,329,554	114,904,013
Other Non Operating	415,921,911	466,210,460	524,617,930	539,307,768
	785,644,649	1,293,122,492	1,409,215,653	1,461,380,409
00050: Unincorporated Area General Funds				
Personnel Services	192,563,660	232,591,827	241,213,232	246,150,536
Operating Expenditures/Expenses	86,132,210	103,670,489	104,349,957	102,838,774
Capital Outlay	222,223	2,628,077	2,457,857	309,164
Grants & Aids	1,211,276	1,912,836	1,937,001	1,957,693
Reserves & Refunds	3,102	117,860,345	135,148,284	169,920,168
Transfers	43,876,162	46,079,343	59,587,696	47,615,022
Other Non Operating	169,229,976	187,309,404	194,258,308	212,030,137
	493,238,608	692,052,321	738,952,335	780,821,494
GENERAL FUNDS TOTAL	**1,278,883,257**	**1,985,174,813**	**2,148,167,988**	**2,242,201,903**
10002: County Wide Special Revenue Funds				
Personnel Services	12,246,415	14,306,182	15,332,996	15,608,378
Operating Expenditures/Expenses	31,981,821	70,903,738	78,798,032	80,986,283
Capital Outlay	2,449,633	4,981,007	6,732,648	7,191,257
Grants & Aids	153,616,792	200,533,615	348,907,614	335,310,664
Reserves & Refunds	5,387	342,720,495	542,741,122	568,564,090
Transfers	120,354,885	221,760,053	225,321,627	222,843,685
Other Non Operating	3,014,885	3,426,627	3,022,973	3,116,848
	323,669,819	858,631,717	1,220,857,012	1,233,621,205
10003: Unincorporated Area Special Revenue Funds				
Personnel Services	16,387,875	17,365,280	18,576,631	19,184,079
Operating Expenditures/Expenses	19,940,881	40,391,271	50,356,091	47,319,829
Capital Outlay	23,510,925	69,346,671	86,171,502	113,481,176
Debt Service	0	186,000	150,000	120,000
Reserves & Refunds	3,910	28,044,286	34,603,010	48,056,263
Transfers	27,694,023	28,927,320	35,565,057	29,641,806
Other Non Operating	611,038	642,980	710,133	778,718
	88,148,652	184,903,808	226,132,424	258,581,871
10004:Transportation Trust Fund				
Personnel Services	36,202,572	40,054,532	43,541,386	44,073,744
Operating Expenditures/Expenses	40,786,554	48,356,016	48,487,736	48,097,931
Capital Outlay	72,136,984	242,739,043	264,889,346	248,426,339
Grants & Aids	2,627,413	17,901,732	20,589,944	2,185,605
Reserves & Refunds	0	66,842,499	84,046,726	106,935,797
Transfers	45,577,370	61,344,162	61,775,363	60,484,983
Other Non Operating	197,241	204,840	279,627	293,233
	197,528,135	477,442,824	523,610,128	510,497,632

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10005: Library Tax District Special Revenue Fund				
Personnel Services	23,737,252	28,387,607	31,734,889	32,320,227
Operating Expenditures/Expenses	20,079,919	25,937,777	29,959,839	27,592,738
Capital Outlay	6,490,852	43,220,580	47,005,219	45,010,470
Grants & Aids	383,443	379,397	376,165	376,165
Reserves & Refunds	0	36,304,840	51,545,299	80,458,900
Transfers	19,697,281	12,720,186	10,320,301	887,336
Other Non Operating	1,677,837	2,005,844	2,198,149	2,381,480
	72,066,584	148,956,231	173,139,861	189,027,316
10006:CIT Special Revenue Fund				
Operating Expenditures/Expenses	10,000	10,000	10,000	10,000
Capital Outlay	9,263,669	101,678,517	130,560,842	118,562,832
Debt Service	773,876	1,751,846	650,000	650,000
Grants & Aids	0	0	870	0
Reserves & Refunds	0	15,233,711	34,411,357	32,965,160
Transfers	0	19,548,003	0	0
Other Non Operating	0	0	9,000,000	0
	10,047,545	138,222,077	174,633,069	152,187,992
10008: Grants (Not Transportation-Related)				
Personnel Services	35,717,660	59,950,045	67,169,172	63,583,906
Operating Expenditures/Expenses	38,595,795	103,315,097	111,028,796	109,191,678
Capital Outlay	6,606,567	12,368,512	19,029,500	15,643,876
Grants & Aids	37,634,115	82,199,589	84,599,496	79,426,168
Reserves & Refunds	0	575,055	301,260	305,155
Transfers	3,517,247	0	28,000,000	0
Other Non Operating	4,479,279	7,736,030	9,222,795	7,754,866
	126,550,661	266,144,328	319,351,019	275,905,649
10009: Sales Tax Revenue Fund				
Personnel Services	145,855	455,464	488,676	498,177
Operating Expenditures/Expenses	116,172	434,745	278,880	279,057
Grants & Aids	115,281,333	109,660,554	133,741,988	131,662,004
Reserves & Refunds	0	124,073,570	167,697,892	180,361,440
Transfers	213,149,433	253,417,019	269,575,252	250,989,873
Other Non Operating	437,518	413,460	512,526	532,188
	329,130,311	488,454,812	572,295,214	564,322,739
10010: Discretely Presented Component Units				
Personnel Services	5,325,415	5,965,918	6,392,012	6,518,332
Operating Expenditures/Expenses	490,532	632,568	689,153	696,980
Capital Outlay	0	12,000	12,000	13,000
Reserves & Refunds	82,120	4,853,140	0	0
	5,898,067	11,463,626	7,093,165	7,228,312
10011: Local Housing Assistance Program Fund				
Personnel Services	341,249	1,996,694	4,047,666	4,386,493
Operating Expenditures/Expenses	5,093	78,033	101,393	94,548
Grants & Aids	2,858,923	23,074,506	42,898,553	38,524,405
	3,205,265	25,149,233	47,047,612	43,005,446

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10012: Transportation Surtax Trust Fund				
Reserves & Refunds	195,424,752	0	0	0
	195,424,752	0	0	0
10030: COVID Relief				
Personnel Services	4,813,459	5,000,000	5,000,000	5,000,000
Operating Expenditures/Expenses	8,021,498	8,328,040	1,127,632	0
Capital Outlay	11,519,081	169,817,599	152,806,843	144,749,059
Grants & Aids	66,667,649	70,948,054	39,803,233	19,504,734
Reserves & Refunds	0	16,073,090	9,201,854	11,905,742
Transfers	251,196,627	0	0	0
	342,218,314	270,166,783	207,939,562	181,159,535
TOTAL SPECIAL REVENUE FUNDS	**1,693,888,106**	**2,869,535,439**	**3,472,099,066**	**3,415,537,697**
20103: General Obligation Bonds Sinking Funds				
Operating Expenditures/Expenses	600	634,000	34,000	34,000
Debt Service	6,729,356	7,990,824	7,229,569	11,060,326
Reserves & Refunds	0	7,631,930	12,220,912	11,366,288
Transfers	0	32,000,000	0	0
Other Non Operating	258,546	320,222	357,039	381,952
	6,988,503	48,576,976	19,841,520	22,842,566
20104: Revenue Bonds Sinking Funds				
Operating Expenditures/Expenses	600	114,523	116,800	116,800
Debt Service	79,126,332	100,352,942	77,584,582	69,868,486
Reserves & Refunds	0	54,547,895	47,159,948	52,812,772
Transfers	0	15,000,000	5,000,000	0
	79,126,932	170,015,360	129,861,330	122,798,058
20105: Commercial Paper Sinking Funds				
Operating Expenditures/Expenses	369	9,000	0	0
Debt Service	9,246,669	25,483,175	20,069,150	17,879,150
Reserves & Refunds	0	6,508,740	15,900,827	8,482,649
Transfers	3,700,000	4,276,688	1,550,000	0
	12,947,038	36,277,603	37,519,977	26,361,799
20106: Direct Borrowing and Placement Note Sinking Funds				
Operating Expenditures/Expenses	0	89,480	85,000	85,000
Debt Service	3,178,803	3,177,880	3,175,590	3,179,835
Reserves & Refunds	0	2,892,763	2,960,447	2,899,033
	3,178,803	6,160,123	6,221,037	6,163,868
DEBT SERVICE FUNDS TOTAL	**102,241,276**	**261,030,062**	**193,443,864**	**178,166,291**
30002: Countywide Construction Fund				
Operating Expenditures/Expenses	5,598,238	14,250,002	17,108,245	900,000
Capital Outlay	2,510,524	43,015,563	46,030,758	66,378,524
Grants & Aids	881,516	8,020,184	10,972,282	1,000,000
Reserves & Refunds	0	12,930,710	12,103,604	19,980,638
Other Non Operating	0	0	8,000,000	0
	8,990,278	78,216,459	94,214,889	88,259,162

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
30003: Unincorporated Area Construction Fund				
Operating Expenditures/Expenses	42,118	5,667,146	4,702,782	670,489
Capital Outlay	3,605,829	22,713,269	31,036,570	26,152,299
Grants & Aids	(4,833)	550,000	550,000	0
Reserves & Refunds	0	7,194,819	11,267,856	17,767,856
Transfers	2,365,463	4,475,452	4,999,876	5,234,120
	6,008,578	40,600,686	52,557,084	49,824,764
30010: Court Facil Imprvmt Non-Bd Project Fund				
Transfers	0	119,047	0	0
	0	119,047	0	0
30013: CST Bonds (2015) Project Fund (PSOC)				
Capital Outlay	2,184,580	2,544,634	0	0
	2,184,580	2,544,634	0	0
30015: NextGeneration 911 Capital Project Fund				
Operating Expenditures/Expenses	180,162	0	0	0
	180,162	0	0	0
30024: BP Oil Spill Proceeds Project Fund				
Capital Outlay	1,849,369	9,016,113	7,590,638	9,065,809
Grants & Aids	0	1,800,000	1,800,000	0
	1,849,369	10,816,113	9,390,638	9,065,809
30025: Non Ad Val Bonds (2019) Project Fund				
Capital Outlay	32,377,435	18,288,016	8,171,874	4,003,769
Grants & Aids	2,034,730	2,600,000	1,000,000	0
Reserves & Refunds	0	160,230	963,991	1,400,000
Transfers	0	68,784	0	0
	34,412,165	21,117,030	10,135,865	5,403,769
30100: Environmental Lands Acquistion & Protection Fund				
Operating Expenditures/Expenses	878,254	2,100,000	4,000,000	40,350
Capital Outlay	867,171	68,366,369	50,972,951	30,758,708
Reserves & Refunds	0	1,494,470	1,556,022	1,850,000
Transfers	416,003	0	0	0
	2,161,428	71,960,839	56,528,973	32,649,058
30101: Commercial Paper & Credit Capacity Fund				
Operating Expenditures/Expenses	0	50,000	0	0
Capital Outlay	3,782,000	4,068,253	1,791,482	838,897
Debt Service	0	41,264	935	935
Grants & Aids	3,336,639	37,800,200	31,000,000	14,100,000
Reserves & Refunds	0	923,054	826,370	826,370
	7,118,639	42,882,771	33,618,787	15,766,202
CAPITAL PROJECTS FUNDS TOTAL	**62,905,199**	**268,257,579**	**256,446,236**	**200,968,764**

Fund Summary by Type of Expenditure

Fund Title	FY 22 Actuals	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
40001: Public Works Solid Waste Resource Recovery				
Personnel Services	13,126,216	16,785,984	18,785,414	19,010,207
Operating Expenditures/Expenses	124,078,016	166,509,382	178,694,565	182,643,218
Capital Outlay	3,069,464	152,243,766	169,922,601	152,331,751
Debt Service	10,368,399	33,940,251	34,307,250	12,312,250
Reserves & Refunds	1,532	96,287,320	130,955,704	98,925,498
Transfers	270,826,525	301,778,240	194,534,905	257,233,057
Other Non Operating	0	0	0	0
	421,470,151	767,544,943	727,200,439	722,455,981
40099: Public Utilities Water/Wastewater				
Personnel Services	68,353,948	84,318,787	93,428,667	97,138,425
Operating Expenditures/Expenses	145,682,713	193,658,453	194,300,688	207,843,736
Capital Outlay	83,458,265	936,141,476	513,821,530	874,852,994
Debt Service	22,499,025	46,258,994	26,084,707	40,049,121
Reserves & Refunds	0	197,054,999	396,976,752	359,974,103
Transfers	404,283,072	384,501,055	424,175,478	411,111,099
Other Non Operating	149,524	215,000	0	0
	724,426,547	1,842,148,764	1,648,787,822	1,990,969,478
ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,145,896,698**	**2,609,693,707**	**2,375,988,261**	**2,713,425,459**
50001: Fleet Management Fund				
Personnel Services	5,611,728	6,085,969	6,580,974	6,689,176
Operating Expenditures/Expenses	19,112,310	20,087,659	21,680,139	21,984,773
Capital Outlay	9,644,519	40,619,141	51,638,022	50,920,000
Reserves & Refunds	0	42,346,697	48,999,932	17,521,992
	34,368,557	109,139,466	128,899,067	97,115,941
50002: Self-Insurance Fund				
Personnel Services	2,859,568	3,966,546	4,368,121	4,422,440
Operating Expenditures/Expenses	132,130,799	145,879,381	162,281,285	162,285,597
Capital Outlay	0	11,500	11,500	11,500
Reserves & Refunds	0	229,072,353	275,606,579	283,522,252
Transfers	2,550,000	2,950,000	2,550,000	2,550,000
	137,540,367	381,879,780	444,817,485	452,791,789
TOTAL INTERNAL SERVICE FUNDS	**171,908,923**	**491,019,246**	**573,716,552**	**549,907,730**
61000: Noncommitment Debt Service Funds				
Operating Expenditures/Expenses	2,340	29,166	750,000	750,000
Debt Service	7,282,043	7,282,500	7,283,300	7,282,300
Reserves & Refunds	0	3,034,709	5,024,639	9,329,658
Other Non Operating	101,187	579,167	575,000	575,000
	7,385,570	10,925,542	13,632,939	17,936,958
TOTAL AGENCY FUNDS	7,385,570	10,925,542	13,632,939	17,936,958
GRAND TOTAL	**$ 4,463,109,029**	**$ 8,495,636,388**	**$ 9,033,494,906**	**$ 9,318,144,802**

Countywide General Funds

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Current Ad Valorem Taxes	$ 662,200,470	$ 806,895,868	$ 901,125,107	$ 978,376,916
Delinquent Ad Valorem Taxes	11,879,255	2,500,000	2,500,000	2,500,000
Local Business Taxes	1,397,416	1,550,000	1,550,000	1,550,000
Permits, Fees & Special Assessments	635,541	568,925	574,983	574,983
Intergovernmental Revenue	1,651,232	1,427,800	1,358,300	1,358,300
Charges for Services	75,756,846	79,174,121	78,907,937	79,215,645
Fines and Forfeits	18,239	31,111	1,023	1,035
Miscellaneous Revenues	(5,987,004)	12,165,854	28,625,555	28,869,244
Gross Revenue	747,551,995	904,313,679	1,014,642,905	1,092,446,123
Less 5% required By Law	0	(45,918,335)	(51,339,566)	(55,232,582)
Interfund Transfers	20,354,986	26,339,322	28,275,829	27,023,207
Intrafund transfers	18,000,000	14,000,000	6,000,000	14,000,000
Residual Equity	33,494,868	14,000,000	12,003,400	12,060,502
Other	140,586	137,525	145,000	145,000
Fund Balance	359,827,221	380,250,301	399,488,085	370,938,159
	431,817,660	388,808,813	394,572,748	368,934,286
Total	**$ 1,179,369,656**	**$ 1,293,122,492**	**$ 1,409,215,653**	**$ 1,461,380,409**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Board of County Commissioners				
Board of County Commissioners	$ 3,017,900	$ 3,383,325	$ 3,737,821	$ 3,740,001
County Internal Audit	736,056	884,995	960,797	979,230
	3,753,956	4,268,320	4,698,618	4,719,231
County Administrator				
Arts Council Division	427,412	785,739	1,007,711	1,014,934
Affordable Housing Services	8,278,000	36,867,055	32,665,852	10,735,459
Aging Services	9,149,072	10,740,823	12,612,062	12,836,979
Capital Programs	1,730,258	1,964,725	2,099,531	1,994,527
Children's Services	4,196,944	5,667,019	5,320,871	5,311,772
Code Enforcement	4,232,038	4,933,851	5,467,018	5,768,794
Communications & Digital Media	5,767,346	6,663,352	7,785,440	7,680,062
Community & Infrastructure Planning	117,088	895,000	895,000	895,000
Conservation & Environmental Lands Management	14,644,491	18,010,134	19,839,068	19,336,932
Consumer and Veterans Services	1,919,533	2,128,248	2,223,031	2,158,471
County Administrator	3,085,554	3,523,212	3,660,608	3,733,253
Customer Service & Support	811,529	1,454,139	3,545,008	3,608,737
Cyber Security Services Division	1,004,492	1,853,369	1,668,876	1,693,244
Development Services	0	0	111,449	113,241
Economic Development	4,795,802	8,279,404	7,528,294	7,537,523
Engineering and Operations	6,121,173	9,272,034	9,867,369	8,501,717
Enterprise Program Management Office	1,549,196	2,195,351	2,247,216	2,266,179
Enterprise Solutions and Quality Assurance	7,843,917	10,003,823	10,715,476	10,842,320
Environmental Services Division	0	0	363,764	365,634
Extension Service	1,662,298	2,507,305	2,937,405	2,925,710
Facilities Management	34,816,167	43,273,623	46,244,934	46,728,837
Fire Rescue	2,010,552	2,564,957	8,051,194	8,097,185

Countywide General Funds

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Government Relations & Strategic Services	2,427,440	2,577,395	3,181,484	3,539,693
Health Care Services	269,251	392,388	197,571	198,278
Homeless & Community Services	5,446,633	7,680,019	7,795,182	7,824,790
Human Resources	5,081,515	7,353,812	8,306,137	8,338,396
Information Technology	23,899,761	27,689,581	32,307,469	32,502,638
Management & Budget	3,127,966	3,754,398	4,092,112	4,138,068
Medical Examiner	6,753,161	8,598,065	8,879,810	8,727,651
Minority & Small Business Enterprises	8,717	1,815,682	1,818,413	1,835,041
Office of Diversity Equity & Inclusion	0	1,413,686	1,401,166	1,401,566
Parks & Recreation	1,139,543	2,408,430	3,900,403	3,707,881
Performance Data & Analytics	4,710,394	5,827,707	6,738,291	6,748,530
Pet Resources	8,698,542	10,016,483	11,135,248	11,030,363
Procurement Services	3,437,323	4,142,781	4,890,378	4,976,143
Social Services	5,410,482	7,542,418	7,777,951	7,887,583
Sunshine Line	5,117,407	7,348,910	7,727,796	7,814,004
Water Resources	0	0	0	0
	189,690,996	272,144,918	297,006,588	274,817,135
County Attorney				
County Attorney	8,826,826	10,327,906	10,797,156	11,016,134
Elected Officials				
Sheriff	337,968,810	369,518,483	416,557,335	428,786,780
Clerk of the Circuit Court	23,987,604	23,977,167	26,346,508	26,472,392
Public Defender	3,784	163,694	165,202	165,709
State Attorney - Part I	281,353	352,836	391,560	391,560
State Attorney - Part II (Victim Assistance)	2,372,972	2,899,422	3,228,653	3,276,540
Property Appraiser	11,012,501	12,531,426	12,959,375	14,604,769
Supervisor of Elections	13,957,159	15,023,357	18,131,295	15,897,835
Tax Collector	28,392,704	44,546,458	49,986,313	52,900,392
	417,976,888	469,012,843	527,766,241	542,495,977
Judicial	3,103,607	3,519,017	3,717,626	3,767,774
Boards, Commissions & Agencies				
Charter Review Board	0	0	0	8,000
Value Adjustment Board	603,132	613,569	637,104	645,600
Environmental Protection Commission	11,250,831	12,804,000	14,353,069	13,794,133
Soil and Water Conservation Board	164,439	334,344	378,950	385,587
Guardian Ad-litem Program	456,616	664,795	729,094	738,306
	12,475,018	14,416,708	16,098,217	15,571,626
Non-Departmental Organizations				
Governmental Agencies	22,241,449	56,636,307	62,090,366	58,472,202
Non-Departmental Allotments	15,174,627	51,443,237	44,498,009	38,445,520
Nonprofit Organizations	12,223,605	20,574,750	15,691,890	11,429,584
	49,639,681	128,654,294	122,280,265	108,347,306
Non-Expenditure Accounts				
Reserves and Refunds	6,298	267,466,532	279,521,388	385,741,213
Transfers	100,171,380	123,311,954	147,329,554	114,904,013
	100,177,677	390,778,486	426,850,942	500,645,226
Total	**$ 785,644,649**	**$ 1,293,122,492**	**$ 1,409,215,653**	**$ 1,461,380,409**

Unincorporated Area General Funds

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Current Ad Valorem Taxes	$ 304,750,270	$ 367,930,959	$ 409,935,029	$ 443,665,804
Delinquent Ad Valorem Taxes	5,166,115	1,500,000	1,500,000	1,500,000
Permits, Fees & Special Assessments	10,600	0	85,100	0
Intergovernmental Revenue	49,967,379	38,144,492	43,620,153	43,984,046
Charges for Services	41,849,869	35,363,700	38,721,742	40,104,065
Fines and Forfeits	5,646,786	6,382,626	6,126,373	6,232,164
Miscellaneous Revenues	(2,255,320)	2,089,601	3,750,709	3,762,116
Gross Revenue	405,135,699	451,411,378	503,739,106	539,248,195
Less 5% required By Law	0	(22,887,269)	(25,218,889)	(26,995,301)
Interfund Transfers	85,891,789	108,667,332	105,887,784	102,261,246
Intrafund transfers	1,000,000	1,000,000	3,339,366	1,000,000
Residual Equity	9,660,607	6,334,000	638,667	657,827
Fund Balance	138,482,980	147,526,880	150,566,301	164,649,527
	235,035,376	240,640,943	235,213,229	241,573,299
Total	**$ 640,171,075**	**$ 692,052,321**	**$ 738,952,335**	**$ 780,821,494**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Affordable Housing Services	$ 818,726	$ 1,343,601	$ 1,318,402	$ 1,297,683
Capital Programs	1,386,076	1,548,153	1,720,823	1,739,865
Code Enforcement	8,147,457	8,842,115	9,853,487	9,970,738
Communications & Digital Media	(13,327)	0	0	0
Conservation & Environmental Lands Management	1,842,668	2,132,156	1,146,911	1,182,150
Consumer and Veterans Services	434,569	535,188	512,225	519,698
Customer Service & Support	1,936,082	2,610,020	0	0
Development Services	10,072,768	12,230,607	13,267,171	13,082,800
Economic Development	737,078	3,128,990	1,028,314	1,028,314
Engineering and Operations	14,119,879	16,595,172	17,322,182	17,539,444
Enterprise Program Management Office	0	0	181,047	0
Environmental Services Division	502	0	0	0
Facilities Management	376,833	550,595	632,495	642,794
Fire Rescue	198,642,015	237,484,033	243,938,141	248,431,476
Parks & Recreation	34,813,345	41,620,969	41,483,362	41,413,787
Performance Data & Analytics	3,826,224	4,172,188	4,536,075	4,582,223
Social Services	587,875	0	0	0
Water Resources	528	137,866	137,862	137,862
	277,729,298	332,931,653	337,078,497	341,568,834
Elected Officials				
Sheriff	161,039,465	177,485,365	183,499,145	200,399,765
Property Appraiser	1,980,999	2,254,233	2,349,275	2,647,552
Tax Collector	6,209,512	7,569,806	8,409,888	8,982,820
	169,229,976	187,309,404	194,258,308	212,030,137

Unincorporated Area General Funds

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Non-Departmental Allotments	2,400,071	7,871,576	11,301,647	8,109,430
Nonprofit Organizations	0	0	1,577,903	1,577,903
	2,400,071	7,871,576	12,879,550	9,687,333
Non-Expenditure Accounts				
Reserves and Refunds	3,102	117,860,345	135,148,284	169,920,168
Transfers	43,876,162	46,079,343	59,587,696	47,615,022
	43,879,264	163,939,688	194,735,980	217,535,190
Total	**$ 493,238,608**	**$ 692,052,321**	**$ 738,952,335**	**$ 780,821,494**

Countywide Special Revenue Funds

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Local Option Taxes	$ 183,733,605	$ 168,001,027	$ 181,969,406	$ 182,919,273
Local Business Taxes	30,470	33,000	33,000	33,000
Permits, Fees & Special Assessments	58,840,586	59,825,171	183,536,136	173,917,252
Intergovernmental Revenue	16,606,449	16,722,374	16,131,374	16,131,374
Charges for Services	9,913,355	10,708,642	11,254,017	11,500,087
Fines and Forfeits	889,587	487,250	544,150	558,150
Miscellaneous Revenues	2,696,547	8,112,678	30,304,900	30,028,207
Gross Revenue	272,710,599	263,890,142	423,772,983	415,087,343
Less 5% required By Law	0	(12,846,133)	(13,438,227)	(13,571,015)
Interfund Transfers	33,234,788	41,729,814	45,745,663	45,149,237
Intrafund transfers	109,631,315	211,070,515	219,347,661	217,911,739
Residual Equity	1,041,893	600,000	91,548	94,295
Fund Balance	343,505,886	354,187,379	545,337,384	568,949,606
	487,413,883	594,741,575	797,084,029	818,533,862
Total	**$ 760,124,482**	**$ 858,631,717**	**$ 1,220,857,012**	**$ 1,233,621,205**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Children's Services	$ 1,314	$ 2,375	$ 2,375	$ 2,375
Code Enforcement	37,650	52,920	62,704	63,774
Conservation & Environmental Lands Management	177,154	245,486	260,024	263,208
Consumer and Veterans Services	400	0	0	0
Cyber Security Services Division	749,942	1,100,000	1,008,180	858,180
Development Services	58,062	101,401	0	0
Enterprise Program Management Office	751,118	1,329,871	1,712,268	810,000
Enterprise Solutions and Quality Assurance	537,484	1,448,817	1,448,817	1,448,817
Environmental Services Division	82,324	215,600	0	0
Fire Rescue	238,034	313,059	226,014	226,014
Health Care Services	110,907,185	213,159,328	363,986,929	351,170,645
Information Technology	9,252,431	11,705,776	11,541,592	10,839,628
Library Services	167,576	188,366	229,184	234,884
Management & Budget	2,931,129	3,778,320	4,295,354	4,290,051
Performance Data & Analytics	5,144,520	7,264,126	7,462,867	7,072,462
Pet Resources	246,535	467,500	467,500	467,500
Social Services	1,283,333	0	0	0
Water Resources	0	1,000,000	1,000,000	1,000,000
	132,566,193	242,372,945	393,703,808	378,747,538
Elected Officials				
Sheriff	2,814,885	2,949,320	2,610,730	2,680,305
Clerk of the Circuit Court	0	277,307	332,243	356,543
Public Defender	882,366	2,312,301	2,484,045	2,484,317
State Attorney - Part I	2,094,894	2,259,216	3,296,087	3,290,691
	5,792,145	7,798,144	8,723,105	8,811,856
Judicial	7,093,212	8,471,243	8,698,060	8,747,003

Countywide Special Revenue Funds

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Boards, Commissions & Agencies				
Environmental Protection Commission	$ 1,702,059	$ 2,129,537	$ 1,714,548	$ 1,647,227
	1,702,059	2,129,537	1,714,548	1,647,227
Non-Departmental Organizations				
Capital Improvement Programs	351,757	7,480,275	6,300,857	23,714,641
Governmental Agencies	48,798,731	4,812,130	5,601,533	4,912,130
Major Maintenance & Repair	2,986,082	16,988,347	24,105,070	11,685,753
Non-Departmental Allotments	4,019,367	4,098,548	3,650,000	3,650,000
Nonprofit Organizations	0	0	297,282	297,282
	56,155,938	33,379,300	39,954,742	44,259,806
Non-Expenditure Accounts				
Reserves and Refunds	5,387	342,720,495	542,741,122	568,564,090
Transfers	120,354,885	221,760,053	225,321,627	222,843,685
	120,360,273	564,480,548	768,062,749	791,407,775
Total	**$ 323,669,819**	**$ 858,631,717**	**$ 1,220,857,012**	**$ 1,233,621,205**

Unincorporated Area Special Revenue Funds

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other General taxes	$ 18,842,437	$ 19,018,812	$ 19,368,072	$ 20,025,601
Local Business Taxes	17,470	28,504	19,439	19,439
Permits, Fees & Special Assessments	57,682,412	59,752,954	69,615,138	72,595,593
Charges for Services	3,578,334	4,097,598	5,088,698	5,090,890
Fines and Forfeits	112,908	37,464	57,794	57,794
Miscellaneous Revenues	(1,427,589)	620,118	1,643,616	1,643,616
Gross Revenue	78,805,972	83,555,450	95,792,757	99,432,933
Less 5% required By Law	0	(4,177,775)	(4,789,639)	(4,959,181)
Interfund Transfers	6,783,032	9,170,234	11,328,900	11,966,689
Intrafund transfers	8,783,624	8,185,227	15,576,023	11,367,485
Residual Equity	239,482	0	0	0
Other	0	2,728,672	2,728,672	0
Fund Balance	78,743,975	85,442,000	105,495,711	140,773,945
	94,550,113	101,348,358	130,339,667	159,148,938
Total	**$ 173,356,085**	**$ 184,903,808**	**$ 226,132,424**	**$ 258,581,871**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Capital Programs	$ 176,484	$ 508,882	$ 727,166	$ 734,133
Conservation & Environmental Lands Management	9,989	375,000	375,000	375,000
Customer Service & Support	7,500	100,000	100,000	100,000
Development Services	23,913,132	24,345,417	25,938,920	26,269,618
Engineering and Operations	6,417,259	8,119,137	10,906,982	11,108,894
Enterprise Program Management Office	320,407	348,857	153,294	362,014
Environmental Services Division	924,444	1,381,412	1,510,976	1,463,757
Extension Service	70,892	96,386	114,319	115,379
Information Technology	0	600	600	600
Water Resources	10,000	204,457	204,457	204,457
	31,850,107	35,480,148	40,031,714	40,733,852
Elected Officials				
Tax Collector	611,038	642,980	710,133	778,718
	611,038	642,980	710,133	778,718
Non-Departmental Organizations				
Capital Improvement Programs	24,565,821	82,802,818	103,927,993	130,816,096
Debt Service Accounts	0	321,000	260,000	120,000
Major Maintenance & Repair	3,423,753	8,685,256	11,034,517	8,435,136
	27,989,574	91,809,074	115,222,510	139,371,232
Non-Expenditure Accounts				
Reserves and Refunds	3,910	28,044,286	34,603,010	48,056,263
Transfers	27,694,023	28,927,320	35,565,057	29,641,806
	27,697,933	56,971,606	70,168,067	77,698,069
Total	**$ 88,148,652**	**$ 184,903,808**	**$ 226,132,424**	**$ 258,581,871**

Transportation Trust Funds

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Local Option Taxes	$ 35,886,542	$ 37,883,669	$ 36,108,470	$ 36,465,535
Permits, Fees & Special Assessments	55,747,641	50,789,980	60,612,628	62,092,804
Intergovernmental Revenue	51,702,725	23,059,310	28,771,693	26,378,996
Charges for Services	1,514,650	1,411,189	1,584,766	1,584,766
Miscellaneous Revenues	(3,883,410)	1,680,000	4,950,018	4,950,018
Gross Revenue	140,968,149	114,824,148	132,027,575	131,472,119
Less 5% required By Law	0	(5,463,375)	(5,998,175)	(6,097,893)
Interfund Transfers	35,139,701	50,799,823	67,006,349	40,673,886
Intrafund transfers	45,127,004	51,273,302	53,204,503	51,914,123
Residual Equity	77,385	0	0	0
Fund Balance	248,158,026	266,008,926	277,369,876	292,535,397
	328,502,116	362,618,676	391,582,553	379,025,513
Total	**$ 469,470,265**	**$ 477,442,824**	**$ 523,610,128**	**$ 510,497,632**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Capital Programs	$ 6,448,065	$ 8,022,173	$ 8,199,329	$ 8,282,464
Community & Infrastructure Planning	1,733,374	3,376,155	3,517,912	3,504,667
Customer Service & Support	449,687	0	0	0
Development Services	1,917,986	2,469,051	2,491,311	2,529,297
Engineering and Operations	63,366,876	71,386,645	74,514,873	74,303,327
Enterprise Program Management Office	456,117	536,513	551,394	560,414
Facilities Management	1,486,819	1,232,037	1,429,259	1,457,162
Information Technology	77,997	641	76,000	14,000
Performance Data & Analytics	1,156,579	1,477,833	1,591,044	1,516,344
	77,093,500	88,501,048	92,371,122	92,167,675
Elected Officials				
Tax Collector	197,241	204,840	279,627	293,233
	197,241	204,840	279,627	293,233
Non-Departmental Organizations				
Capital Improvement Programs	72,402,130	243,305,453	268,013,465	248,471,389
Governmental Agencies	2,257,550	2,240,822	2,119,825	2,140,555
Non-Departmental Allotments	343	15,004,000	15,004,000	4,000
	74,660,024	260,550,275	285,137,290	250,615,944
Non-Expenditure Accounts				
Reserves and Refunds	0	66,842,499	84,046,726	106,935,797
Transfers	45,577,370	61,344,162	61,775,363	60,484,983
	45,577,370	128,186,661	145,822,089	167,420,780
Total	**$ 197,528,135**	**$ 477,442,824**	**$ 523,610,128**	**$ 510,497,632**

Library District Special Revenues Funds

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Current Ad Valorem Taxes	$ 62,041,626	$ 75,348,789	$ 84,007,083	$ 91,229,658
Delinquent Ad Valorem Taxes	1,113,250	200,000	200,000	200,000
Intergovernmental Revenue	600,621	1,382,934	916,805	916,805
Charges for Services	102,745	346,050	305,150	305,150
Fines and Forfeits	64,857	32,000	32,000	32,000
Miscellaneous Revenues	(866,880)	284,050	741,801	741,801
Gross Revenue	63,056,220	77,593,823	86,202,839	93,425,414
Less 5% required By Law	0	(3,810,544)	(4,264,302)	(4,625,431)
Intrafund transfers	19,697,281	12,680,286	10,320,301	887,336
Residual Equity	505,999	0	0	0
Fund Balance	50,901,142	62,492,666	80,881,023	99,339,997
	71,104,422	71,362,408	86,937,022	95,601,902
Total	**$ 134,160,642**	**$ 148,956,231**	**$ 173,139,861**	**$ 189,027,316**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Library Services	$ 45,538,056	$ 54,616,660	$ 61,151,847	$ 61,256,075
	45,538,056	54,616,660	61,151,847	61,256,075
Elected Officials				
Property Appraiser	403,740	459,427	478,566	539,326
Tax Collector	1,274,097	1,546,417	1,719,583	1,842,154
	1,677,837	2,005,844	2,198,149	2,381,480
Non-Departmental Organizations				
Capital Improvement Programs	4,844,395	41,984,418	46,062,680	43,156,189
Major Maintenance & Repair	309,014	1,324,283	1,861,585	887,336
	5,153,409	43,308,701	47,924,265	44,043,525
Non-Expenditure Accounts				
Reserves and Refunds	0	36,304,840	51,545,299	80,458,900
Transfers	19,697,281	12,720,186	10,320,301	887,336
	19,697,281	49,025,026	61,865,600	81,346,236
Total	**$ 72,066,584**	**$ 148,956,231**	**$ 173,139,861**	**$ 189,027,316**

Community Investment Tax Special Revenue Fund

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Miscellaneous Revenues	$ (1,092,928)	$ 385,300	$ 1,521,604	$ 1,521,604
Gross Revenue	(1,092,928)	385,300	1,521,604	1,521,604
Less 5% required By Law	0	(19,265)	(76,081)	(76,081)
Interfund Transfers	35,246,373	40,184,677	57,304,209	50,266,090
Intrafund transfers	0	19,548,003	0	0
Fund Balance	52,473,483	78,123,362	115,883,337	100,476,379
	87,719,855	137,836,777	173,111,465	150,666,388
Total	**$ 86,626,927**	**$ 138,222,077**	**$ 174,633,069**	**$ 152,187,992**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 9,263,669	$ 101,678,517	$ 139,561,712	$ 118,562,832
Debt Service Accounts	783,876	1,761,846	660,000	660,000
	10,047,545	103,440,363	140,221,712	119,222,832
Non-Expenditure Accounts				
Reserves and Refunds	0	15,233,711	34,411,357	32,965,160
Transfers	0	19,548,003	0	0
	0	34,781,714	34,411,357	32,965,160
Total	**$ 10,047,545**	**$ 138,222,077**	**$ 174,633,069**	**$ 152,187,992**

Grants (Not Transportation-Related)

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Intergovernmental Revenue	$ 109,585,169	$ 190,630,699	$ 208,171,120	$ 194,441,937
Charges for Services	180,331	181,500	182,000	182,000
Fines and Forfeits	30	0	0	0
Miscellaneous Revenues	6,608,752	1,140,560	2,230,120	2,276,145
Gross Revenue	116,374,281	191,952,759	210,583,240	196,900,082
Less 5% required By Law	0	(28,772)	(75,163)	(77,535)
Interfund Transfers	18,363,019	15,786,410	23,377,388	11,382,352
Intrafund transfers	243,722	0	4,000,000	0
Other	4,479,279	7,667,456	9,222,795	7,754,866
Fund Balance	28,798,971	50,766,475	72,242,759	59,945,884
	51,884,990	74,191,569	108,767,779	79,005,567
Total	**$ 168,259,271**	**$ 266,144,328**	**$ 319,351,019**	**$ 275,905,649**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Arts Council Division	$ 176,762	$ 352,957	$ 253,491	$ 255,923
Affordable Housing Services	13,943,811	52,433,303	58,091,560	56,244,996
Aging Services	9,312,699	17,649,146	19,239,777	19,211,943
Children's Services	2,900,263	8,845,091	5,468,259	4,353,522
Conservation & Environmental Lands Management	0	190,929	190,929	190,929
Economic Development	326,376	388,693	589,451	595,612
Engineering and Operations	42,088	0	0	0
Extension Service	175,844	197,912	194,412	194,412
Facilities Management	365,043	0	0	0
Fire Rescue	3,073,136	5,204,030	9,123,165	5,808,961
Head Start - Early Head Start	43,341,640	57,694,951	64,986,256	63,654,589
Health Care Services	12,279,974	24,184,292	25,966,792	25,841,792
Human Resources	3,885	203,232	204,257	204,257
Management & Budget	3,170,168	5,227,725	3,333,707	455,154
Performance Data & Analytics	318,862	2,837,536	0	0
Social Services	16,202,732	13,427,814	12,147,095	10,546,144
Sunshine Line	2,406,767	4,940,323	4,743,221	4,743,221
	108,040,050	193,777,934	204,532,372	192,301,455
Judicial	525,032	1,820,206	1,850,914	503,340
Boards, Commissions & Agencies				
Environmental Protection Commission	4,002,552	6,548,969	7,219,761	7,240,078
Metropolitan Planning Organization	2,614,562	8,181,202	10,876,743	10,876,743
	6,617,115	14,730,171	18,096,504	18,116,821
Non-Departmental Organizations				
Capital Improvement Programs	6,114,001	10,447,813	18,083,967	14,840,868
Non-Departmental Allotments	1,737,217	44,793,149	48,486,002	49,838,010
	7,851,218	55,240,962	66,569,969	64,678,878

Grants (Not Transportation-Related)

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Expenditure Accounts				
Reserves and Refunds	0	575,055	301,260	305,155
Transfers	3,517,247	0	28,000,000	0
	3,517,247	575,055	28,301,260	305,155
Total	**$ 126,550,661**	**$ 266,144,328**	**$ 319,351,019**	**$ 275,905,649**

Sales Tax Revenue Funds

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

Revenues by Source	**FY22 Actual**	**FY23 Adopted**	**FY24 Adopted**	**FY25 Planned**
Local Option Taxes	$ 242,076,613	$ 220,329,085	$ 247,506,314	$ 251,077,653
Intergovernmental Revenue	153,094,110	143,611,230	155,247,458	156,327,863
Miscellaneous Revenues	(1,619,255)	564,800	2,211,072	2,211,072
Gross Revenue	393,551,468	364,505,115	404,964,844	409,616,588
Less 5% required By Law	0	(14,064,990)	(15,795,638)	(16,007,258)
Fund Balance	114,001,616	138,014,687	183,126,008	170,713,409
	114,001,616	123,949,697	167,330,370	154,706,151
Total	**$ 507,553,084**	**$ 488,454,812**	**$ 572,295,214**	**$ 564,322,739**

Appropriations by Organization	**FY22 Actual**	**FY23 Adopted**	**FY24 Adopted**	**FY25 Planned**
County Administrator				
Economic Development	$ 1,314,129	$ 3,552,395	$ 10,870,040	$ 7,021,816
	1,314,129	3,552,395	10,870,040	7,021,816
Elected Officials				
Tax Collector	437,518	413,460	512,526	532,188
	437,518	413,460	512,526	532,188
Non-Departmental Organizations				
Governmental Agencies	93,952,934	85,555,288	91,902,077	92,321,458
Non-Departmental Allotments	0	0	754,000	772,000
NonProfit Organizations	20,276,297	21,443,080	30,983,427	32,323,964
	114,229,231	106,998,368	123,639,504	125,417,422
Non-Expenditure Accounts				
Reserves and Refunds	0	124,073,570	167,697,892	180,361,440
Transfers	213,149,433	253,417,019	269,575,252	250,989,873
	213,149,433	377,490,589	437,273,144	431,351,313
Total	**$ 329,130,311**	**$ 488,454,812**	**$ 572,295,214**	**$ 564,322,739**

Discretely Presented Component Units

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

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	$ 1,174,093	$ 640,075	$ 780,075	$ 780,075
Fines and Forfeits	50	0	0	0
Miscellaneous Revenues	(4,785,006)	89,230	50,082	50,082
Gross Revenue	(3,610,863)	729,305	830,157	830,157
Less 5% required By Law	0	(36,464)	(41,508)	(41,508)
Interfund Transfers	4,621,663	5,952,415	6,296,472	6,431,619
Fund Balance	4,895,232	4,818,370	8,044	8,044
	9,516,895	10,734,321	6,263,008	6,398,155
Total	**$ 5,906,032**	**$ 11,463,626**	**$ 7,093,165**	**$ 7,228,312**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Boards, Commissions & Agencies				
Hillsborough County Planning Commission	$ 5,810,947	$ 6,585,486	$ 7,067,760	$ 7,202,907
Metropolitan Planning Organization	5,000	25,000	25,405	25,405
	5,815,947	6,610,486	7,093,165	7,228,312
Non-Expenditure Accounts				
Reserves and Refunds	82,120	4,853,140	0	0
	82,120	4,853,140	0	0
Total	**$ 5,898,067**	**$ 11,463,626**	**$ 7,093,165**	**$ 7,228,312**

Local Housing Assistance Program Fund

This special revenue fund accounts for revenues and expenditures of the State Housing Initiatives Partnership (SHIP) program. The SHIP program's primary focus is to implement the State of Florida's William E. Sadowski Affordable Housing Act which creates a dedicated statewide funding source for affordable housing.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Intergovernmental Revenue	$ 11,427,448	$ 23,832,689	$ 44,093,304	$ 40,176,138
Miscellaneous Revenues	7,554,503	1,316,544	2,954,308	2,829,308
Gross Revenue	18,981,951	25,149,233	47,047,612	43,005,446
Interfund Transfers	510	0	0	0
Fund Balance	5,262,624	0	0	0
	5,263,134	0	0	0
Total	**$ 24,245,085**	**$ 25,149,233**	**$ 47,047,612**	**$ 43,005,446**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Affordable Housing Services	$ 3,205,265	$ 25,149,233	$ 47,047,612	$ 43,005,446
	3,205,265	25,149,233	47,047,612	43,005,446
Total	**$ 3,205,265**	**$ 25,149,233**	**$ 47,047,612**	**$ 43,005,446**

COVID Relief Funds

The COVID Relief Funds account for the proceeds of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Coronavirus Response and Consolidated Appropriations Act, as well as the American Rescue Plan Act. These funds were an economic stimulus in response to the economic fallout of the COVID-19 Pandemic.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Intergovernmental Revenue	$ 99,878,586	$ 0	$ 0	$ 0
Miscellaneous Revenues	592,436	265,764	4,528,955	2,846,198
Gross Revenue	100,471,022	265,764	4,528,955	2,846,198
Less 5% required By Law	0	(13,289)	(226,448)	(142,310)
Intrafund transfers	251,196,627	0	0	0
Fund Balance	68,380	269,914,308	203,637,055	178,455,647
	251,265,007	269,901,019	203,410,607	178,313,337
Total	**$ 351,736,029**	**$ 270,166,783**	**$ 207,939,562**	**$ 181,159,535**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Fire Rescue	$ 3,515,786	$ 0	$ 0	$ 0
Social Services	0	0	10,000	0
	3,515,786	0	10,000	0
Non-Departmental Organizations				
Capital Improvement Programs	11,519,081	169,157,599	152,806,843	144,749,059
Non-Departmental Allotments	75,986,820	84,936,094	45,920,865	24,504,734
	87,505,901	254,093,693	198,727,708	169,253,793
Non-Expenditure Accounts				
Reserves and Refunds	0	16,073,090	9,201,854	11,905,742
Transfers	251,196,627	0	0	0
	251,196,627	16,073,090	9,201,854	11,905,742
Total	**$ 342,218,314**	**$ 270,166,783**	**$ 207,939,562**	**$ 181,159,535**

General Obligation Bonds Sinking Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's outstanding general obligation debt which includes the Series 2002 General Obligation Refunding Bonds (Unincorporated Area Parks and Recreations Program), the Series 2019A and B General Obligation Bonds (Environmental Lands Acquisition and Protection Program), and the Series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program). The Series 2002 Bonds refunded two earlier bond issues (the Series 1993 and Series 1996 General Obligation Bonds) for interest rate savings and will reach final maturity on July 1, 2025. The Series 2019A Bonds refunded the Series 2009B General Obligation Bonds for interest rate savings and will reach final maturity on July 1, 2039. The Series 2019B Bonds were issued in order to provide funding for the purchase of additional environmentally sensitive lands through the Jan K. Platt Environmental Lands Acquisition and Protection Program and will reach final maturity on July 1, 2049. The Series 2023 Bonds were also issued in order to provide funding for the purchase of additional environmentally sensitive lands through the Jan K. Platt Environmental Lands Acquisition and Protection Program; the 2023 Bonds will reach final maturity on July 1, 2053.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Current Ad Valorem Taxes	$ 8,810,672	$ 10,710,773	$ 11,953,704	$ 12,970,758
Delinquent Ad Valorem Taxes	156,503	45,833	45,800	45,800
Miscellaneous Revenues	(38,748)	33,000	102,664	102,664
Gross Revenue	8,928,427	10,789,606	12,102,168	13,119,222
Less 5% required By Law	0	(539,480)	(605,108)	(655,962)
Residual Equity	79,854	0	0	0
Other	0	32,000,000	0	0
Fund Balance	4,500,290	6,326,850	8,344,460	10,379,306
	4,580,143	37,787,370	7,739,352	9,723,344
Total	**$ 13,508,571**	**$ 48,576,976**	**$ 19,841,520**	**$ 22,842,566**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Elected Officials				
Property Appraiser	$ 57,203	$ 65,093	$ 68,051	$ 76,691
Tax Collector	201,343	255,129	288,988	305,261
	258,546	320,222	357,039	381,952
Non-Departmental Organizations				
Debt Service Accounts	6,729,956	8,624,824	7,263,569	11,094,326
	6,729,956	8,624,824	7,263,569	11,094,326
Non-Expenditure Accounts				
Reserves and Refunds	0	7,631,930	12,220,912	11,366,288
Transfers	0	32,000,000	0	0
	0	39,631,930	12,220,912	11,366,288
Total	**$ 6,988,503**	**$ 48,576,976**	**$ 19,841,520**	**$ 22,842,566**

Revenue Bonds Sinking Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's outstanding governmental revenue debt. More than ten debt issues comprise this fund group and include both original debt issuances as well as refunding debt issuances. All proceeds were originally obtained and used to fund a variety of capital improvement projects undertaken by the County. The debt issues in this group include the: Series 2012A and B Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2012 Capital Improvement Program Revenue Bonds (final maturity will occur February 1, 2026), Series 2015 Communications Services Tax Revenue Bonds (final maturity will occur October 1, 2045), Series 2015 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2016 Capital Improvement Program Refunding Revenue Bonds (final maturity occurs on August 1, 2024), Series 2016 Fifth Cent Tourist Development Tax Refunding Revenue Bonds (final maturity occurs on August 1, 2024), Series 2017A and B Fourth Cent Tourist Development Tax Refunding and Improvement Bonds (final maturity of the A Bonds occurs on October 1, 2035 and final maturity of the B Bonds occurs on October 1, 2046), Series 2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note (final maturity occurs on July 1, 2028), Series 2017 Capital Improvement Program Revenue Note (final maturity occurs on August 1, 2026), Series 2018 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2049), 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, several commercial paper funds are included in this governmental revenue debt group and each note is on a budgeted repayment plan.

Revenues by Source	**FY22 Actual**	**FY23 Adopted**	**FY24 Adopted**	**FY25 Planned**
Delinquent Ad Valorem Taxes	$ 2	$ 0	$ 0	$ 0
Miscellaneous Revenues	187,666	805,472	1,068,424	1,055,226
Gross Revenue	187,668	805,472	1,068,424	1,055,226
Less 5% required By Law	0	(40,273)	(53,422)	(53,127)
Interfund Transfers	77,553,849	95,957,030	84,527,635	84,740,272
Other	0	15,000,000	5,000,000	0
Fund Balance	42,254,639	58,293,131	39,318,693	37,055,687
	119,808,488	169,209,888	128,792,906	121,742,832
Total	**$ 119,996,156**	**$ 170,015,360**	**$ 129,861,330**	**$ 122,798,058**

Appropriations by Organization	**FY22 Actual**	**FY23 Adopted**	**FY24 Adopted**	**FY25 Planned**
Non-Departmental Organizations				
Debt Service Accounts	$ 79,126,932	$ 100,467,465	$ 77,701,382	$ 69,985,286
	79,126,932	100,467,465	77,701,382	69,985,286
Non-Expenditure Accounts				
Reserves and Refunds	0	54,547,895	47,159,948	52,812,772
Transfers	0	15,000,000	5,000,000	0
	0	69,547,895	52,159,948	52,812,772
Total	**$ 79,126,932**	**$ 170,015,360**	**$ 129,861,330**	**$ 122,798,058**

Commercial Paper Sinking Funds

This debt service fund group accounts for principal, interest and other debt servicing costs on the County's outstanding commercial paper notes being repaid with special revenues. Commercial paper notes serve as part of the County's overall project financing strategy, and are typically issued as a form of short-term, interim financing or to fund certain projects for long-term financing is not appropriate. There is no pre-determined debt repayment schedule associated with the commercial paper program as a whole although each note is on a budgeted repayment plan.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Miscellaneous Revenues	$ (297,582)	$ 152,200	$ 395,650	$ 395,650
Gross Revenue	(297,582)	152,200	395,650	395,650
Less 5% required By Law	0	(7,610)	(19,783)	(19,783)
Interfund Transfers	10,548,077	12,145,184	17,821,996	10,581,061
Other	2,200,000	4,276,688	2,750,000	0
Fund Balance	20,169,870	19,711,141	16,572,114	15,404,871
	32,917,947	36,125,403	37,124,327	25,966,149
Total	**$ 32,620,366**	**$ 36,277,603**	**$ 37,519,977**	**$ 26,361,799**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Debt Service Accounts	$ 9,247,038	$ 25,492,175	$ 20,069,150	$ 17,879,150
	9,247,038	25,492,175	20,069,150	17,879,150
Non-Expenditure Accounts				
Reserves and Refunds	0	6,508,740	15,900,827	8,482,649
Transfers	3,700,000	4,276,688	1,550,000	0
	3,700,000	10,785,428	17,450,827	8,482,649
Total	**$ 12,947,038**	**$ 36,277,603**	**$ 37,519,977**	**$ 26,361,799**

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 Notes and the Series 2015 Court Facilities Refunding Revenue Note. Both Notes were issued to fully refund earlier bond issues (the Series 2005 Tampa Bay Arena Refunding Revenue Bonds and the Series 2005 Court Facilities Refunding Revenue Bonds, respectively) for interest rate savings. The final maturity date of the Series 2015 Arena Refunding Revenue Note is October 1, 2026 and the final maturity date of the Series 2015 Court Facilities Refunding Revenue Note is November 1, 2026.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	$ 544,766	$ 200,000	$ 210,526	$ 210,526
Miscellaneous Revenues	(30,707)	23,000	74,292	74,292
Gross Revenue	514,059	223,000	284,818	284,818
Less 5% required By Law	0	(11,150)	(14,241)	(14,241)
Interfund Transfers	2,466,693	2,534,049	4,220,740	4,163,571
Fund Balance	3,070,750	3,414,224	1,729,720	1,729,720
	5,537,443	5,937,123	5,936,219	5,879,050
Total	**$ 6,051,501**	**$ 6,160,123**	**$ 6,221,037**	**$ 6,163,868**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Debt Service Accounts	$ 3,178,803	$ 3,267,360	$ 3,260,590	$ 3,264,835
	3,178,803	3,267,360	3,260,590	3,264,835
Non-Expenditure Accounts				
Reserves and Refunds	0	2,892,763	2,960,447	2,899,033
	0	2,892,763	2,960,447	2,899,033
Total	**$ 3,178,803**	**$ 6,160,123**	**$ 6,221,037**	**$ 6,163,868**

Countywide Construction Fund

This capital project fund accounts for ad valorem taxes and other revenue sources designated for the design, construction, and/or acquisition of capital assets throughout Hillsborough County that are included in the Capital Improvement Program (CIP).

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Interfund Transfers	$ 16,500,000	$ 30,789,605	$ 25,981,000	$ 16,206,000
Intrafund transfers	0	119,047	0	0
Fund Balance	40,444,436	47,307,807	68,233,889	72,053,162
	56,944,436	78,216,459	94,214,889	88,259,162
Total	**$ 56,944,436**	**$ 78,216,459**	**$ 94,214,889**	**$ 88,259,162**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 8,990,278	$ 65,285,749	$ 82,111,285	$ 68,278,524
	8,990,278	65,285,749	82,111,285	68,278,524
Non-Expenditure Accounts				
Reserves and Refunds	0	12,930,710	12,103,604	19,980,638
	0	12,930,710	12,103,604	19,980,638
Total	**$ 8,990,278**	**$ 78,216,459**	**$ 94,214,889**	**$ 88,259,162**

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 Hillsborough County that are included in the Capital Improvement Program (CIP).

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Interfund Transfers	$ 16,817,469	$ 17,676,654	$ 13,877,876	$ 13,634,120
Fund Balance	12,089,087	22,924,032	38,679,208	36,190,644
	28,906,556	40,600,686	52,557,084	49,824,764
Total	**$ 28,906,556**	**$ 40,600,686**	**$ 52,557,084**	**$ 49,824,764**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 3,643,115	$ 28,930,415	$ 36,289,352	$ 26,822,788
	3,643,115	28,930,415	36,289,352	26,822,788
Non-Expenditure Accounts				
Reserves and Refunds	0	7,194,819	11,267,856	17,767,856
Transfers	2,365,463	4,475,452	4,999,876	5,234,120
	2,365,463	11,670,271	16,267,732	23,001,976
Total	**$ 6,008,578**	**$ 40,600,686**	**$ 52,557,084**	**$ 49,824,764**

BP Oil Spill Proceeds Project Fund

This capital project fund accounts for BP settlement funds allocated by the Board of County Commissioners to various Capital Improvement Program (CIP) projects. The projects focus on stormwater improvements, economic development initiatives, transportation safety improvements, trail development and various parks and recreation initiatives.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Fund Balance	$ 11,908,661	$ 10,816,113	$ 9,390,638	$ 9,065,809
	11,908,661	10,816,113	9,390,638	9,065,809
Total	**$ 11,908,661**	**$ 10,816,113**	**$ 9,390,638**	**$ 9,065,809**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 1,849,369	$ 10,816,113	$ 9,390,638	$ 9,065,809
	1,849,369	10,816,113	9,390,638	9,065,809
Total	**$ 1,849,369**	**$ 10,816,113**	**$ 9,390,638**	**$ 9,065,809**

Non Ad Valorem Bonds (2019) Project Fund

This capital project fund accounts for bond proceeds that will finance, refinance and/or reimburse a large and diverse number of capital improvement projects including, but not limited to: the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including land acquisition and the retrofitting and hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post disaster response.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Miscellaneous Revenues	$ (653,525)	$ 445,800	$ 1,414,500	$ 1,414,500
Gross Revenue	(653,525)	445,800	1,414,500	1,414,500
Less 5% required By Law	0	(22,290)	(70,725)	(70,725)
Fund Balance	49,781,658	20,693,520	8,792,090	4,059,994
	49,781,658	20,671,230	8,721,365	3,989,269
Total	**$ 49,128,133**	**$ 21,117,030**	**$ 10,135,865**	**$ 5,403,769**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 34,412,165	$ 20,888,016	$ 9,171,874	$ 4,003,769
	34,412,165	20,888,016	9,171,874	4,003,769
Non-Expenditure Accounts				
Reserves and Refunds	0	160,230	963,991	1,400,000
Transfers	0	68,784	0	0
	0	229,014	963,991	1,400,000
Total	**$ 34,412,165**	**$ 21,117,030**	**$ 10,135,865**	**$ 5,403,769**

Environmental Lands Acquisition & Protect Funds

This capital projects fund accounts for the funds designated for the purpose of acquiring, preserving, and protecting endangered and environmentally sensitive lands, beaches and beach access, parks, and recreational lands.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Miscellaneous Revenues	$ (23,742)	$ 466,701	$ 536,403	$ 536,403
Gross Revenue	(23,742)	466,701	536,403	536,403
Less 5% required By Law	0	(23,335)	(26,820)	(26,820)
Interfund Transfers	0	32,000,000	0	0
Fund Balance	42,083,397	39,517,473	56,019,390	32,139,475
	42,083,397	71,494,138	55,992,570	32,112,655
Total	**$ 42,059,656**	**$ 71,960,839**	**$ 56,528,973**	**$ 32,649,058**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 1,745,425	$ 70,466,369	$ 54,972,951	$ 30,799,058
	1,745,425	70,466,369	54,972,951	30,799,058
Non-Expenditure Accounts				
Reserves and Refunds	0	1,494,470	1,556,022	1,850,000
Transfers	416,003	0	0	0
	416,003	1,494,470	1,556,022	1,850,000
Total	**$ 2,161,428**	**$ 71,960,839**	**$ 56,528,973**	**$ 32,649,058**

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Miscellaneous Revenues	$ (12,698)	$ 900	$ 9,348	$ 9,348
Gross Revenue	(12,698)	900	9,348	9,348
Less 5% required By Law	0	(40)	(467)	(467)
Interfund Transfers	3,700,000	4,345,472	1,550,000	0
Other	4,100,000	37,800,000	31,000,000	14,100,000
Fund Balance	411,597	736,439	1,059,906	1,657,321
	8,211,597	42,881,871	33,609,439	15,756,854
Total	**$ 8,198,899**	**$ 42,882,771**	**$ 33,618,787**	**$ 15,766,202**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Non-Departmental Organizations				
Capital Improvement Programs	$ 3,782,000	$ 4,118,253	$ 1,791,482	$ 838,897
Debt Service Accounts	0	41,264	935	935
Governmental Agencies	3,336,639	37,800,200	31,000,000	14,100,000
	7,118,639	41,959,717	32,792,417	14,939,832
Non-Expenditure Accounts				
Reserves and Refunds	0	923,054	826,370	826,370
	0	923,054	826,370	826,370
Total	**$ 7,118,639**	**$ 42,882,771**	**$ 33,618,787**	**$ 15,766,202**

Public Works Solid Waste Resource Recovery Funds

This capital projects fund accounts for capital improvement costs associated with Raymond James Stadium, Amalie Arena, and various other capital programs that utilize the County's commercial paper facility as a form of short-term interim financing. The commercial paper program provides a low-cost interim financing alternative and allows for the encumbering capital contracts prior to the issuance of long-term fixed debt. Prior to FY 21, this fund also accounted for the payment of principal, interest, and fees for the related commercial paper notes; however, debt service for these notes is now budgeted separately in debt service funds.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Permits, Fees & Special Assessments	$ 225,000	$ 236,250	$ 225,000	$ 225,000
Charges for Services	160,354,747	192,792,378	201,252,476	234,459,459
Fines and Forfeits	303	0	0	0
Miscellaneous Revenues	(4,114,626)	1,904,958	2,203,967	2,009,827
Gross Revenue	156,465,424	194,933,586	203,681,443	236,694,286
Less 5% required By Law	0	(9,690,369)	(10,184,072)	(11,834,714)
Intrafund transfers	270,826,525	301,778,240	194,534,905	257,233,057
Other	10,963,324	86,145,000	101,145,000	0
Fund Balance	187,939,967	194,378,486	238,023,163	240,363,352
	469,729,816	572,611,357	523,518,996	485,761,695
Total	**$ 626,195,240**	**$ 767,544,943**	**$ 727,200,439**	**$ 722,455,981**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Enterprise Program Management Office	$ 273,531	$ 289,465	$ 320,700	$ 327,246
Environmental Services Division	131,469	1,060	0	0
Facilities Management	515	0	0	0
Management & Budget	(360)	0	0	0
Performance Data & Analytics	19,931	21,351	23,785	24,217
Procurement Services	31,256	237	0	0
Solid Waste	133,049,014	180,071,437	199,403,779	198,425,336
Water Resources	4,267,369	5,350,321	5,602,150	5,637,126
	137,772,724	185,733,871	205,350,414	204,413,925
Non-Departmental Organizations				
Capital Improvement Programs	2,483,372	148,586,491	160,832,166	149,496,251
Debt Service Accounts	10,385,999	35,159,021	35,527,250	12,387,250
	12,869,371	183,745,512	196,359,416	161,883,501
Non-Expenditure Accounts				
Reserves and Refunds	1,532	96,287,320	130,955,704	98,925,498
Transfers	270,826,525	301,778,240	194,534,905	257,233,057
	270,828,057	398,065,560	325,490,609	356,158,555
Total	**$ 421,470,151**	**$ 767,544,943**	**$ 727,200,439**	**$ 722,455,981**

Public Utilities Water/Wastewater Funds

This enterprise fund accounts for the operations of the water and wastewater system in the unincorporated areas of the County. Water and wastewater fees are determined annually by rate studies and are set at levels to recover the expenses of operations, including debt service, in a manner similar to private business enterprises. Activities necessary to provide water and wastewater service are accounted for in this fund, including customer service, engineering, operations and maintenance.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Permits, Fees & Special Assessments	$ 19,442,614	$ 20,640,437	$ 23,785,062	$ 22,189,999
Intergovernmental Revenue	0	0	19,823,335	10,310,000
Charges for Services	338,388,933	352,151,166	376,272,246	384,848,784
Fines and Forfeits	88,781	62,440	62,440	62,440
Miscellaneous Revenues	(4,989,337)	3,946,327	10,902,437	10,902,437
Gross Revenue	352,930,991	376,800,370	430,845,520	428,313,660
Less 5% required By Law	0	(18,825,019)	(20,551,109)	(20,900,183)
Intrafund transfers	404,283,072	382,360,998	424,175,478	411,111,099
Other	(16,919,900)	497,570,000	32,000,000	508,311,479
Fund Balance	1,619,093,688	604,242,415	782,317,933	664,133,423
	2,006,456,861	1,465,348,394	1,217,942,302	1,562,655,818
Total	**$ 2,359,387,852**	**$ 1,842,148,764**	**$ 1,648,787,822**	**$ 1,990,969,478**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Communications & Digital Media	$ 122,705	$ 132,311	$ 149,361	$ 152,164
Development Services	470,337	615,864	681,146	691,442
Engineering and Operations	(700)	0	0	0
Enterprise Program Management Office	617,653	666,428	767,414	782,576
Enterprise Solutions and Quality Assurance	0	0	92,374	0
Environmental Services Division	4,754,448	9,331,327	10,707,671	11,022,293
Facilities Management	96,267	113,302	124,611	126,855
Performance Data & Analytics	79,298	85,405	95,141	96,868
Procurement Services	224,096	2,078	0	0
Solid Waste	1,751	0	0	0
Water Resources	211,965,720	277,619,067	299,840,129	290,245,197
	218,331,576	288,565,782	312,457,847	303,117,395
Elected Officials				
Tax Collector	149,524	215,000	0	0
	149,524	215,000	0	0
Non-Departmental Organizations				
Capital Improvement Programs	79,115,466	919,284,994	488,809,483	868,434,205
Debt Service Accounts	22,546,909	52,526,934	26,368,262	48,332,676
	101,662,375	971,811,928	515,177,745	916,766,881
Non-Expenditure Accounts				
Reserves and Refunds	0	197,054,999	396,976,752	359,974,103
Transfers	404,283,072	384,501,055	424,175,478	411,111,099
	404,283,072	581,556,054	821,152,230	771,085,202
Total	**$ 724,426,547**	**$ 1,842,148,764**	**$ 1,648,787,822**	**$ 1,990,969,478**

Fleet Management Fund

This internal service fund accounts for the revenues and expenses of the repair and maintenance of the County's motor vehicle fleet, equipment repairs, and fuel purchases. Through FY 95 this program was accounted for in the General Revenue (Special Use) Fund and subsidized by the General Revenue (Countywide) Fund. Since FY 96 the services are fully supported by charges for services and sales of fuel to the operating departments.

Revenues by Source	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Charges for Services	$ 42,383,824	$ 42,096,400	$ 48,000,000	$ 49,000,000
Miscellaneous Revenues	(132,675)	486,900	1,605,478	1,605,478
Gross Revenue	42,251,149	42,583,300	49,605,478	50,605,478
Less 5% required By Law	0	(2,129,165)	(2,480,274)	(2,530,274)
Interfund Transfers	48,403	93,610	35,031	40,805
Other	(1,248,689)	0	0	0
Fund Balance	86,297,314	68,591,721	81,738,832	48,999,932
	85,097,028	66,556,166	79,293,589	46,510,463
Total	**$ 127,348,177**	**$ 109,139,466**	**$ 128,899,067**	**$ 97,115,941**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Fleet Management	$ 34,368,557	$ 66,792,769	$ 79,899,135	$ 79,593,949
	34,368,557	66,792,769	79,899,135	79,593,949
Non-Expenditure Accounts				
Reserves and Refunds	0	42,346,697	48,999,932	17,521,992
	0	42,346,697	48,999,932	17,521,992
Total	**$ 34,368,557**	**$ 109,139,466**	**$ 128,899,067**	**$ 97,115,941**

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Intergovernmental Revenue	$ 212,646	$ 37,000	$ 175,000	$ 175,000
Charges for Services	131,370,519	132,461,206	145,173,366	151,508,963
Miscellaneous Revenues	2,200,525	9,034,300	13,765,940	14,592,770
Gross Revenue	133,783,690	141,532,506	159,114,306	166,276,733
Less 5% required By Law	0	(1,736,809)	(2,511,035)	(2,641,523)
Interfund Transfers	10,765,950	11,000,000	44,000,000	11,000,000
Intrafund transfers	2,550,000	2,950,000	2,550,000	2,550,000
Other	(38,999)	0	0	0
Fund Balance	216,725,959	228,134,083	241,664,214	275,606,579
	230,002,910	240,347,274	285,703,179	286,515,056
Total	**$ 363,786,600**	**$ 381,879,780**	**$ 444,817,485**	**$ 452,791,789**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
County Administrator				
Human Resources	$ 1,518,740	$ 1,800,656	$ 2,001,859	$ 2,031,177
Risk Management & Safety Division	1,775,944	1,963,010	2,099,976	2,129,289
	3,294,684	3,763,666	4,101,835	4,160,466
Non-Departmental Organizations				
Non-Departmental Allotments	131,695,683	146,093,761	162,559,071	162,559,071
	131,695,683	146,093,761	162,559,071	162,559,071
Non-Expenditure Accounts				
Reserves and Refunds	0	229,072,353	275,606,579	283,522,252
Transfers	2,550,000	2,950,000	2,550,000	2,550,000
	2,550,000	232,022,353	278,156,579	286,072,252
Total	**$ 137,540,367**	**$ 381,879,780**	**$ 444,817,485**	**$ 452,791,789**

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	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Permits, Fees & Special Assessments	$ 8,448,099	$ 8,719,073	$ 8,719,073	$ 8,719,073
Miscellaneous Revenues	366	0	0	0
Gross Revenue	8,448,466	8,719,073	8,719,073	8,719,073
Less 5% required By Law	0	(523,144)	(435,954)	(435,954)
Intrafund transfers	0	2,140,057	0	0
Other	998,675	0	0	0
Fund Balance	(6,275,794)	589,556	5,349,820	9,653,839
	(5,277,119)	2,206,469	4,913,866	9,217,885
Total	**$ 3,171,347**	**$ 10,925,542**	**$ 13,632,939**	**$ 17,936,958**

Appropriations by Organization	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Elected Officials				
Tax Collector	$ 101,187	$ 579,167	$ 575,000	$ 575,000
	101,187	579,167	575,000	575,000
Non-Departmental Organizations				
Debt Service Accounts	7,284,383	7,311,666	8,033,300	8,032,300
	7,284,383	7,311,666	8,033,300	8,032,300
Non-Expenditure Accounts				
Reserves and Refunds	0	3,034,709	5,024,639	9,329,658
	0	3,034,709	5,024,639	9,329,658
Total	**$ 7,385,570**	**$ 10,925,542**	**$ 13,632,939**	**$ 17,936,958**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
00002	**GENERAL FUNDS**				
00003	**Countywide General Fund**				
00004	CW General Operating Fund-01001001	$771,953,340	$1,231,245,410	$1,352,970,635	$1,427,478,835
00005	Economic Devel Activity Fund-01001006	3,114,224	20,895,927	21,912,691	22,026,163
00006	CW Gaming Compact Grf-01001005	2,299,085	4,385,020	2,020,171	1,519,642
00007	Hillsborough County Local Affordable Housing Fund Ord 19-19	8,278,000	36,596,135	32,312,156	10,355,769
		785,644,649	**1,293,122,492**	**1,409,215,653**	**1,461,380,409**
00050	**Unincorporated Area General Fund**				
00051	UA Gen Op Fund-01003001	492,602,267	683,596,481	731,257,596	773,104,140
00052	UA Econ Devel Activity Fund-01003006	636,341	8,455,840	7,694,739	7,717,354
		493,238,608	**692,052,321**	**738,952,335**	**780,821,494**
	GENERAL FUNDS TOTAL	**1,278,883,257**	**1,985,174,813**	**2,148,167,988**	**2,242,201,903**
10000	**SPECIAL REVENUE FUNDS**				
10002	**Countywide Special Revenue Funds**				
10100	Public Art Prog Fd Ord 89-32-10002602	6,200	400,461	406,094	411,134
10101	Major Maint & Repair Proj Fd-R3M-10002606	3,401,360	28,172,393	36,120,132	43,594,197
10103	School Site Impact Fee Fd (11/06-)10002637	46,412,246	95,906,920	136,244,374	191,062,933
10104	School Impact Fee Interest Fd (11/06-) Ord 06-16 Art8 SecL	0	4,381,490	4,601,563	4,698,563
10105	Crim Just Ed/Trg Fd-Fs318.18(11)D/938.15-10002702	1,042,145	4,169,370	3,468,393	3,038,709
10106	Crim Just Training Trust Fd R95-077-10002703	0	1,601,145	1,795,613	1,919,223
10107	County Boat Registr Fee Fd Ord08-32-10002705	562,220	1,189,586	1,396,353	1,453,055
10108	Sheriff'S Child Protect/Trng Facility Fd-10002708	0	564,996	564,996	564,996
10109	US Marshals/DOJ Asset Forfeiture Fd-10002709	301,130	3,774,590	3,898,977	3,739,177
10110	Drug Abuse Alternate Source Fd R91-0223-10002713	0	272,175	282,691	289,079
10111	800Mhz Intrgv Radio Comm Sys Fd Fs318.21-10002714	546,957	1,346,015	1,151,949	566,647
10112	Fla Contraband Forfeit Fd Fs 932.703/704-10002715	254,830	5,163,190	5,175,385	4,977,240
10113	Drug Abuse Tr Fd Fs 938.21/Ord 97-16-10002718	30,742	429,451	440,297	378,576
10114	Federal Treasury Asset Forfeiture Fd-10002719	0	301,750	305,533	312,466
10115	Children'S Advocacy Ctr Fd Ao 99-081-10002736	0	22,214	21,777	21,877
10116	Drug CT Prog Admin Fd Fs 796.07(6) 10002738	0	10,039	12,567	14,623
10117	State Court Innov Ord 04-33;Fs 939.185-10002742	1,592,374	2,342,670	2,478,186	2,501,196
10118	Legal Aid Fd Ord 04-33; Fs 939.185-10002743	1,283,333	1,100,000	1,100,000	1,100,000
10119	Teen Ct/Juv Divrs Fd Ord 04-33; Fs 939.185-10002744	1,639,393	1,912,553	1,961,596	1,984,243
10120	Court-Related Tech Fd Fs 28.24(12)E)1-10002745	7,873,485	9,848,117	11,094,790	11,100,177
10121	Traf Surcharge Tr Fd Fs 318.18/Ord 04-26-10002746	1,970,476	6,854,555	8,108,274	8,617,274
10122	Crime Prev/Safe Neighborhds Fs 775.083(2)10002747	847,662	1,886,304	1,326,009	901,861
10123	Child Supprt Incent Fd-Ss Act Title Iv-D-10002749	0	277,307	332,243	356,543
10124	Florida Dept Of Juvenile Justice Fd-10002750	3,178,737	4,445,130	5,134,533	4,445,130
10125	Vict Asst; Crime Prev & Yth Advoc R09-132-10002751	373,916	1,358,566	1,582,967	1,509,543
10126	Emerg Mgt Facil Plns Rev Fd Fac 9G-20.004-10002904	0	53,595	53,789	55,035
10127	Lcl Air Poll Ctrl Tag Fee Tr Fd Fs 320.03-10002905	1,168,510	1,514,875	1,596,147	1,596,147
10128	Medicaid Certified Match Prog-10002906	0	87,970	90,525	92,550
10129	Indigent Health Care Svcs Fd Fs 212.055-10002907	114,694,353	215,930,993	222,293,965	220,844,457
10131	Pollution Recovery Fd Lf 84-446-10002909	122,494	877,330	892,984	892,984
10133	State Rev Sharing Fd; Entitlement I & II-10002911	7,190,060	9,011,569	9,071,321	14,332,581
10134	911 Emer Tel Sys-Combined FS365.173 -10002917	5,382,554	14,759,976	16,715,015	16,631,796
10135	FL Boating Improv Prog Project Fd-Fs 328.72(15)-10002925	86,920	1,208,625	1,074,440	1,195,563
10137	Child Svcs Contrib Fd-10002968 BA A-40;7/13/11	1,314	2,375	2,375	2,375
10138	Animal Cont Spay/Neuter Inc Pymt Prog- BA B-1;9/5/01	246,535	551,105	735,263	701,206
10139	Animal Svcs Contributions Fd B-1; 9/5/01-10002972	0	253,052	264,316	268,738
10140	Its Project Fund-10002992	11,003,806	24,299,674	29,327,895	29,481,933
10141	CTY Lcl Alcohol/Drg Tr Fd 938.13 & 89-29 10002712	0	651,017	686,750	648,055
10144	Safe and Sound Hillsborough	285,580	298,548	297,282	297,282
10145	Misdemeanor Probationary Services FS 163.01(4)&(5)	1,964,390	2,281,900	3,300,000	3,300,000
10147	Vehicle for Hire Services Ord. 17-22	38,050	286,529	322,029	350,625
10148	Capital Project Priv/Dev Contributions (Non Transport)	0	0	318,864	0
10149	FL Boating Improv Prog Op Fd-Fs 328.72(15)	38,935	86,572	88,199	89,062
10150	Phosphate Severance Tax Fd Fs 211.31	701,441	916,121	0	0
10151	CW State Opioid Settlement R21-078	0	0	19,057,403	19,057,403
10152	CW Local Participation Fund R 22-15	0	0	125,450,000	114,091,549
10900	County Law Library Bd Fd-Ord 14-27; Fs 939.18510006002	167,576	188,366	228,950	234,650
10901	County Law Library Sales/Svcs Ord 14-27; Sec 810006903	0	0	234	234
15001	Indigent & Trauma Health Care Center Fund10009001	109,260,095	407,640,538	559,983,974	519,898,518
		323,669,819	**858,631,717**	**1,220,857,012**	**1,233,621,205**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10003	**Unincorporated Area Special Revenue Funds**				
10200	Public Art Prog Fd Ord 89-32-10004602	94,122	533,872	485,870	422,106
10201	Major Maint & Repair Proj Fd-R3M-10004610	4,922,430	16,556,724	20,429,700	28,945,556
10202	Parks Impact Fee (Nw Zone) Fd-10004620	455,433	1,380,132	1,753,675	1,806,228
10203	Parks Impact Fee (Ne Zone) Fd-10004621	227,891	2,220,522	4,583,680	4,994,781
10204	Parks Impact Fee (Cnt Zone) Fd-10004622	1,980,442	6,190,648	5,822,762	7,187,110
10205	Parks Impact Fee (S Zone) Fd-10004623	1,258,901	10,585,647	18,283,688	23,533,232
10206	Fire Svc Impact Fee (Nw Zone) Fd-10004630	3,215	1,184,226	1,769,987	1,874,915
10207	Fire Svc Impact Fee (Ne Zone) Fd-10004631	2,482	743,827	890,393	1,095,385
10208	Fire Svc Impact Fee (Cnt Zone) Fd-10004632	219,066	1,343,045	1,674,716	1,885,192
10209	Fire Svc Impact Fee (S Zone) Fd-10004633	104,976	6,044,294	6,828,283	7,590,353
10210	Impact Fees Administration-10004641	1,533,916	2,154,732	2,161,048	2,161,048
10211	Communication Services Tax-10004645	17,380,399	19,834,421	22,616,218	23,995,621
10212	Enviro Restoration Operating Fd (Ldc Sec 4.01.15)	3,027,232	9,669,213	8,959,209	4,480,350
10213	Local Habitat Mitigation Bank Fd (R96-294)10004893	0	1,564,422	1,432,308	1,420,329
10214	Bldg Svc Div Fd; Ord 05-12/Fs553.80(7)10004900	22,693,475	24,548,391	25,088,073	25,664,240
10215	Land Excav Ops/Inspect Sec 8.01.03 Ldc-10004908	10,059	160,407	318,666	351,321
10216	Water Conserv Tr Fd Ord 03-7 Amended-10004913	81,342	471,915	398,729	380,529
10218	Stormwater Mgmt Proj Fd Ord 89-27-10004924	26,425,749	58,563,475	75,783,311	96,700,950
10219	Stormwater Mgmt Oper Fd Ord 89-27-10004925	6,673,936	11,884,328	12,894,124	13,055,784
10223	Enviro Restoration Projects Fund	1,053,588	6,540,895	11,229,312	10,787,535
10224	Dana Shores Civic Assn Spec Assmt Rev Bds Series 2019	0	2,728,672	2,728,672	249,306
		88,148,652	**184,903,808**	**226,132,424**	**258,581,871**
10004	**Transportation Trust Fund**				
10300	Transportation Trust Fund Operating-10013001	66,002,371	80,127,896	85,289,968	86,035,596
10301	Transp Trust Fd Projects- 6 Cent Fuel Tx-10013002	26,045,081	31,701,227	33,215,589	32,708,790
10302	Street Lighting Non-Ad Val Assessment Fd-10013005	11,288,713	14,812,506	16,426,373	17,853,009
10305	Dev/Privately Funded Transportation Proj-10013300	3,240,265	3,628,636	1,914,636	1,914,638
10306	Local Voted/9Th Cent Fuel Tx Proj Fd-10013940	3,300,378	9,524,787	12,049,468	14,170,639
10307	Road Impact Fee Zone 01 Fund-10013970	79,705	651,942	472,861	362,241
10308	Road Impact Fee Zone 02 Fund-10013971	35,128	727,610	672,807	666,361
10309	Road Impact Fee Zone 03 Fund-10013972	0	151,548	152,484	154,079
10310	Road Impact Fee Zone 04 Fund-10013973	499,972	1,807,478	1,855,782	1,381,738
10311	Road Impact Fee Zone 05 Fund-10013974	0	458,854	461,669	464,575
10312	Road Impact Fee Zone 06 Fund-10013975	0	384,756	357,839	360,645
10313	Road Impact Fee Zone 07 Fund-10013976	214,711	2,689,931	2,630,576	2,583,070
10314	Road Impact Fee Zone 08 Fund-10013977	1,233,643	6,178,700	6,403,759	6,472,705
10315	Road Impact Fee Zone 09 Fund-10013978	198,010	5,588,777	7,558,985	8,093,240
10316	Road Impact Fee Zone 10 Fund-10013979	181,771	517,055	530,556	523,437
10317	Constitutional Fuel Tax Fund-10013989	14,384,441	15,014,589	15,168,123	15,303,092
10318	County 7Th Cent Fuel Tax Fund- 10013990	4,816,813	6,424,352	7,144,945	5,804,872
10319	Local Voted/9Th CT Fuel Tx Rev Fd Ord 00-0110013991	6,619,307	7,546,046	7,127,618	7,198,041
10320	CW Ad Valorem Tax Transp Fd-10013995	1,741,905	17,116,014	23,854,660	28,797,897
10321	Uninc Ad Valorem Tax Transp Fd-10013992	10,829,465	15,516,984	23,371,489	10,098,533
10322	US 301 Road Widening Tier I - Cp0020	0	6,726,260	6,965,030	7,101,315
10323	US 301 Road Widening Tier II - Cp0026	0	903,457	935,546	955,000
10324	Madison Ave/Us41/66Th St Improvements - Cp0030	0	78,628	78,628	78,628
10325	Lake Hutto Dri-Boyette/Bell Shoals Int - Cp0031	289,525	679,408	0	0
10327	Sligh/Orient - CP0023	43,277	0	18,237	18,237
10328	LAP Falkenburg Rd @Leroy Av Improv	85,006	0	0	0
10331	Dev Prop Share Zn 1	0	6,000	6,324	992
10334	Dev Prop Share Zn 4	200,000	76,431	76,431	76,431
10336	Dev Prop Share Zn 6	0	34,000	34,000	34,000
10337	Dev Prop Share Zn 7	59,856	155,841	0	0
10338	Dev Prop Share Zn 8	0	1,680,955	1,680,955	1,680,955
10339	Dev Prop Share Zn 9	0	136,000	136,000	136,000
10340	Dev Prop Share Zn 10	0	86,145	86,145	86,145
10351	Mobility Fee Benefit District 1	2,500,481	19,464,850	31,976,162	40,128,429
10352	Mobility Fee Benefit District 2	1,737,062	35,228,061	36,694,600	46,094,857
10353	Mobility Fee Benefit District 3	194,472	8,111,830	8,776,129	9,638,044
10354	Mobility Fee Benefit District 4	2,967,704	34,318,507	45,199,237	49,628,026
10355	Mobility Fee Benefit District 5	25,093	22,230,588	43,318,090	53,671,689
10361	Transportation MP Bds Project Fund	5,593,929	106,625,617	74,465,652	51,289,430
10364	HART Heavy Maint Facility Contribution Fund	0	15,000,000	15,000,000	0
12402	Mort Elementary	0	128,533	0	0
12403	Gibsonton Elementary	0	208,833	0	0
12404	Kenly Elementary	17,755	0	0	0
12882	Int Imp-Valrico@ Sydney Trf Signal CP0002	0	141,064	141,064	141,065
12883	Int Imp-Mt Carmel@ Front St Trf Signal CP0003	8,733	0	15,375	15,375
12884	Int Imp-US 41@11th Trf Signal CP0004	0	132,224	132,224	132,224
12885	Int Imp-Sunlake @ Dale Mabry Hwy Trf Sig CP0005	0	583,169	583,169	583,169
12887	Int Imp-Gibsonton@ I-75 Trf Sig/Int Imp CP0007	202,768	52,768	0	0
12888	Int Imp-Van Dyke@ Simmons Rd Sig/Int Imp CP0019	0	380,195	380,195	380,195

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10004	**Transportation Trust Fund (continued)**				
12889	Big Bend Rd/S Shore Commons PD&E(NRI) CP0028	0	16,220	16,220	16,220
12890	Blmngdale & Provd Int Imp CP0032	0	4,111	4,110	4,110
12895	Lithia/Pinecrest CP0300	578	0	0	0
12896	Madison Ave Improv CP0301	0	119,511	119,511	119,511
12901	W Waters Av & UTBT Improv-CP0432	0	143,118	143,118	143,119
12903	George Rd/Hillsborough Av Improv-CP0303	0	70,596	70,596	70,596
12917	Van Dyke Road Safety Project - C61035	0	0	0	0
12919	Cypress Creek Elementary Sidewalk Project C69508	0	232,385	0	0
12920	Stowers Elementary Sidewalk Project C69508	0	26,880	0	0
12921	Summerfield Elementary Sidewalk Project C69508	0	29,233	0	0
12922	Old Big Bend Rd Eisenhower MS Sidewalk Project C69508	0	50,185	0	0
10330	BBD Blvd & Richard Silver Way	264,346	746,028	712,284	678,805
12930	PW12930-19 Lutz Lake Fern Road	0	6,708	0	0
12940	PW South County Trail PD&E 19th Ave NE	43,855	413,370	298,089	213,375
12942	PW Apollo Beach Extension	5,329,838	1,092,587	0	0
12944	PW South Coast County Greenway Trail	2,252,179	418,840	0	0
12945	PW RRFB LF Agreement	0	334,000	334,000	334,000
12946	PW USDOT BUILD Grant	25,000,000	0	0	0
12947	PW Gibsonton Dr/Fern Dr Improvement	0	0	6,100,492	6,100,492
12948	PW Safe Route to Schools-Limona Elementry	0	0	1,952,328	0
12949	PW HC CAV Transportation Project	0	0	500,000	0
		197,528,135	**477,442,824**	**523,610,128**	**510,497,632**
10005	**Library Tax District Special Rev Fd**				
10400	Library Tax District Operating Fd-10014001	66,302,944	104,209,294	123,918,901	143,686,662
10401	Library Tax District Proj Fd-10014002	4,844,395	42,027,464	46,429,897	42,406,315
10402	Library Major Maint & Repair (R3M) Fd-10014003	309,014	1,324,283	1,861,585	2,004,428
10405	Library Tax District Public Art Fd-10014602	0	12,256	12,673	13,106
10421	LS10421-20 State Aid To Lib	10,510	0	0	0
10425	LS10425-22 State Aid To Library	564,271	466,129	0	0
10426	LS10425-23 State Aid To Library	0	916,805	0	0
10427	LS10427-21 DLIS FL ARPA	35,450	0	0	0
10428	LS10428-24 State Aid To Library	0	0	916,805	916,805
		72,066,584	**148,956,231**	**173,139,861**	**189,027,316**
10006	**CIT Special Revenue Fund**				
10501	CIT Proj Fd (Phase II 03-08)10030003	1,418,599	668,993	498,990	284,934
10502	CIT Proj Fd (Ph III Feb 08 - Sept 16)10030005	5,397,763	34,329,067	24,244,995	20,677,067
10503	CIT Proj Fd (Transportation Task Force)10030006	2,447,307	40,463,461	14,204,412	13,433,375
10506	Commercial Paper Notes Fd Ii -10030044	783,876	3,027,876	2,434,320	1,835,160
10507	CIT Project Fund (Phase IV)	0	59,732,680	133,250,352	115,957,456
		10,047,545	**138,222,077**	**174,633,069**	**152,187,992**
10008	**Grants (Not Transportation-Related)**				
10702	Disaster Events Fd (IRMA)	2,554,114	1,050,583	1,045,137	1,045,137
10707	Brownflds PG2002/ED3220/ED3221	0	575,055	301,260	305,155
10708	Nfl - Youth Education Tow PR2002	0	177,327	177,327	177,327
10709	Nfl - Youth Education Tow PR2902	0	465,275	533,155	533,155
10710	Future Disaster Event Fund	128,586	0	0	0
10711	Future Disaster Events	0	0	6,171,000	6,346,873
10773	AH10773-17 HUD CDBG	0	9,222	0	0
10774	AH10774-16 HOME Investment Ptp	0	116,997	116,997	116,997
10775	AH10775-17 HOME Investment Ptp	0	191,851	191,851	191,851
10786	SP10786-19 Hillsbor Commun Recidivisms Reduc Initiative	110,741	0	0	0
10791	EL10791-19 Cockroach Bay Inv Plant Rmvl	0	190,929	190,929	190,929
10792	HR10792-19 Hands on Interns	3,885	203,232	204,257	204,257
10793	Future Disaster Events_Fund	1,492,596	25,563,073	39,073,794	15,503,397
10794	FEMA Hurricane Eta - Disaster Events Fd	468,378	111,192	117,870	37,634
10795	FEMA Hurricane Elsa - Disaster Events Fd	3,246	136,589	209,015	214,971
10796	Future Disaster Events	237,247	5,976,642	7,019,578	7,183,638
10797	Future Disaster Events	0	5,977,535	6,164,865	2,224,507
10798	Future Disaster Events	0	5,977,535	6,399,743	6,703,731
10799	Future Disaster Events	0	0	6,171,000	6,346,873
10830	Future Disaster Events	0	0	4,114,000	4,231,249
11223	SS11223-16 Community Action Prog (Chase)	982	0	0	0
12178	Dom Violence Respite Svcs FY14 to18; FA3436	209,866	465,221	0	0
12284	Envirofocus Technologies EP3039	10,331	11,500	12,000	12,000
12339	EP12339 N Tampa Bay Wetland Re-eval - EP3337	1,497	0	0	0
12365	AH12365-18 HOME Investment Ptp	0	463,949	463,949	463,949
12366	AH12366-18 HUD CDBG	0	58,727	0	0
12369	AH12369-19 HOME Investment Ptp	0	2,135,508	2,135,508	2,135,508
12370	AH12370-19 HUD CDBG	187,841	665,374	244,307	402,937

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10008	**Grants (Not Transportation-Related) (continued)**				
12371	AH12371-19 Emergency Solution Grant	8,905	0	0	0
12393	SC12393-17 FDACS Contract for AG-BMP	24,989	0	0	0
12394	SP12394-19 Domestic Violence Innovation Project	363,303	0	0	0
12397	SP12397-19 State JAG	329,342	0	0	0
12398	SP12398-19 Federal Justice Assistance	(0)	0	0	0
12399	WMP- Hillsborough County Peak/Volume project	133,534	101,160	6,520	1,158
12400	WMP Duck Pond Update Project	5,257	10,041	0	0
12401	TPA Bypass Canal Trail Proj - CIP - Proj Dev &Envir - LAP	220,826	9,516	17,799	0
12406	Pemberton/Baker Canal Watershed Mgmt	0	20,041	20,041	20,041
12407	Hillsborough River/Tampa Bypass Canal WMP	57,061	67,654	58,915	58,915
12408	PW12408-19 HC SCADA Long-Term Planning	9,008	157,531	146,073	141,094
12459	Flood Prot Providence Rd Imp N436-3/CP3306	58,474	0	0	0
12466	Alafia Watershed Master Pln N588	17,395	0	0	0
12467	Palm River Water & Sewer Expansion Project	0	0	0	0
12492	SS12492-18 Community Svcs Block Grant (CSBG)	(3,416)	0	0	0
12494	SS12494-18 Low-Income Home Energy Assist Prg (LIHEAP)	1,358,049	0	0	0
12599	JB12599-18 Florida Network For Children's Advocacy (DCF)	385	0	0	0
12605	SP12605-19 SAMHSA Enhanced Jail Diversion	20,549	87,995	87,995	0
12606	SP12606-19 COPS STOP School Violence Prevention Program	11	0	0	0
12717	N. Falkenburg Road Drainage Imp	777,011	159,358	160,715	102,988
12756	MP12756-17 Healthiest Cities & Counties Challenge	10,000	14,136	14,136	14,136
12809	MP12809-20 Long Range Transp Plan	(6,514)	0	0	0
12816	PW12816-18 WMP- Delany Creek (N887)	0	346,126	0	0
12818	PW818-18 WMP-E Lake Watershed Mgt Plan Update (N903)	2,427	2,611	183	0
12819	PW12819-18 WMP- Silver/Twin Lake (N872)	6	0	0	0
12824	PW12824-18 WMP- Floodplain Redelineation (N894)	115,046	68,174	8,140	0
12928	EP12928-19 EPC/COT ? MS4 NPDES Permit Mon. Svcs	98,722	97,500	97,500	97,500
13012	AH13012-20 HOME Investment Ptp	1,718,647	1,328,083	1,328,083	1,328,083
13013	AH13013-20 HUD CDBG	411,332	607,224	168,740	168,740
13014	AH13014-20 Emergency Shelter Grant	3,921	0	0	0
13016	CS13016-20 Florida Network Prog	0	837	0	0
13019	CX13019-20 FL-Friendly Landscaping Prog	3,214	0	0	0
13022	EP13022-20 Pollutant Stge Sys Compli	123,300	0	0	0
13028	FR13028-20 DHS Emergency Responder Trg	66,312	0	0	0
13034	HS13034-20 Head Start Prog HHS	(82,547)	0	0	0
13036	HS13036-20 Early Head Start Prog HHS	(2,669)	0	0	0
13040	JB13040-20 VOCA (Victim of Crime Act)	375	0	0	0
13045	SP13045-20 Federal Justice Assistance	0	0	0	0
13046	SP13046-20 State JAG	319,972	0	0	0
13051	56th St and Hanna Ave Drainage	93,016	800,000	439,540	191,244
13052	Gibson Ave Drain Impr	319,687	0	12	0
13056	CS13056-20 Quality Early Education System	10,343	0	0	0
13057	PW13057 Town N County/Hillsborough Ave Reginal Drainage Imp	272,939	260,339	46,953	8,850
13058	EP13058-20 EPC/HC - NPDES Permit Mon.s Svcs.	75,000	75,000	75,000	75,000
13061	SP13061-20 SAMHSA Enhanced Jail Diversion	11,967	107,561	107,561	0
13067	SP13067-20 CJMHSA Reinvestment Grant	1,096,706	1,284,147	0	0
13068	SS13068-20 CSBG - CARES ACT	881,561	202,000	0	0
13069	SS13069-20 LIHEAP - CARES ACT	12,187	0	0	0
13070	EL13070-20 LGSP Hydrologic Impr Freshwater Wetland Restoration	14,974	0	23,512	16,732
13074	SP13074-20 DOJ COVID-19 ER Suppl Fd	34,803	0	0	0
13077	AH13077-20 CDBG-CV	1,132,757	1,324,580	1,153,492	1,153,492
13078	AH13078-20 ESG-CV	526,651	515,893	505,017	505,017
13079	AH13078-20 ESG-CVII	2,771,138	3,648,363	3,551,227	3,551,227
13080	FR13080-20 Assistance to Firefighters Grant COVID	45,207	0	0	0
13083	SS13083-20 EHEAP CARES ACT	0	0	0	0
13084	FR13084-20 Fire Prevention & Safety	162,339	0	0	0
13085	FR13085-20 Hillsborough HM4A	113,472	0	0	0
13086	FR13086-20 Hillsborough HM4B	65,000	0	0	0
13087	FR13087-20 MARC4	4,952	0	0	0
13088	AH13088-20 CDBG-CV 3	854,207	5,225,449	4,996,883	4,996,883
13101	AG13101-21 Congregate Meals Title III-C1	559,023	0	0	0
13102	AG13102-21 Home Deliv Meals Title III-C2	670,937	0	0	0
13103	AG13103-21 Sr Adult Day Care III-B	362,198	0	0	0
13104	AG13104-21 Homemkr Local Svc Prog	90,787	0	0	0
13105	AG13105-21 Alzheimer Disease Initiat	1,031,237	0	0	0
13107	AG13107-21 Community Care For The El	2,559,522	0	0	0
13108	AG13108-21 Home Care For The Elderly	81,532	0	0	0
13109	AG13109-21 NSIP Nutrition Incentive Svc Prog	1,210	0	0	0
13110	AG13110-21 Caregiver Svcs Title IIIE	12,707	0	0	0
13112	AH13112-21 HOME Investment Ptp	649,141	2,206,751	2,199,907	2,199,907
13113	AH13113-21 HUD CDBG	1,324,067	4,215,804	2,953,243	948,049

Budget by Fund

Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10008 Grants (Not Transportation-Related) (continued)				
13114 AH13114-21 Emergency Shelter Grant	173,185	154,054	154,054	154,054
13115 CS13115-21 Emerg Shelter Care Reside	4,464	0	0	0
13116 CS13116-21 Florida Network Prog	878,011	0	0	0
13117 CS13117-21 Natl Sch Brkfst/Lunch Prog Educ	20,672	0	0	0
13118 CS13118-21 CCL School Readiness	793,101	0	0	0
13119 CX13119-21 FL-Friendly Landscaping Prog	0	0	0	0
13120 EP13120-21 Air Pollution Control TitV	228,876	0	0	0
13121 EP13121-21 Petro Site Cleanup Fdep G	803,832	0	0	0
13122 EP13122-21 Pollutant Stge Sys Compli	395,971	0	0	0
13123 EP13123-21 National Air Toxics Trend	103,967	0	0	0
13124 EP13124-21 Federal Bio Watch Program	270,820	0	0	0
13125 EP13125-21 County Clean Air Program	120,422	0	0	0
13126 EP13126-21 Air Monitoring Sec 103;	46,602	0	0	0
13127 EP13127-21 Baywide Benthic Monitorin	8,296	0	0	0
13128 FR13128-21 DHS Emergency Responder Trg	19,000	0	0	0
13129 FR13129-21 HazMat Planning	10,978	0	0	0
13130 FR13130-21 Emer Mgt State/Lcl Prog	435,224	0	0	0
13131 FR13131-21 Emer Mgt Prep/Assist	80,677	0	0	0
13133 HC13133-21 Ryan White Part A-HIV/AIDS Prog Svcs	4,557,838	0	0	0
13134 HS13134-21 Head Start Prog HHS	2,046,454	0	0	0
13136 HS13136-21 Early Head Start Prog HHS	194,671	0	0	0
13137 JB13137-21 Eckerd Supervised Visitation	29,950	0	0	0
13138 JB13138-21 FNCAC (DCF License Plate Vol Contribution	1,724	0	0	0
13139 JB13139-21 Fla Net for Child Advocacy Center (FNCAC)	87,871	0	0	0
13141 ED13141-21 Florida SBDC at USFSmall Business Development Center	71,115	0	0	0
13142 JB13142-21 SAMHSA-Family Depend Treat Court Exp	24,686	0	0	0
13144 SL13144-21 Sunshine Line Program	1,915,516	0	0	0
13146 SP13146-21 State JAG	278,244	259,934	0	0
13147 SS13147-21 Emergency Home Assist Prog (EHEAP)	198,577	490,828	180,991	0
13148 SS13148-21 Low-Income Home Energy Assist Prg (LIHEAP)	6,876,273	7,521,411	525,500	0
13149 SS13149-21 Community Svcs Block Grant (CSBG)	1,881,872	1,747,030	583,000	0
13151 MP13151-21 Fed Hwy Adm Sec 112 Plng	1,150,844	280,115	0	0
13152 MP13152-21 Comm for Transp Disadvantaged Plng	52,043	12,332	0	0
13153 MP13153-21 Fed Transit Admin Sec 5303 Plng	144,729	0	0	0
13154 MP13154-21 Long Range Transp Plan	280,501	238,759	0	0
13157 CS13157-21 Child Daycare Licensing	247,241	0	0	0
13161 SP13161-21 SAMHSA Enhanced Jail Diversion	280,449	238,116	68,000	0
13162 2-21 BJA Marchman Act Drug Court Enhancement	151,932	770,571	770,571	0
13163 PW13163-21 HC SCADA System	0	1,800,000	1,800,000	1,800,000
13164 HC13164-21 Ending the HIV Epidemic RW Parts A and B	1,283,472	0	0	0
13166 PW13166-21 FEMA Flood Mitig 56th and Hanna	88,397	343,015	5,766	0
13168 FR13168-21 E911 Revenue Funds	318,862	0	0	0
13169 SS13169-21 LIHEAP - CARES ACT	4,532,867	402,000	0	0
13170 PW13170-21 CW Floodway Update and Re-Delineation	714,096	650,365	181,401	29,555
13171 FR13171-21 EMPG ARPA CARES ACT	27,852	0	0	0
13172 HS13172-21 CRRSA ARP	874,391	4,493,374	3,856,656	1,416,656
13174 AH13174-21 Home ARP	1,499	10,373,033	10,374,532	10,374,532
13175 EL 13175 -21 RESTORE Act Bahia Beach Coastal	3,290,720	1,709,280	1,709,280	1,709,280
13181 HS13181-21 Head Start & Early Head Start CRRSA & ARP	861,979	0	0	0
13183 SS13183-21 EHEAP ARP Act Funds	183,945	25,000	0	0
13185 FR13185-21 Hillsborough HM4A	6,767	0	0	0
13187 FR13187-21 MARC4	131,000	0	0	0
13189 ED13189-21 Division of Cultural Affairs Grant	113,557	0	0	0
13191 SS13191-21 Low Income Household Water Assistance Program	0	1,650,552	277,583	0
13192 SS13192-21 LIWAP ARP funds	280,817	1,190,344	0	0
13201 AG13201-22 Congregate Meals Title III-C1	638,853	1,523,678	0	0
13202 AG13202-22 Home Deliv Meals Title III-C2	899,577	824,902	0	0
13203 AG13203-22 Sr Adult Day Care III-B	1,893	870,645	0	0
13204 AG13204-22 Homemkr Local Svc Prog	24,947	90,762	0	0
13205 AG13205-22 Alzheimer Disease Initiat	154,693	1,204,912	0	0
13207 AG13207-22 Community Care For The El	471,067	2,585,413	0	0
13208 AG13208-22 Home Care For The Elderly	16,529	82,710	0	0
13209 AG13209-22 NSIP Nutrition Incentive Svc Prog	349,898	75,432	0	0
13210 AG13210-22 Caregiver Svcs Title IIIE	77,430	142,503	0	0
13211 AH13211-22 HUD CDBG	0	1,100,000	1,049,870	1,002,025
13212 AH13212-22 HOME Investment Ptp	782,595	2,792,816	2,791,678	2,791,678
13213 AH13213-22 HUD CDBG	3,060,717	4,850,607	4,850,607	4,850,607
13214 AH13214-22 Emergency Shelter Grant	346,113	461,035	457,034	457,034
13215 CS13215-22 Emerg Shelter Care Reside	0	1,077,532	0	0
13216 CS13216-22 Florida Network Prog	373,660	1,448,963	0	0
13217 CS13217-22 Natl Sch Brkfst/Lunch Prog Educ	1,283	82,000	0	0
13218 CS13218-22 CCL School Readiness	284,798	957,776	0	0

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10008	**Grants (Not Transportation-Related) (continued)**				
13219	CX13219-22 FL-Friendly Landscaping Prog	175,844	3,500	0	0
13220	EP13220-22 Air Pollution Control TitV	88,955	259,000	0	0
13221	EP13221-22 Petro Site Cleanup Fdep G	313,540	1,125,000	0	0
13222	EP13222-22 Pollutant Stge Sys Compli	115,734	442,000	0	0
13223	EP13223-22 National Air Toxics Trend	41,296	117,000	0	0
13224	EP13224-22 Federal Bio Watch Program	186,826	280,000	0	0
13225	EP13225-22 County Clean Air Program	1,135,146	0	0	0
13226	EP13226-22 Air Monitoring Sec 103;	44,784	56,000	0	0
13227	EP13227-22 Baywide Benthic Monitorin	33,856	12,000	0	0
13229	FR13229-22 HazMat Planning	0	7,682	0	0
13230	FR13230-22 Emer Mgt State/Lcl Prog	0	428,942	0	0
13231	FR13231-22 Emer Mgt Prep/Assist	25,129	80,677	0	0
13232	FR13232-22 Emer Medical Svcs Cnty Grt	72,231	0	0	0
13233	HC13233-22 Ryan White Part A-HIV/AIDS Prog Svcs	5,574,819	10,214,591	0	0
13234	HS13234-22 Head Start Prog HHS	32,003,142	6,155,000	0	0
13235	HS13235-22 Child Care Food Prog	725,314	100,000	0	0
13236	HS13236-22 Early Head Start Prog HHS	7,085,947	1,360,000	0	0
13237	JB13237-22 Eckerd Supervised Visitation	0	50,000	657	0
13238	JB13238-22 FNCAC (DCF License Plate Vol Contribution	1,140	8,454	0	0
13239	JB13239-22 Florida Network for Children's Advocacy Center	14,133	126,776	5,000	0
13240	JB13240-22 VOCA (Victim of Crime Act)	87,194	30,000	0	0
13241	ED13241-22 Florida SBDC at USFSmall Business Development Center	255,261	91,115	0	0
13242	JB13242-21 SAMHSA - Fam Dep Treatment Exp Yr 5 of 5	126,403	420,000	420,000	0
13243	PW13243-22 76th St W Bypass Feasibility Study	42,088	0	0	0
13244	SL13244-22 Sunshine Line Program	491,251	2,191,255	0	0
13245	SP13245-22 Federal Justice Assistance	130,590	11,602	0	0
13246	SP13246-22 State JAG	0	302,388	272,150	0
13247	SS13247-22 Emergency Home Assist Prog (EHEAP)	0	198,649	0	0
13251	MP13251-22 Fed Hwy Adm Sec 112 Plng	405,543	1,792,724	406,376	406,376
13252	MP13252-22 Comm for Transp Disadvantaged Plng	350	53,081	0	0
13253	MP13253-22 Fed Transit Admin Sec 5303 Plng	571,598	599,233	0	0
13254	MP13254-22 Long Range Transp Plan	5,469	750,000	399,000	399,000
13255	EP13255-22 PM2.5 ARP	0	0	80,000	80,000
13257	CS13257-22 Child Daycare Licensing	87,166	313,565	0	0
13258	PW13258-22 Countywide Watershed Model Migration Grant	0	1,000,000	1,672,426	1,398,504
13259	JB13259-22 Children's Network of Hillsborough	0	0	20,000	0
13261	SP13261-22 SAMHSA Enhanced Jail Diversion	0	414,561	381,561	0
13263	FR13263-22 AFG Auto Chest Comp	0	0	672,000	0
13264	HC13264-22 Ending the HIV Epidemic RW Parts A and B	863,844	1,567,500	0	0
13265	FR13265-23 2022 Port Security Grant Program	0	0	417,488	0
13267	SP13267-22 CJMHSA Reinvestment Grant	193,501	2,079,840	1,608,819	0
13271	FR13271-22 EMPG ARPA CARES ACT	7,208	0	0	0
13272	FR13272-22 SAFER Grant	1,799,788	4,604,532	4,408,388	2,204,194
13273	AG13273-22 American Rescue Plan RP3B	194,221	326,481	349,027	349,027
13274	AG13274-22 American Rescue Plan RP3C1	388,494	392,367	688,132	688,132
13275	AG13275-22 American Rescue Plan RP3E	45,570	33,118	22,928	22,928
13276	AG13276-22 American Rescue Plan RP3C2	582,740	593,505	127,650	127,650
13277	13277-22 FL Dept of Ecomonic Opprortunity Grant	0	0	1,650,000	1,650,000
13282	AG13282-22 CARES ACT Senior Adult Day Care (CA3B)	17,784	0	0	0
13283	AG13283-22 CARES ACT - Senior Meals (CA3C)	72,758	0	0	0
13284	AG13284-22 CARES ACT Respite Service (CA3E)	7,093	0	0	0
13288	ET13288-22 911 State Grant Program	0	2,837,536	0	0
13289	ED13289-22 Division of Cultural Affairs Grant	63,205	185,918	0	0
13290	ED13290-22 Arts Council Specialty License Plate	0	18,541	0	0
13301	AG13301-23 Congregate Meals Title III-C1	0	1,205,411	415,612	323,748
13302	AG13302-23 Home Deliv Meals Title III-C2	0	1,851,307	1,183,080	944,170
13303	AG13303-23 Sr Adult Day Care III-B	0	709,331	726,970	648,745
13304	AG13304-23 Homemkr Local Svc Prog	0	109,352	96,525	87,482
13305	AG13305-23 Alzheimer Disease Initiat	0	1,343,725	1,806,400	1,659,039
13307	AG13307-23 Community Care For The El	0	3,034,594	3,324,233	3,064,855
13308	AG13308-23 Home Care For The Elderly	0	94,922	92,729	84,158
13309	AG13309-23 NSIP Nutrition Incentive Svc Prog	0	304,339	129,083	97,219
13310	AG13310-23 Caregiver Svcs Title IIIE	0	249,737	106,045	87,438
13312	AH13312-23 HOME Investment Ptp	0	3,155,281	2,874,857	2,874,857
13313	AH13313-23 HUD CDBG	0	7,301,979	7,130,552	7,130,552
13314	AH13314-23 Emergency Shelter Grant	0	630,723	623,717	623,717
13315	CS13315-23 Emerg Shelter Care Reside	0	1,168,000	1,122,000	0
13316	CS13316-23 Florida Network Prog	0	1,373,581	1,487,535	0
13317	CS13317-23 Natl Sch Brkfst/Lunch Prog Educ	0	82,000	82,000	0
13318	CS13318-23 CCL School Readiness	0	1,098,904	0	0
13319	CX13319-23 FL-Friendly Landscaping Prog	0	194,412	0	0
13320	EP13320-23 Air Pollution Control TitV	0	315,000	265,500	265,500

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10008	**Grants (Not Transportation-Related) (continued)**				
13321	EP13321-23 Petro Site Cleanup Fdep G	0	1,349,000	1,124,533	1,144,850
13322	EP13322-23 Pollutant Stge Sys Compli	0	530,000	442,000	442,000
13323	EP13323-23 National Air Toxics Trend	0	140,210	117,000	117,000
13324	EP13324-23 Federal Bio Watch Program	0	464,000	355,700	355,700
13325	EP13325-23 County Clean Air Program	0	1,140,759	0	0
13326	EP13326-23 Air Monitoring Sec 103;	0	95,000	56,000	56,000
13327	EP13327-23 Baywide Benthic Monitorin	0	40,000	20,000	20,000
13329	FR13329-23 HazMat Planning	0	0	384	0
13330	FR13330-23 Emer Mgt State/Lcl Progam	0	0	557,166	557,166
13331	FR13331-23 Emer Mgt Prep/Assist	0	0	105,806	105,806
13332	FR13332-23 Emer Medical Svcs Cnty Grt	0	82,197	20,138	0
13333	HC13333-23 Ryan White Part A-HIV/AIDS Prog Svcs	0	10,752,201	10,214,591	0
13334	HS13334-23 Head Start Prog HHS	0	37,404,654	9,415,306	9,323,639
13335	HS13335-23 Child Care Food Prog	0	1,433,263	350,000	350,000
13336	HS13336-23 Early Head Start Prog HHS	0	7,948,660	2,468,397	2,468,397
13337	JB13337-23 Eckerd Supervised Visitation	0	50,000	0	0
13338	JB13338-23 FNCAC (DCF License Plate Vol Contribution	0	8,384	8,384	0
13339	JB13329-23 Florida Network for Children's Advocacy Center	0	126,776	247,478	0
13340	JB13340-23 VOCA (Victim of Crime Act)	0	229,245	22,962	0
13341	ED13341-23 Florida SBDC at USFSmall Busines	0	297,578	123,055	0
13344	SL13344-23 Sunshine Line Program	0	2,749,068	2,124,104	2,124,104
13345	SP13345-23 Federal Justice Assistance	0	152,766	16,729	0
13346	SP13346-23 State JAG	0	288,815	319,892	0
13348	SS13348-23 Low-Income Home Energy Assist Prg (LIHE	0	0	6,116,875	6,135,652
13349	SS13349-23 Community Svcs Block Grant (CSBG)	0	0	2,329,000	2,329,000
13350	PW13350-23 Watershed BMP Alternative	0	0	1,500,000	1,500,000
13351	MP13351-23 Fed Hwy Adm Sec 112 Plng	0	2,907,886	2,707,886	2,707,886
13352	MP13352-23 Comm for Transp Disadvantaged Plng	0	55,736	55,736	55,736
13353	MP13353-23 Fed Transit Admin Sec 5303 Plng	0	677,200	577,200	577,200
13354	MP13354-23 Long Range Transp Plan	0	800,000	800,000	800,000
13355	MP13355-23 Enhanced Air Quality Monitoring	0	0	400,000	400,000
13356	PW13356-23 Digital Flood Ins. Rate Map	0	0	750,000	750,000
13357	CS13357-23 Child Daycare Licensing	0	344,322	0	0
13358	RE13358-23 African American Cultural Center FL State Grant	0	0	1,250,000	1,250,000
13362	PW13362-23 Shimberg Park Flood Mitigation Grant	0	0	250,000	0
13363	PW13363-23 Crosstown Bypass Feasibility Study Grant	0	0	100,000	0
13364	HC13364-23 Ending the HIV Epidemic RW Parts A and B	0	1,650,000	2,500,000	0
13372	FR13372-23 SAFER Grant	0	0	2,859,598	2,859,598
13375	EL13375-23 Rocky Brushy Creek Grant	0	0	826,339	0
13378	CS13378-23 Dom Violence Respite Svcs	0	432,390	388,041	0
13389	ED13389-23 Division of Cultural Affairs Grant	0	127,498	104,993	0
13390	ED13390-23 Arts Council Specialty License Plate	0	21,000	0	0
13391	SS13391-23 Low Income Household Water Assistance P	0	0	1,651,500	1,659,177
13401	AG13401-24 Congregate Meals Title III-C1	0	0	1,206,882	1,298,975
13402	AG13402-24 Home Deliv Meals Title III-C2	0	0	2,090,907	2,330,377
13403	AG13403-24 Sr Adult Day Care III-B	0	0	585,233	663,840
13404	AG13404-24 Homemkr Local Svc Prog	0	0	109,352	118,395
13405	AG13405-24 Alzheimer Disease Initiat	0	0	1,830,492	1,948,037
13407	AG13407-24 Community Care For The El	0	0	3,604,694	3,864,756
13408	AG13408-24 Home Care For The Elderly	0	0	105,290	113,930
13409	AG13409-24 NSIP Nutrition Incentive Svc Prog	0	0	388,876	420,740
13410	AG13410-24 Caregiver Svcs Title IIIE	0	0	249,637	268,302
13412	AH13412-24 HOME Investment Ptp	0	0	3,344,920	3,344,920
13413	AH13413-24 HUD CDBG	0	0	7,347,855	7,347,855
13414	AH13414-24 Emergency Shelter Grant	0	0	632,550	632,550
13415	CS13415-24 Emerg Shelter Care Reside	0	0	467,200	350,400
13416	CS13416-24 Florida Network Program	0	0	1,373,834	1,144,651
13417	CS13417-24 Natl Sch Brkfst/Lunch Prog Educ	0	0	82,000	82,000
13419	CX13419-24 FL-Friendly Landscaping Prog	0	0	194,412	0
13420	EP13420-24 Air Pollution Control TitV	0	0	315,000	315,000
13421	EP13421-24 Petro Site Cleanup Fdep G	0	0	1,710,725	1,710,725
13422	EP13422-24 Pollutant Stge Sys Compli	0	0	554,544	554,544
13423	EP13423-24 National Air Toxics Trend	0	0	154,500	154,500
13424	EP13424-24 Federal Bio Watch Program	0	0	504,000	504,000
13425	EP13425-24 County Clean Air Program	0	0	1,195,759	1,195,759

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10008	**Grants (Not Transportation-Related) (continued)**				
13426	EP13426-24 Air Monitoring Sec 103;	0	0	100,000	100,000
13427	EP13427-24 Baywide Benthic Monitorin	0	0	40,000	40,000
13432	FR13432-24 Emer Medical Svcs Cnty Grt	0	0	82,197	0
13433	HC13433-24 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	10,752,201	10,214,591
13434	HS13434-24 Head Start Prog HHS	0	0	40,112,048	40,112,048
13435	HS13435-24 Child Care Food Prog	0	0	1,433,263	1,433,263
13436	HS13436-24 Early Head Start Prog HHS	0	0	8,550,586	8,550,586
13438	JB13438-24 FNCAC (DCF License Plate Vol Contributi	0	0	8,384	0
13439	JB13439-24 Florida Network for Children's Advocacy	0	0	247,478	247,478
13441	ED13441-24 Florida SBDC at USFSmall Business Devel	0	0	466,396	129,216
13343	SS13443-24 Emergency Home Assist Prog (EHEAP)	0	0	241,323	180,992
13444	SL13444-24 Sunshine Line Program	0	0	2,619,117	2,619,117
13445	SP13445-24 Federal Justice Assistance	0	0	168,612	0
13446	SP13446-24 State JAG	0	0	302,388	0
13447	- SS13447-23 Emergency Home Assist Prog (EHEAP)	0	0	241,323	0
13451	MP13451-24 Fed Hwy Adm Sec 112 Plng	0	0	4,507,886	4,507,886
13452	MP13452-24 Comm for Transp Disadvantaged Plng	0	0	58,523	58,523
13454	MP13454-24 Long Range Transp Plan	0	0	950,000	950,000
13459	JB13459-24 Children's Network of Hillsborough	0	0	50,000	0
13464	HC13464-24 Ending the HIV Epidemic RW Parts A and	0	0	2,500,000	2,375,000
13478	CS13478-24 Dom Violence Respite Svcs	0	0	465,649	388,041
13489	ED13489-24 Division of Cultural Affairs Grant	0	0	127,498	107,425
13490	ED13490-24 Arts Council Specialty License Plate	0	0	21,000	0
13515	CS13515-25 Emerg Shelter Care Reside	0	0	0	467,200
13516	CS13516-25 Florida Network Prog	0	0	0	1,373,581
13517	CS13517-25 Natl Sch Brkfst/Lunch Prog Educ	0	0	0	82,000
13519	CX13519-25 FL-Friendly Landscaping Prog	0	0	0	194,412
13532	FR13532-25 Emer Medical Svcs Cnty Grt	0	0	0	82,197
13533	HC13533-25 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	0	10,752,201
13538	JB13538-25 FNCAC (DCF License Plate Vol Contributi	0	0	0	8,384
13539	JB13529-25 Florida Network for Children's Advocacy	0	0	0	247,478
13541	ED13541-25 Florida SBDC at USFSmall Business Development Center	0	0	0	466,396
13543	SS13543-25 Emergency Home Assist Prog (EHEAP)	0	0	0	241,323
13545	SP13545-25 Federal Justice Assistance	0	0	0	152,766
13546	SP13546-25 State JAG	0	0	0	302,388
13559	JB13559-25 Children's Network of Hillsborough	0	0	50,000	0
13564	HC13564-25 Ending the HIV Epidemic RW	0	0	0	2,500,000
13578	CS13578-25 Dom Violence Respite Svcs	0	0	0	465,649
13589	ED13589-25 Division of Cultural Affairs Grant	0	0	0	127,498
13590	ED13590-25 Arts Council Specialty License Plate	0	0	0	21,000
		126,550,661	**266,144,328**	**319,351,019**	**275,905,649**
10009	**Sales Tax Revenue Fund**				
10800	Half-Cent Sales Tax Rev Fd10010010	128,881,367	208,510,635	227,586,871	235,498,655
10801	Local Govt Infrastructure Surtax Fd10010090	167,723,382	180,507,240	200,764,865	192,135,525
10802	Prof Sports Franchise Facil Sales Tax Fd10010020	2,000,004	2,193,834	2,199,522	2,204,040
10803	3% Tourist Development Tx Fd; Fs 125.010410010030	19,128,786	42,993,241	60,195,489	61,601,258
10804	1% Addl (4Th Ct) Tourist Tax Fd Ord 03-0310010040	3,135,341	22,176,335	33,665,586	28,965,017
10805	1% Addl (5Th Ct) Tourist Tax Fd Ord 03-0310010050	3,158,112	18,505,271	22,368,679	22,026,299
10811	1% Addl (6Th Ct) Tourist Tax Fd Ord 03-031	5,103,319	13,568,256	25,514,202	21,891,945
		329,130,311	**488,454,812**	**572,295,214**	**564,322,739**
10010	**Discretely Presented Component Units**				
10902	City-Cnty Planning Com Fd-Ch 97/351 LOF10006006	5,796,736	6,560,486	7,037,543	7,172,690
10903	MPO Transp Imp Surtax	82,120	4,853,140	0	0
10904	MPO Events	5,000	25,000	25,405	25,405
10905	Planing Commission Events	14,211	25,000	30,217	30,217
		5,898,067	**11,463,626**	**7,093,165**	**7,228,312**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
10011	**Local Housing Assistance Program Fund**				
10787	SHIP AH10787-20 YR 28	118,045	1,216,544	0	0
10788	SHIP AH10788-21 YR 29	1,087,032	12,854,014	10,530,852	10,530,852
10789	SHIP AH10789-22 YR 30	240	10,626,053	10,626,053	9,820,225
12368	SHIP AH12368-18 YR 26	60,098	0	0	0
12372	SHIP AH12372-19 YR 27	1,939,850	452,622	0	0
12990	SHIP AH12990-23 YR 31	0	0	12,945,352	9,709,014
12991	SHIP AH12991-24 YR 32	0	0	12,945,355	12,945,355
		3,205,265	**25,149,233**	**47,047,612**	**43,005,446**
10012	**Transporation Surtax Trust Fund**				
10508	TIS Maintenance & Vulnerability Reduction Proj Fd	39,084,950	0	0	0
10509	TIS Congestion Reduction Proj Fd	50,810,435	0	0	0
10510	TIS Safety Impr Proj Fd	52,764,683	0	0	0
10511	TIS Transp Network Impr Proj Fd	23,450,970	0	0	0
10512	TIS Remaining Proj Fd FS 212.055(1)	29,313,713	0	0	0
		195,424,752	**0**	**0**	**0**
	SPECIAL REVENUE FUNDS TOTAL	**1,351,669,792**	**2,599,368,656**	**3,264,159,504**	**3,234,378,162**
10030	**COVID Relief Fund**				
10031	Cares Act	2,347,059	0	0	0
10032	Cares Act interest	68,829	0	0	0
10034	Emergency Rental Assistance I 12/27/2020	14,835,294	3,471,682	0	0
10036	American Rescue Plan 3 Act	206,359,807	75,624,612	42,037,112	24,504,734
10037	American Rescue Plan 3 Act Interest	0	134,359	6,593,151	8,465,964
10038	Emergency Rental Assistance II May 2021	34,190,272	18,290,593	3,042,750	0
10039	American Rescue Plan 3 Act Revenue Recovery	69,382,185	3,487,938	841,003	0
10040	American Rescue Plan 3 Act Revenue Recovery Project Fund	9,643,318	57,939,850	46,337,387	43,431,385
10041	American Rescue Plan 3 Act Project Fund	1,875,763	111,217,749	109,078,159	104,757,452
10042	Rescue ACT Relief Fund - P4 (PRF)	3,515,786	0	0	0
10043	ARP Local Assistance and Tribal Consistency Fund	0	0	10,000	0
		342,218,314	**270,166,783**	**207,939,562**	**181,159,535**
20000	**DEBT SERVICE FUNDS**				
20104	**Revenue Bonds Sinking Funds**				
20003	Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	1,327,431	1,662,587	1,665,885	1,665,882
20005	4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,283,914	4,037,018	4,061,547	4,082,924
20006	5th Cent TDT 06A/16 Ref Rev Bds	2,078,069	3,630,229	3,652,569	3,681,319
20011	CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	2,746,100	3,213,505	2,973,999	10,000
20023	CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	9,841,575	18,593,301	18,774,888	17,291,147
20024	CIP Rev Bds 12/17 Note Sk Fd-20054001	6,660,793	8,911,872	7,783,614	7,786,266
20026	CST Series 2015 Bonds Sk Fd	4,030,900	7,454,283	6,882,600	6,919,725
20029	CIT Series 2015 Refunding Revenue Bonds	20,302,875	37,899,170	38,202,563	39,147,875
20033	CIT Series 2018 Sk Fd	6,809,425	12,129,757	12,365,413	13,692,709
20034	Half Cent Transportation Plan Sinking Funfd	8,641,825	54,819,916	17,005,609	12,030,609
20036	CIP Series 2019 Sinking Fund	4,999,688	5,971,035	6,285,529	6,285,529
20037	Transportation MP Bonds DS	9,404,338	11,692,687	10,207,114	10,204,073
		79,126,932	**170,015,360**	**129,861,330**	**122,798,058**
20103	**General Obligation Bonds Sinking Funds**				
20007	P&R GO Ref Bnds 2002 Sk Fd-20024000	1,398,948	3,419,369	3,036,053	4,910,518
20030	ELAPP Series 2019 Bonds Sk Fd	5,589,554	10,644,927	11,431,569	12,790,241
20050	ELAPP Series 2023 Bonds Sk Fd	0	34,512,680	5,373,898	5,141,807
		6,988,503	**48,576,976**	**19,841,520**	**22,842,566**
20000	**DEBT SERVICE FUNDS (Continued)**				
20105	**Commercial Paper Sinking Funds**				
20014	M2Gen Proj Rev/Sinking Fd-DS0155 Note 37 DS0155	673,005	1,407,760	1,173,000	1,173,000
20015	M2Gen Proj Rev/Sinking Fd-DS0169 Note 39 DS0169	266,715	719,865	430,000	440,000
20016	CP Note Sk Fd-Stadium Impr Notes-20044004	0	12,844,016	22,809,058	17,808,123
20017	CP Note Sk Fd-Arena Impr-20044005	1,028,118	11,507,279	7,229,537	6,100,815
20032	CP (Taxable) Series 2017 Sk Fd	3,479,053	0	0	0
20035	CIP Half Cent Series 2020 Sinking Fund	(5,000)	1,599,205	1,988,854	408,968
20038	CP Notes Fd 30022 Sk Fd	7,505,147	8,199,478	3,889,528	430,893
		12,947,038	**36,277,603**	**37,519,977**	**26,361,799**
20106	**Direct Borrowing and Placement Note Sinking Funds**				
20010	CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	2,027,808	3,827,422	3,843,904	3,862,835
20025	ARENA Non-Ad Ref Rev Bds 05/15 Note Sk Fd	1,150,995	2,332,701	2,377,133	2,301,033
		3,178,803	**6,160,123**	**6,221,037**	**6,163,868**
	DEBT SERVICE FUNDS TOTAL	**102,241,276**	**261,030,062**	**193,443,864**	**178,166,291**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
30000	**CAPITAL PROJECTS FUNDS**				
30002	Countywide Construction Fd-30002604	8,990,278	78,216,459	94,214,889	88,259,162
30003	Unincorp Area Construction Fd-30004608	6,008,578	40,600,686	52,557,084	49,824,764
30010	Court Facil Imprvmt Non-Bd Proj Fd-30034002	0	119,047	0	0
30013	CST Bonds (2015) Project Fund (PSOC)	2,184,580	2,544,634	0	0
30015	NextGeneration911 Capital Proj Fund	180,162	0	0	0
30024	BP Oil Spill Proceeds Prj Fd	1,849,369	10,816,113	9,390,638	9,065,809
30025	Non Ad Val Bonds (2019) Project Fund	34,412,165	21,117,030	10,135,865	5,403,769
		53,625,132	**153,413,969**	**166,298,476**	**152,553,504**
30100	**Environmental Lands Acq & Protect Fund**				
30005	ELAPP Projects (Non-Bond) Fund-30029002	1,213,755	14,968,229	15,543,441	12,649,058
30019	ELAPP Bonds (2019) Project Fund	947,672	24,992,610	0	0
30040	ELAPP Bonds (2023) Project Fund	0	32,000,000	40,985,532	20,000,000
		2,161,428	**71,960,839**	**56,528,973**	**32,649,058**
30101	**Commercial Paper & Credit Capacity Fund**				
30011	Commercial Paper Note Issuance Fd I-30044001	3,336,639	28,564,529	21,825,435	4,925,435
30014	Stadium Improvements Project Fund-30080002	0	10,000,290	10,000,935	10,000,935
30021	Taxable CP Notes Govt Facilities	0	41,264	935	935
30022	CIP CP Notes Project Fund	3,782,000	4,276,688	1,791,482	838,897
		7,118,639	**42,882,771**	**33,618,787**	**15,766,202**
	CAPITAL PROJECTS FUNDS TOTAL	**62,905,199**	**268,257,579**	**256,446,236**	**200,968,764**
40000	**ENTERPRISE (PUBLIC UTILITIES) FUNDS**				
40001	**Public Works Solid Waste Resource Recovery**				
40003	SW & RR System Operating/Maintenance Fd	135,464,404	209,984,545	228,414,594	227,651,453
40004	SW & RR System Revenue Fund-40032003	194,116,151	236,389,371	196,300,840	255,483,970
40007	SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06	2,640,302	8,740,288	10,356,310	9,432,664
40009	SW/RR Sys (Fin Assur/GASB) LF Closure Fd-40032019	0	52,254,752	55,454,317	59,418,059
40010	SW/RR Sys Closed L/F Maintenance Fund-40032024	1,111,652	9,249,386	11,507,176	13,343,769
40011	SW/RR System Debt Service Fund-40032027	10,385,999	37,173,460	39,392,408	16,050,869
40012	SW/RR System General Purpose Fund-40032029	4,199,992	788,975	788,975	788,975
40013	Taylor Road Landfill Superfund Site Fund-40032041	3,741	75,623	71,870	71,870
40014	Landfill Closure Fd-Phase II (Cell 7) GASB-40032043	0	851,229	2,270,923	2,321,480
40016	SW/RR System Rate Stabilization Fd-40032049	72,510,382	75,599,497	34,002,087	25,724,909
40017	Internal Capital Improvement Fund-40032058	257,506	35,548,727	32,861,208	50,560,851
40027	Solid Waste Series 2020 Bond Project Fd	780,023	14,744,090	14,634,731	14,607,112
40028	Solid Waste 2023 Bond Project Fd	0	86,145,000	101,145,000	47,000,000
		421,470,151	**767,544,943**	**727,200,439**	**722,455,981**
40099	**Public Utilities Water/Wastewater**				
40100	Utility Sys Operating & Maintenance Acct-40040001	218,177,877	310,910,567	339,433,826	328,201,239
40101	Utility Sys Rev Bds Debt Service Acct-40040002	58,889,228	65,355,286	29,828,426	46,356,398
40102	Utility Sys General Revenue Acct-40040003	340,012,751	349,889,634	587,027,961	585,373,758
40103	Util Sys Impact Fees Gen Oper Acct-40040005	15,860,699	26,334,056	67,653,756	48,242,118
40104	Utility Sys Renewal & Replacement Acct A-40040007	13,651,433	59,486,638	81,970,448	103,053,853
40105	Utility Sys Gen Rev Cap Exp Acct-40040010	16,220,892	183,667,211	191,760,561	196,581,666
40107	Wastewater Proj Impact Fees North 40040012	0	0	0	0
40115	Revenue Account Rate Stabilization Fund-40040046	0	89,047,094	79,164,126	76,000,000
40116	Reclaimed Water Impvmt Unit Assessmnt Fd-40040050	671,722	526,766	426,201	357,309
40117	Reclaimed Water Impvmt Unit Project Fd-40040051	0	13,142,882	1,338,716	602,824
40118	Impact Fees Assessmnt Unit Fd Ord96-07-40040052	11,069,469	11,147,138	10,982,129	10,561,935
40119	Infrastructure Assessment Unit Fd 99-08-40040054	0	154,004	154,507	157,012
40128	Tax-Exempt 2010C Bab Subsidy-40040074	4	0	0	0
40156	NW Consolid Proj Bond Fd	6,523,823	5,695,866	1,307,742	1,464,555
40159	Summerfield Sports Complex RWTM	57,722	0	0	0
40160	Palm River Water & Sewer Expansion Project (NEW)	434,028	0	0	0
40163	Series 21 Utility Rev Bds Proj Fd	38,759,244	126,688,579	84,960,456	7,063,655
40164	BP Oil Spill Proceeds (Water) Project Fund	831,760	1,602,078	1,425,289	1,284,957
40165	Series 21 Spec Assess IFAU Bond Project Fd	3,070,329	66,837,412	63,264,273	14,400,000
40167	Series 06 CAU SA Bond Sk Fd	90,920	27,790,204	31,926,912	10,384,467
40168	Series 00 RW SA Bond Sk Fd	(5,221)	557,022	680,555	13,555
40169	Series 00 IFAU SA Bond Sk Fd	0	5,746,327	4,831,201	96,596
40171	Series 2022 Utility Subordinate Lien Revenue Non-Revolving LOC	109,865	32,000,000	32,000,000	22,390,397
40174	2024 Water/Wastewater Financing	0	465,570,000	0	502,921,082
40180	Water Projects Impact Fees South	0	0	0	12,854,700
40181	Wastewater Project Impact Fees South	0	0	18,630,000	12,100,000
40182	Franchise	0	0	197,402	197,402
40184	DEP Gibsonton Septic to Sewer Grant	0	0	19,823,335	10,310,000
		724,426,547	**1,842,148,764**	**1,648,787,822**	**1,990,969,478**
	ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,145,896,698**	**2,609,693,707**	**2,375,988,261**	**2,713,425,459**

Budget by Fund

	Fund Title	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
50000	**INTERNAL SERVICE FUNDS**				
50001	**Fleet Management Fund**				
50003	Operating Fund-50066001	24,743,800	27,697,364	32,737,236	31,958,787
50004	Lease Back Program Fund-50066003	9,624,757	81,442,102	96,161,831	65,157,154
		34,368,557	**109,139,466**	**128,899,067**	**97,115,941**
50002	**Self-Insurance Fund**				
50100	Insurance Program Admin Fd-50067000	2,266,381	3,712,098	4,155,263	3,891,162
50101	Workers Compensation Insur Fd-50067001	7,601,124	33,637,541	35,319,451	32,140,061
50102	General Liability Insurance Fd-50067002	15,503,919	18,355,075	31,160,864	33,706,676
50103	Catastrophic Disaster Recov Fd-50067003	0	70,199,127	94,376,744	108,223,231
50104	Employee Group Health Insur Fd-50067004	112,168,747	161,319,012	174,590,821	162,542,285
50105	OPEB/Retiree Health Insur Fd-50067005	195	26,652,691	28,405,288	31,012,786
50106	TX Coll OPEB/Retiree Health Ins Fd-50067006	0	413,298	431,388	441,048
50107	Sheriff OPEB/Retiree Health Ins Fd-50067007	0	22,838,263	30,036,660	33,497,816
50108	Sheriff Grp Hlth & Sht Term Dis State Req'd Rsv Fd	0	34,526,040	35,700,247	36,497,086
50109	Sheriff Workers' Comp Reserve Fd	0	2,977,367	3,098,015	3,157,998
50110	Sheriff Legal Liabilities Reserve Fd	0	7,249,268	7,542,744	7,681,640
		137,540,367	**381,879,780**	**444,817,485**	**452,791,789**
	INTERNAL SERVICE FUNDS TOTAL	**171,908,923**	**491,019,246**	**573,716,552**	**549,907,730**
60000	**General Agency Funds**				
60034	Sales Tax/Tourist Tax Collections	**0**	**0**	**0**	**0**
40170	Series 21 Wastewater IFAU SA Fd	7,385,570	10,925,542	13,632,939	17,936,958
	Total General Agency Funds	**7,385,570**	**10,925,542**	**13,632,939**	**17,936,958**
	GRAND TOTAL	**$4,463,109,029**	**$8,495,636,388**	**$9,033,494,906**	**$9,318,144,802**

Department Summaries

DEPARTMENT SUMMARIES
The Departmental Summaries that follow in this section include department descriptions; department accomplishments; performance measures; summary budgets; and funded position comparisons for each individual department and various other organizations funded by the Board of County Commissioners.

MATRIX OF COUNTY SERVICES
Hillsborough County is a general-purpose government which performs many tasks and a wide range of services for the health, safety, and welfare of its citizens. The current list reflects organizational changes as well as refinements by the departments that are the direct result of the 'mapping' of specific performance measures to each service or program. The matrix is intended to be used as additional reference material for reviewing the budget. Some services contracted by Hillsborough County as well as services provided by other taxing authorities are not included (e.g., Hillsborough County's three cities, the School Board, the Children's Board, the Hillsborough Area Regional Transit Authority, the Port Authority, independent special districts, and the Southwest Florida Water Management District). There may be some embedded programs within the list that could be identified separately.

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

Matrix of Services

ADMINISTRATIVE OFFICE OF THE COURTS
Court Communications & Technology Services
Court Facilities Court Programs
- Children's Justice Center
- Community Mediation
- Domestic Violence
- Drug Court
- Elder Justice Center
- Juvenile Diversion/Teen Court

AFFORDABLE HOUSING SERVICES
First Time Homebuyer Down-Payment Assistance
Funding for Homeless Services/Facilities
Funding for Public Services/Facilities
Multi-Family New Construction/Rehabilitation Funding
Single Family Homeowner Rehabilitation Assistance

ARTS COUNCIL DIVISION
Arts Advocacy
Awareness of Cultural Sector
Community Engagement
Culture Sector Development
Economic Analysis for Cultural Sector
Strategic Planning
Workforce Development

AGING SERVICES
Active Senior Centers
Adult Day Care Services
Care Management
Customer Care Line/Information & Referral
In-Home Care Services
Personal Care Assistance
- Emergency Alert Response
- Caregiver Respite, etc.

Nutrition Services
- Home Delivered Meals
- Congregate Dining
- Summer Food Program for Children

Transportation
Volunteer Support

BOARD OF COUNTY COMMISSIONERS
Set Policy & Directives/Implementation of Comp Plan
Internal Auditor

CAPITAL PROGRAMS
Architecture Services
Construction Services
Design and Permitting Services
Right of Way Inspections

CHILDREN'S SERVICES
Children's Services Division
- Career, Vocational & Education Services
- Children In Need of Services & Families In Need of Foster Care- residential services

Mental Health & Substance Abuse Services
- Respite & Domestic Violence Services

CHILDREN'S SERVICES (continued)
- Services (residential & non-residential services)
- Staff Secure Shelter & Case Staffing Services

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

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

CODE ENFORCEMENT
Administration of Regulatory Ordinances
- Locksmith Ordinance
- Pain Management Clinic Ordinance
- PIP Insurance Fraud Ordinance
- Synthetic Drug Ordinance

Compliance Inspections—Businesses Regulated by Ordinance Liaison to Law Enforcement & Regulatory Agencies
Inspectional Services Division
- 911 Administrative Enforcement
- Animal Abuse & Neglect Investigation
- Burglar Alarm Ordinance Administration
- Enforcement of Ordinance/Investigation of State Law Violation
- Gas Pumping Assistance Ordinance (County-wide)
- Hand Sanitizer Ordinance
- Land Development Code
  - Agricultural Stand Enforcement
  - Sign Enforcement
  - Vendor Requirements
  - Zoning Regulations
- Property Maintenance
- Sexually Orientated Business Ordinance
- Shopping Cart Ordinance
- Solid Waste Ordinance

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

Matrix of Services

COMMUNITY & INFRASTRUCTURE
Infrastructure assessment
Development feasibility
Conduct Vision Zero Analysis
Trails strategic implementations
Corridor preservation
Access Management best practices
Transportation 10 year needs plan

CONSERVATION & ENVIRONMENTAL LANDS MANAGEMENT
Ecotourism Development
Environmental Lands Management (ELAPP)
- Environmental Grant/Contract Compliance
- Exotic Plant Control
- Feral Animal Control
- Habitat Restoration
- Prescribed Burning
- Public Access & Recreation
- Site Security

Parks Planning & Design
Regional Parks Management
- Environmental Programming
- Public Access & Recreation

Trails Planning & Management

CONSUMER & VETERAN SERVICES
Advocate in Accessing Federal/State/Local Veterans Benefits
Citizen Boards Support
- Administration of Code Liens
- Administration of Ordinance Violation Hearings
  - Code Board Hearings
  - Code Special Magistrate Hearings
  - Red Light Hearings
  - Water Restriction Violation Hearings

Consumer Complaint Investigation
Contact for All Veterans' Activities
False Alarm Violation Hearings
Fraud/Victimization
Liaison to Outside Agencies Concerning Veterans Issues
Outreach & Education
Single Point of Contact for Military Members and Families

COUNTY ADMINISTRATOR
Administrative Support
County Intergovernmental Representation
County Legislative Representation
Develop Federal Legislative Program
Develop State Legislative Program
ERP Project Implementation Management

COUNTY ATTORNEY
Legal Counsel & Representation

COUNTY INTERNAL AUDITOR
Conduct performance, operational, compliance, management & other Internal Audits

CUSTOMER SERVICE & SUPPORT
Customer Service Center
- Receives, monitors & coordinates incoming citizen requests
- Provides statistical analysis of citizen request types, categories & geographic locations

Citizen Engagement
- Public meetings/hearings/projects/programs
- Notices of road/lane closures to media traffic agencies, fire rescue agencies

Neighborhood Relations
- Government Leadership University
- Neighborhood conference
- Neighborhood Mini Grant program
- Liaison with neighborhoods

CYBER SECURITY SERVICES
Cyber Security Services

DEVELOPMENT SERVICES
Building, Permitting & Inspections
Center for Development Services—Customer Service
Contractor Licensing
Land Development Code Administration
Land Excavation & Phosphate Mining
Natural Resources Permitting
Site Development Review
Subdivision Review
Zoning

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

ENGINEERING AND OPERATIONS
Bridge Inspection & Maintenance
Engineering & Construction
Mosquito Control
Right of Way Management
Roadway Maintenance
Stormwater Maintenance
Traffic Engineering & Operations

ENTERPRISE PROGRAM MANAGEMENT OFFICE
Enterprise Project and Program Management
Technology Service Delivery and Support

Matrix of Services

ENTERPRISE SOLUTIONS & QUALITY ASSURANCE
System Support for Financial/Administrative Functions

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

ENVIRONMENTAL SERVICE DIVISION
Environmental Laboratory
Innovation & Resiliency
Sustainable Water Resources

EXTENSION SERVICE
4-H & Youth Programs
Agriculture Industry Development
Agricultural Production & Forestry Programs
Family & Consumer Sciences—Nutrition, Family Life, & Family Financial Education
Horticulture—Residential & Commercial

FACILITIES SERVICES & REAL ESTATE
Custodial Operations
Emergency Management/Response
Environmental Land Acquisition (ELAPP)
Facility Portfolio/Space Management & Planning
Facilities Services & Real Estate
Land Care & Maintenance
Lease Administration
Major Repair & Preservation of Facilities
OCA Records Center Management
Operations & Maintenance
Parking Administration
Pest Control Services
Real Estate Acquisition & Technical Services Support
Real Estate Appraisal & Valuation Services
Recycling Programs
Sale of Surplus Real Estate
Strategic Facility & Master Planning
Surplus Warehouse Operations

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

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

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

GUARDIAN AD LITEM
Advocacy for Children in Foster Care

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

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

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

HOMELESS SERVICES
Homeless Resources Coordination & Referral
Homelessness Services—Rapid Rehousing

HUMAN RESOURCES
Benefits Administration
Classification & Compensation
- Employee Health & Wellness Programs
- Employee/Labor Relations
- Human Rights Ordinance Administration
- Investigation Administration
- Worker's Compensation Administration

Employee Benefits—Fiscal Control
Learning & Organizational Development
Recruiting & Hiring

INFORMATION TECHNOLOGY DEPARTMENT
Enterprise Infrastructure Services
Enterprise Information Management Services

Matrix of Services

INFORMATION TECHNOLOGY DEPARTMENT (continued)
Enterprise Architecture & Technology Modernization
Technology Engagement & Client Support Services

LIBRARY SERVICES
Circulating Print & Digital Collections
Community, Education & Entrepreneurial Support
Information & Reference Services
Law Library
Local & Family History Preservation
Programs & Classes

MANAGEMENT & BUDGET
Management & Budget Division
- Budget Systems & Revenue Analysis
- Capital Budget Services
- Debt Management
- Financial Reviews
- Merchant Banking
- Multi-Year Financial Planning/Economic Analysis
- Operating Budget Services
- Truth-in-Millage (TRIM) Compliance

Criminal Justice Community Liaison
Grants Management

MEDICAL EXAMINER
Cause of Death Determination
Disposition of Unclaimed Bodies

MINORITY & SMALL BUSINESS ENTERPRISES DIVISION
Disadvantaged Minority/Women-Owned & Small Business Inclusion

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

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

PARKS & RECREATION (continued)
Recreation & Athletic Programs for Persons with Disabilities
Summer Camp Programs
Teen Programming

PERFORMANCE DATA & ANALYTICS
911 Agency
Enterprise Data & Analytics
Geospatial Services

PET RESOURCES
Adoption/Rescue/Foster for Pets
Animal Shelter
Pet Friendly Emergency Shelter Mgmt./Disaster Planning
Pet Ownership Information/Expert Resource
Pet Registration/Licensing
Proactive Programs for Retention/Sterilization of Pets
Rabies Control/Bite Case Mgmt.
State ESF-17 Emergency Response

PLANNING COMMISSION
Community/Neighborhood Planning
Countywide Comprehensive Planning
Countywide Long-range Transportation Planning
Hillsborough River Planning
Local Planning Agency (LPA) Administration

PROCUREMENT SERVICES
Administration of Purchase Orders
Centralized Procurement—Formal
Centralized Procurement—Informal
Management of Automated Purchasing Activities
Purchasing Card Program
Vendor Development

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

PUBLIC DEFENDER
Legal Representation to Indigent Clients

RISK MANAGEMENT & SAFETY DIVISION
Risk Management & Safety

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

Department of Administrative Services
- Facility Management Division
- General Services Division
- Information Services Division

Matrix of Services

SHERIFF (continued)
- Occupational Health Clinic
- Public Affairs Office

Department of Detention Services
- Jail Division I
- Jail Division II
- Jail Division III
- Court Operations Division

Department of Investigative Services
- Child Protection Investigations Division
- Criminal Investigations Division
- Professional Standards Section
- Special Investigations Division

Department of Operational Support
- Community Outreach Division
- Homeland Security Division
- Training Division

Department of Patrol Services
- District I
- District II
- District III
- District IV
- District V
- Communications and Records

SOCIAL SERVICES
Adult Education & Training
Family Empowerment/Self-Sufficiency
Free Tax Preparation
Homelessness Prevention/Rental Assistance
Utilities/Energy Assistance
Youth Development

SOIL & WATER CONSERVATION DISTRICT
Conservation & Environmental Education
Soil & Water Technical & Permitting Assistance

SOLID WASTE DIVISION
Environmental Services
Landfill Operations & Maintenance
Solid Waste Collection & Disposal

STATE ATTORNEY
Domestic Crime Assistance
Initiate Criminal Legal Actions on Behalf of the State
Notification of Hearings Service to Victims
On-site Emergency Service to Violent Crime Victims
Sexual Battery Medical Screening
Victim Assistance
Worthless Check Diversion Program

SUNSHINE LINE
Transportation Disadvantaged Services
- Door-to-Door Transportation
- Bus Passes

SUPERVISOR OF ELECTIONS
Administer Elections
Candidate Services
Voter Registration & Education

TAX COLLECTOR
Bill & Collect Property Taxes & Assessments
Collect Tourist Development Tax
License Issuance (Occupational, Hunting & Fishing Licenses)
Motor Vehicle Registration/Title

WATER RESOURCES
Accounting Support Services
Business Services
Communications & Public Involvement
Customer Service – Employee Services
Drinking Water Treatment & Distribution
Engineering
Evaluation of Water Supply Projects
Exercising of County Arbitration Rights
Field Maintenance Services
Management Services
Monitoring Well-Field Reductions
Planning & Operations
Reclaimed Water Disposal
Reclaimed Water Delivery
Wastewater Collection and Treatment

Board of County Commissioners

There are seven members of the Board of County Commissioners. Voters elect four commissioners to serve single-member districts and three for countywide representation. The Board approves the County's operating and capital budgets, and the County's Capital Improvement Program. County Commissioners develop the policy for the management of Hillsborough County and provide direction to the County Administrator for the improvement of the county and the welfare of its residents. The Board serves as the Environmental Protection Commission, and individual commissioners serve on various other boards, authorities, and commissions.



Standing, from left: Ken Hagan, Chair (District 2), Joshua Wostal (District 7, Countywide), Pat Kemp, (District 6, Countywide), Donna Cameron Cepeda, Chaplain (District 5, Countywide), Michael Owen (District 4). Seated, from left: Gwen Myers, Vice Chair (District 3), Harry Cohen (District 1)

FY 22 and FY 23 Accomplishments:

- The Board effectively allocated American Rescue Plan Act funds from the federal government to help residents, businesses, and other organizations impacted by the pandemic.
- The Board provided funding to significant public safety capital projects in the Adopted FY 23 Budget. Among these projects are a new Sun City North Fire Station, a new Fire Rescue/Emergency Management Warehouse for essential supplies, and improvements at the County Jail.

FY 24 and FY 25 Core Goals:

- The Board will adopt a balanced budget that is linked to its strategic objectives, incorporates strategic uses of funding, and ensures transparent and stable government operations.
- The Board will continue a history of making budget decisions consistent with sound financial management practices, resulting in the maintenance of the County's AAA general credit rating from all three credit rating agencies.
- The Board will continue to respond to resident requests to maximize two-way dialogue between the public and their government.

FY 24 and FY 25 Key Projects:

- The county's population is growing rapidly, with a projection of more than 500,000 new residents within the next 20 years. To properly plan for this growth, the Board has been working with County administration in the development of master plans for Fire Rescue, Parks, Stormwater, and Affordable Housing. Identification of creative funding solutions is a key goal.

Board of County Commissioners

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 2,979,518	$ 3,274,255	$ 3,616,723	$ 3,616,723
Operating Expenditures/Expenses	38,382	109,070	121,098	123,278
Total	**$ 3,017,900**	**$ 3,383,325**	**$ 3,737,821**	**$ 3,740,001**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,017,900	$ 3,383,325	$ 3,737,821	$ 3,740,001
Total	**$ 3,017,900**	**$ 3,383,325**	**$ 3,737,821**	**$ 3,740,001**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	21	21	21	21
Funded FTE Positions	21.00	21.00	21.00	21.00

BUDGET CHANGES AND OPERATIONAL IMPACT

FY 23 to FY 24

PERSONNEL SERVICES:

- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:

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

County Internal Auditor's Office

The County Internal Auditor's Office performs independent and objective reviews and evaluations of all departments, offices, boards, activities, functions, and agencies under the control of the Board of County Commissioners. These reviews may include performance, operational, compliance, management, and other audits conducted in accordance with applicable professional auditing standards, such as those provided by the U.S. Government Accountability Office and the Institute of Internal Auditors. As a business partner, the County Internal Auditor's Office provides an advisory role in addition to its routine audit and assurance responsibilities.

FY 22 and FY 23 Accomplishments:

- The Internal Auditor's Office reviewed and evaluated activities to improve County operations. It assisted the Board of County Commissioners with achieving economical, efficient, and effective administration of its areas of responsibilities to residents.
- The Office informed the County Administrator of emerging risks and situations that would have had a material and negative impact on County operations or programs, and it served in an advisory capacity in the development of controls.
- The Office assisted management by identifying process improvement opportunities that resulted in higher control maturity levels for County operations and decreased risk factors.

FY 24 and FY 25 Core Goals:

- Provide assurance, advice, and value for the money. Serve in an advisory capacity in the development of controls.
- Align products and services to the Board of County Commissioners' strategic goals and objectives.
- Identify and review emerging risks before they become problematic. Keep the County Administrator informed of emerging risks and situations that may have a material negative impact to County operations and programs.

FY 24 and FY 25 Key Projects:

- Perform independent assurance, and audit and consulting services. Monitor management corrective action plans and consulting services. Procure and manage contracted audited services on behalf of management, special reviews, cone-of-silence investigations, annual risk assessment and planning, and management assistance services.
- Provide: reasonable assurance of economy and efficiency of resources deployed; consistency between operations and programs with their established objectives; reliability and integrity of financial and operational information; overall compliance between policies, plans, and procedures with written guiding principles, grants, and contracts; and adequacy of controls.

Innovation:

During this past year, the County garnished inspiration from audit report recommendations that outlined and steered the strategic direction of key projects.
For example:

- Building Services - Provided advice to modernize the vertical process by adopting practices to optimally meet customer expectations. RESULT: management implemented Accela, digitized intake and permit processing, automated permit application routing, streamlined inspector assignments, implemented performance measures, kicked off a fee schedule study, and enhanced record storage and security.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Completed audit services - measured by the number of final communications issued.	19	17	15	19

County Internal Audit

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 694,587	$ 811,673	$ 878,476	$ 896,317
Operating Expenditures/Expenses	41,469	73,322	82,321	82,913
Total	**$ 736,056**	**$ 884,995**	**$ 960,797**	**$ 979,230**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 736,056	$ 884,995	$ 960,797	$ 979,230
Total	**$ 736,056**	**$ 884,995**	**$ 960,797**	**$ 979,230**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	5	5	5	5
Funded FTE Positions	5.00	5.00	5.00	5.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of an increase in additional software licenses.

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 County Attorney's Office gathers to recognize and celebrate employees during a holiday luncheon.

FY 22 and FY 23 Accomplishments:

- Provided preventative legal advice to all clients, which reduced liability risks and defended all lawsuits filed against Hillsborough County.
- Maintained Florida Bar Board Certification for 37% of the attorneys in the office and maintained paralegal certification or Florida Bar registration for 29% of the paralegals.
- Coordinated 6,310 public records requests in Calendar Year 2022.
- Managed the registration of 140 lobbyists in Calendar Year 2022.

FY 24 and FY 25 Core Goals:

- Continue to enhance in-house training programs to provide quality training and cost effective continuing legal education (CLE), which will further improve staff members' abilities to perform their jobs with increased professionalism while fostering the development of exceptional lawyers and support staff.
- Continue to promote Board certification by allocating funds to support staff attorneys who are seeking certification. This is accomplished by paying for the training and certification process while recognizing that it is a capstone accomplishment of a legal career requiring a peer review process, extensive practical experience, and passing a test to demonstrate knowledge in a specialized area of law.

FY 24 and FY 25 Key Projects:

- Continue to emphasize customer service for clients (BOCC, County departments and agencies) and the public in order to create an atmosphere of cooperation with clients and to assure consistency with the BOCC and County Administrator's objectives.
- Continue to enhance professionalism and excellence in legal services to the client as quality legal services are the foundation of a successful law office.
- Maintain standards of practice for both attorney and non-attorney personnel to reinforce the responsibility of all staff to conduct themselves consistently and within the expectations associated with their professions.

Innovation:

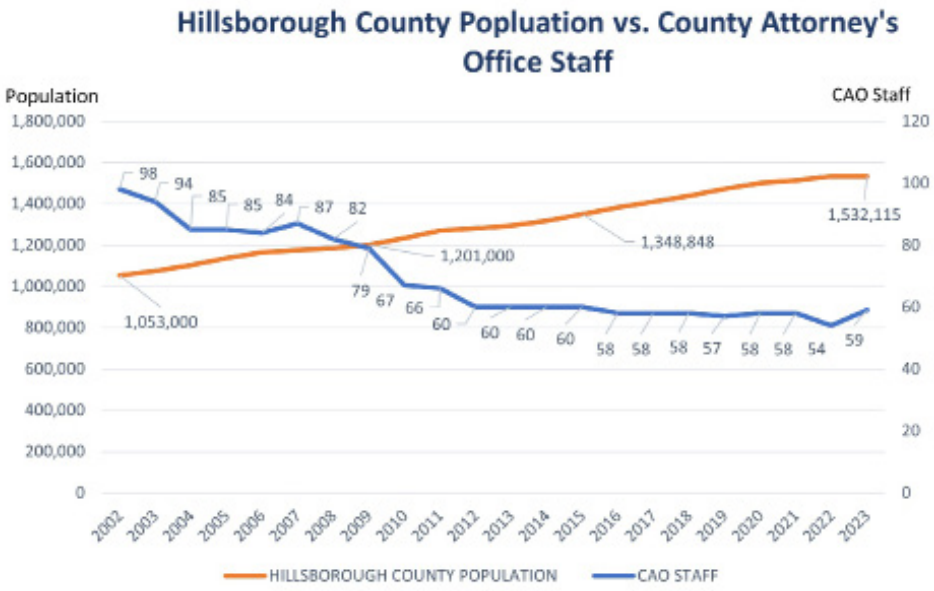
The County Attorney's Office efficiently uses office resources in a manner that delivers legal services not only within but under planned budgets. The office has analyzed numerous areas to determine if innovative thinking can achieve efficiencies. The County Attorney's Office has shifted duties which has created a considerable savings, while utilizing existing in-house resources to continue to provide a high level of service. Despite a constant increase in the volume and complexity of the workload, the total Office staff of 59 is 37% below the 94 funded positions prior to the recession. By taking on the additional duties of representing CareerSource, the Charter Review Board, and the Planning Commission at no additional cost, the office has achieved savings for the County.



Honoring Marva Taylor, Senior Assistant County Attorney, as she enters retirement after 16 years of dedicated service.



Chief Assistant County Attorney Rick Tschantz gives recognition to his division for all the exceptional legal services provided throughout the past year.





Lis Mendez, Legal Secretary, is recognized for 20 years of service with the County Attorney's Office.

Left graph: Although the population in Hillsborough County has grown, the Hillsborough County Attorney's Office has managed to decrease its staff numbers after former employees have retired by utilizing technology and encouraging current staff to work in a more efficient manner.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Enhanced in-house/webinar training for CLE.	Yes	Yes	Yes	Yes
Promote Board Certification.	Yes	Yes	Yes	Yes
Improve technology capabilities.	Yes	Yes	Yes	Yes

County Attorney

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 8,656,001	$ 10,075,252	$ 10,508,545	$ 10,723,166
Operating Expenditures/Expenses	170,825	252,654	288,611	292,968
Total	**$ 8,826,826**	**$ 10,327,906**	**$ 10,797,156**	**$ 11,016,134**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 8,826,826	$ 10,327,906	$ 10,797,156	$ 11,016,134
Total	**$ 8,826,826**	**$ 10,327,906**	**$ 10,797,156**	**$ 11,016,134**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	62	62	61	61
Funded FTE Positions	62.00	62.00	61.00	61.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY 23, one position was eliminated and merged into existing position.

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

Affordable Housing Services

(813) 612-5397 | HCFLGov.net/AffordableHousing

Affordable Housing Services enhances the quality of life for Hillsborough County residents by helping low- and moderate- income families retain or find safe, quality affordable housing, and improves lives in low- to moderate- income areas using federal and state funding. Each year, the department effectively manages the HOPE Funds, Housing, Urban Development, and State grants: Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), Emergency Shelter Grant (ESG), and State Housing Initiative Partnership (SHIP). The department actively fosters housing development through public/ private partnerships and by creating incentives and impact fee waiver programs that support the 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.



All 12 new homes built in the Silvio Palms neighborhood of Temple Terrace have attached garages.



The New Life Village has 16 rental townhomes that will provide affordable housing for more than 60 residents.

FY 22 and FY 23 Accomplishments:

- Affordable Housing helped increase accessibility and sustainability of housing for more than 135 people by providing down payment assistance, new constructions, and rehabilitation of homes for low- to moderate-income clients.
- The department improved quality of living and community development for 4,214 low- to moderate- income households through the renovation and improvements to several public services and public facilities/ infrastructure projects. These include facilities for people with disabilities, homeless people, neighborhood facilities, parks, and recreational facilities.
- Affordable Housing accessed and preserved housing units for 20,349 households through multifamily development support, rapid rehousing, shelter, and rental/mortgage assistance.

FY 24 and FY 25 Core Goals:

- Affordable Housing will increase and sustain decent, affordable housing opportunities for low-income families.
- The department will create long-term housing opportunities.
- Affordable Housing will preserve decent housing opportunities with improved accessibility and sustainability.

FY 24 and FY 25 Key Projects:

- Hillsborough County provided Habitat for Humanity of Hillsborough County HOME funds in the amount of $510,000 for land acquisition located in



Mercy Oaks is a 20-unit apartment complex with one-, two-, and three-bedroom apartments.

Temple Terrace. The subdivision, Silvio Palms, was subdivided into 12 plots to construct energy star certified single-family homes with attached garages.

- Hillsborough County provided Catholic Charities Diocese of St. Petersburg, Inc. HOPE funds in the amount of $2,443,250 for 20 of affordable housing rentals for low- to moderate- income level clients. Mercy Oaks is located off Florida Avenue in Tampa.
- Hillsborough County provided HOME funds in the amount of $1,736,820 to New Life Village to build 16 new rental townhome units that will provide affordable housing for more than 60 residents and their families, specifically at-risk youth affected by trauma and/or the foster care system.

Innovation:

In partnership with Children's Home Network (CHN), Affordable Housing Services provided $957,293 in Community Development Block Grant funding for construction improvements to their facility, located at 10909 Memorial Highway, Tampa, FL 33615. The campus improvements included the removal of an old standing structure and replaced it with an in-kind building. The in-kind building is now home to CHN's Donation Center, which allows foster youth to shop for new clothing, school supplies, personal hygiene items, home decor, recreational items, etc. Oftentimes, foster kids arrive at the facility without any personal belongings. The Donation Center will give the foster youth living on the campus a sense of normalcy, independence, and self-confidence.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
To increase and sustain decent, affordable housing and community development opportunities for low-income families and neighborhoods	6,944	7,986	9,183	10,561
To create long-term housing opportunities	26	68	50	55
To preserve decent housing opportunities with improved accessibility	127	139	153	168

Affordable Housing Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 3,062,571	$ 8,643,061	$ 13,986,580	$ 14,656,976
Operating Expenditures/Expenses	644,621	3,159,060	2,092,929	1,846,644
Capital Outlay	2,076,000	0	0	0
Grants & Aids	20,462,609	103,991,071	123,043,917	94,779,964
Total	**$ 26,245,801**	**$ 115,793,192**	**$ 139,123,426**	**$ 111,283,584**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 0	$ 270,920	$ 353,696	$ 379,690
Hillsborough County Local Affordable Housing Fund	8,278,000	36,596,135	32,312,156	10,355,769
Unincorporated Area General Operating Fund	818,726	1,343,601	1,318,402	1,297,683
Grants (Not Transportation-Related)	13,943,811	52,433,303	58,091,560	56,244,996
Local Housing Assistance Program Fund	3,205,265	25,149,233	47,047,612	43,005,446
Total	**$ 26,245,801**	**$ 115,793,192**	**$ 139,123,426**	**$ 111,283,584**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	35	43	43	43
Funded FTE Positions	35.00	43.00	43.00	43.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

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

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

Aging Services

(813) 272-5250 | HCFLGov.net/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.



Senior prepares a meal from the department's first cookbook titled, "Recipes Aged to Perfection."

FY 22 and FY 23 Accomplishments:

- During FY 22, Aging Services provided 884,813 meals to 3,107 seniors. The department continues to enroll seniors in its meal programs daily.
- In collaboration with the Communications department, Aging Services published its first cookbook, "Recipes Aged to Perfection." It's filled with special family recipes from the seniors and staff. Aging Services will host cooking competitions and encourage seniors to prepare meals from the cookbook and take pictures to be included in future editions.
- In addition to resuming in-person services at all center locations, the department opened and began providing services from the newly constructed Wimauma Senior Center. This center is a first of its kind in the county as it is co-located with a medical facility, Suncoast Community Health Centers, Inc., and the County's Health Care Services Healthy Living programs.

FY 24 and FY 25 Core Goals:

- Provide additional support to caregivers in need by offering weekend respite care on a quarterly basis, allowing caregivers time off on a weekend to relax, run errands, practice self-care, and publish and disseminate a quarterly healthcare education newsletter. This newsletter will go directly to the caregivers, clients, and community members.
- Initiate a departmentwide fall prevention program intended to decrease falls significantly utilizing the STEADI (Stopping Elderly Accidents, Deaths, and Injuries) program and a nationally recognized evidence-based program, "A Matter of Balance" (MOB)-Managing Concerns About Falls.
- Staff will seek center accreditations and case manager certifications to further enhance the alignment of the department's programs with nationally recognized standards that strengthens the overall department's operations and affirms the programs commitment to quality by providing a more client-centric, coordinated model of care.

FY 24 and FY 25 Key Projects:

- Aging Services is collaborating with the Communications department to survey the community at-large regarding the department's facility-based services. Survey results from this community engagement opportunity will assist the

department and providers throughout the state to better serve and reach seniors in need.

- The department is partnering with the Florida Museum of Photographic Arts (FMOPA) to teach seniors throughout Hillsborough County basic photography techniques and place professional cameras in the hands of seniors, giving them a tool for creative expression. FMOPA will host a photography exhibition, which will be open to the public, displaying seniors' photographs.
- Aging Services will identify a vendor to pilot a GPS tracking wanderer device program. It will be made available to Alzheimer's disease and related dementias at-risk 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.

Innovation:

The department will initiate an online payment system to allow clients and caregivers to make co-payments and donations via credit card or ACH, which will contribute to timely payments and an increase in donations. Staff will provide technological training on the new system for seniors at various department centers. Go live date is scheduled for April 26, 2023.



During the Adult Day Care Annual Caregiver Workshop "Caregiving Happens," several caregivers took the opportunity to visit the Alzheimer's Association Brain Bus.



County officials participate at a Wimauma Senior Center ribbon cutting.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 253 Projected
Maintained or improved independence in performing activities of daily living as a result of services provided, creating greater ability to remain at home and avoid long-term care placement.	74.55%	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.	95.5%	90%	90%	90%
Maintained or improved ability of caregivers to continue to provide care after receiving caregiver support services.	94%	94%	95%	95%
Seniors attending Hillsborough County Senior Centers who report taking better care of their health after enrolling in our healthy lifestyle/wellness programs..	N/A-centers were closed due to COVID-19	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).	18,088	18,500	19,000	19,000

Aging Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 8,204,446	$ 11,232,893	$ 11,901,406	$ 12,088,823
Operating Expenditures/Expenses	10,166,652	17,027,541	19,950,433	19,960,099
Other Non Operating	90,674	129,535	0	0
Total	**$ 18,461,772**	**$ 28,389,969**	**$ 31,851,839**	**$ 32,048,922**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 9,149,072	$ 10,740,823	$ 12,612,062	$ 12,836,979
Grants (Not Transportation-Related)	9,312,699	17,649,146	19,239,777	19,211,943
Total	**$ 18,461,772**	**$ 28,389,969**	**$ 31,851,839**	**$ 32,048,922**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	145	144	144	144
Funded FTE Positions	136.56	138.18	138.18	138.18

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.
- The increase in operating expenditures is primarily the result of increased insurance assessments and an increase in the service rate paid to contracted vendors.

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

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.



Claire May attended the Council's Business Side of Art series, which supports local artists by giving them business skills to improve sales, marketing, bookkeeping, and much more.

FY 22 and FY 23 Accomplishments:

- For FY 23, grant funding was awarded to 38 local cultural organizations and 18 working artists. These grants support community prosperity by providing professional development opportunities to local small business arts entrepreneurs. Additionally, this funding helps maintain important community programming through a variety of nonprofits.
- The Arts Council has worked steadily throughout FY 23 to complete the Arts & Economic Prosperity 6 Study, which evaluates the local creative economy and determines revenue derived through jobs, taxes, tourism, and more.
- As a continuing effort in workforce development, the Arts Council hosted a workshop for local artists about better positioning their business to prepare for tax season and taking advantage of appropriate business deductions. Educating artists on available resources and effective methodologies enables them to navigate managing a small business more effectively.

FY 24 and FY 25 Core Goals:

- As the Council completes an economic impact study, it will focus on sharing data about the nonprofit cultural sector in Hillsborough County and the highlights of the region as an arts destination. Data that provides evidence that Hillsborough County is a creative community in which to live, work, and play also serves to encourage relocation, tourism, and business development.
- The Council will continue to implement initiatives to ensure that every resident in Hillsborough County has equitable access to arts and culture by broadening awareness of existing and emerging opportunities, eliminating participation barriers, reaching underserved populations, and providing opportunities for residents to engage in local culture.
- The Arts Council will start cultural asset mapping to identify cultural spaces throughout the county and begin the process of leading a needs assessment to more effectively identify unmet community needs in the local cultural sector. These initiatives will position the community to identify a long-range planning process for the future of the County's cultural assets.

FY 24 and FY 25 Key Projects:

- Develop a cultural assets map that identifies arts organizations, arts businesses, artists, public art, and more.
- Utilize nationally recognized mapping software to benchmark Hillsborough County compared to other similar communities to understand how well the County is meeting established objectives.
- Further evaluate the local creative economy by continuing to aggregate data, including data about the for-profit creative businesses in our community, to help understand needs and develop goals for long-range planning.

Innovation:

As of March 3, 2023, the Cultural Assets Commission became part of the Arts Council Division. Accompanying this change, the Arts Council now manages the Special Event Partnership Grant program with an additional grantmaking budget of more than $2 million.

This is an important new role for the Arts Council to play in supporting the cultural sector's many festivals and events, which take place throughout the entire county and will provide greater capacity for benchmarking outcomes.



Beginning in FY 23, the Arts Council now supports festivals and events in the community via the Special Events Partnership Grant program.



Fledgling at Hillsborough Community College is an example of the Community Arts Impact Grant at work. This bicycle project takes arts and food education to the local community to teach residents both of these skills.



Rudram Dance teaches traditional Indian dance supported by the Cultural Development Grant program. This program provides broad support to many cultural institutions in the area.



Local artist Nneka Jones' work has appeared in Time, The Washington Post, and most recently, a new Marvel film. She is an FY 23 Professional Development for Artists Grant recipient.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of individuals served	362,080	300,000	328,000	353,000
Number of activities and events conducted	725	750	775	800
Number of full-time jobs supported	126	134	142	150

Arts Council Division

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 282,055	$ 464,628	$ 604,182	$ 613,640
Operating Expenditures/Expenses	9,376	259,068	242,020	242,217
Grants & Aids	312,743	415,000	415,000	415,000
Total	**$ 604,174**	**$ 1,138,696**	**$ 1,261,202**	**$ 1,270,857**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 427,412	$ 785,739	$ 1,007,711	$ 1,014,934
Grants (Not Transportation-Related)	176,762	352,957	253,491	255,923
Total	**$ 604,174**	**$ 1,138,696**	**$ 1,261,202**	**$ 1,270,857**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	3	3	4	4
Funded FTE Positions	3.00	3.00	4.00	4.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Position transfers between the Arts Council Division and Economic Development result in one additional position.

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

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Capital Programs

(813) 635-5400 | HCFLGov.net/PublicWorks

Capital Programs oversees the project development, design, and construction of the County's Capital Improvement Program for transportation, stormwater, and facilities such as parks, libraries, and fire stations. The department is also responsible for the inspection of developer construction, including subdivision infrastructure, public-contributed assets in County right of way, and commercial property improvements.

FY 22 and FY 23 Accomplishments*:

- Successful delivery of the Transportation, Stormwater, and Architecture Services Capital Programs, including $191 million in expenditures in FY 22 on projects providing for improved transportation facilities, government facilities (including a library and parks), sidewalks, bike lanes, and stormwater drainage systems.
- Successfully completed the construction phase of $25.6 million Apollo Beach (Paseo Al Mar)/I-75 Extension on Aug. 26, 2022. The project included constructing a new overpass over I-75 (connecting U.S. 41 with Paseo Al Mar Boulevard) and new bridge over Bullfrog Creek, roadway approaches, drainage improvements, highway lighting, and sidewalks.
- ****CORRECTION:** Completion of over 27 architectural capital improvement projects totaling $52 million in value, including the Consolidated & Hardened Maintenance Facilities for West Service Unit, solar projects for various County buildings, the Town N' Country Library renovations, and a new Fire Station #46 (Rhodine Road).



A community of over 116,000 residents and hundreds of businesses now has a new, modern fire station calling Central Brandon home.

FY 24 and FY 25 Core Goals*:

- Ensure on-time and within budget delivery of projects to address the needs of the community.
- Improve infrastructure safety assets that would help achieve the County's Vision Zero goals.
- Provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.

FY 24 and FY 25 Key Projects*:

- Commence and complete construction of the Progress Village regional stormwater improvements, Collins Elementary School circulation improvements, and the 70th Street South bridge replacement over Delaney Creek.
- Commence and complete transportation improvement projects such as widening Bell Shoals Road between Bloomingdale Avenue and Boyette Road from a two-lane, undivided rural road to a four-lane, divided urban facility, and several intersection safety improvement projects that will provide enhanced infrastructure to help reduce congestion and increase safety.
- ***** CORRECTION:** Complete renovations and enhancements to 14 facilities, including Fire Station #42 Bunker Gear, Security Enhancements at the Hanna Avenue Facility, Adult Care Centers at the Bloomingdale Avenue, Phyllis Busansky, and Plant City centers, the relocation of the Juvenile Diversion Program, Edgecomb Courthouse 4th & 5th Floor Expansions, renovations to Fendig and West Tampa Libraries, and air handler replacements at County Center on the 3rd, 12th, and 17th floors.

* This information has been corrected to reflect the accurate date range. (Aug. 9, 2024)
** This item has been corrected to reflect the correct accomplishment. (Aug. 9, 2024)
*** This item has been corrected to reflect the correct key project. (Aug. 9, 2024)

Innovation:

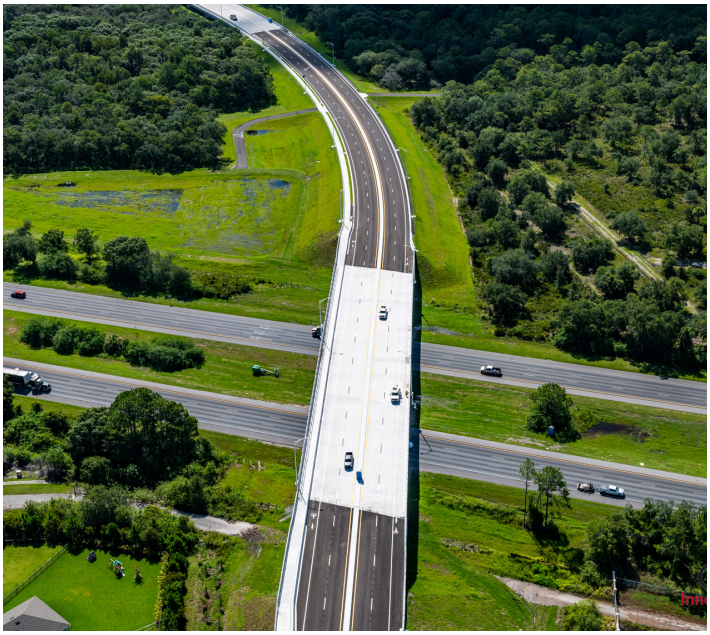
Implementing a capital program delivery management solution that will improve integration of project information, streamline workflows, and enhance reporting. The management solution will improve risk mitigation, transparency, and accountability.



The New Tampa Performing Arts Center includes a 348-seat theatre/multipurpose venue with a stage, catwalk, orchestra pit, four studios/multipurpose rooms, a catering/serving kitchen, concession area, box office, main lobby, and parking for 215 vehicles. The space provides flexibility for conducting theater, dance, and arts events, including educational programming for residents of all ages.



At the entrance of Pebble Park is the new Riverview Roundabout, which features a bronze sculpture honoring the Seminole Native American Tribe.



The Apollo Beach Boulevard (Paseo Al Mar Boulevard) I-75 Overpass provides connectivity between U.S. 41 and U.S. 301 – a vital east-west corridor in the South Hillsborough County area.



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

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Repair sidewalks (linear feet) to increase pedestrian safety	37,561	60,000	50,000	30,000
Culverts (linear feet) to repair and/or replace	12,615	12,000	12,000	12,000
Roadways resurfaced (lane miles)	121	200	150	100

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 7,955,836	$ 9,090,308	$ 9,575,693	$ 9,668,631
Operating Expenditures/Expenses	1,699,168	2,953,625	3,171,156	3,082,358
Capital Outlay	85,880	0	0	0
Total	**$ 9,740,883**	**$ 12,043,933**	**$ 12,746,849**	**$ 12,750,989**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 1,730,258	$ 1,964,725	$ 2,099,531	$ 1,994,527
Unincorporated Area General Operating Fund	1,386,076	1,548,153	1,720,823	1,739,865
Unincorporated Area Special Revenue Funds	176,484	508,882	727,166	734,133
Transportation Trust Fund	6,448,065	8,022,173	8,199,329	8,282,464
Total	**$ 9,740,883**	**$ 12,043,933**	**$ 12,746,849**	**$ 12,750,989**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	72	72	71	71
Funded FTE Positions	72.00	72.00	71.00	71.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, overtime for inspection team, and short-term disability are budgeted.
- Position transfers between Parks and Recreation and Facilities result in one fewer position.
- In FY24, two Project Managers positions are established to address an increase in department responsibility.
- During FY23, two positions were eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments and fleet expenditures.
- In FY24, one-time funding is included to assist Architecture Services in digitalizing critically important paper files.

Children's Services

(813) 264-3807 | HCFLGov.net/Children
Childcare Lisensing: (813) 264-3925 | HCFLGov.net/ChildCareLicensing

Children's Services administers the highest-quality, evidence-based treatment services designed to empower and protect children, youth, and families in Hillsborough County. The department provides therapeutic, residential respite, and outpatient counseling services, as well as licensing and regulatory services to child daycare facilities/homes. The department's primary goal is to promote self-sufficiency, reduce juvenile crime, and support residents.

FY 22 and FY 23 Accomplishments:

- As part of the implementation of the Family First Prevention Services Act (FFPSA), the department has enhanced prevention services for Hillsborough County youth and families. This also includes the department's aftercare program.
- Through collaboration with key community stakeholders, the department reduced the amount of youth entering out-of-home care and introduced early intervention to help identify and support families and youth at risk.
- Established a Safety Action Team (SAT) that will serve as the focal point for the department's Occupational Safety & Health Program. This team has representation from across the department and will review safety initiatives put in place to promote and ensure organizational safety.

FY 24 and FY 25 Core Goals:

- Continue to have open dialogue with the new 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 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.
- Oracle Learning Management System Training software will enhance employee engagement through training, provide greater agility in responding to contractual requirements, reduction in reliance on paper, and strengthen program practices.

FY 24 and FY 25 Key Projects:

- Continue Duffels of Dignity program to provide foster care children, youth in the department's care, and those escaping domestic violence with a new or gently used suitcase or duffle bag. Build partnerships with groups and organizations and distribute items for those in need.
- Digital and technology-based solutions to support faster interventions for families, better responsiveness to customer needs, greater agility in responding to contractual requirements, reduction in reliance on paper, and enhance employee engagement through training. These solutions will strengthen program practices and improve how residents experience services.
- Provide analytical data that demonstrates year-end efforts to improve safety measures and reduction in injuries, incidents, and accidents to Hillsborough County employees, clients, and visitors.

Innovation:

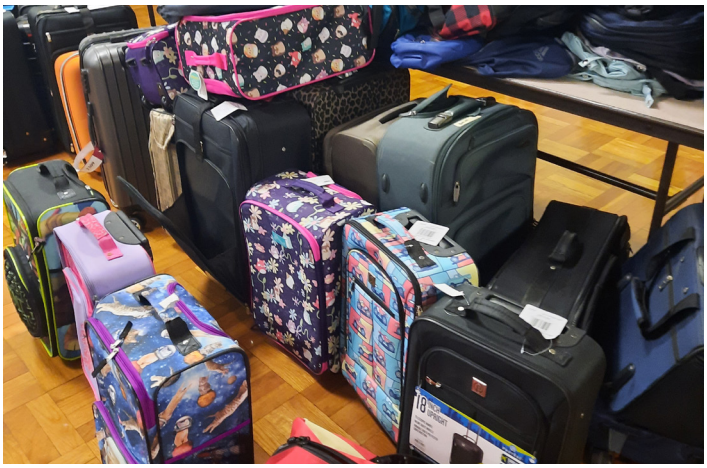
Children's Services will continue to add security for client information. This is being accomplished through the department's Note Active platform, which will give Children's Services the ability to do screenings and intakes on the platform, as well as store client files across residential and non-residential programs.



Assistant County Administrator Cheryl Howell and the Affordable Housing department dropped off donations for the Duffels of Dignity program.



Children's Services Coordinator Craig Jewesak delivers donations from Duffels of Dignity to the Children's Network of Hillsborough County.



The members of St. John's Episcopal Church held a donation drive for the Duffels of Dignity program.



Nurses from St. Joseph's Hospital dropped off donations for the Duffels of Dignity program.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of filled bed days vs. contracted days for the CINS/ FINS program.	2,491	2,856	2,856	2,856
Number of community counseling served versus contracted.	377	379	379	379
Number of intensive case management units served versus contracted.	5,259	5,250	5,250	5,250
Number of trained Safe Place sites.	191	191	191	191

Children's Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 6,021,217	$ 11,905,130	$ 8,863,284	$ 7,728,608
Operating Expenditures/Expenses	565,853	2,048,903	1,928,221	1,939,061
Grants & Aids	511,452	560,452	0	0
Total	**$ 7,098,522**	**$ 14,514,485**	**$ 10,791,505**	**$ 9,667,669**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 4,196,944	$ 5,667,019	$ 5,320,871	$ 5,311,772
Countywide Special Revenue Funds	1,314	2,375	2,375	2,375
Grants (Not Transportation-Related)	2,900,263	8,845,091	5,468,259	4,353,522
Total	**$ 7,098,522**	**$ 14,514,485**	**$ 10,791,505**	**$ 9,667,669**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	121	116	68	68
Funded FTE Positions	102.88	99.13	65.50	65.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, 27 positions were eliminated due to remaining vacant for longer than one year.
- In FY24, 17 Child Daycare Licensing grant positions are eliminated.
- Position transfers between Children's Services, Non-Departmental Allotments, and Social Services result in four less positions.

OPERATING EXPENDITURES:
- Changes in operating expenditures is primarily the result of eliminating the Child Daycare Licensing grant.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of eliminating the Child Daycare Licensing grant.

Code Enforcement

(813) 274-6600 | HCFLGov.net/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 22 and FY 23 Accomplishments:

- Provided comprehensive support, sheltering assistance, and field damage assessment to Emergency Operations Center operations before, during, and after Hurricane Ian.
- Fully deployed body-worn cameras to Animal Control personnel to document and enhance investigations, support victims, and identify training opportunities.
- Surveyed sales of delta-8 products and facilitated merchant compliance and resident awareness.

FY 24 and FY 25 Core Goals*:

- Support and preserve public safety, health, and welfare through the enforcement of the County's Land Development, Property Maintenance, Animal Protection, and Business Regulations.
- Protect property values and foster community responsibility and pride.
- Assist first responders.

FY 24 and FY 25 Key Projects:

- Merchant and public outreach related to the dangers of youth/teen vaping in anticipation of establishing distance separations between retail product sales and schools.
- Collaboration with the Pet Resource Center and County Attorney's Office to revise the County's Animal Ordinance.
- Shepherding completion of adjustments to maximum towing rates and work with the industry and County Attorney's Office to update association regulations.

Innovation:

Pet owners who are cited for having a dog with aggressive propensities are required by ordinance to undertake remedial instruction. Code Enforcement replaced its 2004 VHS video that required visiting the Animal Control office in person with an updated, online Vicious Animal Citation interactive video that allows the respondent to complete the mandatory training virtually.



Code Enforcement Community Outreach officers attend the annual Public Safety Fair in Northdale.



Code Enforcement's Rapid Response Team during the Gibsonton Fight the Blight.

* This information has been corrected to reflect the accurate date range. (Aug. 8, 2024)



Judge Monique Scott provides training to Animal Control personnel at the Plant City Courthouse.



A Code Enforcement Officer informs residents of department services at the Town 'N Country Civic Association.



East Side Code Enforcement personnel educate students at Eastside Preparatory Academy.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of code cases referred to hearing	1,745	2,000	2,250	2,500
Average time for a code officer to respond to an initial complaint	1.35 days	1.25 days	1.25 days	1.25 days
Average response time to reinspections in a timely manner	2.56 days	2.25 days	2 days	2 days
Number of illegal snipe signs collected	46,291	47,000	48,000	48,500
Number of animal cruelty investigations	3,150	3,200	3,300	3,350

Code Enforcement

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 8,358,566	$ 9,214,979	$ 10,250,849	$ 10,587,634
Operating Expenditures/Expenses	3,908,699	4,478,404	4,994,049	5,107,272
Capital Outlay	149,880	135,503	138,311	108,400
Total	**$ 12,417,146**	**$ 13,828,886**	**$ 15,383,209**	**$ 15,803,306**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 4,232,038	$ 4,933,851	$ 5,467,018	$ 5,768,794
Unincorporated Area General Operating Fund	8,147,457	8,842,115	9,853,487	9,970,738
Countywide Special Revenue Funds	37,650	52,920	62,704	63,774
Total	**$ 12,417,146**	**$ 13,828,886**	**$ 15,383,209**	**$ 15,803,306**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	112	113	115	117
Funded FTE Positions	112.00	113.00	115.00	117.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, two positions are established to address an increase in department responsibility.
- Position transfers between Code Enforcement, Conservation and Environmental Land Management, Consumer and Veteran Services, and Parks and Recreation result in net zero positions.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased indirect administrative costs, insurance assessments, and fleet costs.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of vehicles necessary for new positions.

Communications & Digital Media

(813) 272-5314 | HCFLGov.net/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 22 and FY 23 Accomplishments:

- The department launched "Mindful Mondays" (HCFLGov.net/MindfulMondays), a hub for mental health resources. "Mindful Mondays" works with County staff and community partners – including the Crisis Center of Tampa Bay, Tampa General Hospital, and licensed mental health professionals – to bring no-cost wellness resources to Hillsborough residents. To date, "Mindful Mondays" hosts 35 articles and 29 videos. The videos have nearly 6,000 views on YouTube, as well as 66,700 impressions and 5,321 unique page views on HCFLGov.net.
- CDM partnered with many other County departments to ensure that all public meetings remain easily accessible to residents. CDM offers comprehensive, easy-to-use resources to facilitate meetings of various sizes. Utilizing Surface Hubs and other technology, creating unique and innovative workflows, and dedicating time and resources specifically toward solutions for public meetings, the department provided convenient access to all public meetings. The department aided in conducting 337 hybrid, in-person, and virtual meetings. Of those, 214 are hosted on the Hillsborough County Meetings YouTube channel.
- Residents have found that the "Hillsborough County Education & Engagement" hub (publicinput.com/HCEngage) is the best place to learn about and provide input for upcoming County projects while in their planning phases. The hub is also the place to go for County surveys, polls, and social posts from various County platforms. This year, Communications & Digital Media hosted 37 virtual public engagement opportunities for public projects on the "Hillsborough County Education & Engagement" hub. Over 75,000 people have participated in projects since its inception, providing more than 2.2 million responses. The hub has over 50,000 subscribers.



Members of Communications & Digital Media's HTV team work during a hurricane training exercise at the Public Safety Operation Complex. Emergency response communications are a key part of the department's role.

FY 24 and FY 25 Core Goals:

- Establish quality partnerships with key stakeholders through intentional collaborations.
- Strengthen Hillsborough County's reputation and brand through open two-way communication across various platforms that create public trust and confidence.
- Invest time and energy in research to foster results-driven, strategic communications efforts.

FY 24 and FY 25 Key Projects:

- "Hello Hillsborough" is a podcast by Hillsborough County Government aimed at connecting residents to resources, activities, and programs available throughout the county while introducing them to the County employees who help make Hillsborough a wonderful place to live. Creating a new platform to engage with residents will help Hillsborough County continue to enhance existing relationships as well as create new ones. "Hello Hillsborough" will be aimed at reaching a diverse audience across Hillsborough County and beyond.
- Communications & Digital Media is leading the way for planning and implementing big improvements to Public Safety Operations Complex this year. Recent emergency activations have exposed areas for improvement to internal communications and technology. This project will increase connectivity between meeting spaces and allow streamlined processes when sharing vital information. Activated employees will be able to share and receive information from nearly any workstation in real time throughout the facility. More meeting spaces will now be hybrid, allowing for virtual and in-person attendance. These improvements will allow emergency managers to focus on the emergency and will clear away barriers to communication. Improvements to the HTV control room will increase the ability and speed in getting information to residents, as well as media, via live and recorded interviews, edited video, remote-activated emergency crawls, and social media.
- To consolidate all process documentation and departmental best practices into one location, Hillsborough County is utilizing the "ServiceNow" platform and creating a series of knowledge portals to facilitate quick and easy access to information. These portals host content for both internal County associates looking to assist customers and residents who wish to self-service without making a phone call to Hillsborough County Customer Service & Support. At present, the knowledge bases provide over 200 unique articles, categorized so their location is easy to access.

Innovation:

Hillsborough County Communications & Digital Media is developing a new public-facing website. The new site is based on best-in-industry solutions that will enhance and personalize the customer experience, allowing information-seekers to find what they are looking for more quickly and efficiently. Residents expect robust digital solutions from their government, and the new site will deliver that. With a clean design, improved accessibility features, all new platforms and hosting infrastructure, and a vastly improved search function, the website is being rebuilt to be better from the ground up to make it easier to naviagte and access county programs and services.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Provide information about Hillsborough County services and programs, measured by the amount of new, original programming created by HTV, other than coverage of meetings. Original programming includes special events coverage, community outreach, and public service productions.	108	130	130	150
Web page views	18,938,991 (COVID and Hurricane Ian Spike)	16,500,000	16,700,000	16,900,000
Expand outreach, increase conversation, and connect with influencers through the most widely used social media platforms to complement traditional media outlets. This is measured by social media engagement.	Facebook: 489,459 Twitter: 206,699 LinkedIn: 20,458 Instagram: 11,218	Facebook: 401,342 Twitter: 84,905 LinkedIn: 29,395 Instagram: 9,881	Facebook: 441,476 Twitter: 93,396 LinkedIn: 32,335 Instagram: 10,869	Facebook: 485,623 Twitter 102,736 LinkedIn: 35,569 Instagram: 11,956

Communications & Digital Media

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 4,833,535	$ 5,372,939	$ 6,208,036	$ 6,333,624
Operating Expenditures/Expenses	987,126	1,319,324	1,651,765	1,498,602
Capital Outlay	56,063	103,400	75,000	0
Total	**$ 5,876,724**	**$ 6,795,663**	**$ 7,934,801**	**$ 7,832,226**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 5,767,346	$ 6,663,352	$ 7,785,440	$ 7,680,062
Unincorporated Area General Operating Fund	(13,327)	0	0	0
Public Utilities Water/Wastewater Funds	122,705	132,311	149,361	152,164
Total	**$ 5,876,724**	**$ 6,795,663**	**$ 7,934,801**	**$ 7,832,226**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	49	49	51	51
Funded FTE Positions	48.50	48.50	51.00	51.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, one position is changed from a part-time position to a full-time position.
- Position transfers between Communications & Digital Media and Customer Service & Support result in two additional positions.

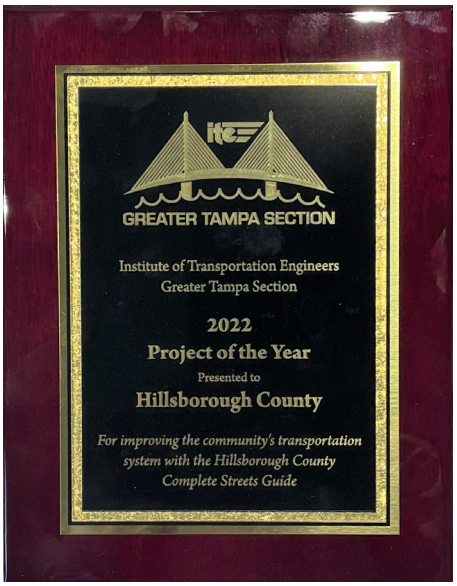
OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments and planned technological improvements.

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

Community & Infrastructure Planning

(813) 635-5400

Community & Infrastructure Planning combines key principles of land use planning and infrastructure planning to meet the needs of Hillsborough County's existing and growing communities. The department is comprised of two divisions: Strategic Infrastructure Planning and Community Planning. Both divisions work in tandem to achieve a shared goal of ensuring high-quality infrastructure investments. Operationally, the Strategic Infrastructure Planning division foresees potential growth, identifies infrastructure opportunities, and optimizes land use to support anticipated growth. Community Planning seeks to optimize infrastructure by identifying redevelopment opportunities countywide for long-term community prosperity.



Community & Infrastructure Planning won the 2022 Institute of Transportation Engineers Project of the Year Award.

FY 22 and FY 23 Accomplishments:

- Community & Infrastructure Planning updated the county's 2008 Local Functional Classification Map in coordination with several County departments and agencies. This includes 7,250 miles of County-owned roads, state roads, and Tampa Hillsborough Expressway Authority roadways. This map plays a pivotal role in designing roadways, maintenance, and enforcement of land development regulations and is in the process of being adopted.
- The Targeted Redevelopment Program has been created by the BOCC to assist property owners, business owners, developers, and real estate brokers in bringing underutilized land back into productive use. To further the goals, an infrastructure assessment was completed with job creation in mind. This enables the County to pursue grants and other funding opportunities.
- Community & Infrastructure Planning completed the Wimauma Action Plan, which lays the groundwork for the revitalization of downtown Wimauma. This document created the framework used by community organizations and the County to direct the implementation of the Wimauma Village Community Plan adopted by the BOCC in 2021.

FY 24 and FY 25 Core Goals:

- Community & Infrastructure Planning will develop infrastructure investment strategies, such as coordinated transportation, water, and wastewater projects that further the economic development goals of Hillsborough County's neighborhoods and business centers.
- 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 Metropolitan Planning Organization, the Planning Commission, HART, the Florida Department of Transportation, and all other agencies whose responsibilities link land use, infrastructure, and community building.

FY 24 and FY 25 Key Projects:

- Community & Infrastructure Planning will focus on the Multimodal Corridor Preservation Plan. This plan will update the Current Corridor Preservation Plan to include a network supporting all modes of transportation beyond the buildout year of the County's long-range plans.
- The department will focus on

the Greenways Master Plan Update. This plan will update the 1995 Greenways Master Plan to incorporate best practices and implementation strategies for a complete greenways and trails network.

- Community & Infrastructure Planning will focus on the Ten-year Transportation Plan. This plan will develop a strategic, multimodal transportation investment plan for the next ten years that helps to direct growth, build communities, and improve the safety and operation of the entire Hillsborough County transportation system.

Innovation:

Community plans have been traditionally looked at as long-range vision documents with goals, objectives, strategies, and in some cases, land development code changes. The department created the Action Plan for Wimauma Community Plan. This is the first time that the County has created a plan that lays out actionable implementation strategies with a timeline. This plan could be a template used by other communities in Hillsborough County.



Community & Infrastructure Planning won the 2022 Institute of Transportation Engineers Project of the Year Award.



Community & Infrastructure Planning staff attended the Greenways Master Plan Update Meeting.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of projects recommended in the Preliminary Land Use and Transportation, and Network Analysis studies resulting in implementation though Capital Improvement Program.	70%	75%	75%	75%
Percentage of projects with ongoing stakeholder involvement in implementation. All projects with recommendations beyond roadway investments maintain continued stakeholder involvement throughout the implementation.	100%	100%	100%	100%
Percentage of support to other infrastructure and land use agencies through technical assistance.	100%	100%	100%	100%

Community & Infrastructure Planning

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 1,091,710	$ 1,611,847	$ 1,747,904	$ 1,733,976
Operating Expenditures/Expenses	758,752	2,659,308	2,665,008	2,665,691
Total	**$ 1,850,462**	**$ 4,271,155**	**$ 4,412,912**	**$ 4,399,667**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 117,088	$ 895,000	$ 895,000	$ 895,000
Transportation Trust Fund	1,733,374	3,376,155	3,517,912	3,504,667
Total	**$ 1,850,462**	**$ 4,271,155**	**$ 4,412,912**	**$ 4,399,667**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	12	12	12	12
Funded FTE Positions	12.00	12.00	12.00	12.00

BUDGET CHANGES AND OPERATIONAL IMPACT

FY 23 to FY 24

PERSONNEL SERVICES:

- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:

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

Conservation & Environmental Lands Management

(813) 635-3547 | HCFLGov.net/Conservation

Conservation parks and nature preserves are an essential component of every community. There are proven correlations between the presence of parks and preserves and enhanced environmental, economic, health, and social conditions. The Hillsborough County Conservation & Environmental Lands Management (CELM) department provides outdoor recreational opportunities for residents and visitors. It oversees the management of all conservation lands, often referred to as ELAPP (the Jan. K. Platt Environmental Lands Acquisition and Protection Program) preserves, as well as the County's regional conservation parks system. The department manages 84,000 acres of park and preserve lands, serving over 2.8 million visitors annually.

FY 22 and FY 23 Accomplishments:

- Collected $2,698,714 in conservation parks revenue during FY 22. This resulted in a 45.6% cost recovery for conservation park operations, thereby allowing all parks to remain open seven days a week.
- Completed and opened Pebble Park in Riverview. This 27-acre conservation park is located on the Alafia River and offers two large picnic pavilions, restrooms, and both paved and unpaved hiking trails. Current visitation rates are estimated to be more than 100 people per day, making it one of the most visited parks in the area. A river overlook will be installed in FY 23.
- After two years in development, the CELM department unveiled the CELM Training Academy for all department staff. The academy focuses on the department's mission, employee roles and responsibilities, and equipment training. To date, all staff have attended the one-day "core" training module and are working their way through equipment utilization and related trainings.



Environmental Lands Management staff apply prescribed fire to maintain healthy habitats and reduce the risk of wildfire.

FY 24 and FY 25 Core Goals:

- Achieve a 90% customer satisfaction rating within the CELM department's system of conservation parks and ELAPP preserves to better serve the public and meet County customer service objectives.
- 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.
- Reduce vegetation and overall fuel loads over 9,142 acres of CELM-managed preserve lands by using prescribed fire and mechanical treatment methods. These techniques reduce the overall wildfire threat on preserved lands by approximately 25% per year, while enhancing a variety of native upland and wetland habitats.

FY 24 and FY 25 Key Projects:

- Complete site improvements for a new Lithia Springs Conservation Park playground at a cost of $900,000. This playground will be ADA-accessible and provide a modern playground design with creative amenities to encourage outdoor play and socialization for children of all ages and abilities.
- Complete all planning, design, and permitting for boardwalk renovations and replacement at Lettuce Lake and John

B. Sergeant Conservation Parks. Funding for construction is estimated at $5.3 million and provided in the FY 23 Parks CIP budget. Once completed, these boardwalks will provide full ADA access, while using sustainable materials to reduce maintenance costs.

- Expend remaining ELAPP bond proceeds to acquire approximately 1,000 to 2,000 acres of new preserve lands within approved ELAPP site boundaries. The County is in active negotiations with several property owners to achieve this objective by the close of 2024.

Innovation:

During 2022, the CELM department initiated discussions with the Oregon Climate Trust to develop a Phase II emissions reduction project that focuses on the reforestation of certain ELAPP preserves and the generation of future revenue to fund habitat restoration efforts over multiple preserves. Unlike the Phase I project that focused on improved forest management at the Lower Green Swamp Preserve, Phase II will involve planting more than 2,225,000 native South Florida slash and longleaf pine trees across 3,000 acres of targeted ELAPP restoration units. As the trees grow, they are expected to remove approximately 268,629 cubic tons of carbon dioxide, which can be sold on the voluntary carbon market to companies interested in lowering their carbon footprint. Also, the pine forests will reduce invasive plant infestations and provide revenue through future pine straw and timber harvesting. Negotiations with the Climate Trust for Phase II are ongoing and the CELM department expects to have a draft agreement ready for County review by mid to late 2023 and consideration by the BOCC in 2024.



CELM department maintenance staff rebuilt the floating boat docks at the Riverview Civic Center Boat Ramp located on the Alafia River.



Aerial view of the newly completed Pebble Park in Riverview.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Provide a cost recovery of approximately 25% to offset annual conservation park operational costs, allowing all parks to remain open seven days a week.	45.6%	28.7%	31.9%	32.6%
On an annual basis, reduce vegetation and overall fuel loads on 9,142 acres of ELAPP lands using prescribed fire and mechanical treatment methods. This will result in a 25% wildfire reduction threat.	17%	22%	25%	25%
Continue implementation of an online survey system to determine levels of customer satisfaction within the conservation parks and trails system and achieve a 90% satisfaction rating.	97%	90%	90%	90%
Through the use of CELM department staff, nonprofit groups, and volunteers, provide a minimum of 80 environmental programs serving at least 1,000 participants on an annual basis.	157 programs 3,631 participants	130 programs 3,800 participants	130 programs 3,800 participants	130 programs 3,800 participants

Conservation & Environmental Lands Management

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 12,122,297	$ 14,269,714	$ 15,200,736	$ 15,458,152
Operating Expenditures/Expenses	4,294,131	5,791,627	5,541,775	5,514,500
Capital Outlay	11,088	551,654	714,546	0
Grants & Aids	246,786	340,710	354,875	375,567
Total	**$ 16,674,302**	**$ 20,953,705**	**$ 21,811,932**	**$ 21,348,219**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 14,644,491	$ 18,010,134	$ 19,839,068	$ 19,336,932
Unincorporated Area General Operating Fund	1,842,668	2,132,156	1,146,911	1,182,150
Countywide Special Revenue Funds	177,154	245,486	260,024	263,208
Unincorporated Area Special Revenue Funds	9,989	375,000	375,000	375,000
Grants (Not Transportation-Related)	0	190,929	190,929	190,929
Total	**$ 16,674,302**	**$ 20,953,705**	**$ 21,811,932**	**$ 21,348,219**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	199	200	202	202
Funded FTE Positions	187.30	189.19	190.73	190.73

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, two positions are established to address an increase in department responsibility.

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

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay reflects funding for new and replacement equipment.

GRANTS AND AIDS:
- Continuation budget.

Consumer & Veterans Services

(813) 635-8316 | HCFLGov.net/Veterans | HCFLGov.net/Consumer

Consumer & Veterans Services aims to ensure the fair and proper treatment of community military veterans and consumers through various educational, mediation, and administrative activities. Three distinct teams deliver community outreach programs to maximize awareness of services and benefits available to Hillsborough County veterans and all residents as consumers. The Veteran Services team provides military veterans, their dependents, and survivors with assistance in accessing federal, state, and local benefits. Veterans Services coordinates all activities at Veterans Memorial Park and acts as the single point of contact for other governmental jurisdictions and private agencies concerning veterans' benefits. The Consumer Protection team investigates complaints from residents regarding deceptive trade practices, theft, fraud, or lost wages. Mediation may be offered to provide resolution and superior customer service. Consumer Protection also oversees lien settlements and Citizen Board Support, ensuring residents' due process by preparing and sending legal notices of hearings for code violations. Consumer & Veterans Services demonstrates superior agility by offering in-person and virtual assistance for a wide range of community needs. Veterans Memorial Park continues to grow in popularity as a regional destination for reflection, patriotic events, and community gatherings.



A new amphitheater and gazebo at Veterans Memorial Park provide a wonderful venue for outdoor events.

FY 22 and FY 23 Accomplishments:

- 34,694 clients received free expert assistance from Veteran Services, with an economic impact of $794 million annually. Hillsborough County remains the No. 1 veteran-populated county in Florida, with 93,257 veterans.
- 13,924 clients received free expert assistance from Consumer Protection Services, which conciliated or mediated 1,089 cases, returning a total of $517,949 in economic recovery to consumers. Additionally, the Citizen Board Support team assisted the Code Enforcement Board with 2,336 cases.
- In observance of National Consumer Protection Week, the 7th annual "Shred Fest" helped residents safely thwart identity theft by recycling or shredding more than 12,760 pounds of paper and in excess of 2,000 pounds of electronics holding sensitive information during a drive-through event.

FY 24 and FY 25 Core Goals:

- As the county's military community grows, the demand for VA-related services increases. Continued commitment to increasing awareness of the PACT Act (Promise to Address Comprehensive Toxic Act of 2022) and connecting eligible veterans to these earned benefits is a priority. PACT has introduced 23 new presumptive conditions related to burn pits and other toxic substances.
- As a low-cost alternative to the court system and key law enforcement partner, Consumer Protection's core mission is

to resolve disputes, recover losses, advocate for consumer protection laws, and ensure the safety and welfare of residents. Consumer Protection's goal is to improve effectiveness in reaching consumers and increase the frequency and delivery of important services.

FY 24 and FY 25 Key Projects:

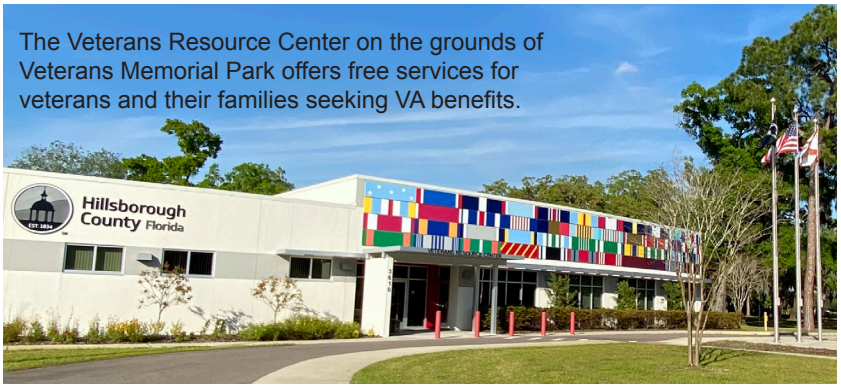
- Complete improvements to a new outdoor amphitheater on the grounds of Veterans Memorial Park & Rear Admiral Collins, Jr. Veterans Museum, including shade panels and seating enhancements.
- Implement the University of South Florida Master Study Plan in Veterans Memorial Park.
- Gov. Ron DeSantis and the Florida Department of Economic Opportunity awarded the County $1.65 million to expand the Veteran Resource Center and add the Veterans Educational and Cultural Center.

Innovation:

In partnership with the County's Information & Innovation Office, the department successfully implemented a new software – Entellitrak – to improve efficiency and productivity in providing vital services to veterans and their family members while allowing seamless interface with state and federal partners.



The iconic Doughboy infantryman greets visitors to the WWI monument at Veterans Memorial Park, which is free and open to the public daily.



The Veterans Resource Center on the grounds of Veterans Memorial Park offers free services for veterans and their families seeking VA benefits.



Veterans Freedom Trail at Veterans Memorial Park features a series of outdoor fitness stations donated by the Armed Forces Families Foundation.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Department residents served/cost per unit	95,695/$4.28	100,479/$7.15	105,502/$10.71	110,777/$10.20
Veterans Park: Number of visitors and residents served	44,175	46,384	48,703	51,138
Department customer satisfaction	93%	95%	95%	95%
Consumer & Veterans Services outreach and education events	82	86	92	95

Consumer and Veterans Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 2,094,195	$ 2,183,154	$ 2,292,100	$ 2,337,641
Operating Expenditures/Expenses	260,307	445,282	319,538	322,200
Capital Outlay	0	35,000	123,618	18,328
Total	**$ 2,354,502**	**$ 2,663,436**	**$ 2,735,256**	**$ 2,678,169**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 1,919,533	$ 2,128,248	$ 2,223,031	$ 2,158,471
Unincorporated Area General Operating Fund	434,569	535,188	512,225	519,698
Countywide Special Revenue Funds	400	0	0	0
Total	**$ 2,354,502**	**$ 2,663,436**	**$ 2,735,256**	**$ 2,678,169**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	28	24	23	23
Funded FTE Positions	27.28	24.00	23.00	23.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Position transfers between Code Enforcement and Consumer & Veterans Services result in one fewer position.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of transferring False Alarm processing duties to Consumer & Veterans Services from Code Enforcement.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of a multipurpose room upgrade project.

County Administrator

The County Administrator and her immediate staff are the senior executive leadership for all Hillsborough County government operations and programs under the authority of the Hillsborough County Board of County Commissioners. The County Administrator implements and manages all the Board's policies to provide sound administration of County programs and finances, as evidenced by comparisons with other local governments, and provides opportunities for the public to interact with the Board.



Hillsborough County Administrator Bonnie M. Wise during a BOCC meeting.

FY 22 and FY 23 Accomplishments:

- The County continued to maintain its AAA credit rating from all three rating agencies. Hillsborough County is one of only three counties in the State of Florida to hold this distinction.
- The County allocated federal American Rescue Plan Act (ARPA) funding for infrastructure improvements, including roadway pavement, sidewalk improvements, fire station replacements, and water/ wastewater improvements. The County also allocated ARPA funds to affordable housing, food service delivery, and nonprofit support.

FY 24 and FY 25 Core Goals:

- The County Administrator will submit a balanced recommended FY24 – FY25 budget incorporating transparency and fiscal sustainability within the current economic climate of high inflation and challenging labor markets. Budget decisions will be consistent with sound financial management practices, and the maintenance of the County's AAA credit rating.

FY 24 and FY 25 Key Projects:

- The County Administrator will develop a new strategic plan.
- The County Administrator will continue to work with the Board to effectively implement American Rescue Plan Act projects.

County Administrator

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 3,027,722	$ 3,409,221	$ 3,524,801	$ 3,595,189
Operating Expenditures/Expenses	57,832	113,991	135,807	138,064
Total	**$ 3,085,554**	**$ 3,523,212**	**$ 3,660,608**	**$ 3,733,253**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,085,554	$ 3,523,212	$ 3,660,608	$ 3,733,253
Total	**$ 3,085,554**	**$ 3,523,212**	**$ 3,660,608**	**$ 3,733,253**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	14	14	13	13
Funded FTE Positions	14.00	14.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, 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 increased insurance assessments.

Customer Service & Support

Customer Service Center (813) 272-5900 | HCFLGov.net/AtYourService
Neighborhhod Relations (813) 272-5860 | HCFLGov.net/Neighborhoods
Customer Service & Support Administration (813) 307-1700

Customer Service & Support (CSS) provides public customer service and connects the community with County government and services. CSS monitors customer service and provides strategy to affect positive change resulting in quality customer experiences. The department manages the County's customer service contact center, which handles general calls for government information and basic services provided by Public Works, Pet Resources, and Code Enforcement. The department also standardizes the organization's public engagement activities for all departments under the County Administrator by strategizing outreach to neighborhoods regarding programs, projects, and policies that may affect them. Additionally, Neighborhood Relations administers grants and initiatives, such as the Annual Neighborhoods Expo and the Hillsborough County Backstage Pass leadership program, to foster neighborhood improvements and strengthen Hillsborough's unique communities.

FY 22 and FY 23 Accomplishments:

- The Neighborhood Awards program recognizes neighborhood organizations that create healthy, safe, and engaged communities. The awards were previously given at the annual Neighborhoods Conference. Neighborhood Relations is now bringing the award to the winning neighborhoods by presenting it at monthly board meetings, making the occasion personable and convenient for the community.
- The Customer Service division is partnering with the Information & Innovation Office to support the launch of the County's new customer service ticketing system and related training. This initiative involves in-depth sharing of process knowledge, strategic transfer of content, and careful testing to ultimately create a better experience for both customers and staff.
- The Customer Service division partners with several departments to keep their phone menu options and recorded messages current and relevant to callers' needs. A project of note was the separation of the Pet Resource Center's phone number and recorded messages from those of Animal Control, resulting in a better experience for callers.



Customer Service and Information Technology teams work together to implement the new CRM platform, ServiceNow.

FY 24 and FY 25 Core Goals:

- Continue to transform both internal and external customers' experiences by implementing technology that enables them to engage easily via their channels of choice and reduce the perception of departmental silos. This also will help staff to provide quality customer service and harness data to drive business decisions based on customer needs and priorities.
- Handle the County's simple, repeatable customer interactions within the Customer Service & Support department rather than in many departments with varying processes. This will make the customer experience more consistent and will lessen partner departments' workload, enabling them to focus on delivery of their core services and more complex customer needs.
- Neighborhood Relations will launch a campaign that encourages neighborhood organizations to sign up for the County's Neighborhood Listing, allowing them to participate in many programs and initiatives. In addition, the team will create an educational series that encourages year-round learning about County government and its programs and services.

FY 24 and FY 25 Key Projects:

- In continued partnership with the Information Technology department, the Customer Service division will transition to cloud-based software systems that allow customers to request services, get information, and receive timely status updates via multiple channels such as phone, website, chat, mobile app, email, and social media.
- The Customer Engagement division will continue implementing Neighborly Software to include the Tree and Low Volume Irrigation Mini-Grant programs that Neighborhood Relations administers. The software eliminates extensive manual processes, improves accountability, and increases accuracy for grant applications, scoring, budget tracking, and auditing.
- The Customer Engagement division will simplify the tools County departments use to request sign posting services and partner with the Performance Data and Analytics department to create a dashboard. These initiatives will make it easier to plan sign posting projects, improve operational efficiency and accuracy, and will support cost effectiveness in decision making.

Innovation:

Customer Service & Support implemented Neighborly Software to streamline the Neighborhood Mini-Grant and Neighborhood Awards programs. The previous process was cumbersome and required detailed standard operating procedures to keep the programs running smoothly and the files organized. The new software allows staff to easily manage multiple grants and awards, and quickly perform previously burdensome tasks, such as cross referencing an approved budget to approve a grantee's reimbursement or purchase request. With this innovation, the accuracy of applications has improved, scoring the applications is easier, grant management tasks are simpler, and grantee documentation is saved in one platform.



Bay Port Colony was thrilled to be the inaugural recipient of the Hillsborough County Neighborhood of the Year Award for their Engaged Through Volunteerism submission.



Symphony Isles Master Association was awarded a Neighborhood Mini-Grant for their beach nourishment and volleyball project.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Customer Service Center interactions (inbound phone calls, emails, and web requests)	118,960	115,000*	115,000	115,000
HOAs and civic associations engaged via the Neighborhood Directory	726	799	878	878
Installation and retrieval of informational signs to foster community awareness about public engagement opportunities, hearings, and events.	5904	5,700	5,700	5,700

* Reduction anticipated due to technological efficiencies.

Customer Service & Support

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 2,542,834	$ 3,026,738	$ 3,019,404	$ 3,078,882
Operating Expenditures/Expenses	661,963	1,137,421	625,604	629,855
Total	**$ 3,204,797**	**$ 4,164,159**	**$ 3,645,008**	**$ 3,708,737**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 811,529	$ 1,454,139	$ 3,545,008	$ 3,608,737
Unincorporated Area General Operating Fund	1,936,082	2,610,020	0	0
Unincorporated Area Special Revenue Funds	7,500	100,000	100,000	100,000
Transportation Trust Fund	449,687	0	0	0
Total	**$ 3,204,797**	**$ 4,164,159**	**$ 3,645,008**	**$ 3,708,737**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	30	30	28	28
Funded FTE Positions	30.00	30.00	28.00	28.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY 23, two positions were transferred to Communications & Digital Media Services.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a reorganization the department will no longer have indirect administrative cost assessments.

Cyber Security Services

(813) 272-5464

Cyber Security Services (CSS) protects and defends the County against cyberattacks, which can be very costly to the County and impact vital services to the residents. CSS actively looks for possible risks and threats, and establishes and maintains the organization's cyber security vision, strategy, and program to protect information assets and technologies. The division publishes a monthly newsletter with tips and insights into cyber security issues to help employees understand that they are the best line of defense.

FY 22 and FY 23 Accomplishments:

- Education Initiatives: Designed to reinforce safe data handling practices and help employees understand their role in helping combat information security breaches.
- Account Initiatives: Improved the County's security posture in key areas to increase accountability and reduce the impact of an incident.
- Participated in Polk State College's Cybersecurity Analyst Apprenticeship Program to provide the County with an affordable, quality solution to upskill qualified employees with self-paced, online, and structured on-the-job cybersecurity training.

FY 24 and FY 25 Core Goals:

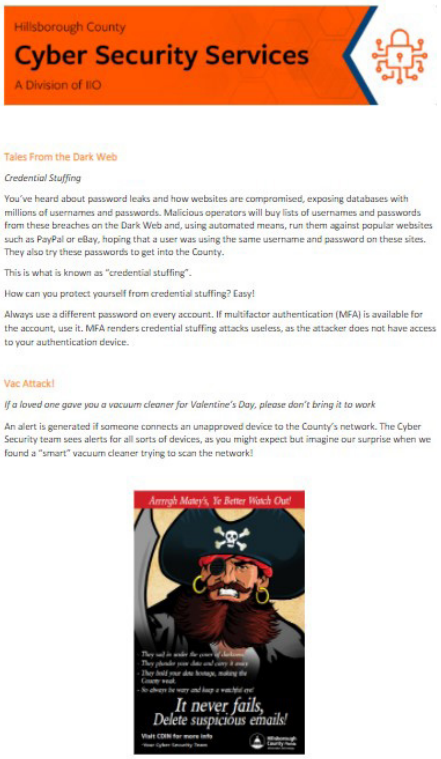
- Catalog the County's technology vendors and identify risk reduction, consolidation, and standardization opportunities. This will save the County money and improve the County's security posture.
- Act as a business partner and internal consultancy. CSS aims to collaborate with departments to conceive of, design, and implement solutions that ensure security for the good of departments and, by extension, County residents.

FY 24 and FY 25 Key Projects:

- Enhance the County's security posture and establish governance and policies for the future to ensure continuous improvement of the County's technology security environment.

Innovation:

Registered the domain hcfl.gov. A .gov domain signals trust and credibility. It makes it easy for residents to recognize official communication.


Hillsborough County

Cyber Security Services

A Division of IIO

Tales From the Dark Web

Credential Stuffing

You've heard about password leaks and how websites are compromised, exposing databases with millions of usernames and passwords. Malicious operators will buy lists of usernames and passwords from these breaches on the Dark Web and, using automated means, run them against popular websites such as PayPal or eBay, hoping that a user was using the same username and password on these sites. They also try these passwords to get into the County.

This is what is known as "credential stuffing".

How can you protect yourself from credential stuffing? Easy!

Always use a different password on every account. If multifactor authentication (MFA) is available for the account, use it. MFA renders credential stuffing attacks useless, as the attacker does not have access to your authentication device.

Vac Attack!

If a loved one gave you a vacuum cleaner for Valentine's Day, please don't bring it to work

An alert is generated if someone connects an unapproved device to the County's network. The Cyber Security team sees alerts for all sorts of devices, as you might expect but imagine our surprise when we found a "smart" vacuum cleaner trying to scan the network!

Cyber Security Services provides a monthly newsletter to increase employee awareness.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of employees who complete security training on time (end of calendar year).	96%	100%	100%	100%

Cyber Security Services Division

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 765,862	$ 1,082,716	$ 1,155,515	$ 1,179,424
Operating Expenditures/Expenses	721,412	1,870,653	1,521,541	1,372,000
Capital Outlay	267,160	0	0	0
Total	**$ 1,754,434**	**$ 2,953,369**	**$ 2,677,056**	**$ 2,551,424**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 1,004,492	$ 1,853,369	$ 1,668,876	$ 1,693,244
Countywide Special Revenue Funds	749,942	1,100,000	1,008,180	858,180
Total	**$ 1,754,434**	**$ 2,953,369**	**$ 2,677,056**	**$ 2,551,424**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	6	8	7	7
Funded FTE Positions	6.00	8.00	7.00	7.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, one position was eliminated due to remaining vacant for longer than one year.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of projects reaching completion.

Development Services

(813) 272-5600 | HCFLGov.net/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. The department helps to ensure the prosperity of the county, as well as the safety of those who reside within its borders. The department reviews and processes rezoning requests and applications for other development orders. It also performs review and permitting of site development plans and proposed subdivisions of land to include the preservation of natural resources. Development Services administers and enforces the Florida Building Code, which includes issuance of building permits, inspection of permitted work, and administration of the impact fee program.



The customer service team for Development Services stands at the ready to assist clients with a variety of issues, including familiarization with the online permitting portal, HillsGovHub.



Development Services inspectors partner with construction professionals to ensure they meet minimum safety requirements to keep their projects on track.

FY 22 and FY 23 Accomplishments:

- Development Services conducted multiple public webinars providing real-time demonstrations of processes within the HillsGovHub portal. These webinars shared tips and best practices to avoid delays and pitfalls during the permitting/inspection/certificate of occupancy (CO) process.
- The department adjusted Natural Resource Code Enforcement processes by providing additional training to create more knowledgeable inspectors and streamlining communications between violators and inspectors. This has resulted in an increase in the rate of enforcement cases coming into compliance, allowing for enhanced protection of Hillsborough County's natural resources.
- Development Services revised rezoning application review procedures and submittal requirements to create a new application sufficiency review process. This revised process provides enhanced clarity in the application submittal requirements. It also provides quicker feedback on the formal application submittal to applicants. This improves communication, review quality, and timeliness.

FY 24 and FY 25 Core Goals:

- Development Services will enhance and expand HillsGovHub to incorporate remaining site, subdivision, and zoning operations. This will lead to more consistency between all processes in the department, allowing for added staff efficiencies via the use of a single touchpoint.
- The department will evaluate Land Development and Zoning Fees relative to service delivery costs. It will continue to analyze all departmental fees to ensure the continued level of service delivery expected by clients.
- Development Services seeks opportunities to increase accessibility and transparency for processes, data, records, and information for residents through continued web innovations.

FY 24 and FY 25 Key Projects:

- Development Services will complete the expansion of HillsGovHub to incorporate remaining site and subdivision processes. Implementing these processes will lead to more consistency between the land development and vertical building processes. It will reduce customer confusion, while also improving staff efficiency and review times due to no longer operating in two separate permitting systems.



Recent innovations in maps and dashboards help tell the visual story of development activity in unincorporated Hillsborough County.

- The department will develop the infrastructure needed to expand the usage of virtual inspections and increase the percentage of applicants utilizing virtual inspections rather than on-site inspections. Virtual inspections increase customer flexibility by allowing inspections to be completed by staff at any time, rather than during an on-site inspection during a specific timeframe.
- Development Services will establish a method to bring historical documents and records currently found in other databases into the HillsGovHub portal. This will streamline the research process for the public and staff by providing one centralized records database containing both current and historical records.

Innovation:

In collaboration with Performance Data and Analytics (Geospatial Services), Development Services launched interactive dashboards and maps showing development activity within unincorporated Hillsborough County. These tools allow citizens to visualize permitting activity and additional project information, such as those requested for building permitting, site development, and subdivision development.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Building Services: Permits issued	65,665	63,937	60,741	59,981
Customer Service Call Center: Percentage of calls answered and not routed to voicemail or otherwise abandoned by the caller	93.8%	90.8%	87%	90%

Development Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 23,382,369	$ 25,234,656	$ 27,176,392	$ 27,328,960
Operating Expenditures/Expenses	13,039,651	14,496,684	15,282,605	15,357,438
Capital Outlay	10,265	31,000	31,000	0
Total	**$ 36,432,285**	**$ 39,762,340**	**$ 42,489,997**	**$ 42,686,398**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 0	$ 0	$ 111,449	$ 113,241
Unincorporated Area General Operating Fund	10,072,768	12,230,607	13,267,171	13,082,800
Countywide Special Revenue Funds	58,062	101,401	0	0
Unincorporated Area Special Revenue Funds	23,913,132	24,345,417	25,938,920	26,269,618
Transportation Trust Fund	1,917,986	2,469,051	2,491,311	2,529,297
Public Utilities Water/Wastewater Funds	470,337	615,864	681,146	691,442
Total	**$ 36,432,285**	**$ 39,762,340**	**$ 42,489,997**	**$ 42,686,398**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	255	255	254	254
Funded FTE Positions	255.00	255.00	254.00	254.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- One position was eliminated.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increases in contractual services, fleet related costs and indirect administrative costs.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Economic Development

(813) 272-7232 | HCFLGov.net/EconDev | HCFLGov.net/ECC | HCFLGov.net/EDi2

The Economic Development department takes a proactive, inclusive, and sustainable approach to supporting the 10 drivers of prosperity: competitive sites and redevelopment; technology and innovation; entrepreneurial and small business ecosystem; infrastructure; economic gateways; quality places; targeted industries; conventions, tourism, and sports; workforce and knowledge infrastructure; and competitive positioning. While the department engages directly in support of several of the drivers, many of the driver goals are achieved through interdepartmental teams, contractual relationships, and partnerships.



Hillsborough County's no-cost Self-Employment Workshop Program (SEWP) graduated nine students in 2022. The program provides in-depth business training to lower-income individuals who want to be self-employed.

FY 22 and FY 23 Accomplishments:

- Economic Development continues to foster the tech startup and innovation entrepreneurial ecosystem by hosting events, like the 2022 Annual Summit which creates a national stage for the most amazing rising, early-stage companies from coast to coast. The event brought over 60 venture capital funds and over 80 startups to compete for the Startup of the Year award.
- Economic Development, with its partner organizations, has provided 2,883 residents and students with hands-on training and knowledge ranging from manufacturing and engineering technologies to video production and vocational training, among others. These programs will provide residents with meaningful educational and practical opportunities for a brighter career.
- The department's Entrepreneurial Services and Entrepreneur Collaborative Center (ECC) teams had a tremendous impact to small businesses with nearly 2,702 events, hosting over 20,000 attendees for workshops, one-on-one consulting, and other programs through the collaborative efforts of more than 100 community partnerships.

FY 24 and FY 25 Core Goals:

- Economic Development will work with its partners to bring meaningful workforce training programs and paid work experience to struggling residents, preparing them for and connecting them to in-demand job opportunities, providing upward mobility.
- The Economic Development department will advance, identify, and secure targeted industry development projects, in collaboration with partners such as the Tampa Bay Economic Development Council, to grow higher-wage job opportunities in targeted industries, increase capital investment, and diversify the tax base.
- The department will build a stronger, sustainable, and more equitable community through historic preservation, redevelopment, and cultural initiatives that leverage private sector investment, attract and retain targeted industry jobs and businesses in the community, and improve the aesthetics of the built environment.

FY 24 and FY 25 Key Projects:

- Economic Development will leverage the State of Florida's Florida Job Growth Grant Fund and other infrastructure grants to meet the infrastructure needs of our community. Through the use of these grants, the department's Redevelopment section will seek to promote job growth and the addition of future businesses

in Hillsborough County's Redevelopment Areas.

- Economic Development's Corporate Business Development section will seek to develop a program with the retained income from EPA's Brownfield Cleanup Revolving Loan Fund Grant to facilitate the cleanup of Hillsborough County's brownfield sites. This will lead to future development in areas, such as affordable housing or business creation in qualified targeted industries.
- The department will continue its momentum through engaging the private sector in meaningful redevelopment and competitive sites projects that result in targeted industry job growth. Through the use of an award-winning redevelopment tool kit, the department will leverage private investment in some of the most underutilized areas of the county to promote reuse.

Innovation:

The Economic Development Department with input from staff, non-profit partners, and awardees strategically updated and revised the Cultural Assets Commission's Special Events Grants Program to enhance efficiency and streamline the payment process which has resulted in a 50% increase of successful events completed.



Onward to Opportunity, an organization that serves active duty service members transitioning into the civilian workforce, hosts a quarterly program at the ECC. They assist with job placement at the end of the eight-day intense course.



Prospera hosted their annual Tech Academy program at the ECC. 38 Hispanic participants graduated from the 4-part intense program in 2022. A huge fertilizer tank is slated to be redeveloped into an office building.



A new 33,700 sf industrial space was constructed on vacant land in the Orient Road Industrial Park. The total capital investment for the project totaled more than $3.5 million.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of announced jobs in assisted projects	7,708	6,888	7,000	7,500
Number of points of small business/entrepreneur assistance in consulting and programs	40,422	38,149	43,000	45,000
Tourist development revenue* *Tourism numbers have been significantly impacted by COVID-19	$36,973,396	$57,843,695	$64,442,242	$66,375,509

Economic Development

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 3,063,870	$ 3,375,701	$ 3,778,584	$ 3,795,034
Operating Expenditures/Expenses	1,670,002	5,667,784	2,991,220	2,999,838
Grants & Aids	2,439,514	6,305,997	13,246,295	9,388,393
Total	**$ 7,173,386**	**$ 15,349,482**	**$ 20,016,099**	**$ 16,183,265**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,687,216	$ 5,743,531	$ 5,561,645	$ 5,571,038
Economic Development Activity Fund	1,108,585	2,535,873	1,966,649	1,966,485
Unincorporated Area General Operating Fund	100,737	702,573	2,290	2,290
Unincorporated Area Economic Development Activity Fund	636,341	2,426,417	1,026,024	1,026,024
Grants (Not Transportation-Related)	326,376	388,693	589,451	595,612
Sales Tax Revenue Fund	1,314,129	3,552,395	10,870,040	7,021,816
Total	**$ 7,173,386**	**$ 15,349,482**	**$ 20,016,099**	**$ 16,183,265**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	34	27	28	28
Funded FTE Positions	34.00	27.00	28.00	28.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Position transfers between the Economic Development and Arts Council Division result in one fewer position.
- In FY24, two positions are established to address an increase in department responsibility for emergency disaster relief efforts and Historic Preservation efforts across the County.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of the transfers of four UACDC programs from Economic Development budget to non-profit cost centers and indirect administrative costs.
- Additional changes in operating expenditures are the result of fluctuations in the funding for Florida Qualified Target Industries Tax Refund Program.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of fluctuations in current revenue projections and carryforward of the Cultural and Attraction Based Capital and Infrastructure expenditures from FY23.

Engineering & Operations

(813) 635-5400 | HCFLGov.net/PublicWorks

The Engineering & Operations department operates, maintains, manages, and engineers county roadway systems and rights of way to provide: 1) functional roads, sidewalks, and trails for safe travel, 2) stormwater systems to convey runoff and reduce flooding, and 3) mosquito management to protect public health. The department is responsible for maintaining more than 3,450 centerline miles of roadway, or 7,400 traffic-lane miles; 279 bridges; 1,400 miles of pipes; 1,224 miles of ditches; 41,545 drainage structures; 40 pump stations; 17 watersheds (1,244 square miles, 897 square miles in unincorporated Hillsborough County); more than 500 acres of wetland mitigation; 143 miles of channels; 570 traffic signals; more than 149,000 traffic signs; and over 16,000 mosquito production sites. The department operates from its main office in downtown Tampa and seven satellite facilities to provide timely response for transportation and stormwater maintenance.

FY 22 and FY 23 Accomplishments:

- Improved transportation safety and reliability for roadway travelers by: 1) completing over 2,500 traffic safety investigations and 3,100 safety reviews, 2) ordering over 67 miles of major road safety lighting, and 3) studying over 110 miles of school walking routes and 10 pedestrian corridor projects. Placed eight new traffic signals into service and completed 3,170 signal repairs.
- Improved flood protection and awareness by completing over 1,465 investigations and work orders for 197 culvert projects, 42 structure/pipe repairs, 83,260 feet of ditches, and 37,902 feet of pipes. Developed 421 new flood protection capital projects and connected 20 stormwater pump stations with secure SCADA infrastructure network.
- Controlled mosquito-borne diseases by conducting multiple aerial larvicide missions, resulting in over 225,000 acre-days of larval control. Distributed over 11,000 extended control larvicide briquettes in catch basins located in highly urbanized areas. Distributed 17,200 mosquito fish to citizens at nine mosquito fish distribution and outreach events.



Cory Lake Boulevard was resurfaced, and the right of way was used to create a right-turn lane to reduce rear-end collisions and congestion.

FY 24 and FY 25 Core Goals:

- Engineering & Operations aims to develop transportation and stormwater infrastructure projects for advancement to design and construction, thereby supporting the annual capital improvement program, improving safety and mobility, reducing vulnerability, and preserving transportation and stormwater infrastructure assets.
- Mosquito Management Services aims to continually expand the department's operations and productivity in the field, office, and through public education in order to better serve Hillsborough County citizens. The department's unit aims to increase efficiency, safety, and morale through communication and teamwork.
- Successfully report and maintain more than 75 new acres of newly created wetland mitigation near the Citrus Park and Paseo al Mar, and connect an additional 20 stormwater pump stations to the secure SCADA network.

FY 24 and FY 25 Key Projects:

- Continue to work toward reducing severe and fatal crashes through safety enhancements, such as school speed zone upgrades, low-cost safety retrofits, power outage emergency beacons, technological upgrades which includes smart traffic network, smart work zone initiative, connected vehicles, priority and preemption, and developing CIP projects for primary walking routes to schools.
- Engineering & Operations wants to focus on remote flood-monitoring system and web viewer to capture real-time flood stages in flood-sensitive areas across the county, the use of innovative methods to forecast flood stages based on local weather forecasts, and support effective community education and outreach initiatives.
- The department aims to roll-out the upgraded computerized maintenance management software, including training, SOPs, and reports to provide advanced spatial and data analytics tools for more efficient, data-driven labor, equipment, and material work planning.

Innovation:

Mosquito Management Services recently purchased and deployed specialized right-hand drive jeeps that allow for one inspector to drop a larvicide briquet into catch basins to continuously treat that water for 150 days. The Urban Larvicide Program focused larvicide treatment in urban neighborhoods to target popular mosquito breeding sites.





Top: Eastern Mosquito Fish, Gambusia holbrooki, are raised and distributed during peak mosquito season.

County engineers installed Supervisory Control and Data Acquisition (SCADA) to provide real time operations monitoring at a select few stormwater pump stations.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Conduct stormwater maintenance (linear feet), including ditch maintenance, pipe repair, and replacement	575,000	650,000	650,000	650,000
Localized roadway pavement repairs (lane miles)	14	13	13	13
Mosquito fish distributed	17,200	18,500	19,000	20,500
Catch basin larvicide treatments (briquettes).	11,188	25,000	30,000	35,000

Engineering and Operations

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 34,901,415	$ 38,300,804	$ 42,049,335	$ 42,759,994
Operating Expenditures/Expenses	55,097,631	65,418,196	68,860,714	68,693,388
Capital Outlay	67,531	1,653,988	1,701,357	0
Total	**$ 90,066,577**	**$ 105,372,988**	**$ 112,611,406**	**$ 111,453,382**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 6,121,173	$ 9,272,034	$ 9,867,369	$ 8,501,717
Unincorporated Area General Operating Fund	14,119,879	16,595,172	17,322,182	17,539,444
Unincorporated Area Special Revenue Funds	6,417,259	8,119,137	10,906,982	11,108,894
Transportation Trust Fund	63,366,876	71,386,645	74,514,873	74,303,327
Grants (Not Transportation-Related)	42,088	0	0	0
Public Utilities Water/Wastewater Funds	(700)	0	0	0
Total	**$ 90,066,577**	**$ 105,372,988**	**$ 112,611,406**	**$ 111,453,382**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	449	449	458	458
Funded FTE Positions	446.38	446.38	455.38	455.38

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, nine positions are established to address an increase in department responsibility.

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

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of a vehicle necessary for a new position.

Enterprise Program Management Office

(813) 274-6531

The Enterprise Program Management Office (EPMO) serves as an advisor by partnering with departments and external stakeholders to plan, manage, and deliver customer-centric solutions that transform government services through innovative consultative and project management services. The department's Technology Service Delivery Teams partner with other departments to establish technology roadmap solutions, in addition to implementing and supporting business applications and enterprise systems. 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 outcomes and overall successful delivery.



EPMO partnered with Solid Waste to conduct testing prior to the implementation of credit card acceptance at Scale Houses.

FY 22 and FY 23 Accomplishments:

- Implemented a Capital Programs Delivery Solution for the Capital Programs and Water Resources departments to automate project scheduling, resource management, project data reporting, and project financial management. The platform reduces manual project efforts, automates processes, and enables data-driven decision-making using real-time, project data analytics.
- Implemented an Enterprise Payment Platform, which provides citizens and customers secure E-payment collections and processing services, in addition to expanding the acceptance of credit cards and electronic checks countywide. The solution centralized the refund process in alignment with County policy and automated enterprise financial reporting.
- Conducted an assessment to determine where internet connectivity disparities are present, develop an action plan to provide increased, equitable, and effective broadband internet service coverage throughout the county, and improve digital equity throughout the county. The Hillsborough County Broadband Program supports activities and initiatives of the State of Florida.

FY 24 and FY 25 Core Goals:

- Enhance Project and Program Portfolio Management (PPM) capabilities through the development and publication of demand and project management processes, guidelines, and policies. Implement a PPM solution to effectively track, manage, and communicate

enterprise project and program status, metrics, and portfolio investments.

- Innovate process-driven technology solutions to improve, digitize, and/or transform government services to modernize the customer experience, provide self-service options, and reduce wait times, in accordance with technology standards and cyber security requirements.
- Implement a modern enterprise Cloud-based Computerized Maintenance Management System (CMMS) to improve warehouse inventory management, work order management, data analytics and reporting, and asset condition and risk data assessments.

FY 24 and FY 25 Key Projects:

- Develop and implement a broadband expansion strategic plan, in partnership with the Florida Department of Economic Opportunity Office of Broadband, to expand high-speed internet service to underserved areas throughout the county, increase internet use knowledge, and establish community training programs by utilizing established federal and state funding sources.



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

- Expand site and subdivision, code enforcement, and zoning processes in HillsGovHub, and implement virtual building inspection capabilities, a mobile inspection application in the field to streamline processes, interdepartmental workflows, and improve customer experience by reducing turnaround times.
- Partner with Engineering & Operations and Water Resources departments to implement a modern Cloud-based asset management solution to replace the current on-premises legacy software. The new solution will bring improvements to warehouse inventory management, work order management, data analytics and reporting, asset condition, and risk data assessment.

Innovation:

Implemented HillsGovHub, a scalable cloud-based digital plans review and permitting solution, inclusive of inter-departmental workflows, automated customer email notifications, electronic collaborative plans review, and text to schedule or receive inspections results. The platform provides 24-hour online self-services, transparency, user friendly text capabilities, and secure PCI-compliant electronic payments. In addition, the platform digitizes paper processes, improving application turnaround times and enhancing the customer experience.

Performance Measure	FY 20 Actual	FY 21 Actual	FY 22 Projected	FY 23 Projected
Projects/programs with significant scope changes.	10%	<10% of active projects	<8% of active projects	<6% of active projects
Projects/programs delivered on time.	82%	>85% of active projects	>87% of active projects	>90% of active projects

Enterprise Program Management Office

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 3,145,085	$ 3,894,468	$ 4,124,296	$ 4,200,009
Operating Expenditures/Expenses	822,936	1,472,017	1,809,037	908,420
Total	**$ 3,968,022**	**$ 5,366,485**	**$ 5,933,333**	**$ 5,108,429**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 1,549,196	$ 2,195,351	$ 2,247,216	$ 2,266,179
Unincorporated Area General Operating Fund	0	0	181,047	0
Countywide Special Revenue Funds	751,118	1,329,871	1,712,268	810,000
Unincorporated Area Special Revenue Funds	320,407	348,857	153,294	362,014
Transportation Trust Fund	456,117	536,513	551,394	560,414
Public Works Solid Waste Resource Recovery Funds	273,531	289,465	320,700	327,246
Public Utilities Water/Wastewater Funds	617,653	666,428	767,414	782,576
Total	**$ 3,968,022**	**$ 5,366,485**	**$ 5,933,333**	**$ 5,108,429**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	30	29	29	29
Funded FTE Positions	30.00	29.00	29.00	29.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of implementation of software support systems.

Enterprise Solutions and Quality Assurance

(813) 272-6671

Enterprise Solutions & Quality Assurance (ESQA) supports the County's Enterprise Resource Planning (ERP), Human Capital Management (HCM) systems, and related data/software integrations. The ERP/HCM systems support transactions, processes, reporting, and informational dashboards required by core business activities including financial, procurement, and human resources. ESQA customers include internal business process owners, leadership, and employees within BOCC Departments and County Agencies. 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 22 and FY 23 Accomplishments:

- A Kronos cybersecurity event during FY22, caused the County's timekeeping system to be unavailable for six weeks/three pay periods. ESQA executed their business continuity plan supporting BOCC departments and 12 agencies with guidance, templates, quality reviews, and functional/ technical support to ensure more than 7,500 employees continued to get paid accurately and on-time.
- ESQA led a two year, multi-agency collaborative effort to modernize the ERP and HCM systems. Oracle Cloud went live in two phases beginning in October 2023. Oracle Cloud is highly secure; it is FedRAMP certified. The modernized system resulted in reduced software costs and avoided an additional costly re-implementation.
- 1095-Cs were available electronically for the first time to current and former employees, which was phase one of ADP Health Compliance resulting in the timely printing/reporting of 1095-Cs/1094-C; avoiding costly fines to the County for non-compliance. Phase two is in progress and will result in daily updates to ADP thus resulting in enhanced, timely, and proactive processes.



ESQA Management team discussing Oracle Cloud implementation and stabilization status.

FY 24 and FY 25 Core Goals:

- ESQA is working to improve processes and implement functionality to provide real time access to accurate payment information for leadership review. These efforts, after an ERP upgrade, focus on stabilization and will ensure system reliability, efficiency, and transparency to enhance end-user productivity for County staff in the delivery of core services to citizens.
- ESQA will enhance all existing Oracle training offerings, in addition to developing new training to support end users in the new Cloud environment. New functionalities available in Oracle Cloud will allow the deployment

of on-demand training to support business processes, utilize Oracle Guided Learning, and deliver more robust and timely reporting.

- BOCC and Clerk teams are working together to reduce vendor payment times and increase accuracy with employee payroll. The teams will increase use of automation and reporting, improve communication, and provide timely access to information. Payroll reviews include union contract and benefit changes, merit increases, miscellaneous time/pay rate changes, and absence accrual plans.

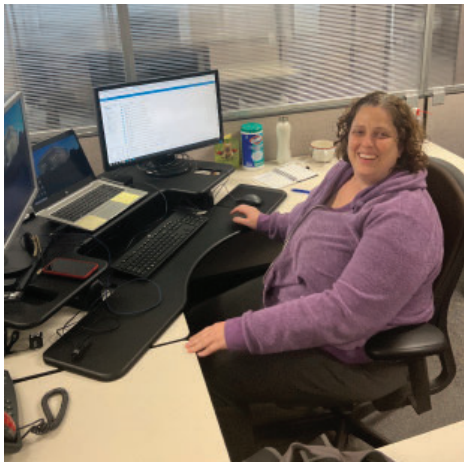
FY 24 and FY 25 Key Projects:

- ESQA is managing a project to ensure the ERP's Sourcing Module is configured to meet the Procurement Department's requirements to deliver functionality for internal users and suppliers. Implementation is scheduled to begin in FY 2024 and will result in streamlined procurements, accurate and timely reporting, and elimination of costs for a third-party software system.
- Partnering with Human Resources, ESQA will lead a project to implement Performance Management functionality by configuring HCM Cloud and providing testing and training. Integrated with HR modules already implemented, the roll-out will replace a custom-built and internally maintained application, increasing efficiency, and taking advantage of HCM Cloud integrations and report.
- ESQA will reconfigure a benefits package in Cloud HCM resulting from a Benefits solicitation (RFP) scheduled for submission by Human Resources. This project will include reconfigurations to employee self-service, benefit provider interfaces, technical customizations, and reporting. Additionally, a new Benefits Open Enrollment will need to be configured and implemented.

Innovation:

In partnership with the IT department and other agencies, with the launch of Oracle Cloud ERP, Single Sign-On was implemented with the County's active directory and multi-factor authentication, providing secure, web-based and mobile-capable access. The new quarterly update schedule keeps the system abreast with latest patches for security vulnerabilities and newer functionalities.

The County implemented Intelligent Document Recognition (IDR) in November 2022 through the Oracle Cloud, ERP Modernization project. This functionality dramatically reduces manual entry of invoice information, improving accuracy and efficiency in the processing of supplier (AP) invoices - enabling the reduction of payment processing times; and provides real-time visibility to leadership and suppliers throughout the process.



Gillian Kilbride developing reports through Oracle Business Intelligence for use throughout the County.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Incident Resolution Rate	100%	85%	90%	95%
Customer satisfaction (On a scale of 1 to 5)	4.9	4.9	4.9	4.9
Training hours delivered	147	150	150	150
Support cost per license (excludes software maintenance)	$724	$784	$808	$831

Enterprise Solutions and Quality Assurance

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 4,874,999	$ 5,330,947	$ 6,109,998	$ 6,140,225
Operating Expenditures/Expenses	3,506,402	6,021,693	6,146,669	6,150,912
Grants & Aids	0	100,000	0	0
Total	**$ 8,381,401**	**$ 11,452,640**	**$ 12,256,667**	**$ 12,291,137**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 7,843,917	$ 10,003,823	$ 10,715,476	$ 10,842,320
Countywide Special Revenue Funds	537,484	1,448,817	1,448,817	1,448,817
Public Utilities Water/Wastewater Funds	0	0	92,374	0
Total	**$ 8,381,401**	**$ 11,452,640**	**$ 12,256,667**	**$ 12,291,137**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	36	37	41	41
Funded FTE Positions	36.00	37.00	41.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, four positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of higher professional services and general liability insurance assessments costs.

GRANTS AND AIDS:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

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 it 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 it 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 22 and FY 23 Accomplishments:

- The division's environmental laboratory continues to ensure safe, clean drinking water for Hillsborough County residents. Laboratory staff working in coordination with multiple departments collected, analyzed, and reported over 75,000 samples.
- The County received additional certifications from the National Environmental Laboratory Accreditation Program to perform testing on water and wastewater samples. This certification allows the County to complete more in-house testing. This allows for better quality assurance/quality control, as well as reduces costs.
- Environmental Services assisted departments and the three cities within the County in obtaining over $8,000,000 in grants for Hazard Mitigation Projects.

FY 24 and FY 25 Core Goals:

- Propose for adoption by the Board of County Commissioners policies recommended in the Tampa Bay Regional Planning Council's Regional Resiliency Action Plan. The intent of the document is to offer model policies for local governments that will provide for resiliency in terms of seal level rise and potential impacts from climate change.
- Review and revise existing County requirements for reclamation of mined land. The science of reclamation ecology has expanded considerably since the County's reclamation manual was written. It is staff's intent to improve the requirements so that reclaimed lands are more sustainable and ecologically viable.
- Develop new public education and outreach messages and strategies for water conservation, fats, oils and grease reduction, and stormwater quality improvement programs. The division will continue evaluation and adaptation of new virtual resources deployed to reach residents and businesses during the pandemic. These programs have historically saved water and protected County infrastructure.

FY 24 and FY 25 Key Projects:

- Complete revisions to the County's reclamation manual for mined lands. The manual will be based on researchers' better understanding of natural systems and the interrelated factors that make up these complex systems.
- Environmental Services, in conjunction with Water Resources, is a member of Tampa Bay

Water's Water Wise Program. This project is actively working to reduce potable water use in the region. Water is a limited resource, and County staff is working with regional partners to conserve and protect it.

Innovation:

Environmental Services is completing a study using drones, coupled with advance multispectral-band photography, to identify native and non-native plant species. If successful, the technology would significantly reduce field time for staff. The technology also could improve the County's ability to remove non-native vegetation, assist field efforts, and improve safety, allowing staff to avoid entering wetlands or areas with dense vegetation.



A floating wetland treatment system is installed in a South County stormwater pond.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Environmental Laboratory will continue to track the number of analytical tests completed each month.	6,819 per month	6,000 per month	6,000 per month	6,000 per month
Environmental Services will complete regulatory actions that include assisting Water Resources and Sold Waste Services with regulatory compliance	368 per month	300 per month	300 per month	300 per month
Environmental Services will continue to perform federal- and state-required monitoring of the County's stormwater management systems. These actions include water quality sampling and inspections.	61 per month	100 per month	100 per month	100 per month

Environmental Services Division

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 4,068,107	$ 6,152,297	$ 6,771,313	$ 6,836,937
Operating Expenditures/Expenses	1,758,064	4,243,796	4,786,052	4,784,747
Capital Outlay	67,017	533,306	1,025,046	1,230,000
Total	**$ 5,893,188**	**$ 10,929,399**	**$ 12,582,411**	**$ 12,851,684**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 0	$ 0	$ 363,764	$ 365,634
Unincorporated Area General Operating Fund	502	0	0	0
Countywide Special Revenue Funds	82,324	215,600	0	0
Unincorporated Area Special Revenue Funds	924,444	1,381,412	1,510,976	1,463,757
Public Works Solid Waste Resource Recovery Funds	131,469	1,060	0	0
Public Utilities Water/Wastewater Funds	4,754,448	9,331,327	10,707,671	11,022,293
Total	**$ 5,893,188**	**$ 10,929,399**	**$ 12,582,411**	**$ 12,851,684**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	56	56	61	62
Funded FTE Positions	56.00	56.00	61.00	62.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, five positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of higher contract and minor equipment costs.

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay reflects funding for new and replacement equipment.

Extension Service

(813) 744-5519 | HCFLGov.net/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 22 and FY 23 Accomplishments:

- In 2022, the Hillsborough County Extension Service provided 72,181 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 $19,011,073 to participants in 2022.
- Water conservation educational programs such as Florida Friendly Landscaping, Water Wise, and Rain Barrel Water Harvesting resulted in an estimated annual water savings of 129,252,068 gallons.

FY 24 and FY 25 Core Goals:

- To measure the effectiveness of Extension Service educational programs. The organization will determine the percentage of program participants who indicate an increase in knowledge or improved quality of life as a result of Extension programs.
- Extension Service education programs will provide economic value to customers based on their application of practices or recommendations learned from those programs.
- Extension shall leverage the use of trained volunteers to enhance the capacity to carry out the department's mission, which is to educate and improve the lives of Hillsborough County residents through Extension Service programs.



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

FY 24 and FY 25 Key Projects:

- While many people recognize the 4-H and agricultural program components of Extension Service, the department has much more to offer residents. Staff will work closely with the County's Communications staff and the University of Florida Institute of Food and Agricultural Sciences to market available services.
- Extension Service will continue to collaborate with and provide services to other County departments. Examples include providing workshops through



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

Below: Extension Service teaches the principles of Florida-Friendly Landscaping to conserve water, reduce waste and pollution, create wildlife habitat, and prevent erosion.



the County Wellness Program, Green Industry Best Management Practices training to County landscape maintenance crews, and horticulture programming for Hillsborough County Libraries.

- Staff will collaborate with other County departments to determine if Extension Service educational programs and University of Florida resources could provide benefits to other County departments and their customers.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of participants who indicate a knowledge gain or improved quality of life as a result of Extension education programs.	91%	90%	90%	90%
Value gained from application of practices learned through Extension education or implementing Extension recommendations.	$11,828,623	$8,500,000	$8,700,000	$8,900,000
Value of Extension volunteer hours.	$485,392	$550,000	$575,000	$600,000
Increased earning capacity as a result of professional certifications earned through Extension programs.	$7,182,449	$8,000,000	$8,200,000	$8,400,000
Total educational contacts.	72,181	95,000	100,000	100,000

Extension Service

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 1,471,043	$ 1,800,688	$ 2,271,782	$ 2,297,732
Operating Expenditures/Expenses	437,990	960,915	934,354	937,769
Capital Outlay	0	40,000	40,000	0
Total	**$ 1,909,033**	**$ 2,801,603**	**$ 3,246,136**	**$ 3,235,501**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 1,662,298	$ 2,507,305	$ 2,937,405	$ 2,925,710
Unincorporated Area Special Revenue Funds	70,892	96,386	114,319	115,379
Grants (Not Transportation-Related)	175,844	197,912	194,412	194,412
Total	**$ 1,909,033**	**$ 2,801,603**	**$ 3,246,136**	**$ 3,235,501**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	24	25	25	25
Funded FTE Positions	24.00	25.00	25.00	25.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Facilities Management & Real Estate Services

(813) 272-5810 | HCFLGov.net/REFS

The Facilities Management & Real Estate Services (FMRES) department provides a full range of services, including facility maintenance, custodial, parking, energy programs, security, leasing, major building repairs, and property management for Hillsborough County-owned facilities for all Board of County Commissioner (BOCC) departments, agencies, Courts, Constitutional Officers, and 501c3 nonprofit partners. In addition, the department manages the County's surplus assets and performs records management. The Real Estate Division in the department is full-service and provides all technical and transactional support for County departments and agencies. The department has been certified by the national American Public Works Association (APWA) since 2014.



R3M installed a 122kW solar panel system on the roof of the Cooperative Extension Office for continued sustainability efforts.

FY 22 and FY 23 Accomplishments:

- Repair, Renovation, Replacement and Maintenance (R3M) installed a 122kW solar panel system on the roof of the Cooperative Extension Office for continued sustainability efforts. Over the past three years, this brings a total of 2,035 kW (2MW) of solar energy capacity, an estimated total savings of $173,585 in utilities and about 1.5 MT of CO2 saved from reaching the environment.
- Real Estate completed the acquisition of the right-of-way necessary for seven Capital Programs department projects and one Water Resources department project that will significantly reduce vehicle and pedestrian accidents. The team also supported Conservation & Environmental Lands Management (CELM) in acquiring 104 acres within the Alafia North Prong and Bahia Beach Coastal Preserves.
- FMRES plays a vital role in Emergency Management shelter generator preparedness. Preparations include load bank tests and physical assessment of the generators, allowing a quick transfer of utility power to generator power, if needed. During Hurricane Ian, FMRES was able to supply emergency generators for six special needs and 34 general population shelters in 72 to 96 hours.

FY 24 and FY 25 Core Goals:

- Ensure the County's facilities and related assets are properly maintained and operational for staff and for effective, efficient, and enhanced service delivery to the residents of Hillsborough County. Proper care of facilities extends their life, thus helping to keep costs down for taxpayers.
- Implement and facilitate throughout the County options that allow departments and partners in County facilities to efficiently utilize allocated space safely, securely, and sustainably.
- Ensure on-time and within-budget delivery of services and projects in order to address the needs and expectations of County government staff and the community. Provide real property services to the County departments, partners, and others as required on time and in an efficient matter.

FY 24 and FY 25 Key Projects:

- Operations and Maintenance will install electric vehicle chargers at seven sites to support the Fleet Management purchase of 13 electric vehicles. Each electric vehicle is estimated to operate 20,000 miles annually. During fuel

shortages or extreme emergency conditions, these EV chargers can be powered by generators, which will allow vehicles to continue to operate.

- Complete the land exchange agreement with Tampa Bay Water for a 27.4-acre site on Columbus Drive directly opposite the Public Safety Operations Center. Part of the site will be used for a new Emergency Management warehouse, improving the public safety response in all areas, including the rapid activation of over 56 shelters during a major storm emergency.
- R3M will focus on high-priority HVAC projects, including redesigning the Medical Examiners' HVAC system to reduce energy consumption as part of its scheduled life cycle replacement. Major scheduled maintenance and replacement of aging components with be performed on the downtown central energy chiller plant.

Innovation:

FMRES continues to focus on the safety and security of County-owned buildings and property. A countywide CCTV system was created to connect all CCTV systems into one user interface for optimum access and management, combining cloud-based and on-premises video into a single, secure environment. This enables security and operational managers to view sites to assess security concerns remotely. The project includes working with the Hillsborough County Sheriff's Office (HCSO) to grant access to the County Center CCTV through their Fusus platform for emergencies. The team also conducted a successful pilot for the mobile CCTV trailers deployed to County sites experiencing security issues, as well as after Hurricane Ian. Additionally, FMRES initiated specialized training for the County Center security team to identify suspicious individual indicators and prevent attacks.



Sheriff's deputies monitor closed-circuit TV in County Center.


R3M replaced the tennis courts with a new multipurpose court at Town & Country Park as part of lifecycle replacement.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Keep costs to operate facilities (cleaning, maintenance, utilities, security) equal or less than annual International Facility Management Association (IFMA) industry standard of $10.65 per square foot.	$7.11 per square foot	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.	0.04	0.05	0.05	0.05
Services satisfaction index: Obtain a goal of 3 out of 5, or meets customer expectations.	Obtained a 4.74 customer service satisfaction rating.	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

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 14,939,556	$ 17,186,216	$ 18,672,156	$ 19,011,833
Operating Expenditures/Expenses	22,202,088	27,859,341	29,759,143	29,943,815
Capital Outlay	0	124,000	0	0
Total	**$ 37,141,644**	**$ 45,169,557**	**$ 48,431,299**	**$ 48,955,648**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 34,816,167	$ 43,273,623	$ 46,244,934	$ 46,728,837
Unincorporated Area General Operating Fund	376,833	550,595	632,495	642,794
Transportation Trust Fund	1,486,819	1,232,037	1,429,259	1,457,162
Grants (Not Transportation-Related)	365,043	0	0	0
Public Works Solid Waste Resource Recovery Funds	515	0	0	0
Public Utilities Water/Wastewater Funds	96,267	113,302	124,611	126,855
Total	**$ 37,141,644**	**$ 45,169,557**	**$ 48,431,299**	**$ 48,955,648**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	208	203	201	201
Funded FTE Positions	208.00	203.00	201.00	201.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Position transfers between Environmental Services and Capital Programs result in three fewer positions.
- In FY24, one position was established to provide dedicated management of the County's security system.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments, electricity, and increased contractual costs related to lawn maintenance, janitorial and security services.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of purchases requiring one-time funding being completed.

Hillsborough County Fire Rescue

(813) 272-6600 | HCFLGov.net/FireRescue

Hillsborough County Fire Rescue (HCFR) preserves and protects life and property by providing quality, timely emergency services and by enhancing public safety through public education, fire prevention, and emergency planning. It is the largest fire rescue department on the West Coast of Florida, and the fourth largest in the state. Personnel responded to more than 139,000 emergency calls last year from 46 fire rescue stations in the unincorporated areas of Hillsborough County. The response area of 909 square miles includes residential and commercial properties in dense urban, urban, suburban, and rural areas. Fire Rescue provides fire suppression, advanced life support, ambulance transport, vehicle extrication, hazardous materials response, technical rescue, fire and life safety inspections, construction plan review, public education, emergency dispatch services, and emergency management operations.



Fire Rescue opens Fire Station #45 in Central Brandon.



Fire Rescue provides EV charging stations.

FY 22 and FY 23 Accomplishments:

- Station alerting system was completed and will improve dispatch alerting time, decrease response times, increase successful rescues of citizens, and reduce property damage due to fire. The new innovative design will also help reduce stress on firefighters by utilizing clear automated language simultaneously with ramp-up tones and lighting in firehouses.
- The department completed construction and opened two new operational stations in modern permanent structures. Apollo Beach station was completed providing enhanced response capabilities. HCFR placed two additional rescue ambulances in service. Additionally, the department expanded the capabilities of the fleet assets with more versatility, which provides a more rapid and efficient emergency response.
- Initiated and delivered professional leadership development to over 90% of promoted officers. This training delivered by senior staff members and managers provided insight into the daily operation of Fire Rescue and included a behind-the-scenes look at how and why leadership decisions are made.

FY 24 and FY 25 Core Goals:

- Continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees. Continue to leverage the State program, which allows for additional cost recovery for ambulance transports, and Federal and

State grants to fund personnel, equipment, and programs.

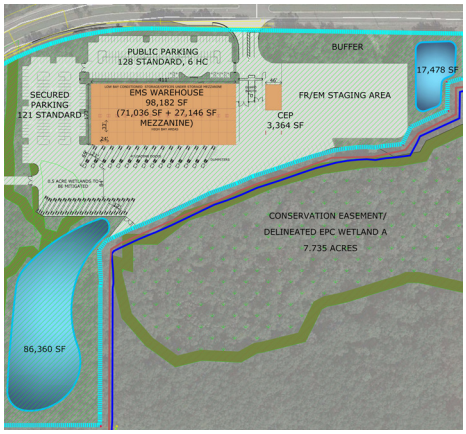
- Update and implement Fire Rescue's Master Plan, which includes the addition of over 20 new stations. The Master Plan projects current and future facility needs from 2024 to 2034, identifying and prioritizing new fire station demands to support the current and projected populations of unincorporated Hillsborough County.
- Emergency Management will continue to enhance operational effectiveness and 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 24 and FY 25 Key Projects:

- Partnering with Traffic Management in procuring a traffic signal priority and preemption system. The system will proactively clear traffic at intersections, allowing Fire Rescue vehicles to respond quickly and efficiently in a safer manner. The technology will reduce response times to emergencies in Hillsborough County.
- 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.
- (American Rescue Plan Act) ARPA funds of $18 million have been designated to rebuild three outdated stations, each over 50 years old.

Innovation:

Deploying EV technology in Fire Rescue fleet to enhance sustainability with quieter, cleaner, and greener vehicles. These vehicles reduce carbon emissions, minimize fuel consumption, and produce less noise. Charging stations have been installed in five locations.



Fire Rescue provides plans for a new warehouse site.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of Fire Rescue customers reporting a satisfied or above level of service experience.	98.8%	100%	100%	100%
Percentage of viable cardiac arrest victims resuscitated.	24%	18%	18%	18%
First unit on scene, urban, fire and/or medical, include "B" calls < 6 minutes and OMIT response times > 20 minutes.	17%	90%	90%	90%
First unit on scene, suburban, fire and/or medical, include "B" calls < 7 minutes and OMIT response times > 20 minutes.	23.9%	90%	90%	90%
First unit on scene, rural, fire and/or medical, include "B" calls < 10 minutes & OMIT response times > 20 minutes.	38.7%	90%	90%	90%

Fire Rescue

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 161,305,548	$ 190,983,140	$ 200,869,026	$ 203,360,677
Operating Expenditures/Expenses	45,289,412	52,166,982	58,185,579	58,879,168
Capital Outlay	613,297	2,156,277	1,768,094	0
Grants & Aids	39,727	45,209	45,208	45,208
Other Non Operating	231,538	214,471	470,607	278,583
Total	**$ 207,479,522**	**$ 245,566,079**	**$ 261,338,514**	**$ 262,563,636**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 2,010,552	$ 2,564,957	$ 8,051,194	$ 8,097,185
Unincorporated Area General Operating Fund	198,642,015	237,484,033	243,938,141	248,431,476
Countywide Special Revenue Funds	238,034	313,059	226,014	226,014
Grants (Not Transportation-Related)	3,073,136	5,204,030	9,123,165	5,808,961
COVID Relief Funds	3,515,786	0	0	0
Total	**$ 207,479,522**	**$ 245,566,079**	**$ 261,338,514**	**$ 262,563,636**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	1,232	1,259	1,287	1,287
Funded FTE Positions	1,230.43	1,257.43	1,283.85	1,283.85

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Twenty-four positions are added for the new Progress Village South fire station.
- Three additional part-time Telecommunicator positions are added.
- Two additional positions are added for Emergency Management.
- Position transfers between Fire Rescue and Information Technology result in one fewer position.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily related to an increase in insurance assessments, fuel, fleet vehicle rental cost, additional operating needs, and operating expenditures for the new Progress Village South fire station.

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay includes funding for a new rescue unit.
- The decrease in capital expenditures is primarily the result of one-time funding for equipment purchases in FY23.

Fleet Management

(813) 744-5580 | HCFLGov.net/Fleet

Fleet Management provides the core services of: 1) asset management, 2) fuels management, and 3) policy development for a county fleet of 3,380 vehicle and equipment assets valued in excess of $193 million supporting 30 BOCC departments, County constitutional offices, and various non-County and State of Florida agencies. The department provides certified professionals to maintain and manage assets in a condition that: 1) optimizes replacement cycles, 2) enhances efficient operations, and 3) creates a safe work environment. Fleet provides best value support to County customers by focusing on quality services, timely support, and optimizing total costs of ownership. The department's core values include customer commitment, teamwork, organizational excellence, mutual respect, and integrity.



Fleet Technician Okungbowa repairs ambulance door.

FY 22 and FY 23 Accomplishments:

- Fleet was awarded #2 Fleet in North America for 2022. 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 2022 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 24 and FY 25 Core Goals:

- Achieve a 92% or higher availability rate for Fire Recue apparatus, heavy truck/heavy equipment, and 95% for automotive/light trucks. This ensures County customers have sufficient resources to support their core duties. Fleet uses Lean Six Sigma principles to help achieve these rates by improving processes, reducing waste, and enhancing repair capacity.
- Achieve a 25% or higher return of sale for surplus sedans, light/medium trucks, vans, and SUVs by proper pre-auction preparation actions and maintaining a reliable fleet that drives aftermarket demand. This outcome helps the County maintain a financially strong replacement fund and demonstrates the desirability of County assets to aftermarket customers.
- Achieve an 80% or higher technician productivity rating as compared to an industry standard of 75%. Productivity measures the amount of time a technician is directly supporting vehicle repairs versus indirect functions, such as training, holidays, and vacation. Higher productivity ratings increase the department's capacity to support customer requirements.

FY 24 and FY 25 Key Projects:

- Fleet will support the upgrade of its vehicle management information software system in order to improve database reliability, decrease processing time, and provide additional customer features. One feature of interest is on-line scheduling for vehicle repairs that will provide customers more flexibility to meet their internal workload schedules.

- Fleet will evaluate maintenance, repair, and customer support processes and procedures using Lean Six Sigma principles to improve overall effectiveness and efficiency. These actions can lead to a reduction in repair charges, reduction in asset down time, enhanced safety, higher technician productivity rates, and higher customer satisfaction.
- Fleet will complete the relocation into a new repair and fuel site for the department's West County Satellite customer location in mid-calendar year 2023. The new interior four-bay maintenance facility will improve daily and contingency responsiveness to countywide customers while increasing fuel capacity by 26,000 gallons.

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 work force empowerment, the department continued to make quality of life, infrastructure, and process improvements to increase efficiency of operations while supporting over 80,000 repair jobs, issuing over 58,000 parts, and providing over 2.4 million gallons of fuel. One example of Fleet's innovation was the ability to effectively respond to Hurricane Ian (Sept. 2022, Major Category 4 Hurricane) customer needs by topping off fuel tanks, dispersing assets, repairing priority assets, stocking up on supplies, etc.



Fleet Central Technician Team pose in front of new Wall of Fame.



Fleet Technicians Topping and Perea install truck belt.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Fleet Fire Rescue apparatus, heavy truck, and heavy equipment availability rate (goal is 92% or higher). This outcome measures the amount of time an asset is available to the customer.	97%	93%	92%	92%
General-purpose sedan, light/medium truck, van, and sports utility vehicle return of sale on surplus assets (goal is 18% or higher). This outcome helps maintain a financially strong replacement fund.	30%	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%	97%	95%	95%
Fleet technician productivity rating (Goal is 78% or higher). Industry standard is 75%. This outcome measures revenue generating time for billable hours.	90%	84%	80%	80%
Average annual scheduled maintenance turn time for emergency response vehicle repairs (goal is less than five days). This outcome measures how quickly an asset can be returned to service.	6 days	5 days	5 days	5 days

Fleet Management

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 5,611,728	$ 6,085,969	$ 6,580,974	$ 6,689,176
Operating Expenditures/Expenses	19,112,310	20,087,659	21,680,139	21,984,773
Capital Outlay	9,644,519	40,619,141	51,638,022	50,920,000
Total	**$ 34,368,557**	**$ 66,792,769**	**$ 79,899,135**	**$ 79,593,949**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Fleet Management Funds	$ 34,368,557	$ 66,792,769	$ 79,899,135	$ 79,593,949
Total	**$ 34,368,557**	**$ 66,792,769**	**$ 79,899,135**	**$ 79,593,949**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	65	65	67	67
Funded FTE Positions	65.00	65.00	67.00	67.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY 24, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditure is primarily the result of vehicle maintenance parts, fuel, and insurance assessments.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of vehicles for replacement, new fleet assets, fuel tanks, fuel monitoring hardware and software, and EV charging stations.

Government Relations & Strategic Services

(813) 276-2640

Government Relations & Strategic Services provides an array of important functions to the citizens of Hillsborough County, from advocating for state and federal resources that benefit the community to ensuring compliance with key civil rights protections, oversight of strategic operational functions and projects, and administration of citizen-led boards and councils.

FY 22 and FY 23 Accomplishments:

- Successfully advocated for needed resources at the state and federal government levels for community essentials, while protecting home rule authority and flexibility.
- Led the implementation of significant operational improvements to ensure greater quality service delivery to internal clients and the broader community.
- Enhanced investigative services capacity and capabilities to better serve clients and uphold vital civil rights protections.



FY 24 and FY 25 Core Goals:

- Further enhance government advocacy efforts to better provide for community needs and services.
- Improve strategic service offerings that strengthen collaboration with County service teams, resulting in improved outcomes.
- Enhance communication and interaction with communities and constituencies to share ideas and better understand needs.

FY 24 and FY 25 Key Projects:

- Continuous and comprehensive examination of GRSS services to ensure alignment with strategic goals and performance delivery in the most effective and efficient manner.
- Successful implementation of identified priority projects to meet community needs.

Innovation:

GRSS developed key solutions to enhance internal processes that resulted in greater efficiencies and cost savings, and improved access to services for Hillsborough County residents.

Government Relations & Strategic Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 2,279,240	$ 2,194,575	$ 2,771,280	$ 3,139,430
Operating Expenditures/Expenses	148,200	382,820	410,204	400,263
Total	**$ 2,427,440**	**$ 2,577,395**	**$ 3,181,484**	**$ 3,539,693**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 2,427,440	$ 2,577,395	$ 3,181,484	$ 3,539,693
Total	**$ 2,427,440**	**$ 2,577,395**	**$ 3,181,484**	**$ 3,539,693**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	21	16	19	19
Funded FTE Positions	21.00	16.00	19.00	19.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:

- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, three positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of increased insurance assessments and equipment for newly established positions.

Head Start

(813) 272-5140 | HCFLGov.net/HeadStart

Hillsborough County's Head Start/Early Head Start programs provide early childhood development services and education, and medical, dental, mental health, nutrition, and parental involvement/ engagement opportunities for families to contribute to the development of their children. The program also provides family support services for men, women, and expectant mothers. The program targets low-income families with children from birth through age 5, including those with special needs. Children are screened using various assessment tools to determine their overall level of development and make ongoing assessments to monitor each child's progress. Each child is provided with experiences that will maximize his or her development. Residual effects of the COVID-19 pandemic continues to impact the program as the program adjusts its strategies and approaches to meet enrollment mandates and respond to nationwide labor and contractor shortages.

FY 22 and FY 23 Accomplishments:

- Improved and maintained technology-driven family engagement strategies in response to COVID 19. These strategies allowed the department to maintain communication with children and families, constantly assessing and responding to their needs throughout the crisis. Over 600 computers were purchased by Hillsborough County Board of County Commissioners' Head Start department and its sub-recipient partners.
- Achieved 85% completion of construction project to add two new Head Start and two new Early Head Start classrooms. The program continued with major upgrades to the playgrounds and green areas of the properties to improve the learning environment and the general appearance.
- Upgraded the education curriculum for both Head Start and Early Head Start, changing from Creative Curriculum to Frog Street. This offers improved transition between Early Head Start and Head Start and better alignment with Head Start Early Learning Outcomes Framework. Successfully implemented an online parenting curriculum (ReadyRosi).

FY 24 and FY 25 Core Goals:

- Hillsborough County Head Start/ Early Head Start (Hillsborough One) will be recognized among the nation's leading early childhood education services providers, developing the social and emotional skills of the program's children and families to ensure their transition to the elementary school system, ready to learn, and attain self-reliance and community prosperity.
- Hillsborough One will develop and maintain high-quality learning environments and facilities that will serve as models for all Head Start programs nationally, and will ensure that service sites are strategically located in geographic areas of the county that are easily accessible to the children and families who need them.
- Hillsborough One will implement core business strategies that will support industry-leading administrative, fiscal, and technology-driven systems that will track and ensure outcomes and accountability to all stakeholders.

FY 24 and FY 25 Key Projects:

- Establish partnership with BayCare Health Systems with the primary goal of improving coverage and statistical outcomes on Health Care assessments and services for children and families, and establish a new interlocal agreement with Hillsborough Community College. This will provide additional mental health support for teachers and children.
- Construct a new $3.8m high-tech facility to serve 60 Head Start and 16 Early Head Start children, and continue major upgrades to the playgrounds and green areas of the properties to improve the learning environment and the general appearance.

Innovation:

With increased focus on mental health, the department is in the process of establishing stronger relationships with area hospitals. These agreements will assist the program in improving its reach and ensure that the County provides mental health and other general health services to a larger number of children and families. This effort is especially important as the department continues to design program strategies and responses toward the impact of COVID.



Head Start Santa visits the Lee Davis Head Start.



Head Start promotes male involvement.



Head Start child receives Christmas gift.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Maintained enrollment level at 3,474, or 100% of funded enrollment.	3,068	3,474	3,474	3,474
Number of parents receiving health education guidance and services.	1,701	1,600	1,600	1,600
Number of parents receiving job training resources.	340	930	1,200	1,200
Number of students receiving disability services or resources (mandated at 10% of enrollment).	212	144	348	348
Number of students/parents receiving mental health services or referrals.	86	251	850	850

Head Start - Early Head Start

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 15,315,229	$ 19,964,889	$ 22,378,582	$ 22,392,392
Operating Expenditures/Expenses	24,868,980	31,144,424	33,899,724	33,785,914
Capital Outlay	(91,716)	1,140,000	1,140,000	0
Other Non Operating	3,249,148	5,445,638	7,567,950	7,476,283
Total	**$ 43,341,640**	**$ 57,694,951**	**$ 64,986,256**	**$ 63,654,589**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants (Not Transportation-Related)	$ 43,341,640	$ 57,694,951	$ 64,986,256	$ 63,654,589
Total	**$ 43,341,640**	**$ 57,694,951**	**$ 64,986,256**	**$ 63,654,589**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	264	271	271	271
Funded FTE Positions	263.00	270.00	270.00	270.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

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

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

GRANTS AND AIDS:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Health Care Services

(813) 272-5040 | HCFLGov.net/HealthCare

Health Care Services (HCS) manages the Hillsborough County Health Care Plan (HCHCP), the Ryan White Program, the Health Care Responsibility Act, the Trauma Agency, and the Medicaid Match for Hillsborough County. Functions of the department include: a specialized customer call center, provider-relations responsibility for four contracted medical service organizations, 13 hospitals that also contract with about 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 22 and FY 23 Accomplishments:

- Through a collaboration with participating hospitals/hospital systems, two federally qualified health care centers, specialty providers, and ancillary providers/ services, Hillsborough County provided an estimated $102 million in funding to these local entities. This increased local health care treatment funding not covered by the Affordable Care Act or other payers.
- The department's FY 22 costs per member per month (PMPM) were 67% lower than the Centers for Medicare & Medicaid Services (CMS)-reported projections for National Health Expenditures. CMS projection results were $1,132 per person per month, while the department's per member per month was $374.
- By utilizing the services of a Patient Assistance Program (PAP), the department was able to save the Indigent Trust Fund $18.3 million that would otherwise have been needed to pay for pharmaceuticals for HCHCP clients. PAP is an innovative and cost-effective program providing substantial cost savings for the department and Hillsborough County taxpayers.

FY 24 and FY 25 Core Goals:

- Through a partnership with internal/external stakeholders, the department wants to increase membership and utilization of the Hillsborough County Health Care Plan through a robust education and outreach effort to inform the community of available resources, services provided, eligibility requirements, application process, and program benefits to overall well-being.
- The department and its stakeholders will impact opioid use and overdoses in Hillsborough County through continued efforts expanding behavioral health parity and address the opioid epidemic using existing funding and opioid settlement dollars. HCS, in coordination with all provider stakeholders, Central Florida Behavioral Health Network, and State will add needed services.
- Continue public/private partnerships to expand the utilization of Social Determinants of Health (SDoH) at primary care health clinics to ensure we maintain a holistic approach to health care and health systems. SDoH delivers effective and efficient tools that provide the needed aid for individuals to become self-sufficient and have better health outcomes.

FY 24 and FY 25 Key Projects:

- The department, through the Behavioral Health Task Force, Health Care Advisory Board, and Board of County Commissioners, will make major program and funding decisions related to received opioid settlement dollars. This funding will provide education, prevention, treatment, and recovery services to abate the opioid epidemic through behavioral health and health services.
- The department and its stakeholders continue the development for a community-based, 85 bed jail step-down treatment facility located at 1800 Orient Road. This



Health Care Services Healthy Living Center provides healthy options for the Wimauma community.

program will hopefully reduce health associated readmission rates to various services, criminal justice costs, provide an economic impact through gained employment, and a reduction in overutilization of community resources.

- The department will initiate the process for three major procurements during this period. Final outcomes of these processes will determine the providers for primary care services, pharmacy services, and oral surgery services. Each will impact the County's reimbursement costs, scope of services provided, and the continuity of care to members, as well as current providers.

Innovation:

The department and its stakeholders reviewed the system of care for opportunities to better assist HCHCP participants during the ongoing pandemic. Continued limited physical access provided an opportunity to expand telehealth services, which served over 3,300 members, a 10% increase over the previous year. Ten different providers afforded the participants greater access to primary care, specialty care, and behavioral health services. The Health Care Services department also implemented innovative virtual health and wellness programming in its Healthy Living program, serving over 4,400 participants who attended online exercise classes and 350 individuals who attended various educational classes.



Health Care Services begins a private/public partnership with Wimauma Suncoast Community Health Center, Hillsborough County Aging Services Senior Center, and Health Care Services Healthy Living Center.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Promote efficient and effective access to health care services as measured by the per member per month (PMPM) costs for the Hillsborough County Health Care Plan members.	$374 PMPM	$500 PMPM	$500 PMPM	$500 PMPM
Emphasize customer service delivery systems to increase customer satisfaction gauged through standardized surveys and measurements, as conducted by Suncoast Health Council.	67% average satisfaction score	70% average satisfaction score	75% average satisfaction score	80% average satisfaction score
Average number of Hillsborough County residents receiving medical services per month through the Hillsborough County Health Care Plan.	13,500	15,000	15,500	16,000

Health Care Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 7,977,275	$ 9,158,316	$ 10,215,012	$ 10,362,645
Operating Expenditures/Expenses	8,468,608	17,856,594	19,765,741	19,777,684
Capital Outlay	12,734	2,000,000	2,000,000	2,000,000
Grants & Aids	106,997,793	208,721,098	358,170,539	345,070,386
Total	**$ 123,456,409**	**$ 237,736,008**	**$ 390,151,292**	**$ 377,210,715**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 269,251	$ 392,388	$ 197,571	$ 198,278
Countywide Special Revenue Funds	110,907,185	213,159,328	363,986,929	351,170,645
Grants (Not Transportation-Related)	12,279,974	24,184,292	25,966,792	25,841,792
Total	**$ 123,456,409**	**$ 237,736,008**	**$ 390,151,292**	**$ 377,210,715**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	90	91	91	91
Funded FTE Positions	90.00	91.00	91.00	91.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to increases in required contractual administrative services.

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures is the result of increased appropriations related to the development of the Hospital Directed Payment Program.

Homeless & Community Services

(813) 274-6834 | HCFLGov.net/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.



Hyde Park United Methodist Church manages Cold Weather Shelter over the winter holidays.



Community leaders and volunteers celebrate at the Community Food Pantry of New Tampa ribbon cutting.

FY 22 and FY 23 Accomplishments:

- Managed contracts that provided emergency bridge housing, case management, and supportive services to 2,315 individuals.
- Participated in a multi-sector collaboration, resulting in a 4% decrease in the number of unsheltered residents facing homelessness in Hillsborough County.
- Managed food contracts with multiple community partners by utilizing American Rescue Plan Funds of nearly $10M, which supported food-relief efforts that provided 2.7M meals to individuals experiencing food insecurity in the community.

FY 24 and FY 25 Core Goals:

- Reduce the unsheltered homeless population by 5% in FY 24 and another 5% again in FY 25.
- Reduce the chronically homeless population by 5% in FY 24 and additional 5% in FY 25.
- Preserve and increase affordable housing stock while identifying opportunities to include set asides for homeless population.

FY 24 and FY 25 Key Projects:

- Collaborate with Tampa/ Hillsborough County Continuum of Care to address homelessness by providing housing opportunities to 560 unsheltered homeless individuals through the 560 and Beyond Plan. The plan simultaneously addresses the lack of affordable

housing, poverty, mental illness, unemployment, low wages, and substance abuse through ten multi-sector targeted initiatives.

- Collaborate with internal and external partners to streamline resources in support of the system of service to make homelessness rare, brief, and non-recurring.
- Mange federal, state, and local resources to support residents and community partners that were economically affected by the affordable housing crisis, coupled with the increase in the cost-of-living.

Innovation:

Managing the Cold Weather Shelter (CWS) Program is an initiative the department has coordinated since 2014. The CWS Program is a community led effort, providing temporary shelter for the county's most vulnerable population when the temperature including wind chill dips to 40 degrees or lower between 6 p.m. and 6 a.m. The sheltering sites provide temporary housing, food, and blankets not only for the unsheltered homeless population, but also for persons who live in homes without adequate heat. Since FY22, five new community partners, totaling six new sites were recruited, nearly tripling capacity. The expansion enabled the department to increase capacity by close to 300 individuals in congregate shelters and 100 individuals/families in non-congregate shelters (motels). The department's goal is to continue to network and expand the program, until temporary sheltering sites are registered throughout the entire county.



Volunteers at the Downtown/Hyde Park deployment site get their morning briefing before heading out on their shift with the Point-in-Time (PIT) Count.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of decrease of overall homelessness.	4% increase * Shelters resumed normal operations post-COVID.	5% decrease	5% decrease	5% decrease
Number of clients assisted with temporary housing, case management, and supportive services leading to permanent supportive housing.	2,315	2,585	2,585	2,585
Number of beds/apartments the County has with community partners to provide emergency bridge housing.	486	496	496	496
Number of annual inspections of emergency bridge housing partnering agencies' facilities and apartments that provide temporary shelter to individuals and families.	114	115	115	115

Homeless & Community Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 1,185,204	$ 1,360,809	$ 1,470,655	$ 1,499,687
Operating Expenditures/Expenses	4,261,429	6,319,210	6,324,527	6,325,103
Total	**$ 5,446,633**	**$ 7,680,019**	**$ 7,795,182**	**$ 7,824,790**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 5,446,633	$ 7,680,019	$ 7,795,182	$ 7,824,790
Total	**$ 5,446,633**	**$ 7,680,019**	**$ 7,795,182**	**$ 7,824,790**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	10	10	10	10
Funded FTE Positions	10.00	10.00	10.00	10.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Human Resources

(813) 272-5130

Human Resources provides holistic and innovative human resources solutions to attract, develop, and engage a diverse and high-performing workforce driven to improve the everyday life of Hillsborough County residents. The department embraces the County's strategic mission to create community prosperity by pursuing business relationships, building the team, engaging employees, promoting quality and effectiveness, embracing technology and innovation, and expanding the department's total rewards programs. Human Resources is committed to a culture and vision of great people, a great place, and unlimited possibilities.



Every year, Human Resources partners with Parks & Recreation to onboard about 100 temporary summer hires to help fulfill the busy summer season of activities.

FY 22 and FY 23 Accomplishments:

- Implemented a Paid Time Off model in October 2022 to offer employees greater flexibility to choose a personal time off without the need for annual leave versus sick leave restrictions. This modern program offers less administrative burden to the employer as two separate leave accruals are combined into one.
- Significantly reduced the health plan claims cost from the 2017 projection of over $128 million to $104,745,074 million. The HR team implemented a multifaceted approach to reduce claims costs through effective plan design, an award-winning comprehensive wellness program, and a robust communications campaign that resulted in better than expected results.
- Integrated HR service delivery to provide a centralized 360 degree customer service to County employees, retirees, and prospective talent through the utilization of technology. This new approach to customer service allowed for HR to successfully reach and communicate with all employees regardless of their ability to connect to the County's network.

FY 24 and FY 25 Core Goals:

- Implement employee engagement strategies to increase employee retention. Talent shortages necessitate maintaining competitive compensation, employee engagement, and retention strategic planning. The outcome of this process will ensure that Hillsborough County can continue to deliver high quality, effective, and timely service delivery.
- As inflation continues to rise, health care costs are also increasing. As a self-funded health plan, maintaining and stabilizing health care costs is critical in providing quality and cost-effective benefits to employees.
- Increase the availability of data related to the County's human capital. This will assist organizational leadership in making data informed decisions and measuring the state of the organization related to the workforce.

FY 24 and FY 25 Key Projects:

- Complete the implementation of the labor market study that was finalized in 2023 to better align all job classification and paygrades with the competitive labor market. This implementation will also include the re-alignment and design of a new pay grade

structure to create more flexibility for departments to effectively attract and retain top talent.

- Continue the efforts of stabilizing the aggressive increases in health costs by going out to competitive requests for proposals. The objective is to find a provider that will continue offering robust health care solutions to employees at lower costs resulting from improved contract design.
- Implement a mobile health care clinic for employees to provide easy and convenient access to medical care for minor health-related conditions. This mobile clinic would allow employees to meet privately with a virtual doctor to quickly address and receive care for minor colds and illnesses.

Innovation:

Quicker Application Process

Human Resources continues to streamline the application process to include application-free processing and allowing candidates to apply via resume only for certain jobs in order to reduce the time required to apply for a job.

Future Career Academy

Human Resources partnered with 32 public high schools in the County to visit and speak with non-college bound high school seniors looking to enter the employment market rather than attend college. Talent Acquisition staff helped educate students on the career possibilities with the County as well as showcase the benefits of public service.

Staff also partnered with the school system and helped put together the "40 for the Future" program which is a series of 40 short videos shown to middle and high school students on their school morning shows. The videos showcase different County jobs and the benefits of public service in order to get students excited about the opportunities Hillsborough County has to offer.



Nearly 100 temporary summer Parks & Recreation employees take part in an annual check-in day.



Hillsborough County received its fifth consecutive Cigna Healthy Workforce Designation in 2022.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Average days to fill a position. * The current time to fill is currently increasing and is anticipated to continue due to current market conditions.	67	65	60	60
Percentage of first year (new hire) turnover.	30.7%	35%	25%	25%
Hiring/onboarding new employees from the community (non-temp, external hires).	807	862	922	986
Reduce workers compensation claims/costs through focus on safety, early risk mitigation, employee education, and procedure review.	319	350	350	350

Human Resources

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 5,533,272	$ 7,528,824	$ 8,223,003	$ 8,381,060
Operating Expenditures/Expenses	1,070,868	1,823,279	1,883,653	1,892,770
Capital Outlay	0	5,597	405,597	300,000
Total	**$ 6,604,140**	**$ 9,357,700**	**$ 10,512,253**	**$ 10,573,830**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 5,081,515	$ 7,353,812	$ 8,306,137	$ 8,338,396
Grants (Not Transportation-Related)	3,885	203,232	204,257	204,257
Self-Insurance Funds	1,518,740	1,800,656	2,001,859	2,031,177
Total	**$ 6,604,140**	**$ 9,357,700**	**$ 10,512,253**	**$ 10,573,830**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	109	112	112	112
Funded FTE Positions	73.80	76.80	77.32	77.32

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Increased one part-time position to full-time to improve overall services.

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

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay reflects funding for Service Now upgrade.

GRANTS AND AIDS:
- Continuation budget.

Information Technology

(813) 274-4357

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

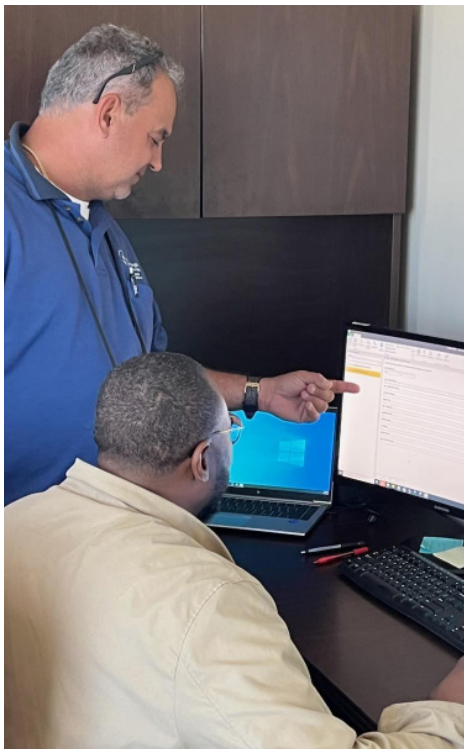
- Customer Endpoint Device Administration
- Hardware and Software Asset Management
- Enterprise Application Development
- Enterprise Content Management
- Network Administration
- Systems Administration
- Service Delivery Management
- Application Management

FY 22 and FY 23 Accomplishments:

- Completed several application initiatives to include the Health Care Services cloud-based migration while sunsetting a twenty-year on-premises solution improving reliability, scalability, and security for all aspects of client medical care. Further, IT completed extensive data migration (4 million records) into OnBase for the Medical Examiner to enhance preservation and accessibility.
- Implemented multi-factor authentication (MFA) enhancing the security profile of the County's networks, applications, and data lowering the risk of cyber security breaches.
- Completed move to hardened, colocation datacenter to maintain business continuity and service delivery to County departments and the community.



Information Technology staff decommissions a 20-Year-Old CLASS Server.



Information Technology staff train in OnBase.



Information Technology assists Fire Rescue with the new enterprise Station Alerting infrastructure.

FY 24 and FY 25 Core Goals:

- The IT department aims to collaborate with departments to conceive, design, and implement solutions that materially impact service quality, speed, and efficiency for the good of departments and, by extension, County residents (Example: meeting room enhancements to leverage technology for a simplified experience for in-person and hybrid meetings).
- IT will partner with County departments to deliver process-driven technology solutions that consistently and cost-effectively improve service delivery and customer experiences across the enterprise (Example: Library Services All In One (AiO) endpoint platform).
- Improve business efficiency for residents and customers: the IT department will continue to pursue innovative solutions that empower customers to complete transactions electronically (Example: insurance forms acknowledgement).

FY 24 and FY 25 Key Projects:

- Collaborate with Engineering and Operations to secure and enhance traffic infrastructure, which will facilitate traffic flow improvements for emergency vehicles, as well as citizens. This will result in improved citizen mobility and emergency service response time, as well as implement and support - with Fire Rescue - a modern, enterprise station alerting platform.
- Continue to enhance Health Care's client medical application. This will improve and enhance reporting and self-service capabilities to meet evolving service delivery channels to citizens. Migrate Fleet Management's core business application to cloud-based environment for improved access and scalability.
- Expand content management across multiple departments to include Affordable Housing, Aging Services, Sunshine Line, and Risk Management.

Innovation:

Enhancing medical and mental assessments and assistance for citizens is important for Hillsborough County's efforts to move toward citizen self-sufficiency. By transitioning to a cloud-based healthcare application, IT collaborated with Health Care Services to mitigate the risks inherent with a twenty-year old solution. The new environment allows the department to move towards a paperless application process, offer self-service capabilities, provide enhanced assessments for services, and automates tasks within a secure, reliable, and resilient environment.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Overall customer satisfaction with a "satisfactory" or better rating based on responses to surveys for closed-case tickets.	99.3%	99.5%	99.5%	99.5%
Number of service desk tickets closed within three days.	78%	80%	83%	85%
Average amount of time-to-answer service desk phone calls.	57 seconds	55 seconds	50 seconds	50 seconds
First-Touch Resolution Rate (% of incidents resolved the first time, with no repeat calls).	79%	80%	81%	82%
Countywide clients providing "satisfied" and "very satisfied" ratings regarding technology services received from IT based on responses to an annual department survey.	93%	93.5%	94%	95%

Information Technology

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 13,204,834	$ 15,536,511	$ 16,850,884	$ 17,038,869
Operating Expenditures/Expenses	18,239,899	22,076,087	25,227,627	24,283,437
Capital Outlay	1,785,456	1,784,000	1,847,150	2,034,560
Total	**$ 33,230,189**	**$ 39,396,598**	**$ 43,925,661**	**$ 43,356,866**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 23,899,761	$ 27,689,581	$ 32,307,469	$ 32,502,638
Countywide Special Revenue Funds	9,252,431	11,705,776	11,541,592	10,839,628
Unincorporated Area Special Revenue Funds	0	600	600	600
Transportation Trust Fund	77,997	641	76,000	14,000
Total	**$ 33,230,189**	**$ 39,396,598**	**$ 43,925,661**	**$ 43,356,866**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	118	116	114	114
Funded FTE Positions	118.00	116.00	114.00	114.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Position transfers between Fire Rescue, Information Technology, and Performance, Data, & Analytics result in one fewer position.
- During FY23, one position was eliminated.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of several projects to modernize technology for business continuation and upgrades to support existing systems.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of projects for infrastructure, network, software, and equipment replacement.

Library Services

(813) 273-3652 | hcplc.org

Hillsborough County Library Services provides customer-focused library materials, services, programs, and resources to meet the diverse educational, recreational, and cultural needs of Hillsborough County residents. The department offers traditional and digital books, collections and story time programs, as well as in-person and online instruction, free wireless Internet, portable technologies, and access to federal, state, and local e-government services. Library services have 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.



A young girl reads at one of the County libraries.

FY 22 and FY 23 Accomplishments:

- Renovation of the Town 'N Country Regional Public Library has been completed. The library has reopened to the public with renewed interior design, new furniture, enhanced layout and connectivity, as well as technological improvements to better serve the community.
- A temporary branch library site in Wimauma has been identified. The department is currently working with Architectural Services to renovate the space and establish services in the community.
- The Florida Sentinel Bulletin archive, a historic African American publication founded in 1945, has begun a preservation project. The archive will be professionally assessed this fiscal year and a digitization plan will be developed for preservation of the archive.

FY 24 and FY 25 Core Goals:

- Provide convenient access to materials and online services. Buildings and digital spaces are intuitive and easy to use, featuring materials in a variety of formats, multiple ways of accessing information, and opportunities for learning, personal growth, and economic development.
- Implement classes, events, and library learning experiences that contribute to economic development, entrepreneurial support/career enhancement, and school readiness.
- Operate a network of free library facilities with open access, a community focus, and welcoming environments. The Library's network of 27 locations and two mobile library service vehicles provide access to materials and staff expertise, meeting rooms, computers, wireless Internet, and collaborative workspace.

FY 24 and FY 25 Key Projects:

- Improve digital access by distributing 2,500 laptops equipped with filtered data plans to families with school-age children and limited internet access at home. This is made possible through a grant from the Emergency Connectivity Fund Program of the American Recovery Act.
- Develop a display for the Burgert Bros. photographic collection, including a permanent display wall at the John F. Germany Library.

- Complete the temporary Wimauma Branch Library at the identified site and open to the public.

Innovation:

Developed and delivered Social Media Internship Program, which enables teens, ages 14-18, to virtually earn Bright Futures service hours. Hillsborough County students have limited avenues to earn educational service hours and even less opportunity to do so virtually. The Social Media Internship Program gives teens the opportunity to work remotely with the library to participate in hands-on projects and weekly tasks that use social media platforms to gain professional marketing communication experience in a safe online environment. Participants evaluate and develop advertising related to educational library resources. County staff delivers classes to participants that educate them on the concepts of professional content development. Students are able to earn up to 25 service hours throughout the course of a five-week program.



An entrance to the Town N' Country Library leads to rows and rows of books.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of customers who rate library staff as friendly and competent. Measures customer satisfaction with the professional service provided by library staff.	93%	93%	95%	95%
Percentage of customers who found what they were looking for in libraries and on the library website. Measures customer satisfaction with the user experience.	91%	92%	92%	92%
Percentage of customers who learned something new from attending a library in-person educational program. Measures the value of educational and cultural programs to customers.	97%	97%	95%	95%
Percentage of households within library service areas with at least one active card holder. Measures the adoption rate/ market penetration for Library Services.	66%	60%	60%	60%

Library Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 23,903,935	$ 28,575,079	$ 31,962,249	$ 32,553,207
Operating Expenditures/Expenses	19,159,335	22,736,507	26,071,244	25,590,214
Capital Outlay	2,258,919	3,114,043	2,971,373	2,971,373
Grants & Aids	383,443	379,397	376,165	376,165
Total	**$ 45,705,633**	**$ 54,805,026**	**$ 61,381,031**	**$ 61,490,959**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide Special Revenue Funds	$ 167,576	$ 188,366	$ 229,184	$ 234,884
Library Tax District Special Revenue Fund	45,538,056	54,616,660	61,151,847	61,256,075
Total	**$ 45,705,633**	**$ 54,805,026**	**$ 61,381,031**	**$ 61,490,959**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	368	391	391	391
Funded FTE Positions	368.00	391.00	391.00	391.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased contract costs,indirect administrative costs, insurance assessments, safety enhancements, and library materials.
- In FY24, one-time funding for Library Technology Enhancements is budgeted.

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

Management & Budget

(813) 272-5890 | HCFLGov.net/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 22 and FY 23 Accomplishments:

- Maintained a AAA general obligation bond rating, as determined by all three major rating agencies.
- Complied with Florida Statutes, Chapters 129 and 200, Truth in Millage requirements.
- Earned the Government Finance Officers Association's Distinguished Budget Presentation Award for the 36th consecutive year. Receipt of the award is an indicator that Hillsborough County is communicating budget information to its residents using the best practices, which result in budget transparency.

FY 24 and FY 25 Core Goals:

- Maintain compliance with Florida Statutes, Chapters 129 and 200, to assure continuing funding and prevent potential service interruptions.
- Earn the Government Finance Officers Association's Distinguished Budget Presentation Award.

FY 24 and FY 25 Key Projects:

- Continue development of financial/budgetary strategies to ensure fiscal sustainability of service delivery.
- Update key financial policies to ensure that they are consistent with the County's most current business model.

Innovation:

The department has evolved its five-year proforma analysis into a more dynamic tool that analyzes multiple possible economic and financial scenarios. The model evaluates the possible implementation of master plans, the possible impacts of economic volatility, anticipated normal economic growth, and fiscal sustainability. The model provides both the County Administrator and the Board more information to make budgetary decisions.



Management & Budget earned the Government Finance Officers Association's Distinguished Budget Presentation Award for the 36th consecutive year.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Truth in Millage	Approved	Approved	Approved	Approved
Budget Award	Received	N/A	Submitted	N/A

Management & Budget

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 3,369,920	$ 3,857,875	$ 4,218,749	$ 4,270,512
Operating Expenditures/Expenses	2,199,113	2,709,051	3,662,805	3,628,121
Grants & Aids	2,551,951	4,364,919	2,847,046	904,640
Other Non Operating	1,107,919	1,828,598	992,573	80,000
Total	**$ 9,228,903**	**$ 12,760,443**	**$ 11,721,173**	**$ 8,883,273**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,127,966	$ 3,754,398	$ 4,092,112	$ 4,138,068
Countywide Special Revenue Funds	2,931,129	3,778,320	4,295,354	4,290,051
Grants (Not Transportation-Related)	3,170,168	5,227,725	3,333,707	455,154
Public Works Solid Waste Resource Recovery Funds	(360)	0	0	0
Total	**$ 9,228,903**	**$ 12,760,443**	**$ 11,721,173**	**$ 8,883,273**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	29	27	26	26
Funded FTE Positions	29.00	27.00	26.00	26.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, one position was eliminated due to remaining vacant for longer than a year.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result in Misdemeanor Probationary Services collection.

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

Medical Examiner

(813) 914-4500 | HCFLGov.net/MedicalExaminer

The Medical Examiner investigates or reviews more than 11,000 of the approximately 14,000 deaths that occur annually in Hillsborough County. The department has two core responsibilities: a statutorily mandated mission to determine cause and manner of death in a specific set of circumstances defined in Section 406.11, Florida Statutes, and the disposal of unclaimed bodies. A body is deemed unclaimed if no family, friend, or organization comes forward to fund private disposition of remains.

FY 22 and FY 23 Accomplishments:

- Developed an in-house Cold Case unit to focus on the unidentified cases currently within the department. The department has obtained positive ID on a few cases during this time.
- Increased the number of staff members in the Administration section to assist with the increase in number of public records requests and out-of-state shipment and cremation authorization requests.
- Increased the number of investigation staff members to increase response to death scenes to 24 hours a day, seven days a week.

FY 24 and FY 25 Core Goals:

- Obtain N.A.M.E. (National Association of Medical Examiners) accreditation.
- Increase response to death scenes to 24 hours a day, seven days a week.
- Continue to decrease the number of cases using the County Indigent Cremation Program each year.

FY 24 and FY 25 Key Projects:

- Increase the Cold Case Unit by one (1) full time equivalent forensic anthropologist and to continue to provide members of that unit with training opportunities to enhance their working knowledge.
- Finalize the procurement of the updated case management software system and system support.
- Finalize plans for future expansion of the current Medical Examiner facility.

Innovation:

The department began actively discussing developing a cold case unit to focus on obtaining positive identifications on our unidentified cases. We recently obtained a positive ID on a 1991 case.



The morgue team processes evidence.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Death investigations	11,750	12,766	13,000	13,500
Cremation authorizations	6,859	7,000	7,200	7,350
Indigent cremations	698	710	720	735

Medical Examiner

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 5,001,600	$ 6,044,711	$ 6,473,464	$ 6,610,152
Operating Expenditures/Expenses	1,751,561	2,183,354	2,406,346	2,117,499
Capital Outlay	0	370,000	0	0
Total	**$ 6,753,161**	**$ 8,598,065**	**$ 8,879,810**	**$ 8,727,651**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 6,753,161	$ 8,598,065	$ 8,879,810	$ 8,727,651
Total	**$ 6,753,161**	**$ 8,598,065**	**$ 8,879,810**	**$ 8,727,651**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	48	48	48	48
Funded FTE Positions	45.48	45.48	45.48	45.48

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of updating case management software.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of equipment replacement projects reaching completion.

Minority & Small Business Enterprises

(813) 829-2650 | HCFLGov.net/EconDev

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/vendors, job creation, and business expansion and retention. The division achieves these goals through community outreach, providing capacity-building training for certified and registered business enterprises, and direct relationships with user-departments.

FY 22 and FY 23 Accomplishments:

- Held community-wide outreach events in support of the County's $265 million South County Wastewater Treatment Plant construction project. These events helped inform and help minority- and women-owned businesses identify subcontracting opportunities on this significant South County infrastructure improvement project.
- Expanded educational and technical assistance to certified and registered businesses by increasing offerings of the Small Contractor Development Program, which doubled the number of businesses impacted. Also added marketing to a curriculum which already included topics such as how to obtain bonds, legal, financial/accounting, contract management, and employee management.
- Developed and implemented an enhanced outreach and marketing strategy to reach minority- and women-owned businesses located statewide and small businesses located in Hillsborough, Pinellas, Pasco, and Hernando counties. This strategy helped increase the number of businesses certified with and able to participate in the County's competitively bid procurement opportunities.



Minority & Small Business Enterprises Division hosts VendorConnect Business Showcase.

FY 24 and FY 25 Core Goals:

- 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.
- More strategic planning and partnership opportunities for certified MBE and registered SBE firms by providing advance notice of future capital projects.
- Enhanced training and technical assistance to certified MBE and registered SBE firms to increase the number of firms securing County procurement opportunities.

FY 24 and FY 25 Key Projects:

- Support the vision of ensuring diversity, equity, and inclusion in contracting opportunities by hosting a business reverse trade show (Open Doors). This event will help minority- and women-owned and small businesses learn about and connect to opportunities in government and private sector contracting.
- Create a presentation and training about the history, purpose, and goals of the County's Minority & Small Business Enterprises Division and the department's MBE and SBE programs. This training will be presented to County departments and agencies, as well as community groups,

partners, stakeholders, and other supporters of economic diversity.

- Create a business diversity showcase (VendorConnect) to introduce and connect minority- and women-owned and small businesses with County departments and agencies that contract for goods and services provided by these businesses. This showcase will increase awareness of the capabilities of these businesses and better connect them to contracting opportunities.

Innovation:

The Minority & Small Business Enterprises Division partnered with the Florida Department of Transportation and the City of Tampa to host a construction-focused job fair and business expo to help build a workforce pipeline to support the $6 billion in road and bridge construction projects and promote economic opportunity throughout Tampa Bay. The job fair introduced job seekers to a career in construction and connected them with local road and bridge contractors with open positions. The business expo provided minority/women-owned and small businesses with information on how to conduct business with local and state government agencies, connect with prime contractors, and learn more about business development opportunities.



Minority & Small Business Enterprises Division hosts One Water Campus Outreach event.

"I have been certified as a minority-owned business enterprise (MBE) with Hillsborough County since 2005. Since that time, the Minority and Small Business Enterprises team has helped us with our certification and our ability to obtain contracts. With their help we have been able to grow our company and to stay strong even after the COVID-19 pandemic. We would like to thank them so much for all their hard work and dedication to help us and all Hillsborough County minority-owned businesses. I know that without them we would not be where we are today!"

Gladys Chinchilla, Owner, Chinchi's Janitorial Services, Inc.

Performance Measures	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of MBE/SBE firms actively certified.	970	995	1,020	1,045
Use of MBE/SBE firms in County contracting as a percentage of total contract values.	16%	20%	20%	20%

Minority & Small Business Enterprises

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 8,717	$ 788,011	$ 784,060	$ 800,354
Operating Expenditures/Expenses	0	527,671	534,353	534,687
Grants & Aids	0	500,000	500,000	500,000
Total	**$ 8,717**	**$ 1,815,682**	**$ 1,818,413**	**$ 1,835,041**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 8,717	$ 1,579,011	$ 1,581,742	$ 1,598,370
Economic Development Activity Fund	0	236,671	236,671	236,671
Total	**$ 8,717**	**$ 1,815,682**	**$ 1,818,413**	**$ 1,835,041**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	6	6	6	6
Funded FTE Positions	6.00	6.00	6.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Office of Community Impact

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 0	$ 909,447	$ 894,679	$ 894,680
Operating Expenditures/Expenses	0	504,239	506,487	506,886
Total	**$ 0**	**$ 1,413,686**	**$ 1,401,166**	**$ 1,401,566**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 0	$ 1,413,686	$ 1,401,166	$ 1,401,566
Total	**$ 0**	**$ 1,413,686**	**$ 1,401,166**	**$ 1,401,566**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	0	6	6	6
Funded FTE Positions	0	6.00	6.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Parks & Recreation

(813) 635-3500 | HCFLGov.net/Parks

Hillsborough County Parks & Recreation (HCPR) provides competitive athletic and recreational opportunities for people of all ages and abilities, focusing on Hillsborough County's approximately 1.4 million residents. The department manages a wide range of facilities, including 53 recreation centers, seven gymnasiums, six fitness centers, five skate parks, nine off-leash dog parks, and 47 sports complexes. The sports complexes include 170 baseball and softball fields, 30 football fields, 53 soccer fields, and three lacrosse fields. In addition, there are 104 non-programmed neighborhood parks consisting of about 1,200 acres of open space, 44 miles of walking paths, and 118 playgrounds, courts, and picnic shelters. Adaptive programs for residents with disabilities, in addition to special events with community and civic organizations, round out Parks & Recreation's offerings.



Hillsborough County Adaptive Sports Wheelchair Football team practices for its national tournament.

FY 22 and FY 23 Accomplishments:

- In 2022, HCPR partnered with 49 youth sports organizations at 42 locations. The department and its partner organizations provided youth recreational league play to over 40,000 kids in 2022. Additionally, the department served another 11,000 kids through its staff-managed recreational basketball, ball hockey, flag football, and soccer programs.
- Hillsborough County Parks & Recreation was a 2022 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.
- The Hillsborough County Adaptive Sports (HCAS) program grew by 20%, reaching 362 athletes. The number of programs offered grew from 26 to 31, and HCAS was one of nine teams selected to play in the first USA Wheelchair Football League. Additionally, the Hillsborough County Wheelchair Football program received the National Recreation and Park Association (NRPA) Innovation and Social Equity Award in 2022.

FY 24 and FY 25 Core Goals:

- Hillsborough County Parks & Recreation understands the sport of pickleball is exploding. According to the USA Pickleball Association, 4.2M people play pickleball in the country. The department is committed to meeting the demand for new courts. Over the next two years, the department will build or refurbish 34 pickleball courts at six separate parks across the county.
- Hillsborough County is one of only 171 park systems that has earned accreditation from the National Recreational and Park Association (CAPRA). Parks & Recreation will continue prioritizing the accreditation process, ensuring it is shared, encouraged, and integrated into daily operations.
- The department is committed to growing youth sports and providing equitable opportunities to all youth athletes. Parks & Recreation will identify locations and opportunities to expand recreational sports. It will also continue growing its competitive Team HC program, which has generated over $100,000 in revenue since its inception.

FY 24 and FY 25 Key Projects:

- In recent years the popularity of pickleball has exploded nationally and in Hillsborough County, where it's the fastest-growing sport at the County's Parks & Recreation centers. The department has secured $3 million in American Rescue Plan funding to build 34 new courts in Hillsborough County, more than doubling the current inventory.
- 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 will feature a new branch library, new athletic fields, parking, walking trails, restrooms, and additional amenity upgrades.
- The Branchton Park project will transform the 43-acre park into a destination site for Northeast Hillsborough. Phase One will feature four pickleball courts, a large playground, splash pad, walking trails, restrooms, and 70 parking spaces. Future phases will include dog parks for large and small dogs, an event pavilion, and additional walking trails, including boardwalks.



Carrollwood Village Park has numerous amenities, including its Hammock Garden.

Innovation:

Ensuring equitable access to top-In 2022, Parks & Recreation created the Community Sponsorship Program, which gives businesses and organizations the ability to sponsor park amenities, such as dog parks, sports complexes, basketball courts, and more. The program utilizes a unique and innovative partnership with the local non-profit organization, Friends of the County Parks and Recreation, Inc., which is a 501(c) 3 organization created to support Hillsborough County parks and programs. All community sponsor contributions are utilized to improve visitor experiences and make Hillsborough County parks more equitable and inclusive. Community sponsors are recognized with signage prominently displaying their logo.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Increased participation of seniors, adults, and youth in recreational sports activities.	73,700	75,000	78,500	81,000
Customer service satisfaction rating for childcare programming.	93%	91-92%	91-92%	91-92%
Increased participation visits in recreational activities.*	3,042,817	3,130,000	3,223,900	3,320,617

*The construction of new destination parks, such as Carrollwood Village Park, increased site visits significantly.

Parks & Recreation

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 13,391,916	$ 17,205,391	$ 19,167,867	$ 19,511,023
Operating Expenditures/Expenses	22,367,269	26,330,763	25,484,163	25,610,645
Capital Outlay	193,703	493,245	731,735	0
Total	**$ 35,952,888**	**$ 44,029,399**	**$ 45,383,765**	**$ 45,121,668**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 1,139,543	$ 2,408,430	$ 3,900,403	$ 3,707,881
Unincorporated Area General Operating Fund	34,813,345	41,620,969	41,483,362	41,413,787
Total	**$ 35,952,888**	**$ 44,029,399**	**$ 45,383,765**	**$ 45,121,668**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	349	368	377	377
Funded FTE Positions	234.59	249.92	258.08	258.08

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, seven positions are established to provide additional support for the opening of the New Tampa Performance Arts Center.
- During FY23, two positions were eliminated due to remaining vacant for longer than one year.
- Position transfers between Public Works, Code Enforcement, Conservation & Environmental Lands Management, and Parks & Recreation result in four additional positions.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a decrease in indirect administrative costs and the transfer of one UACDC program from Parks and Recreation to non-profit cost centers.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of one-time funding for audio equipment and three pianos for the New Tampa Performance Arts Center, Turf Tank, and Turbine Blower, as well as carryforward of one-time funding approved in FY23 for various vehicles and equipment due to the delay in procurement of the items.

Performance, Data, & Analytics

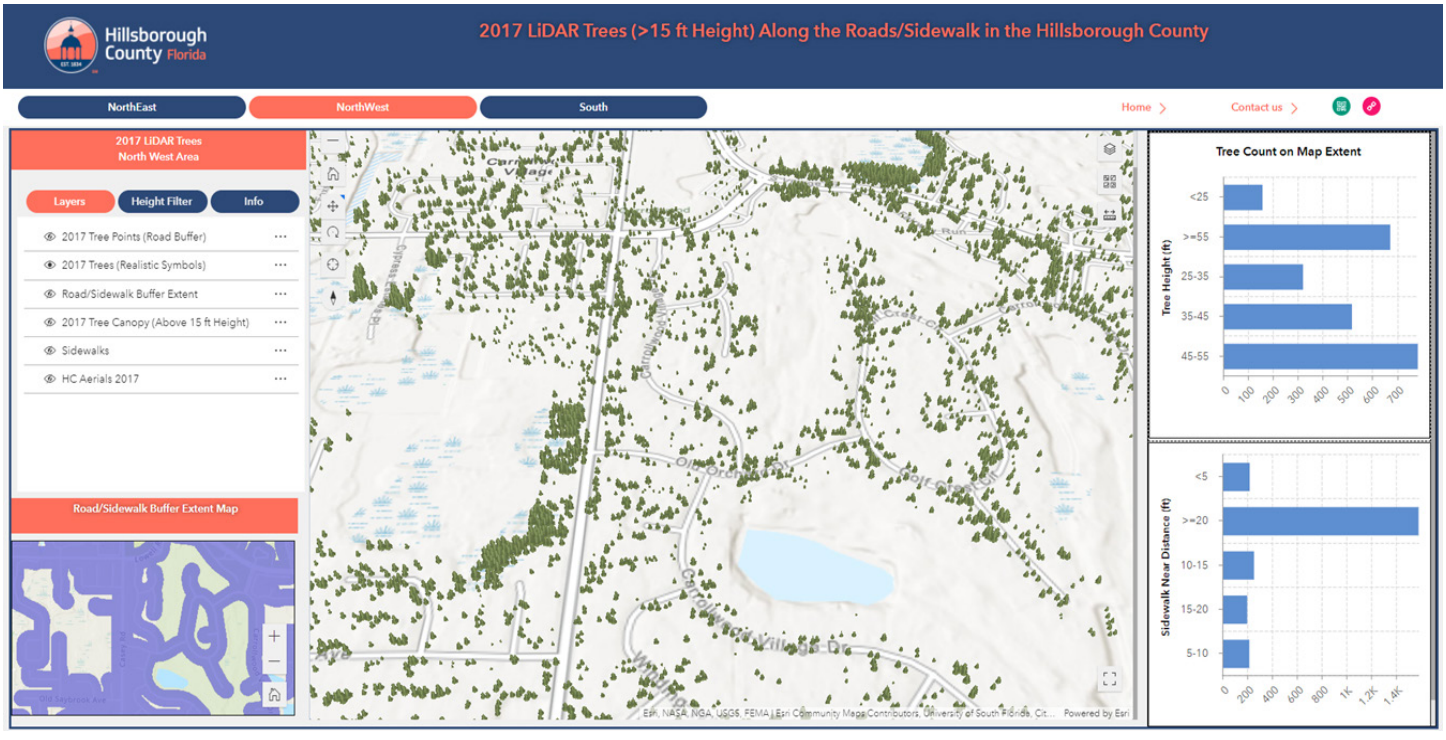
The Performance, Data, & Analytics department's vision is to facilitate a 360-degree view of the customer, utilize machine learning to drive business insights, and visualize outcomes via innovative use of technology. To accomplish this vision, the department provides a variety of services, including enterprise data governance, geospatial analytics, and maintenance of the County's Geographic Information Systems (GIS). The department also houses the 911 Administration, supports the development community by assigning street names and addresses, inventories the County's transportation, stormwater, and telecommunications assets, and performs survey and mapping services, such as plat reviews and contract management.

FY 22 and FY 23 Accomplishments:

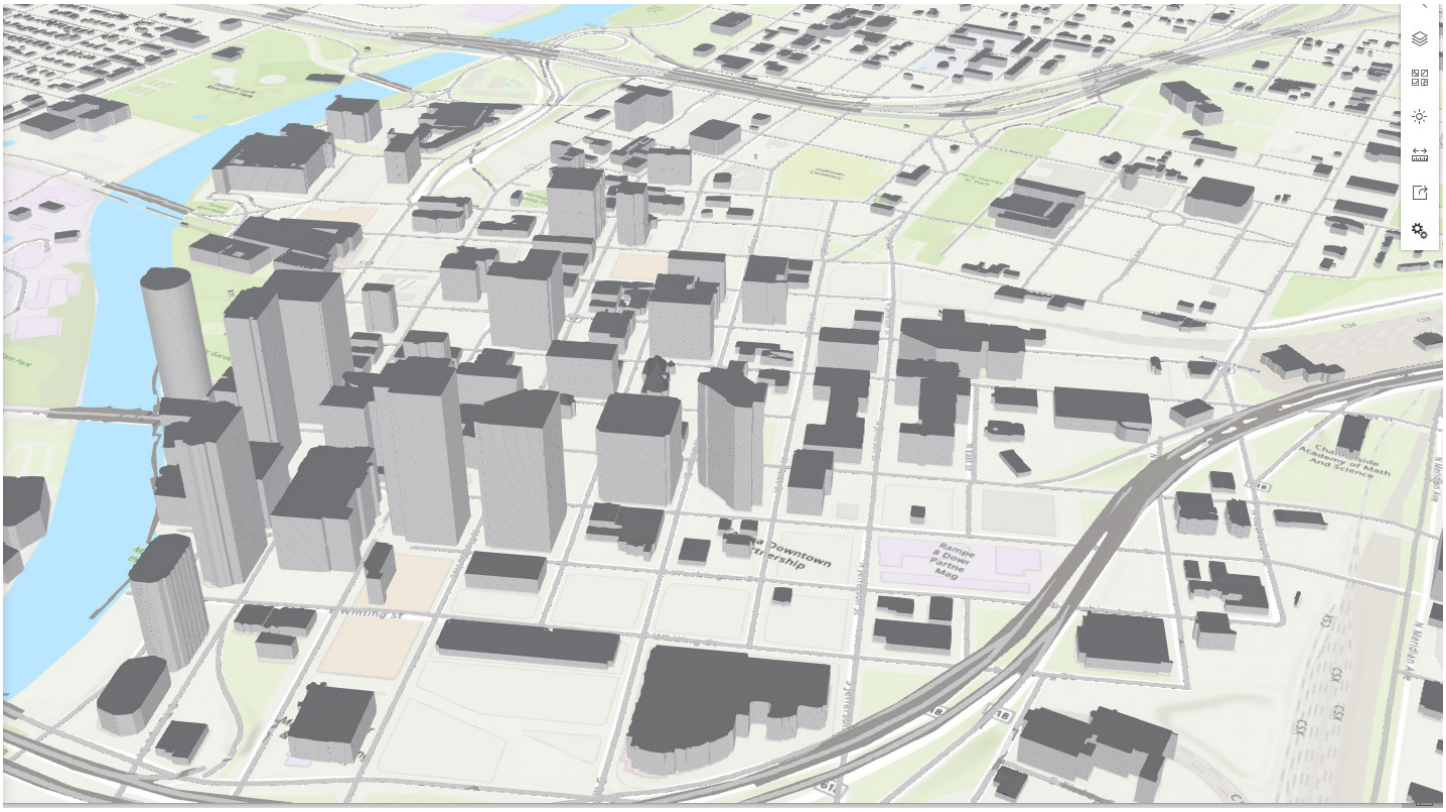
- Deployed version 2.0 of the Azure Business Intelligence Environment (ABIE). This allows for more throughput from remote locations, multiple scanners to ensure security and data standard compliance, and flexible extract / transform / load tools.
- Received a grant for nearly $8 million dollars in support of the County's 911 Administration. This grant was used to refresh the call-taking hardware and prepare the County's 911 data for NextGen Core Services.
- Used census data to perform redistricting analysis for use by the Board of County Commissioners and the School District of Hillsborough County.

FY 24 and FY 25 Core Goals:

- Refine, socialize, and execute a Master Data Management (MDM) plan that identifies and defines master data, ensures it is managed as an enterprise asset, and improves the quality and reliability of this data for analysis. This plan will include policies designed to mitigate security concerns and enable data visualization to drive insight-based decision making.
- Promote training opportunities available from the department across the organization and partner agencies. Includes GIS, Six Sigma, and Azure training.
- Implement modules in the department's ABIE and GIS



A LiDAR analysis of tree cover is shown.



3D buildings are derived using GIS.

environments to support a continuum of care model for social services partners.

FY 24 and FY 25 Key Projects:

- Work with County departments to support and analyze sustainability projects, such as visualizing County projects in a digital format and identifying County assets potentially impacted by sea level rise.
- Assist Public Works Administration departments in identifying critical infrastructure in support of the Target Zero framework. Streamline data import and conversion for use in traffic pattern analysis and modeling.
- Work in partnership with local Public Safety access points to implement the Next Generation 911 solution. This technology will increase emergency response efficiency by utilizing detailed and spatially significant information.

Innovation:

The department's GIS team has completed implementing a support model for the County's external partners. This includes the Property Appraiser's Office, Tax Collector, and the Hillsborough County City-County Planning Commission. This support model allows for centralization and cost-savings of software licenses, rapid response to customer service requests, and easier sharing of data.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Condition code 10% of the County's stormwater assets (~28,000) per year in compliance with the National Pollutant Discharge Elimination System permit.	285 per day	300 per day	300 per day	300 per day
Review plat submissions in support of the development community.	120	120	125	125
Create high-quality geospatial products using GIS. Projects include online maps and applications, data creation and maintenance, and spatial analysis in support of County departments.	430	450	450	450

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 7,259,165	$ 8,377,489	$ 9,406,424	$ 9,487,625
Operating Expenditures/Expenses	6,067,172	9,582,197	8,911,489	8,477,729
Capital Outlay	0	1,794,790	54,000	0
Grants & Aids	1,929,470	1,931,670	2,075,290	2,075,290
Total	**$ 15,255,807**	**$ 21,686,146**	**$ 20,447,203**	**$ 20,040,644**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 4,710,394	$ 5,827,707	$ 6,738,291	$ 6,748,530
Unincorporated Area General Operating Fund	3,826,224	4,172,188	4,536,075	4,582,223
Countywide Special Revenue Funds	5,144,520	7,264,126	7,462,867	7,072,462
Transportation Trust Fund	1,156,579	1,477,833	1,591,044	1,516,344
Grants (Not Transportation-Related)	318,862	2,837,536	0	0
Public Works Solid Waste Resource Recovery Funds	19,931	21,351	23,785	24,217
Public Utilities Water/Wastewater Funds	79,298	85,405	95,141	96,868
Total	**$ 15,255,807**	**$ 21,686,146**	**$ 20,447,203**	**$ 20,040,644**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	74	75	74	74
Funded FTE Positions	74.00	75.00	74.00	74.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY 23, three positions were eliminated due to remaining vacant for longer than one year.
- Position transfers from IIO result in two additional positions.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a new state grant for 911 equipment in FY23.

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

GRANTS AND AIDS:
- Continuation budget.

Pet Resources

(813) 301-PETS (7387) | HCFLGov.net/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.



Senior Animal Behavior Trainer Juan works with one of the shelter dogs.

FY 22 and FY 23 Accomplishments:

- PRC celebrated 100,000 Homes for Pets in July 2022, becoming the first municipal shelter to reach this goal in less than 10 years. In 2013, Hillsborough County passed the "Be the Way Home" resolution, which was aimed at finding placements for shelter animals and returning them to homes when possible.
- PRC redeveloped its volunteer program and began accepting new applicants in May after a two-year closure due to the Pandemic. Volunteers contributed over 14,000 hours in 2022 and welcomed 28 volunteer groups from local community organizations.
- Overcame a deficit of veterinarians to continue to provide vital, high quality medical care. PRC's lead veterinarian alone performed more than 4,300 surgeries.

FY 24 and FY 25 Core Goals:

- PRC strives to maintain the highest responsible live outcome rate possible for the pets of Hillsborough County. PRC maintained a 94% live outcome rate despite a nationwide spike in animals entering shelters.
- With a new program in place, PRC will continue to grow and expand volunteer and foster programs to assist the many animals in need.
- Develop a robust community outreach program to better educate and assist the citizens of Hillsborough County. This will include community event attendance, low or no-cost vaccine clinics, and school-aged educational programs.

FY 24 and FY 25 Key Projects:

- As the shelter ages and continues to see an increase in its population, the current facility is becoming insufficient for the community's needs. PRC will begin site planning for a new, state-of-the-art animal shelter to assist with the county's ever-growing population.
- Pilot a new program through PRC's Pet Support Team, in conjunction with the Team Godwin Foundation, to assist members in the community struggling to keep their pets. It will cover short-term boardings in local kennels until the owners can get back on their feet and bring their pets back home.
- Enhance PRC's pet enrichment program for the hundreds of shelter cats and dogs waiting for adoption. The program will focus on creating items to encourage natural calming behaviors, provide thought-provoking mental stimulation, and enhance the daily lives of all shelter animals.

Innovation:

With the reopening of the volunteer program, PRC has been able to utilize many additional tools in the Better Impact Volunteer Management Software. To ensure that all volunteers receive adequate and standardized training, a complete training library was created including videos, SOPs, comprehension tests, and supplementary training materials to better assist the volunteers during their onboarding journey. After seeing the effectiveness of this program, PRC has implemented the training materials to assist in onboarding new staff as well. PRC is excited to continue utilizing Better Impact into FY23, with the addition of a Foster Program component. Potential fosters will now have an application and onboarding process similar to the volunteer program.



A PRC shelter dog enjoys play time with the volunteers.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Overall live outcome rate for both cats and dogs, including strays housed outside the shelter but assisted on an outpatient basis by the Pet Resource Center.	93.63%	95%	95%	95%
Focus operations of the shelter as a limited stay facility for homeless and unwanted pets. Average length of stay- days kept in the shelter.	Dogs: 12 days Cats: 7 days	Dogs: 11 days Cats: 5 days	Dogs: 10 days Cats: 4 days	Dogs: 8 days Cats: 4 days
Hours of volunteer service provided by local residents.	14,030 hours	21,185 hours	26,480 hours	30,300 hours
Percentage of pets that have license tags. State of Florida requires all cats, dogs, and ferrets be vaccinated against rabies. The best way to track this public health compliance issue is by issuing pet licenses via tags.	Dogs: 34.20% Cats: 7.6%	Dogs: 35.40% Cats: 8.1%	Dogs: 36% Cats: 8%	Dogs: 38% Cats: 9%

Pet Resources

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 5,792,997	$ 7,237,418	$ 7,906,174	$ 7,898,126
Operating Expenditures/Expenses	3,096,306	3,186,565	3,601,569	3,599,737
Capital Outlay	55,774	60,000	95,005	0
Total	**$ 8,945,077**	**$ 10,483,983**	**$ 11,602,748**	**$ 11,497,863**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 8,698,542	$ 10,016,483	$ 11,135,248	$ 11,030,363
Countywide Special Revenue Funds	246,535	467,500	467,500	467,500
Total	**$ 8,945,077**	**$ 10,483,983**	**$ 11,602,748**	**$ 11,497,863**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	95	95	96	96
Funded FTE Positions	95.00	95.00	96.00	96.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY 24, one position was established as Community Relations Coordinator to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increases in pet shelter supplies, pet food, and the replacement of supplies for the emergency pet shelter.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of the replacement of veterinary equipment.

Procurement Services

(813) 272-5790 | HCFLGov.net/Procurement | ProcurementServices@HCFLGov.net

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 22 and FY 23 Accomplishments:

- Collaborated with Economic Development and area chambers of commerce to form collaborative groups for small and disadvantaged businesses to discuss doing business with Hillsborough County. Also, the department offered iSupplier vendor training in a virtual platform to reach a broader spectrum of vendors and increase the number of registered vendors doing business with the County.
- Reduced post-award delays by collaborating with the County Attorney to update clauses for receipt of recorded bonds, executed agreements, and certificates of insurance within 10 business days of posting Notice of Intent to recommend award. Therefore, the Board executes all related construction documents simultaneously, which accelerates the start of County construction projects.
- Translated iSupplier training materials and recorded "How to do Business with the County" training in Spanish for posting on the County website to reach a broader spectrum of Spanish-speaking vendors, increase good will, and increase the number of registered vendors doing business with the County.

FY 24 and FY 25 Core Goals:

- Procure the goods and services that County departments and agencies need to deliver quality services to residents and visitors in Hillsborough County.
- Preserve and strengthen the department's reliable network of vendor businesses through active engagement, outreach, and support activities.
- Cultivate meaningful and strategic business partnerships to maximize value and support sustainable community prosperity.

FY 24 and FY 25 Key Projects:

- Leverage the County OnBase system to automate internal business processes and be the centralized electronic document management system for County staff and residents to access the Procurement Policy, Procurement Procedures, and Procurement Standard Operating Procedures.



Scott Stromer presents at the 2022 One Water Campus Informational Workshop hosted by Water Resources.

The system will provide users access to the most current versions.

- Collaborate with Bonfire to implement a cloud-based procurement solution built with an emphasis on customer-focused public procurement. The implementation provides improvements for procurement services to increase competition, data tracking, reporting, easier electronic submission process for suppliers, and enhanced correspondence capabilities for suppliers at no cost.
- Expand the Construction Apprenticeship Program (CAP) reporting capabilities by leveraging the B2G system technology in order to regularly publish CAP statuses for increased visibility and transparency, benefiting stakeholders.

Innovation:

Procurement Services is focusing on continuous improvement by creating more structured processes to provide centralized procurement. Processes are being mapped from the start of a procurement through issuing expiring contracts notices, to identify value-added opportunities to streamline processes, remove barriers, and expand training opportunities to: 1) leverage technology to train County staff on various programs via Microsoft Teams Channels/ Meetings, OneDrive/ SharePoint collaboration, 2) development of a decision tree to navigate user departments with providing required information/approvals to support procurement needs, and other related tasks.



Amy Rench presents at the 2022 Tampa Bay Chamber event on doing business with Hillsborough County.



Procurement Services participates at the 2022 National Institute of Governmental Purchasing Reverse Trade Show.

Performance Measure	FY 22 Actual	FY 23 Projectedl	FY 24 Projected	FY 25 Projected
Number of vendors registered in the Oracle EBS/Cloud iSupplier system as of the end of the FY.	19,142	600,000+ (County moved to Bonfire in May 2023)	600,000+ (County moved to Bonfire in May 2023)	600,000+ (County moved to Bonfire in May 2023)
Revenue generated for the County from Purchasing Card program.	$322,788	$300,000	$300,000	$300,000
Number of contract administration items processed.	762 (COVID-19 and New SaaS migration impacted)	750 (New SaaS migration impacted)	500	500
Total dollar amount and number of all awarded procurements – sourcing events.	$439,671,028 /255	$400,000,000 /300 (New SaaS migration impacted)	$465,000,000 /350	$465,000,000 /350
Total dollar amount and number of all awarded non-sourced procurements.	$82,914,337 /358	$30,000,000 /300	$30,000,000 /300	$30,000,000 /300

Procurement Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 3,609,204	$ 3,975,681	$ 4,551,810	$ 4,639,170
Operating Expenditures/Expenses	83,470	169,415	338,568	336,973
Total	**$ 3,692,675**	**$ 4,145,096**	**$ 4,890,378**	**$ 4,976,143**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,437,323	$ 4,142,781	$ 4,890,378	$ 4,976,143
Public Works Solid Waste Resource Recovery Funds	31,256	237	0	0
Public Utilities Water/Wastewater Funds	224,096	2,078	0	0
Total	**$ 3,692,675**	**$ 4,145,096**	**$ 4,890,378**	**$ 4,976,143**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	40	38	40	40
Funded FTE Positions	40.00	38.00	40.00	40.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments and computer software annual maintenance agreements.

Risk Management & Safety

(813) 301-7052 | HCFLGov.net/Risk

The Risk Management & Safety Division's mission is to create a safer work environment for employees and help protect Hillsborough County against financial losses through insurance and internal loss control. This is accomplished by creating and implementing new and improved safety practices and procedures. Risk Management & Safety evaluates and recommends appropriate improvements to current programs and practices, in addition to administering new programs on various types of training for employees, including general and automobile liability, claim administration, insurance requirements, safety protocols, and more.

FY 22 and FY 23 Accomplishments:

- Subrogation was pursued from those causing damages to County property, resulting in a reimbursement in the amount of $61,708.52 for the fiscal year.
- Collaborated with Public Works to establish a means to more readily respond to hazards road/sidewalks conditions.
- Enhanced the functions of the Safety Action Council to include more hands-on delivery of information and training to include various health and safety, informational, and organizational employee awareness.

FY 24 and FY 25 Core Goals:

- Respond to contract review and insurance requirements within 24 hours. Provide necessary safety training to operational staff to aid in maintaining an injury free workplace. Respond to citizen claims within 24 hours.
- Enhance the defensive driver training process by transitioning to the OLM Platform, thereby alleviating the manual process. Expand the training topics to include safety subject matter specific to trainee duties and incidents.
- Provide necessary safety trainings to all operational staff to aid in reducing liability costs and mitigating the goal of maintaining an injury free workplace.



Risk Management's Joe Halle speaks at EOC Hurricane Preparedness.

FY 24 and FY 25 Key Projects:

- Total Onbase program integration of Certificates of Insurance faxes and emails. Faxed certificates of insurance will be automatically read and filed into the department's Onbase program. This will help to revolutionize the intake of certificates of insurance with OnBase's capability to immediately read and index faxes and emails with attachments, reducing the process time.
- Launch and lead the first Safety Outreach Summit involving local municipalities, private sector, and hospitals. The focus is to bring common safety issues faced by the local community to a forum, work together to reduce employee injuries, and foster a community culture of safety.
- Offer multiple ways of delivering safety trainings, to include classroom, virtual, and on-demand. The objective is to have a 100-plus courses set-up on an on-demand basis. The on-demand capability will allow employees the

opportunity to expand their safety knowledge in both direct and indirect manners related to their organizational departments.

Innovation:

The department launched and led the first Safety Outreach Summit, which involved local municipalities, private sector, and hospitals. The focus is to bring the common safety issues faced by the local community to a forum and work together as a cooperative team in reducing injury towards employees. This summit will include guest speakers, panel discussions, and cross talks between the various sectors to bring a safety culture forward in the hopes of resolving safety issues and benefiting the community.



Ashley Skipper facilitates safety training to a colleague.



Brenda Cogdell and members of her team attend a Risk Management Training.



RMS Safety Team's Kevin Bond presents award for Safety Week.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Defensive driver training completion.	1,151	1,450	950	975
Claim intake.	2,065	2,200	2,310	2,450
Insurance contract renewal.	1,312	1,370	1,439	1,510
Subrogation recovery.	$61,708.52	$100,000	$100,000	$100,000

Risk Management & Safety Division

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 883,881	$ 1,164,344	$ 1,359,932	$ 1,385,485
Operating Expenditures/Expenses	892,064	787,166	728,544	732,304
Capital Outlay	0	11,500	11,500	11,500
Total	**1,775,944**	**1,963,010**	**2,099,976**	**2,129,289**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Self-Insurance Funds	$ 1,775,944	$ 1,963,010	$ 2,099,976	$ 2,129,289
Total	**$ 1,775,944**	**$ 1,963,010**	**$ 2,099,976**	**$ 2,129,289**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	10	12	13	13
Funded FTE Positions	10.00	12.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, one position is established to expand the countywide Occupational Safety and Health Program.

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

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Social Services

(813) 272-6770 | HCFLGov.net/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.



Community Action Board members and staff attend the Community Action Program Conference.

FY 22 and FY 23 Accomplishments:

- The department approved 16,326 applications for households in danger of losing their shelter, in addition to 39,536 applications for households in danger of having their utility (electric and water) service interrupted.
- The department provided education assistance - including English to Speakers of Other Languages, GED preparation, GED testing, technical certification courses, and higher education scholarships, along with books and fees - to 418 eligible residents.
- The department's Empowerment Program assisted 467 individuals and/or families progress towards their financial self-sufficiency goals.

FY 24 and FY 25 Core Goals:

- The department will offer expanded job training and tuition assistance to motivated individuals who are reliant on social services programs in order to promote financial self-sufficiency by obtaining gainful and stable employment.
- Social Services will offer youth engagement activities to promote opportunities for exposure and access to higher education and/or vocational training programs, thereby increasing earning potential and breaking the generational cycle of poverty.
- The department will be implementing interactive sessions with customers seeking crisis intervention services to promote budgeting practices, employability and soft skills training, assistance with understanding first-time home ownership programs, etc.

FY 24 and FY 25 Key Projects:

- As the Emergency Support Function 6/Mass Care lead, the department will continue to streamline and specialize the Employee Emergency Response Program assignments and trainings for assigned emergency shelter staff, including the implementation of an annual action plan timeline for storm season. In addition, the department will participate in a FEMA activation exercise.
- The eviction prevention funded partnerships with the Bay Area Legal Services and the Children's Board will be expanded and/or extended in order to assist more households facing eviction.
- The Crisis Center of Tampa Bay will be co-locating with Social Services in the SouthShore Community Resource Center. This partnership expands the department's call center hours during peak times and during a disaster.

Innovation:

During this fiscal year, the department implemented a new federally funded (passed through the State of Florida's Department of Economic Opportunity) water/sewer assistance program with existing personnel. This new grant required formalized agreements with water providers and expeditiously resolves past due utility balances, which avoids service interruption to low-income, eligible households.



The Emergency Support Function/Mass Care Team are always dedicated to serving their community.



Staff attend an outreach event to promote minority businesses.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Assists with programs and services to help low-income individuals and families resolve any immediate housing crisis that would result in eviction.	12,780 application approvals	4,550 application approvals	Will depend on funding level.	Will depend on funding level.
Assists with programs and services to help low-income individuals, seniors, and families resolve any immediate utility account crisis that would result in service interruption or long-term disconnect.	25,295 application approvals	14,241 application approvals	Will depend on funding level.	Will depend on funding level.
Offer job training, tuition assistance, and/or higher education scholarships to low-income, motivated individuals, which helps them obtain necessary skills to gain stable employment.	193 individuals	225 individuals	Will depend on funding level.	Will depend on funding level.
Assists low-income individuals and families in achieving financial independence by identifying and addressing short and long-term goals. Case management, along with financial support, are provided.	231 households	236 households	Will depend on funding level.	Will depend on funding level.
Provides access to free fresh food countywide in areas throughout the community that experience food insecurity.	2,009 households assisted with 105,811 lbs. of food	1,521 households assisted with 113,038 lbs. of food	Will depend on funding level.	Will depend on funding level.

Social Services

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 6,436,801	$ 7,742,839	$ 8,989,446	$ 8,502,025
Operating Expenditures/Expenses	1,429,371	947,476	1,019,968	977,160
Grants & Aids	15,618,251	12,279,917	9,925,632	8,954,542
Total	**$ 23,484,422**	**$ 20,970,232**	**$ 19,935,046**	**$ 18,433,727**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 5,410,482	$ 7,542,418	$ 7,777,951	$ 7,887,583
Unincorporated Area General Operating Fund	587,875	0	0	0
Countywide Special Revenue Funds	1,283,333	0	0	0
Grants (Not Transportation-Related)	16,202,732	13,427,814	12,147,095	10,546,144
COVID Relief Funds	0	0	10,000	0
Total	**$ 23,484,422**	**$ 20,970,232**	**$ 19,935,046**	**$ 18,433,727**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	83	82	83	83
Funded FTE Positions	83.00	83.00	83.00	83.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.
- Position transfers between Social Services and Children Services result in one additional position.

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

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

Solid Waste Management

(813) 272-5680 | HCFLGov.net/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 22 and FY 23 Accomplishments:

- Processed over one 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 the department.
- Developed a partnership with a not-for-profit agency to allow residential customers to donate unwanted items at the County community collection centers. This partnership will divert waste from the landfill while giving the customers the opportunity to donate rather than dispose of good reusable items thereby providing economic and environmental benefits.
- Awarded and implemented the Residential Solid Waste Collection contract, which realigned the collection districts, allowed for the County to be the primary source of customer service, and incorporated additional accountability of contract requirements.
- The department received awards for the County's composting operation and leading regional waste reduction and recycling outreach campaigns.

FY 24 and FY 25 Core Goals:

- Complete the renovation of the Northwest Community Collection Center (CCC) and household hazardous waste (HHW) drop-off facility. This project will double the size of the CCC, which will allow for easier and safer access for the residents and eliminate wait times at the facility.
- Relocate the Sheldon Road Household Hazardous Waste Facility to the Northwest Transfer Station. By relocating this facility, it will provide residents easier and more convenient access to dispose of their HHW at one location.

FY 24 and FY 25 Key Projects:

- Begin construction of a recycling material recovery facility (MRF) that will process curbside recyclables, as well as other commercial recycling material. The construction of the facility will ensure the long-term viability of the County's curbside recycling program.
- Expand the capacity at the biosolids composting facility to accept pre-consumer food waste and other compostable materials. This expansion will allow commercial customers interested in diverting their waste from landfills to process their material in a more sustainable manner.
- Complete the renovation of the Northwest CCC and HHW drop-off facility. This project will double the size of the CCC, which will allow for easier and safer access for the residents and eliminate wait times at the facility.

Innovation:

IIn FY 22, there were inefficiencies in the manner in which the contractor was managing the department's Roll Cart Program. After a careful review, it was determined that the department would assume full operation and maintenance of the program. After one year, the department successfully improved service delivery to the constituents of Hillsborough County by increasing in-house inventory, decreasing roll cart down times, and effectuating budgetary cost savings.



A County employee compacts trash.



County employee boards a truck at the Southeast Landfill.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of residential units receiving curbside solid waste collections.	311,623	318,790	326,122	333,622
Number of residential tons processed through the Solid Waste department.	522,599	534,618	546,915	559,494
Number of commercial tons processed through the Solid Waste department.	436,757	458,594	481,524	505,600
Number of residents receiving disposal services annually at the County's five community collection centers.	242,176	247,746	253,444	259,273
Number of customers annually that utilize the department's household hazardous waste facilities to properly dispose of household hazardous waste, paint electronics, and batteries.	22,720	23,174	23,637	24,110

Solid Waste

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 11,487,359	$ 14,529,023	$ 16,553,273	$ 16,661,328
Operating Expenditures/Expenses	120,965,543	157,436,378	173,849,729	178,928,508
Capital Outlay	597,863	8,106,036	9,000,777	2,835,500
Total	**$ 133,050,765**	**$ 180,071,437**	**$ 199,403,779**	**$ 198,425,336**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Public Works Solid Waste Resource Recovery Funds	$ 133,049,014	$ 180,071,437	$ 199,403,779	$ 198,425,336
Public Utilities Water/Wastewater Funds	1,751	0	0	0
Total	**$ 133,050,765**	**$ 180,071,437**	**$ 199,403,779**	**$ 198,425,336**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	171	177	186	186
Funded FTE Positions	171.00	177.00	186.00	186.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, nine positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of higher contract and minor equipment costs including collection and recycling services, and disposal fees.

CAPITAL AND OTHER EXPENDITURES:
- Capital outlay reflects funding for new and replacement equipment.

Sunshine Line

(813) 272-7272 | HCFLGov.net/Sunshine

Sunshine Line helps create equity and community prosperity by offering transportation services to residents who, because of disability, age, or income, are unable to provide or purchase their own transportation and do not qualify for other sources of local transportation. Sunshine Line service provides access to medical appointments, grocery shopping, social services, and other community activities. The department provides daily or monthly bus passes to those who can use the local transit service but can't afford the fare. Door-to-door transportation, including assistance to and from the vehicle, is provided where fixed-route transit service is not available and for those whose destinations are outside the transit service area.



Sunshine Line staff attend the fourth quarter department meeting.

FY 22 and FY 23 Accomplishments:

- Sunshine Line resumed transportation for Aging Services' senior centers, adult day services, and nutrition sites following their reopening in the spring of 2022 after having been closed for two years due to the COVID-19 pandemic. Transportation is provided to 10 sites and helps to ensure that seniors without transportation are able to participate in Aging Services programs.
- Sunshine Line transitioned its driver training program to the Rural Transit Assistance Program (RTAP) Operator Training Program in March 2023. This is a comprehensive national program that is supported by the Center for Urban Transportation Research at USF.



Rider exits Sunshine Line vehicle while the driver operates a vehicle lift.

FY 24 and FY 25 Core Goals:

- Continue to determine the needs of the transportation disadvantaged using available technology resources and partnerships with community stakeholders, and develop the most effective means to address those identified needs.
- Improve eligibility application and trip request processes to include mobile and web-based options, so residents who need transportation have better access to service.
- Successfully recruit and retain drivers for sufficient coverage to meet community needs for service in a time of nationwide driver shortages, with a goal of 90% of positions filled at all times.

FY 24 and FY 25 Key Projects:

- Replace current scheduling software - which was originally purchased in 2009 and is used for client eligibility, trip reservations and scheduling, dispatch, vehicle tracking, reporting, and billing - with newer technology that will also include mobile and web-based applications and greater flexibility to interface with evolving technology.
- In a joint project with Fleet

Management, Sunshine Line will pilot the use of electric vehicles to test applicability for door-to-door passenger service.

- Researching camera and security equipment to increase security and safety of drivers and passengers in vehicles for door-to-door service.

Innovation:

To increase and improve communication with all staff and particularly with drivers out on the road all day, Sunshine Line developed and maintains an internal web site which provides a bulletin board of information on benefits, Human Resources, and other employee programs, as well as quick links to procedures and forms and an employee suggestion area. This has increased employee engagement in County-sponsored programs and provides more consistent information to all staff.



Sunshine Line Customer Service attends the Health Living Fair.



Sunshine Line and School Board vehicle and staff visit a vehicle control course for training.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
On-time performance (percentage of trips on time)	90%	90%	90%	90%
Customer satisfaction	97%	97%	97%	97%
Improved quality of life for users of service	99%	97%	97%	97%
Increased independence for users of service	98%	97%	97%	97%
Door-to-door trips provided	79,453	85,574	98,410	118,092

Sunshine Line

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 4,488,507	$ 7,432,709	$ 8,261,395	$ 8,376,264
Operating Expenditures/Expenses	3,035,667	4,789,524	4,169,622	4,180,961
Capital Outlay	0	40,000	40,000	0
Grants & Aids	0	27,000	0	0
Total	**$ 7,524,174**	**$ 12,289,233**	**$ 12,471,017**	**$ 12,557,225**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 5,117,407	$ 7,348,910	$ 7,727,796	$ 7,814,004
Grants (Not Transportation-Related)	2,406,767	4,940,323	4,743,221	4,743,221
Total	**$ 7,524,174**	**$ 12,289,233**	**$ 12,471,017**	**$ 12,557,225**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	83	83	82	82
Funded FTE Positions	83	83	81.50	81.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, one position was eliminated due to remaining vacant for longer than one year.
- During FY23, one position was changed to part-time from full time.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

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

CAPITAL AND OTHER EXPENDITURES:
- Carryforward of funding for the Paratransit software due to procurement delays.

Water Resources

(813) 272-5977 | HCFLGov.net/PublicUtilities

The Water Resources department provides drinking water, wastewater treatment, and reclaimed water services in the unincorporated areas of Hillsborough County.



Water Resources works on many projects, including its Corrosion Inhibitor Loop project.



Field Operations conducts FELL inspections with electro scan equipment.

FY 22 and FY 23 Accomplishments:

- In response to exceptional growth in the South County service area, Water Resources completed and placed into service the South County Inline Potable Water Booster Pump Station and expanded the Potable Water Repump Station to improve water pressure throughout the distribution system. The department also added three-million gallons of water storage to the southern portion of the service area.
- Water Resources established a new East Maintenance Complex in Valrico. This new facility has helped to significantly reduce response times needed to address emergencies and customer inquiries. Furthermore, the new facility allows Water Resources to closely monitor its infrastructure and appurtenances to ensure reliable and efficient services while protecting the health and safety of the community.
- Water Resources partnered with Public Works and Fleet departments to build three new consolidated hardened maintenance facilities (south, east, and west). This has increased communication and service between all three departments. Fuel and vehicle/equipment maintenance efficiencies have greatly decreased the department's non-productive windshield time.

FY 24 and FY 25 Core Goals:

- Water Resources will deliver high-quality potable water, collect and consolidate wastewater services, and distribute reclaimed water to support





Far left: County staff work with electro scan equipment.

Left: The Total Organic Carbon (TOC) project utilizes numerous types of equipment.

current and future customers for a sustainable economy.

- The department will continue to make public outreach programs a priority to share information and receive community feedback on how best to meet their needs. The department will modify plans and services as necessary to better meet those needs.
- Water Resources will maintain a safe work environment that is cost-effective and efficient by planning repairs in advance of emergency situations where possible and reducing the cost associated with accidents through prevention.

FY 24 and FY 25 Key Projects:

- Water Resources has developed the One Water Program to address the ever-increasing needs of the South Service Area. This program is a sustainable approach to addressing the committed development and future growth of South County. Several projects are part of this program, including the recently completed South County Repump Station.
- The department's One Water Pipeline Corridor provides wastewater and reclaimed water pipelines to and from the new One Water Advanced Wastewater Treatment Facility (Proposed delivery progressive design build [PDB]) and a proposed 18.5 MGD One Water Advanced Wastewater Treatment Facility (proposed delivery PDB).
- The department has a new 18 MGD self-cleaning inline Balm Road Wastewater Super Pump Station (proposed delivery PDB).

Innovation:

Water Resources purchased electro scan equipment (machine intelligent leak detection) to detect leaks and quantify amount of leakage in underground wastewater piping. Florida Department of Environmental Protection has required that Utilities adopt rules to limit, reduce, and eliminate the impacts of inflow and infiltration (pipe leakages) into the wastewater collection system. This technology allows Water Resources staff to pinpoint exact locations of inflow and infiltration to improve rehabilitation efforts.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Percentage of planned maintenance versus unplanned repair (planned/unplanned).	80%/20%	80%/20%	80%/20%	80%/20%
100% of water and wastewater treatment facilities supported by back-up power.	Yes	Yes	Yes	Yes
Number of work-related injuries where injuries could have been avoided.	53	47	42	37

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 64,580,203	$ 79,521,894	$ 87,764,524	$ 91,588,106
Operating Expenditures/Expenses	146,472,179	185,166,971	194,165,134	199,947,747
Capital Outlay	5,191,234	19,622,846	24,854,940	5,688,789
Total	**$ 216,243,617**	**$ 284,311,711**	**$ 306,784,598**	**$ 297,224,642**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Unincorporated Area General Operating Fund	$ 528	$ 137,866	$ 137,862	$ 137,862
Countywide Special Revenue Funds	0	1,000,000	1,000,000	1,000,000
Unincorporated Area Special Revenue Funds	10,000	204,457	204,457	204,457
Public Works Solid Waste Resource Recovery Funds	4,267,369	5,350,321	5,602,150	5,637,126
Public Utilities Water/Wastewater Funds	211,965,720	277,619,067	299,840,129	290,245,197
Total	**$ 216,243,617**	**$ 284,311,711**	**$ 306,784,598**	**$ 297,224,642**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	779	808	834	858
Funded FTE Positions	779.00	808.00	834.00	858.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:

- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, 38 positions are established to assist with ongoing CIP and construction needs, technology and Unincorporated Area development expansions, and field maintenance activities.
- Position transfers between Water Resources, Solid Waste, Environmental Management Services and Enterprise Solutions and Quality Assurance result in six fewer positions.
- During FY23, six positions were eliminated.

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of higher contract costs for chemicals, increased cost of water and sewer materials, and technology requests.

CAPITAL AND OTHER EXPENDITURES:

- Capital outlay reflects funding for new and replacement equipment, as well as carryforward of one-time funding approved for FY23 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 of the Circuit Court is one of five Constitutional Officers elected by Hillsborough County voters to perform specific functions in County government. The Clerk of the Court is responsible for all Circuit and County Court records. The Clerk also serves as ex-officio clerk of the Board of County Commissioners, Chief Financial Officer, auditor, recorder, and custodian of County funds. The Clerk records documents such as deeds, mortgages, and satisfaction of liens. The office maintains alimony and child support records, issues marriage licenses, performs marriages, accepts passport applications, and auctions real property for nonpayment of taxes or mortgage foreclosures.



Clerk of Court Cindy Stuart hosted a panel designed to augment the training that the Clerk's staff has already received on how to Spot Human Trafficking.



On Valentine's Day, Clerk Cindy Stuart officiated the weddings of 32 couples during *Tie the Knot*.



The Hillsborough Clerk of Court had the chance to help veterans clear up past legal issues by partnering with the Hillsborough County 13th Judicial Circuit Court to bring remote courtrooms to the James A. Haley Veterans' Hospital. Veterans got a chance to resolve old cases and pay legal fees or fines.

FY 22 and FY 23 Accomplishments:

- In July 2022, Cindy Stuart committed to engaging all of the office's 650-plus employees in training provided through the Florida Alliance to End Human Trafficking. Every employee received training on how to spot signs of human trafficking. As a result of this effort, the office was officially recognized as the largest organization statewide to join Florida Attorney General Ashley Moody's 100 Percent Club.
- Implemented a bilingual pay policy to recognize and compensate approximately 50 bilingual employees who provide translation/interpretation services to the thousands of Hispanic customers who rely on the staff's services.
- For the FY 22, a total of $2,194,030.37 out of $10,704,519.34 (20%) in purchase orders were issued to disadvantaged, minority/women-owned and small business enterprises.

FY 24 and FY 25 Core Goals:

- **Mission and Vision Statement:** Dedicated to serving the public by providing excellent customer service and safeguarding records and the public's financial assets and dollars with equity, transparency, and independence.
- **Community Engagement:** Build and leverage effective relationships to advocate for the needs of the Clerk's Office, as well as the community the County serves.
- **Customer Service:** To play an integral role in the day-to-day lives of the community. The Clerk of the Circuit Court is committed to enhancing the public's overall quality of life through the management of their tax dollars



Bond agents are required to register with HCSO and Clerk of Court & Comptroller before they can issue bonds in Hillsborough County. During 4 convenient events our clerks registered over 1/2 of the bail bond agents in Hillsborough County.



Clerk Cindy Stuart presented George D. Chamberlain High School students with laptops.The students are part of a group called EmpowerHer2 that supports young women struggling with attendance, behavior, or academics.

or providing important records. The office takes its responsibility to the public seriously.

FY 24and FY 25 Key Projects:

- **Digitization and Modernization:** Modernize the data exchange system used by the Clerk's Office and the Hillsborough County justice system partners. Expand the public's online access to records maintained by the Clerk by accelerating the digitization of records kept in paper, microfilm, and microfiche formats.
- **Enhance Communication and Payment Options for the Public:** Broaden the use of text messaging to notify victims of the status of their domestic violence injunction without leaving their "safe place," to include notifications about upcoming hearing dates. Enhance customers' experience paying fees and fines via the Clerk's phone system and online.
- **Increase Community Engagement:** Have a positive impact on the community through partnerships, education, and outreach by establishing effective partnerships with community organizations that align with the office's duties and strategic vision, while educating the community on the Clerk's role, meeting people where they are, and helping them navigate the government landscape.

Innovation:

The office partnered with state lawmakers who sponsored and passed new legislation that will allow clerks statewide to transit domestic violence injunctions electronically via email instead of U.S. Mail, greatly improving the notification times for law enforcement.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Paychecks issued for County and Clerk employees	167,942	169,621	171,318	172,174
County invoices processed	161,684	166,535	171,531	176,676
Documents recorded into County Official Records	2,186,796	2,000,000	2,000,000	2,000,000
BOCC Agenda Items processed and distributed within 10 days	1,749	1,800	1,850	1,900
Number of payments issued for County invoices	49,178	50,162	51,165	52,188

Clerk of the Circuit Court & Comptroller

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other Non Operating	$ 23,987,604	$ 24,254,474	$ 26,678,751	$ 26,828,935
Total	**$ 23,987,604**	**$ 24,254,474**	**$ 26,678,751**	**$ 26,828,935**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 23,987,604	$ 23,977,167	$ 26,346,508	$ 26,472,392
Countywide Special Revenue Funds	0	277,307	332,243	356,543
Total	**$ 23,987,604**	**$ 24,254,474**	**$ 26,678,751**	**$ 26,828,935**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	104	106	118	118
Funded FTE Positions	104.00	106.00	118.00	118.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, five positions were established to address increased workload.
- In FY24, seven positions are established to address increased workload.

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

Property Appraiser

(813) 272-6100 | hcpafl.org

The Hillsborough County Property Appraiser (HCPA) is charged with appraising all the property in the county. This includes real estate and tangible personal property (equipment, machinery, and fixtures) of businesses. The Property Appraiser prepares the tax roll but does not collect taxes or determine tax rates. The Appraiser is required by law to assess all property within the county each Jan. 1. This means the Property Appraiser determines the market value for hundreds of thousands of individual parcels, including residential, agricultural, multifamily, commercial, and industrial, as well as thousands of personal property accounts. In addition to appraising property, the Appraiser must administer homestead exemptions, agricultural classification, and determine the eligibility of certain religious, charitable, educational, and municipal property for tax exemption, as well as administer widow, widower, and disability exemptions. The Property Appraiser also maintains current and up-to-date legal descriptions and ownership tax maps of all the real property in Hillsborough County.

FY 22 and FY 23 Accomplishments:

- Converted current building footprint sketch process used in Computer Assisted Mass Appraisal (CAMA) system to a more modern, efficient method via APEX.
- Began new leasing program of hybrid Toyota RAV4 vehicles to save taxpayer dollars through reduced gas and maintenance costs, as well as reduce office's carbon footprint.
- Utilized high-resolution aerial imagery and artificial intelligence software to detect changes in properties, which saved the office more than 8,000 work hours for the annual parcel assessment and review process that is required by the Florida Department of Revenue.
- Advanced Geographical Information System (GIS) project to accurately dimension property lines of all parcels, as required by the Florida Department of Revenue.

FY 24 and FY 25 Core Goals:

- Value all real and tangible properties in Hillsborough County to meet the requirement of the Property Appraiser's duties per Florida Statute 193.
- Mail Notice of Proposed Property Taxes to all real and tangible property owners in Hillsborough County, as required by state statute.
- Acquire and distribute county-wide aerial ortho and oblique imagery for use by all County agency GIS departments.
- Maintain physical office locations throughout the county during weekday business hours and offer 24/7/365 website access to provide the highest possible quality of service to residents of Hillsborough County.

FY 24 and FY 25 Key Projects:

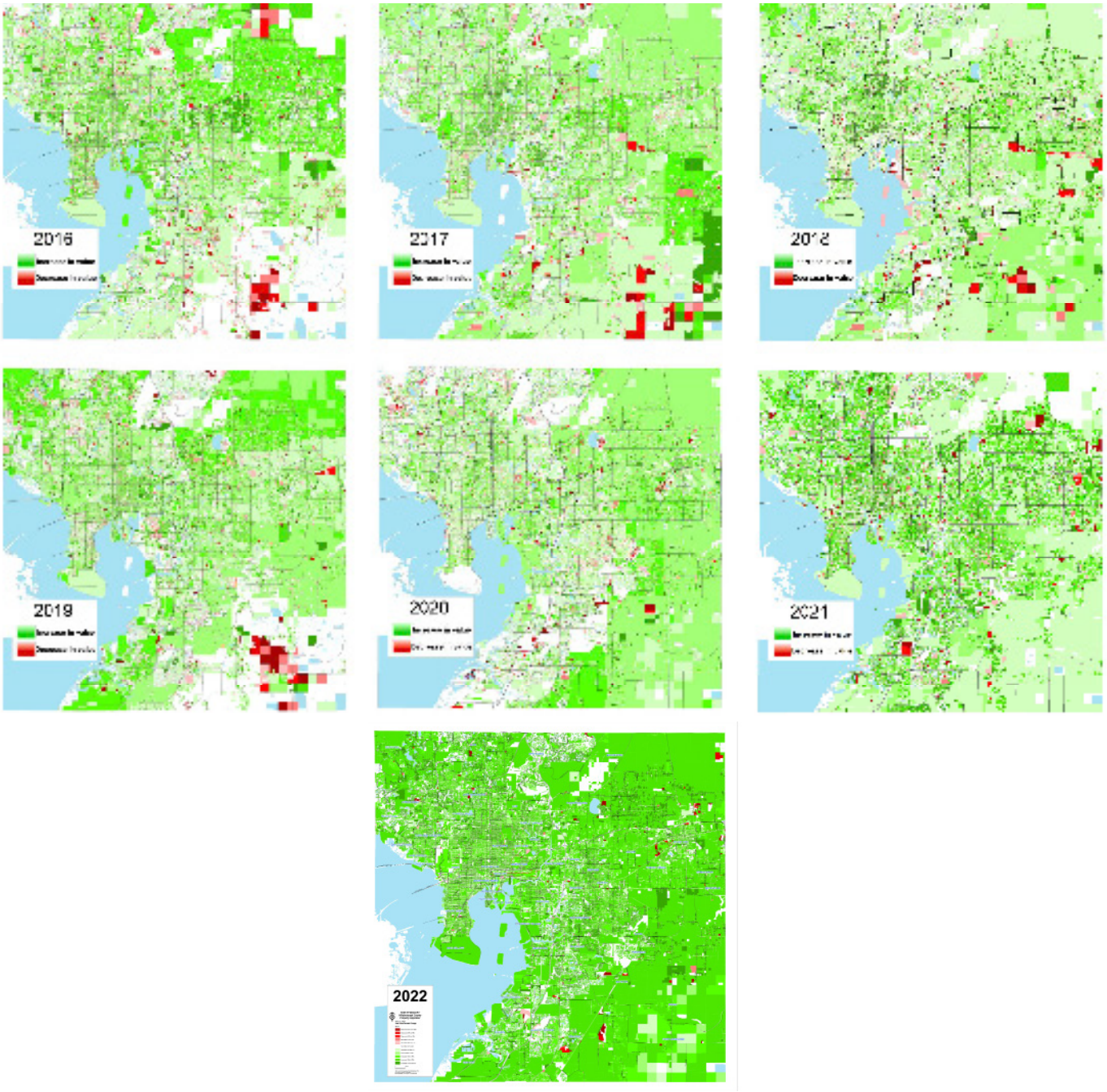
- Install new dedicated internet fiber lines at the data centers in Brandon and downtown Tampa offices for improved resiliency of network, cyber security, and protection of HCPA data.
- Launch new, updated website with improved and expanded features and ease of use for public.
- Upgrade all network hardware for improved security.

Innovation:

The HCPA Innovation and Digital Transformation (IDT) department is tasked with developing and launching new directives of Property Appraiser Bob Henriquez. For FY 22/23, IDT led the effort to implement a new cloud-based telephone system, maintained a "live chat" feature on the HCPA website, spearheaded the effort to improve office's network security, and implemented new dedicated internet fiber lines to help ensure redundancy in case of an outage.

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

Hillsborough County Real Estate Value Increases & Decreases



Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of parcels per employee	4,443	4,475	4,508	4,542
Budget per number of parcels	$26.00	$27.49	$27.97	$28.45

Property Appraiser

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other Non Operating	$ 13,454,443	$ 15,310,179	$ 15,855,267	$ 17,868,338
Total	**$ 13,454,443**	**$ 15,310,179**	**$ 15,855,267**	**$ 17,868,338**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 11,012,501	$ 12,531,426	$ 12,959,375	$ 14,604,769
Unincorporated Area General Operating Fund	1,980,999	2,254,233	2,349,275	2,647,552
Library Tax District Special Revenue Fund	403,740	459,427	478,566	539,326
General Obligation Bonds Sinking Funds	57,203	65,093	68,051	76,691
Total	**13,454,443**	**15,310,179**	**15,855,267**	**17,868,338**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	125	125	120	120
Funded FTE Positions	125.00	125.00	120.00	120.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

The Hillsborough County Property Appraiser is not required to submit their budget to the County for consideration during the budget process. They submit their budget directly to the State of Florida for approval. Once approved by the State, the Property Appraiser provides the County a copy of the approved budget.

Office of the Public Defender

(813) 272-5980 | pd13.state.fl.us

The Office of the Public Defender is provided for in the Florida Constitution and is statutorily required to represent indigent persons who are charged with felonies (including homicide), misdemeanors, criminal traffic offenses, violations of probation, violations of local ordinances, and requires attorney representation of juveniles who are alleged to be “delinquent”. Assistant Public Defenders also represent individuals held under the “Baker Act,” as well as persons detained under the involuntary Civil Commitment for Habitual Sexual Predators Act.

FY 22 and FY 23 Accomplishments:

- The office was responsible for the full implementation of its client communications and document sharing portal.
- Increased video recorded deposition and court appearances.
- Implemented its employee emergency communication system.

FY 24 and FY 25 Core Goals:

- Provide legal representation to indigent defendants charged with criminal offenses by protecting the clients’ constitutional right to due process and equal protection.
- Provide first-time offenders charged with non-serious offenses with diversion and intervention programs, which 1) increases public safety by allowing law enforcement to properly align investigative resources, and 2) improves the criminal justice system by reducing recidivism rates.
- Increase public safety by ensuring appropriate and ethical attorney caseloads, timely case disposition, and the efficient use of taxpayer money to benefit the clients, all parties in the criminal justice system, and Hillsborough County residents.
- Increase in the efficiency of the criminal justice system through technology for case management, document management, witness management, data exchange, and e-service to eliminate redundant work, which allows staff resources to be reallocated to handle the office’s constitutional responsibilities.

FY 24 and FY 25 Key Projects:

- Migration to cloud-based storage solution of discovery materials and audio/video evidence exchanged with other criminal justice partners.
- Implementation of an information technology network-managed service.

Innovation:

The Office of the Public Defender has continued to take advantage of advancing technology to improve the efficient and effective services provided by the office. In FY 22-23, the Office of the Public Defender implemented the final phase of a paperless environment by fully automating the First Appearance Court intake process and obtaining electronic Applications of Indigency, Invocation of Rights, and client signatures.



Public Defender Julianne Holt with Arthenia Joyner and Sandra Murman.



Chief Operating Officer Rocky Brancato and Public Defender Spencer Butcher prepare for trial.



President Reginald P. Corrections Transition Program President, HCSO Colonel Anthony Collins, Safe & Sound Executive Director Freddy Barton, Commission Gwen Myers, HCSO Colonel Melissa Moore, Public Defender Julianne Holt attending the Boys and Girls Club Youth Prevention and Education Program on the important issue of gun safety and violence prevention.



Public Defender Julianne Holt participate in the monthly Women in Leadership Council meeting, a consortium of female elected officials and community leaders.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Electronic imaging and storage of law enforcement body worn camera footage, cellular telephone extractions, and surveillance/video camera footage.	21,748 files uploaded into case management system	22,835 files uploaded into case management system	23,976 files uploaded into case management system	25,174 files uploaded into case management system
Number of clients serviced by of the Office of the Public Defender.	33,458 clients represented	35,465 clients represented	37,238 clients represented	39,099 clients represented
Number of new cases appointed to and reappointed to.	40,451 appointments/ reappointments	42,878 appointments/ reappointments	45,450 appointments/ reappointments	48,177 appointments/ reappointments

Public Defender

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 456,664	$ 1,302,808	$ 1,512,728	$ 1,513,507
Capital Outlay	(9,697)	61,410	0	0
Grants & Aids	439,184	1,111,777	1,136,519	1,136,519
Total	**$ 886,150**	**$ 2,475,995**	**$ 2,649,247**	**$ 2,650,026**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,784	$ 163,694	$ 165,202	$ 165,709
Countywide Special Revenue Funds	882,366	2,312,301	2,484,045	2,484,317
Total	**$ 886,150**	**$ 2,475,995**	**$ 2,649,247**	**$ 2,650,026**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions				
Funded FTE Positions				

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of office equipment.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of one-time funding for equipment purchases in FY23.

GRANTS AND AIDS:
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Hillsborough County Sheriff's Office

(813) 247-8200 | teamhcso.com

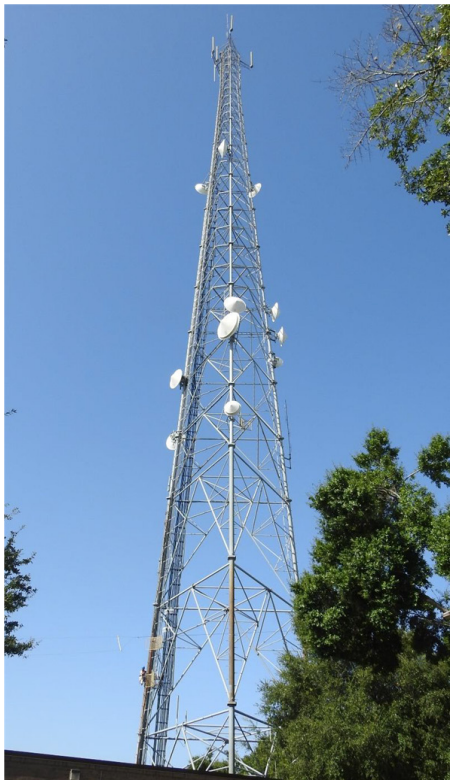
The mission of the Hillsborough County Sheriff's Office (HCSO) is to serve, protect, and defend the community while preserving the rights and dignity of all. HCSO employs approximately 3,600 personnel, and provides law enforcement and 911 call dispatch services for approximately 1,051,231 residents of unincorporated Hillsborough County, as well as detention and court security services to a population of more than 1.5 million throughout Hillsborough County. Only one of Florida's 67 sheriffs' offices serves a larger population. HCSO continuously pursues and implements improvements and efficiencies to meet the public safety needs of the large and growing population the office serves.



HCSO uses grant funding for traffic safety education and enforcement operations to reduce speeding.

FY 22 and FY 23 Accomplishments:

- HCSO conducted multiple undercover operations to identify and target individuals involved in human trafficking, and investigations involving fatal and non-fatal overdoses. HCSO made 225 arrests and were able to recover and assist nine victims of human trafficking; 135 suspects were arrested for their involvement in opioid related overdoses and 11 suspects were federally indicted for Distributing Heroin or Fentanyl Resulting in Death.
- HCSO has an 8-week Veterans Resurgence Program to prepare veterans to re-enter society mentally healthier and better equipped with life skills to help them gain employment upon release. The HCSO Vocational Training facility provides classes in which inmates earn certificates in various trades, including welding, automotive, retail, service, and hair braiding. The Sheriff presents each graduate with a certificate.
- Since the inception of the HCSO Law Enforcement and Detention Training Academy in early 2022, HCSO has graduated three law enforcement and three detention academies. To date, the Sheriff's Training Academy has successfully graduated 66 law enforcement deputies and 29 detention deputies.



One of the communication towers providing two-way radio communications within the County is shown.

FY 24 and FY 25 Core Goals:

- **Public Safety** – Reduce criminal activity and conditions that foster crime and fear of crime.
- **Child and Elder Protection** – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.
- **Traffic Safety** – Reduce traffic crashes and unsafe driving behavior through education and enforcement.

FY 24 and FY 25 Key Projects:

- In order to provide people with access to firearm education and safe weapons handling, HCSO has partnered with Shooters World to offer free concealed carry permit classes to individuals who would like them ahead of the law going into effect.

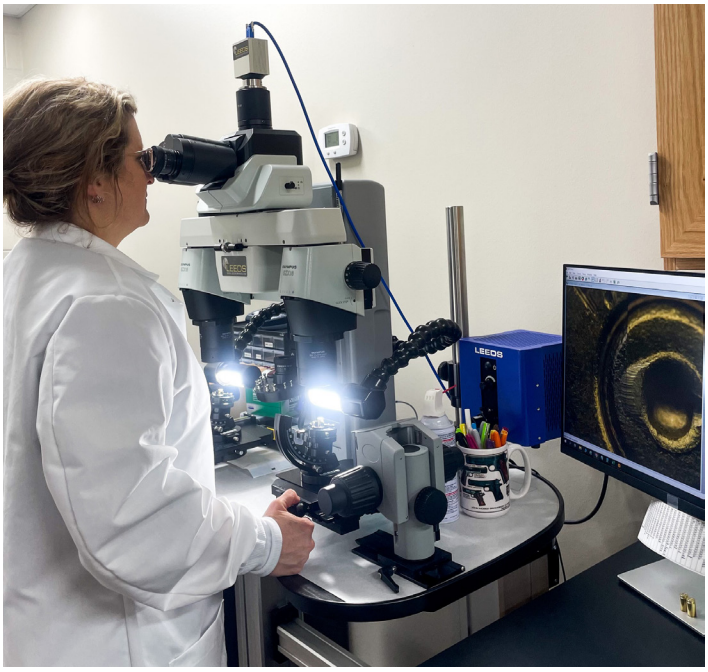


HCSO Training Academy graduates pose with Sheriff Chad Chronister

- In an effort to enhance the office's forensic capabilities, HCSO plans to add Biology/DNA and Chemistry sections within the Forensic Services Bureau. This will allow all DNA and seized drug cases to be processed in-house providing faster completion times and additional investigative information directly to law enforcement personnel.
- The addition of the Firearms Section within the Forensic Services Bureau gives HCSO the ability to perform direct comparative analysis on bullets, cartridge cases and firearms providing faster completion times and additional investigative lead information directly to law enforcement personnel.

Innovation:

As part of the Sheriff's Office multi-year communications plan, HCSO has been working to upgrade its two-way radio communications systems within the county from a legacy 800 MHz system to a 700 MHz P25 communications network. HCSO achieved this goal in June 2022, by providing its personnel with the latest technology and equipment resulting in improved radio coverage and enhanced inter-operable radio communications within Hillsborough County.



A firearms comparison is performed at the Firearms Section at the HCSO Forensic Services Bureau.

Performance Measure	FY 20 Actual	FY 21 Actual	FY 22 Projected	FY 23 Projected
Number of 911 calls received (The COVID-19 pandemic has affected these numbers in FY 20 and FY 21, which impacts the calculations for projections for future years).	497,323	531,105	567,182	605,710
Number of Non-emergency calls in/out (The COVID-19 pandemic has affected these numbers in FY 20 and FY 21, which impacts the calculations for projections for future years).	855,749	861,391	867,070	872,787
Number of CAD Calls That Were Dispatched to Patrol Units (The COVID-19 pandemic has affected these numbers in FY 20 and FY 21, which impacts the calculations for projections for future years).	278,633	279,776	280,925	282,078

Sheriff's Office

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other Non Operating	$ 501,823,160	$ 549,953,168	$ 602,667,210	$ 631,866,850
Total	**$ 501,823,160**	**$ 549,953,168**	**$ 602,667,210**	**$ 631,866,850**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 337,968,810	$ 369,518,483	$ 416,557,335	$ 428,786,780
Unincorporated Area General Operating Fund	161,039,465	177,485,365	183,499,145	200,399,765
Countywide Special Revenue Funds	2,814,885	2,949,320	2,610,730	2,680,305
Total	**$ 501,823,160**	**$ 549,953,168**	**$ 602,667,210**	**$ 631,866,850**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	4,038	4,072	4,072	4,072
Funded FTE Positions	3,649.00	3,587.00	3,807.00	3,816.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

The Sheriff's budget was developed with an emplasis placed on cost saving measures and efficiency of services. This budget includes increases in FRS contribution obligations, equipment maintenance, fuel and supplies. Additional provisions for new vehicles, technology upgrades, facility improvements, and the implementation of a DNA lab are also included.

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.

FY 22 and FY 23 Accomplishments:

- The agency processed over 72,000 criminal referrals.
- The agency achieved a successful transition to State Attorney Susan Lopez following the suspension of the former State Attorney.
- The agency has increased trust with the community and law enforcement partners by ensuring all criminal referrals are evaluated on a case by case basis.

FY 24 and FY 25 Core Goals:

- Address prosecution of violent juvenile offenders in order to ensure public safety.
- Restructure gun violence prosecution unit to better address the evolution of gun-related crimes and arrests.
- Continue migration to a paperless system for First Appearance Court dockets.



State Attorney Susan Lopez joins law enforcement partners Hillsborough County Sheriff Chad Chronister and Tampa Police Chief Lee Bercaw at a community event.

FY 24 and FY 25 Key Projects:

- Continue to develop informative and efficient systems for communication with crime victims to ensure they know the status of the case and additional support services available to them.
- Continue to evaluate and update the agency's data dashboard and prosecutorial performance indicators to provide transparency and accountability to the community.
- Continue to analyze and study prosecutorial processes and case resolutions that reduce recidivism, increase public safety, and enhance trust with the County's community stakeholders.

Innovation:

First appearance court is critical to public safety given that during a Defendant's first appearance decisions about bail, conditions for release from jail, and pretrial detention are made. Through technology and work with our criminal justice partners, the agency has now created a dashboard that puts all critical information, including criminal history, other pending cases, and crime victim information, in a quick, accessible format. This allows our prosecutors to make important legal arguments that help keep our community safe.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of cases managed as mandated by F.S. 27.02:	72,129	72,850	73,579	74,315
Number of cases per FTE (number of attorneys = 126)	572	578	584	590

State Attorney - Part I

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 1,064,627	$ 1,339,702	$ 1,755,060	$ 1,755,060
Capital Outlay	58,269	19,000	130,500	35,000
Grants & Aids	1,253,350	1,253,350	1,802,087	1,892,191
Total	**$ 2,376,246**	**$ 2,612,052**	**$ 3,687,647**	**$ 3,682,251**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 281,353	$ 352,836	$ 391,560	$ 391,560
Countywide Special Revenue Funds	2,094,894	2,259,216	3,296,087	3,290,691
Total	**$ 2,376,246**	**$ 2,612,052**	**$ 3,687,647**	**$ 3,682,251**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased costs for continued support of software and hardware maintenance.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of funding for new and replacement technology equipment.
- The increase in grants and aids includes funding for Information Technology staff which represents the minimum requirments to maintain and support the operations and management of the Office of the State Attorney in the areas of: data reporting, perfomance accountability, case management, and data collection.

State Attorney, Part II – Victim Assistance

(813) 272-6472 | sao13th.com

Hillsborough County's Victim Assistance Program provides victims and witnesses with resources and support throughout their involvement with the criminal justice system. Counselors help victims with any issues associated with the court process and victimization. The Victim Notification Unit helps keep victims informed, whenever possible, of crucial court dates and proceedings. The Worthless Check Diversion Unit provides assistance to victims of bad checks.

FY 22 and FY 23 Accomplishments:

- The program received proclamations from both the Board of County Commissioners during National Crime Victims' Rights Week and as a part of the Domestic Violence Task Force for its work on behalf of victims in Hillsborough County.
- With the passage of the Marsy's Law Amendment, the program continues to address the expansion of victims' rights and services to include, but not limited to, first appearance court, information on victim opt-in procedures, and confidentiality.
- Assisted the Domestic Violence Task force to improve the rights of domestic violence victims with regards to the no contact order issuance in arrests for domestic violence cases.

FY 24 and FY 25 Core Goals:

- The program will notify victims about crucial court dates and proceedings. This will result in an improved prosecution rate and a safer community.
- The program will assist and educate all victims of crime to improve safety in the community.
- The program will provide escorts to court hearings and depositions, as needed. This increases participation by victims throughout the prosecutorial process and provides support for both victims and prosecutors.

FY 24 and FY 25 Key Projects:

- Offers public presentations and information booths throughout Hillsborough County. This will increase awareness of services and demonstrate achievements of the Board of County Commissioners' Strategic Plan priorities.
- Continued work with S.P.A.N. (Service Providers Advisory Network) to provide informative forums that educate the community in areas such as special victims, domestic violence, and human trafficking.
- Created an additional Domestic Violence informational brochure, which is distributed to the community through law enforcement. This brochure is in addition to a comprehensive victim rights brochure, also distributed through law enforcement, which provides necessary resources for victims of crime.



Members of the Victim Assistance Program accepting a special recognition from the Hillsborough County Board of County Commissioners.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Number of notifications provided to victims	498,146	N/A	N/A	N/A
Number of victims assisted	44,543	N/A	N/A	N/A
Number of escorts provided	1,208	N/A	N/A	N/A
Number of worthless check charges	171	N/A	N/A	N/A

State Attorney - Part II (Victim Assistance)

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 2,335,023	$ 2,760,229	$ 3,088,477	$ 3,135,194
Operating Expenditures/Expenses	37,949	139,193	140,176	141,346
Total	**$ 2,372,972**	**$ 2,899,422**	**$ 3,228,653**	**$ 3,276,540**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 2,372,972	$ 2,899,422	$ 3,228,653	$ 3,276,540
Total	**$ 2,372,972**	**$ 2,899,422**	**$ 3,228,653**	**$ 3,276,540**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	33	33	33	33
Funded FTE Positions	32.10	32.50	33.00	33.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, one position is changed from a part-time position to a full-time position to improve overall Domestic Violence (DV) services.

OPERATING EXPENDITURES:
- The increase 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.



After every election, the Canvassing Board conducts a post-election audit in which every tabulated ballot is scanned into a separate system to compare and confirm the results.



Supervisor of Elections Craig Latimer has been reminding voters who want to vote by mail that they have to submit a new Vote By Mail request after each countywide election cycle.

FY 22 and FY 23 Accomplishments:

- During the 2022 election cycle, the Supervisor of Elections provided the means for more than 484,000 voters to participate in choosing the state's governor, senator, and other elected officials with convenient voting options, minimal wait times, and timely results reporting. The office also conducted three municipal elections in the cities of Tampa and Plant City in 2023.
- For each election, the office operated in a transparent manner with multiple opportunities for public observation and exceeded Florida's requirements by conducting a post-election audit in which every ballot cast was scanned into another separate scanning system to confirm the results of the election.
- After the Board of County Commissioners, School Board, and Florida Legislature redrew district boundaries to reflect population changes, the office adjusted precinct lines to minimize "splits" which occur when a new district line bisects an existing precinct, causing voters on one side of a precinct to have a different representative than another. Throughout this process, a key priority was to maintain consistency, keeping voting locations the same whenever possible.

FY 24 and FY 25 Core Goals:

- The Supervisor of Elections will provide citizens with accessible, convenient opportunities to participate in democracy by conducting countywide and municipal elections, including the 2024 Presidential Preference Primary, 2024 Primary Election, 2024 General Election, the 2024 and 2025 Plant City Municipal and Runoff Elections, and any special elections that may be called.
- The Supervisor of Elections will continue to protect the integrity of the county's elections through redundant systems, contingency plans, and robust cybersecurity measures in partnership with the Department of Homeland Security, the FBI, other law enforcement agencies, and technology experts.
- As the county approaches one million registered voters, the office will continually update voter information by using verified information from voters, the U.S. Postal Service, and the Florida Department of State, thus ensuring the most accurate voter list possible.

FY 24 and FY 25 Key Projects:

- The Supervisor of Elections will renovate its Elections Service Center with an enlarged Early Voting room to better serve voters. This room is also a place for public observers to see into a newly expanded tabulation and audit room.
- In compliance with new Florida law, the elections office will send a non-forwardable mail piece to every registered voter. This mailing will help the office identify and process address changes and provide useful election information to voters in advance of the 2024 elections.
- The Supervisor of Elections will conduct an ongoing, robust communications campaign throughout 2024 so that voters can

choose their preferred method of voting and make their voting plan with a clear understanding of the deadlines and requirements for voting by mail and in person.

Innovation:

In 2022, the office developed, designed, and implemented a series of dynamic, integrated digital dashboards to track data and processes pertaining to polling places and poll worker recruitment, retention, and training. These dashboards enabled Poll Worker Services and the Training department to dramatically increase efficiency and accuracy, while reducing the amount of time spent managing the recruitment process. By integrating a multitude of complex and interrelated recruitment, retention, and training processes and systems that had previously existed on several different platforms using different technologies, the department could focus on providing the best possible service to poll workers.



Before every election, the Canvassing Board conducts a public Logic & Accuracy test to ensure the voting equipment is set up to tabulate ballots accurately.



Supervisor of Elections Craig Latimer talks to community groups and local leaders.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
The most important thing the office does is conduct elections that are fair, accessible, and accurate so that residents in the community have a voice in the County's governance. (Planned elections include potential runoffs; special elections may also be required.)	General Election	Tampa Municipal and Runoff Elections; Plant City Municipal Election	Presidential Preference Primary; Primary Election; Plant City Municipal and Runoff Elections	General Election; Temple Terrace Municipal Election; Plant City Municipal and Runoff Elections
The office secures and equips voting locations for voters in Florida's fourth most populous county. Early Voting sites are open weekdays and weekends in locations convenient to where voters work, live, or play. Election Day sites are neighborhood-based because Florida law requires Election Day voters to vote in their precinct.	Countywide Election: 26 Early Voting sites; 246 Election Day polling places	Tampa elections: 7 Early Voting sites; 66 Election Day polling places; Plant City election: 1 Early Voting site; 1 Election Day polling place	Countywide elections: 26 Early Voting sites; 260 Election Day polling places; Plant City elections: 1 Early Voting site; 1 Election Day polling place	Countywide election: 26 Early Voting sites; 260 Election Day polling places; Temple Terrace election concurrent with General Election; Plant City elections: 1 Early Voting site; 1 Election Day polling place
In an effort to increase polling place efficiency and voter turnout, the office encourages voters to take advantage of the convenience of Early Voting and Vote By Mail during countywide elections.	68% of voters voted before Election Day	At least 50% of voters voting before Election Day	At least 65% of voters voting before Election Day	At least 65% of voters voting before Election Day

Supervisor of Elections

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other Non Operating	$ 13,957,159	$ 15,023,357	$ 18,131,295	$ 15,897,835
Total	**$ 13,957,159**	**$ 15,023,357**	**$ 18,131,295**	**$ 15,897,835**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 13,957,159	$ 15,023,357	$ 18,131,295	$ 15,897,835
Total	**$ 13,957,159**	**$ 15,023,357**	**$ 18,131,295**	**$ 15,897,835**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	49	49	51	51
Funded FTE Positions	49.00	49.00	51.00	51.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

The budget for the Supervisor of Elections changes year-to-year based on the number of general and special elections held. The FY 24 budget includes funding for the 2024 Presidential Election cycle, a 3% cost-of-living adjustment for permanent staff, plans to renovate the Elections Service Center, and an ongoing focus on ensuring secure processes and systems.

Tax Collector

(813) 635-5200 | hillstax.org

The Tax Collector is a constitutional officer elected every four years in the presidential election cycle to independently carry out state duties at the local level, as provided by state law, for the collection and distribution of revenues. The current Hillsborough County Tax Collector, Nancy C. Millan, was elected in 2020 and took office in January 2021 after serving in the organization for more than 30 years.

Services provided by the Hillsborough County Tax Collector's Office (HCTC) include the collection of local property taxes, tangible personal property taxes, business taxes, and tourist development taxes, as well as the issuance of vehicle-for-hire permits. Collections from these services are then distributed to local municipalities and taxing authorities to fund vital government services in Hillsborough County. HCTC also provides several state services at the local level, including the registration and titling of motor vehicles, vessels, and mobile homes, as well as the issuance of driver's licenses and ID cards, birth certificates, concealed weapons licenses, and hunting and fishing licenses. HCTC also collects and clears toll violations from several expressway authorities.

HCTC earns commission and fees for the services it provides, as established by the Florida Legislature and outlined in Florida Statutes. HCTC's annual budget is approved by the Florida Department of Revenue. Any fees and commissions earned by HCTC that exceed the annual budget needed for the efficient operation of the office are remitted to the County as unused or excess funds – which the County uses to support local initiatives and programs.

FY 22 and FY 23 Accomplishments:

- **Branch Customer Experience Enhancements:** To improve the customer experience when visiting an office, HCTC installed a new appointment and customer queuing system from Qmatic, an industry leader in this space. The system allows for skill-based routing, mobile customer check-in, mobile service ticketing options, and automated follow-up surveys. Customers making appointments for service through the office's website are able to select available appointment dates, times, and locations through a single-user interface in both English and Spanish. After the service, customers are sent a link to a survey to provide feedback on their experience to drive future service delivery improvements.
- **Ensuring Security of Data Systems and Business Continuity:** To secure data and information systems, HCTC moved its networking environment to the Public Safety Operations Complex (PSOC), which contains most of Hillsborough County's IT infrastructure. This building is rated to withstand Category 5 hurricanes, and ensures the redundancy in the network infrastructure necessary for continuity of service to the public in the event of an emergency.
- **Branch Sound Quality** Improvements: With thousands of customers visiting Tax Collector offices daily, the noise level in the larger branches in Drew Park and Brandon made it difficult for staff to clearly communicate with customers due to the open-concept ceilings. To remedy this issue, the ceilings were lowered, and acoustical tiles were installed in these locations to improve the sound quality and communication with customers.

FY 24 and FY 25 Core Goals:

- Enhance service delivery and accessibility through innovative service delivery options and reduced wait times. Everyone has to visit a Tax Collector's Office – whether they need a driver license to travel or get a job, or a boat registration and fishing license to enjoy our waterways. The HCTC's goal is to make it easy to do business and deliver exceptional service. HCTC maintains high customer satisfaction ratings of 96%.
- Ensure fiscal accountability and meet/exceed regulatory requirements. The distribution of public funds is a primary responsibility of HCTC, and sound financial management practices ensure public trust in the agency. The HCTC completed 100% of fund distributions accurately and on time in compliance with Florida Statutes, and has a continuing trend of successful financial audits with no findings.
- Promote and grow convenience and self-service options. As Hillsborough County continues to grow, HCTC drives innovation to provide service delivery options that meet the growing demand for convenient services. It is HCTC's goal to offer convenient service options in person, by mail, and online. For example, in FY 2022, HCTC processed 96% of mail payments the same day as received, ensuring fast turnaround on mail payment services. Additionally, utilization of registration renewal kiosks located

throughout the county in HCTC offices and some Publix locations has increased significantly – from 14,236 transactions in FY 2019 to 68,498 transactions in FY 2022.

FY 24 and FY 25 Key Projects:

- The North Tampa Branch will be expanded to increase lobby space, add more customer service windows, and deploy self-service stations for customers to complete pre-transaction paperwork before they are directed to a staff member to complete their transaction or to complete easy transactions – such as making a property tax payment – without having to wait for service.
- Virtual agents in the office's contact center will be able to remote access customer service windows in branch offices to call customers to the counter and process their transactions – allowing for prompt allocation of staff resources where services are needed most.
- The expansion of online services continues by adding the ability to renew disabled parking permits online.
- Automated lockboxes with 24/7 access will be available at most HCTC locations for customers to drop-off and pick-up processed work – a great option for dealers and title services that make frequent trips to HCTC offices.
- HCTC will be among the first Tax Collectors in the state to deploy mobile service units to bring motor vehicle and driver's license services to the community and facility-bound residents.

Innovation:

In February 2022, HCTC launched Online Insurance Affidavits for customers whose car insurance is not updated with the State of Florida's Department of Highway Safety and Motor Vehicles and are required to submit an insurance affidavit before their registration can be renewed. Previously, customers had to complete a paper affidavit and could not renew online, requiring them to visit an office for service. Now, customers can save time and money by skipping the trip to an office and completing their affidavit and renewing their registration online in a few easy steps.



Tax Collector Nancy C. Millan and her Senior Leadership Team are shown.



The Tax Collector's Office hosted an educational outreach event for the Hispanic community during Hispanic Heritage Month.



The Hillsborough County Tax Collector's Office received the Excellence in Financial Operations Award from the Florida Tax Collector's Association as a result of its focus on fiscal accountability.



The Hillsborough County Tax Collector's Office serves over 1 million customers each year.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Customer satisfaction rating is based on feedback received from public customers served in our branch offices (text/ email survey or comment card after visit) or by phone (after phone call). HCTC maintains consistently high customer satisfaction ratings. In FY 2022, HCTC collected over 196,000 surveys (152,000 from in-person customers and 44,000 from phone customer). Satisfaction is based on top-box ratings - Excellent and Very Good.	96%	96%	96%	96%
This measure represents the total number of customers served in HCTC's eight branch offices for in-person transactions. Total branch customers served continues to increase. Based on population increases in Hillsborough County, increases in the number of customers served are expected to continue. Projections are estimates only based on historical trends and population growth.	915,136	935,000	945,000	950,000
HCTC processes the following types of transactions: property taxes, business taxes, tourist development taxes, tangible personal property taxes, driver licenses (including written and road testing), Florida ID cards, titles and registrations (for motor vehicles, vessels and mobile homes), disabled parking permits, hunting & fishing licenses, Florida birth certificates, concealed weapons permits, and vehicle-for-hire permits. The figures represent the total number of transactions completed by HCTC for all services. Projections are estimates only based on historical trends and population growth.	2,343,859	2,400,000	2,450,000	2,500,000
This measure represents the total dollars collected for all local and state services provided by HCTC. Projections are estimates only based on historical trends.	$2,822,699,298	$2,963,000,000	$3,112,000,000	$3,267,000,000
This measure represents the number of transactions completed per FTE. HCTC has 385 FTEs, with the highest number of staff in operations departments serving customers. Projections are based on expected population growth resulting in an increase in transactions.	6,088	6,200	6,400	6,500

Tax Collector

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other Non Operating	$ 37,574,165	$ 55,973,257	$ 62,482,058	$ 66,209,766
Total	**$ 37,574,165**	**$ 55,973,257**	**$ 62,482,058**	**$ 66,209,766**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 28,392,704	$ 44,546,458	$ 49,986,313	$ 52,900,392
Unincorporated Area General Operating Fund	6,209,512	7,569,806	8,409,888	8,982,820
Unincorporated Area Special Revenue Funds	611,038	642,980	710,133	778,718
Transportation Trust Fund	197,241	204,840	279,627	293,233
Library Tax District Special Revenue Fund	1,274,097	1,546,417	1,719,583	1,842,154
Sales Tax Revenue Fund	437,518	413,460	512,526	532,188
General Obligation Bonds Sinking Funds	201,343	255,129	288,988	305,261
Public Utilities Water/Wastewater Funds	149,524	215,000	0	0
Noncommitment Debt Service Funds	101,187	579,167	575,000	575,000
Total	**$ 37,574,165**	**$ 55,973,257**	**$ 62,482,058**	**$ 66,209,766**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	385	385	401	401
Funded FTE Positions	385.00	385.00	401.00	401.00

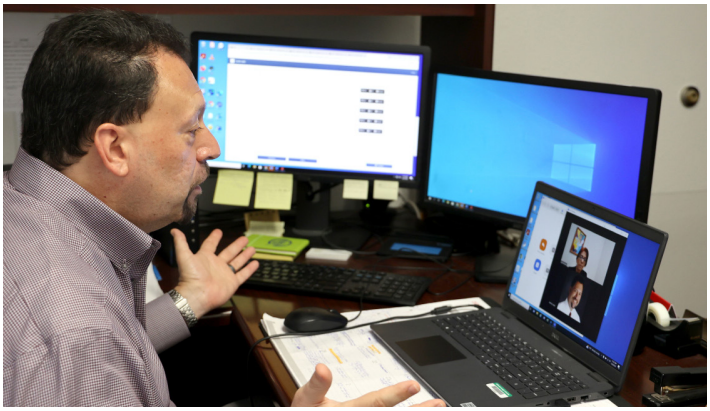
BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

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 Statues require that the Tax Collector's operating budget be submitted on or before August 1st of each year and be approved by the Department of Revenue and that commissions be paid to the Tax Collector by the County and other taxing authorities for the collection of ad valorem taxes. The Tax Collector returns excess fees (residual equity) remaining at the end of the fiscal year.

13th Judicial Circuit, Administrative Office of the Courts

(813) 272-5894 | fljud13.org

The Trial Court Administrator performs a range of functions to assist the Chief Judge in carrying out administrative duties related to the operation of the County and Circuit Courts within the 13th Judicial Circuit. The executive of the Administrative Office of the Courts is responsible for ensuring there are adequate resources available, including personnel and budgetary. The duties range from management-of-court programs to facilities management. Other duties include, but are not limited to: caseflow management, information system oversight, court technology and communications, dispute resolution alternatives, the development of policies and procedures, new program and service proposals, public information, interagency coordination, justice administration analysis, program performance audits, contract negotiations, and other administrative duties associated with day-to-day operations of the court.



Evidenced-based assessments are used in Juvenile Diversion programs to determine appropriate sanctions and services.

FY 22 and FY 23 Accomplishments:

- Established a hybrid model for parent/child supervised visitations at the Criminal Justice Center (CJC) to include both remote and in-person services, minimizing wait time and increasing access.
- Upgraded Criminal Annex core switches and improved Antivirus services to maximize virtual security.
- Developed a multi-track program for Drug Pre-Trial Intervention, which provides separate requirements for participants based on their individual risk and need. The team developed contracts and participant handbooks for each of the four tracks.
- Established Behavioral Health Programs, a comprehensive internship program, to create field placement opportunities for college-level students in court programs (Children's Justice Center, Problem Solving Courts, and Juvenile Diversionary Programs) and required clinical supervision as students progress towards licensure.

FY 24 and FY 25 Core Goals:

- Enhance the office's abilities to identify victims of human trafficking across all divisions of the court and make meaningful referrals that may change the life of victims.
- Create a plan to address process evaluation recommendations, as identified by the University of South Florida, to enhance Drug Pre-Trial Intervention.

FY 24 and FY 25 Key Projects:

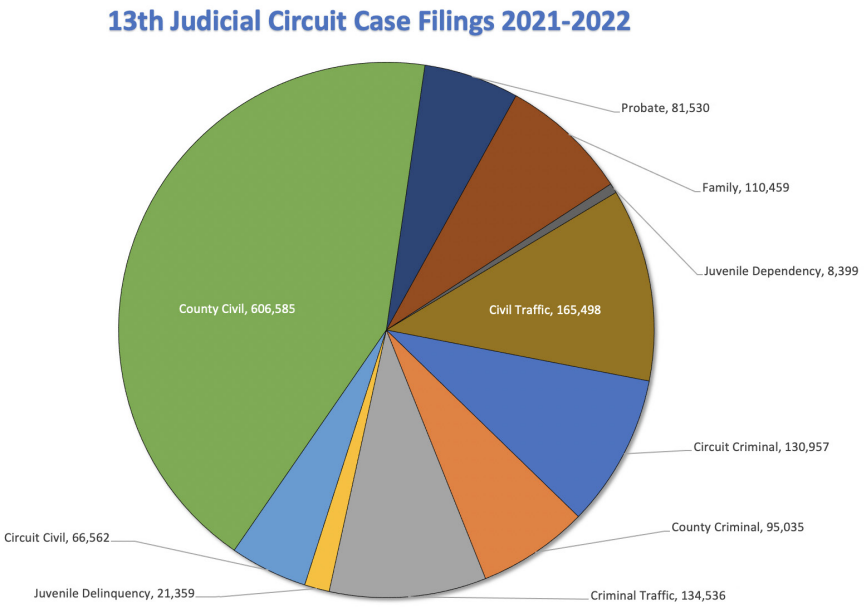
- Finalize Juvenile Diversion Program (JDP) relocation from 700 Twiggs to the Pat Frank Court Building to offer more efficient services to juveniles and parents, including observed drug testing.
- Expand Behavioral Health Program services to include evidence-based practices and direct services for pro se litigants in family law cases.
- Upgrade storage for production servers and virtual desktop environment. Upgrade agency firewall and blade servers to support disaster recovery.

Innovation:

Court technology has been instrumental to the office's success. Post-pandemic, many hearings are hybrid; therefore, people attend both virtually and in-person. Hybrid hearings support fairness and access to justice. During the pandemic, courtrooms were made conducive to remote technology, but technology was difficult to receive quickly. The 13th Judicial Circuit, Administrative Office of the Courts is moving towards the standardization of courtroom equipment to include jury deliberation rooms.



Court technology staff evaluate firewall equipment in the Network Operating Center.



Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
# of total users supported by JAWS, the Judicial Automated Workflow System	43,800	44,950	47,950	50,950
% graduation rate in Drug Court Pre-Trial Intervention cases	65%	75%	76%	76%
Number of guardianship reports reviewed by Elder Justice Center to ensure compliance with the statute and the courts directives.	2,137	2,158	2,180	2,202
# of Children's Justice Center Supervised Visitations scheduled for permanency planning or reunification with parent/guardian	413*	1,168	1,285	1,410
Juvenile Diversion Successful Program Completion percentage	80%	80%	80%	80%

* temporarily suspended due to staffing shortage in FY 22

Administrative Office of the Courts -13th Judicial Circuit

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 4,304,295	$ 5,365,035	$ 5,839,114	$ 5,906,440
Operating Expenditures/Expenses	6,065,033	7,627,643	7,655,821	6,611,677
Capital Outlay	352,522	500,000	500,000	500,000
Other Non Operating	0	317,788	271,665	0
Total	**$ 10,721,850**	**$ 13,810,466**	**$ 14,266,600**	**$ 13,018,117**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 3,103,607	$ 3,519,017	$ 3,717,626	$ 3,767,774
Countywide Special Revenue Funds	7,093,212	8,471,243	8,698,060	8,747,003
Grants (Not Transportation-Related)	525,032	1,820,206	1,850,914	503,340
Total	**$ 10,721,850**	**$ 13,810,466**	**$ 14,266,600**	**$ 13,018,117**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	63	63	62	62
Funded FTE Positions	62.70	62.70	61.70	61.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- In FY24, one grant position is eliminated.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Charter Review Board

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 0	$ 0	$ 0	$ 8,000
Total	**$ 0**	**$ 0**	**$ 0**	**$ 8,000**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 0	$ 0	$ 0	$ 8,000
Total	**$ 0**	**$ 0**	**$ 0**	**$ 8,000**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

Chapter 200-445 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 FY25.

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, it 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 lab staff analyzes benthic samples collected from Tampa Bay, which supports the assessment of the Bay's health.

FY 22 and FY 23 Accomplishments:

- EPC now operates one of only two Photochemical Assessment Monitoring Stations (PAMS) in Florida. The main objective is to develop a database of ozone precursors and meteorological measurements to support ozone model development and track the trends of important ozone precursor concentrations. Ozone is one of six criteria air pollutants identified by the U.S. Environmental Protection Agency (EPA).
- A delegation from the White House Council on Environmental Quality toured several EPC sites, including two Brownfield cleanup locations. The redevelopment and cleanup of Brownfield sites in Hillsborough County have resulted in significant property value increases of more than $713 million. The site visits were followed by a roundtable session relating to the protection of the environment and public health concerns.
- EPC utilized $35,000 of Pollution Recovery Funds (PRF) to support a collaboration between EPC, the Florida Department of Health, Hillsborough County Public Schools, and Mosaic Fertilizer to study radon levels near Mosaic's phosphogypsum stack in Riverview. This is an extension of the initial study conducted over a decade ago to continue the assessment of radon levels in relation to the size and location of the stack.

FY 24 and FY 25 Core Goals:

- EPC continues to work toward updating its Solid Waste Rule, Chapter 1-7, in order to provide additional clarification, codification of existing requirements, and accurately reference updated State regulations. This update will positively impact residents, developers, and business owners by providing greater clarification, accuracy, and consistency.
- EPC intends to update and implement a revision of the EPC Noise Rule, Chapter 1-10, to provide additional language clarification, improve consistency, and standardize the methodology for noise sampling.
- Through Inter-local Agreements, EPC, the County, and the City of Tampa will continue to work together to monitor and correct non-point source pollution loads to the county's rivers, streams, and bays. This will help ensure Hillsborough County residents and tourists continue to enjoy safe recreational opportunities on the waterways.

FY 24 and FY 25 Key Projects:

- EPC is partnering with the University of South Florida, the Federal Highway Administration, and Hillsborough County Transportation Planning Organization on a low-cost air quality monitoring study. This study involves the installation of multiple low-cost air quality monitors in low-income communities near the I-275 and I-4 transportation

corridors and will correlate the impact of transportation emissions on these often-underprivileged neighborhoods.

- As a result of changes in site qualification criteria for petroleum cleanup sites implemented by the Florida Department of Environmental Protection, EPC will be responsible for managing and overseeing 150 additional cleanup sites. EPC anticipates the need to recruit and train up to six new cleanup site management positions.
- EPC will collaborate with other researchers to collect important information on chronic sources of bacterial contamination in local waterways. Using microbial source tracking and advanced DNA markers to pinpoint where contamination is entering creeks and streams will allow scientists and engineers to fix aging or damaged infrastructure. This will eliminate a key public health risk in the county's surface waters and is intended to reduce sanitary sewer overflows into water bodies so that Hillsborough County continues to meet targets for nutrient loading into Tampa Bay.

Innovation:

EPC awarded PRF grant money to innovative projects supporting research to collect important information on microplastics and Per- and Polyfluoroalkyl Substances (PFAS) in Tampa Bay. Both pollutants are considered contaminants of emerging concern and warrant further investigation to determine their effects on citizens' health and the health of Tampa Bay. PRF grants were also used to support research using microbial source tracking and advanced DNA markers to pinpoint where bacterial contamination is entering creeks and streams in Hillsborough County and the potential sources of the contamination.



EPC was pleased to host the return of the annual Clean Air Fair in downtown Tampa, marking the celebration's 19th year.









Examples of various projects are underway, or completed, as part of the EPC's State Delegated Brownfields Redevelopment Program.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Amount of time needed to process State-delegated environmental permit applications.	27 days	26 days	≤ 30 days	≤ 30 days
Amount of time needed to process non-delegated environmental permit applications.	31 days	31 days	≤ 30 days	≤ 30 days
Percentage of time staff resolved noncompliant activities within the 180-day goal.	97%	98%	≥ 95%	≥ 95%
Percentage of time staff met the three-day goal to respond to environmental complaints.	99%	99%	≥ 90%	≥ 90%

Environmental Protection Commission

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 15,302,638	$ 18,231,720	$ 20,012,588	$ 20,324,781
Operating Expenditures/Expenses	1,369,041	2,204,206	2,468,734	1,908,405
Capital Outlay	88,242	626,331	587,812	230,008
Grants & Aids	195,522	420,249	218,244	218,244
Total	**$ 16,955,443**	**$ 21,482,506**	**$ 23,287,378**	**$ 22,681,438**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 11,250,831	$ 12,804,000	$ 14,353,069	$ 13,794,133
Countywide Special Revenue Funds	1,702,059	2,129,537	1,714,548	1,647,227
Grants (Not Transportation-Related)	4,002,552	6,548,969	7,219,761	7,240,078
Total	**$ 16,955,443**	**$ 21,482,506**	**$ 23,287,378**	**$ 22,681,438**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	143	143	143	143
Funded FTE Positions	143.00	143.00	143.00	143.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments, software license agreements and laboratory supply costs.

CAPITAL AND OTHER EXPENDITURES:
- Capital funding is included for laboratory and air monitoring equipment replacement.
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

Guardian ad Litem

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 383,904	$ 531,993	$ 594,583	$ 603,569
Operating Expenditures/Expenses	72,712	132,802	134,511	134,737
Total	**$ 456,616**	**$ 664,795**	**$ 729,094**	**$ 738,306**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 456,616	$ 664,795	$ 729,094	$ 738,306
Total	**$ 456,616**	**$ 664,795**	**$ 729,094**	**$ 738,306**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are 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.

Hillsborough TPO
Transportation
Planning Organization

FY 22 and FY 23 Accomplishments:

- Connecting with the County's facilitative leadership strategy, the TPO and Planning Commission received an American Planning Association Florida Chapter Award of Excellence for the Future Leaders in Planning (FLiP) Jr program, a collaborative effort of the TPO, Planning Commission, and Tampa Heights Junior Civic Association. It was recognized for getting children and families involved in community planning through a grassroots, interactive, youth-centered approach.
- At a 2022 hearing, the TPO Board approved a Transportation Improvement Program (TIP) that included $4.2 billion in funding for transportation projects within this county, including the widening of US 92 at McIntosh Rd., the reconstruction of the I-75/Fowler Ave. interchange, and the Heights Mobility Project. Additionally, the TPO initiated a new pilot program to improve public awareness of TIP amendments that are slated to be considered by the Board. The now-institutionalized extra steps include creation of a social media post, newsletter article or press release, a dedicated webpage, and roadside signage for each amendment. This change greatly increased the number of comments received from the general public.
- The American Planning Association's 2022 State of Transportation Planning Report featured the TPO's Nondiscrimination & Equity Plan of 2021, alongside three other cities evaluating transportation performance measures as they relate to demographic groups. APA stated, "The Hillsborough TPO recognized that underserved and underrepresented people were historically disenfranchised from the decision-making process, disproportionately burdened by negative planning outcomes, and needed special accommodations to be included in planning processes."

FY 24 and FY 25 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 agencies.
- Prepare the countywide Long-Range Transportation Plan (LRTP) for the new horizon year of 2050. The LRTP addresses all modes of transportation and identifies priority improvements to focus on during the next 20+ years, meeting present and future growth needs within budget constraints. Major tasks include: forecasting growth and future traffic; estimating the costs of all kinds of transportation improvements including walk/bike, transit, maintenance, and operations; seeking public input on priorities; and preparing cost-feasible financial scenarios, one of which will be adopted at a public hearing in November 2024.
- Annually review the performance of the Sunshine Line as the designated Community Transportation Coordinator for Hillsborough County and update the Transportation Disadvantaged Service Plan.

FY 24 and FY 25 Core Goals:

- The TPO will build on its FY 23 study of electric vehicle charging facility locational needs to create a broader needs assessment of how infrastructure can support autonomous, connected, electric, and/or shared vehicle ("ACES") transportation. The ACES study recommendations will be considered in the long-range transportation plan.



TPO staff provided a demonstration at the Tampa Heights Junior Civic Association of one of the new, low-cost air quality monitoring devices that will be funded with the upcoming US EPA grant project.

- The TPO will build on its several recent studies of transportation infrastructure vulnerability to extreme weather, as well as criticality for evacuation and reconstruction, by evaluating key investments for consideration in the long-range transportation plan. The evaluation will make use of a new Resilience Disaster Recovery tool being pilot-tested by the US DOT, which estimates the cost-benefit ratio of potential investments.
- In partnership with the County Environmental Protection Commission and USF College of Public Health, the TPO was selected by the US Environmental Protection Agency for a three-year discretionary grant to develop a community air quality monitoring project along interstate highway corridors. The goal is a grassroots monitoring network of community-based organizations which host low-cost monitors and share data with community members in real time on websites like purpleair.com.

Innovation:

The TPO's Freight Supply Chain Resilience Study, conducted in 2022, broke new ground by tracking how five critical product types get to the residents – food/groceries, fuel, water and wastewater, housing materials, and urgent healthcare services and supplies – and flagged key transportation facilities which may be vulnerable in disaster scenarios. The study resulted in 81 actionable recommendations to help the County address vulnerabilities at these key transportation facilities.



The TPO's Health Impact Assessment of Complete Streets documented that public health outcomes here in the county are different in different neighborhoods and that the variation is statistically related to transportation.

During the award-winning FLiP Jr. summer program for youth in community planning, students at Dowdell Middle Magnet School helped improve pedestrian safety by painting a marine-themed crosswalk.



Performance Measure	FY 22 Actual	FY 23 Actual	FY 24 Projected	FY 25 Projected
Annually updated Transportation Improvement Program, approved by U.S. DOT, identifying projects, and making them eligible for designated state and federal funding within the next five years	1	1	1	1
Government-in-the-Sunshine meetings of the board and its advisory committees, providing full public access to the transportation priorities and decision-making process	80	81	80	80

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 884,921	$ 1,843,376	$ 1,788,130	$ 1,808,464
Operating Expenditures/Expenses	1,734,642	6,362,826	9,114,018	9,093,684
Total	**$ 2,619,562**	**$ 8,206,202**	**$ 10,902,148**	**$ 10,902,148**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Grants (Not Transportation-Related)	$ 2,614,562	$ 8,181,202	$ 10,876,743	$ 10,876,743
Discretely Presented Component Units	5,000	25,000	25,405	25,405
Total	**$ 2,619,562**	**$ 8,206,202**	**$ 10,902,148**	**$ 10,902,148**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations and increased insurance assessments.

Planning Commission

(813) 272-5940 | PlanHillsborough.org

The Hillsborough County City-County Planning Commission develops and recommends long-range comprehensive plans to the elected officials of Hillsborough County and the cities of Tampa, Temple Terrace, and Plant City. The agency coordinates land use, transportation, infrastructure, and environmental planning for all four local governments. The agency also provides staff to the Transportation Planning Organization and the Hillsborough River Board. The agency mission is: The Planning Commission promotes, coordinates, collaborates with, and facilitates the involvement of all people in the long range planning and vision for our community to improve economic development, quality of life, and provide value-added services.



Members of the public review maps for the Fowler Avenue Vision Study.

FY 22 and FY 23 Accomplishments:

- Planning Commission staff handled a record number of reviews while continuing to deliver high quality recommendations to guide our jurisdications in their decision making. The number of consistency reviews for items like rezonings, special uses, land development code amendments, and port permits increased by 67% over FY21.
- Staff completed initiatives aimed at improving the content of the Comprehensive Plans to ensure they are addressing issues facing our community. For Plant City, new plan categories to allow for a lower density transition from the rural unincorporated county into the city were created. In The City of Tampa, policies addressing the importance of preservation of cemeteries were developed.
- The Planning Commission staff completed required updates to the Comprehensive Plans of all four local governments to incorporate Private Property Rights Elements and update the 10 year Water Supply Facilities Work Plans. The the Intergovernmental Coordination Element for Hillsborough County was updated to ensure planning activities of our jurisdications are being coordinated to best serve residents and meet the long-range vision.

FY 24 and FY 25 Core Goals:

- The Planning Commission will plan for growth and development to maximize the choices available to all residents of Hillsborough County – choices of where they want to live whether urban, suburban or rural areas; choices in transportation and recreation opportunities; and choices for employment, shopping and other services.
- The Planning Commission will continue to monitor, evaluate and update Comprehensive Plans to ensure each addresses the long-range needs of the citizens of Hillsborough County, meets state law requirements and furthers the visions and strategic plans of all four local governments. By serving as staff to the Hillsborough River Interlocal Planning Board & Technical Advisory Council, the Planning Commission furthers the goal of protecting this potable water source, its natural resources, wildlife and habitat, and recreational opportunities available in and along the Hillsborough River, a community asset.

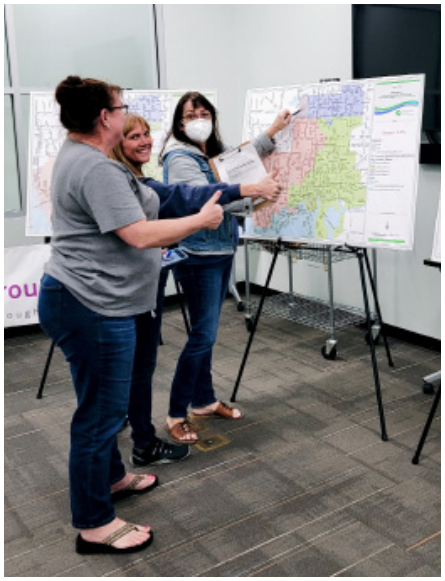
FY 24 and FY 25 Key Projects:

- At the request of Hillsborough County, the Planning Commission will be updating the Greater Palm River Community Plan and creating a new Community Plan for the Valrico Area. Community Plans are intended to be an extension and refinement of the County's Comprehensive Plan based on issues raised by local stakeholders.
- The Planning Commission will be focused on completing updates to sections of the City of Tampa Comprehensive Plan such as Land Use, Housing and Coastal Management. Work will begin on the updates of the Plant City and Temple Terrace Comprehensive Plans.
- The Planning Commission, in partnership with the City of Tampa and Hillsborough County, will complete a Fowler Avenue Vision Plan to achieve a cohesive redevelopment plan for East Fowler Avenue. The process includes coordination between jurisdictions and significant community and

stakeholder outreach to develop unified policy direction for the corridor.

Innovation:

In FY22 and 23, the Planning Commission moved to online Comprehensive Plan Amendment applications as well as fee payments. This customer friendly enhancement streamlines the processing of Comprehensive Plan Amendments and makes it more accessible. This was a critical efficiency for the agency at a time when we processed a record number of amendments for some jurisdictions.



Members of the public review maps for the City of Tampa's Redistricting public outreach.



Katrina Corcoran, AICP helps Future Leaders in Planning (FLiP) participants examine plans and prepare their final project of the 2022 session.



Plan Hillsborough staff meeting with staff of Plant City to introduce new team members on both sides and strengthen intergovernmental coordination efforts.

Performance Measure	FY 22 Actual	FY 23 Projected	FY 24 Projected	FY 25 Projected
Comprehensive plans, amendments, and updates prepared to meet State requirements.	Yes	Yes	Yes	Yes
Percentage of plan amendment consistency findings where the local jurisdiction agreed with the agency's recommendation.	96%	94%	94%	95%
Number of outreach presentations to community or business groups.	110	120	125	125
Percentage of customer service surveys rating agency services as "excellent" or "good."	100%	98%	98%	98%

Planning Commission

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 5,325,415	$ 5,965,918	$ 6,392,012	$ 6,518,332
Operating Expenditures/Expenses	485,532	607,568	663,748	671,575
Capital Outlay	0	12,000	12,000	13,000
Total	**$ 5,810,947**	**$ 6,585,486**	**$ 7,067,760**	**$ 7,202,907**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Discretely Presented Component Units	$ 5,810,947	$ 6,585,486	$ 7,067,760	$ 7,202,907
Total	**$ 5,810,947**	**$ 6,585,486**	**$ 7,067,760**	**$ 7,202,907**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	45	48	48	48
Funded FTE Positions	45.00	48.00	48.00	48.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments and online payment service charges.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Soil & Water Conservation District

(813) 477-8332 | hillsboroughswcd.com

The mission of the Hillsborough Soil and Water Conservation District (HSWCD), built around the District's theme, "Conservation is Everybody's Business," is to provide agricultural and conservation related programs, projects, and activities for youth and adult residents in inner-city, urban, suburban, and rural communities throughout the county. While annual programming includes a vast array of events, the district's showcase event is the annual Hillsborough 100 Conservation Challenge held between Earth Day in April and Soil Stewardship Week in May. This challenge engages agricultural groups, businesses, churches, civic clubs, educational institutions, families, governmental entities, schools, youth organizations, and others to conduct an array of projects. Challenge activities include road and river clean-ups; recycling of paper, plastic, and electronics; pollinator projects including wildflower and tree plantings; community and school gardens; and educational programs at fairs, festivals, and schools. Additionally, the district administers cost share programs for bona-fide agricultural operators to implement conservation programs.

FY 22 and FY 23 Accomplishments:

- Reached an audience of over one million people through exhibits featured at the Florida State Fair, Florida Strawberry Festival, Florida Ag Expo, EPC Clean Air Fair, Earth Day, and related events.
- Offered educational programming in agriculture and conservation to an audience of over 10,000 students through AgVenture, schools and scouts, 4-H, FFA, parks and recreation, religious youth organizations, community events, and more.
- Completed the highly successful 2022 Hillsborough 100 Conservation Challenge, featuring a major kick-off luncheon; 28 page full-color newspaper tabloid distributed through the Tampa Bay Times and at fairs and festivals throughout the year; and numerous events and activities in schools, parks, businesses, and other locations countywide,
- Continued pollinator, wildflowers, and tree planting events throughout the county.
- Advocated for agriculture and conservation issues before the Florida legislature on numerous occasions, and presented Hillsborough County's successful programs before the AFCD state meeting and the National Association of Conservation District's annual national meeting.

FY 24 and FY 25 Core Goals:

- Support and expand conservation services to county farmers, growers and ranchers through project funding and program expansion.
- Continue growth and development of the Hillsborough 100 Conservation Challenge, bringing new and innovative programs to inner-city, urban, suburban, and rural audiences alike to increase understanding of the critical need for every resident to promote responsible stewardship of the environment and natural resources.
- Expand educational programming outreach to youth and adults at all types of events to maximize understanding of critical need to support soil and water conservation efforts.

FY 24 and FY 25 Key Projects:

- HSWCD has created a new innovation program offering mini-grants for youth groups conducting community conservation projects. The 2023 inaugural group of sixteen recipients include 4-H clubs; FFA chapters; boy, cub, eagle, and girl scouts; and others, with projects as diverse as building owl nesting boxes, planting pollinator gardens, developing recycling programs, and building vegetable and herb gardens to feed community members. In addition, HSWCD continues to award scholarships to students who pursue educational opportunities in agriculture, conservation, and environmental education fields.

- Continue the Hillsborough 100 Conservation Challenge activities throughout the year with a goal of nearly 100 programs, projects and activities through engagement with civic groups, schools, and other youth groups.

Innovation:

Following the major successful exhibit on conservation featured at the Florida State Fair, HSWCD in Nov. 2022 was provided an entire tent (40 x 60 feet) to promote “Conservation is Everybody’s Business” at the Hillsborough County Fair. The district created, developed, planned, and built the multi-faceted display featuring exhibits by USDA, NRCS, HSWCD, EPC, Rotary Brandon ECO, Operation Pollination, Farm Bureau, and other groups. Also included were student poster displays, a rain barrel decorating contest, youth horticulture competition, and the annual “Great Plant Auction” that raised almost $8,000 for youth competitions and scholarships. In addition, the display featured the ever-popular areas for students to paint creative pollinator posters promoting positive messages, such as ”BEE Responsible,” “Bee Kind,” and over 20 other messages, and to put their own touch on public painted rain barrels.



HSWCD’s “Our Perfect Pollinators” mural on display at the 2022 HSWCD tent at the Hillsborough County Fair. Inset photos, from left, Commissioner Michael Owen at the HSWCD Strawberry U-Pick at Fancy Farms in Plant City; youngsters engaged in HSWCD activities at community events; and the HSWCD Youth Horticulture Show grand champion at the Hillsborough County Fair.



The 2023 Hillsborough Soil and Water Conservation District Board of Supervisors Oath of Office ceremony at County Center in January 2023. Pictured are HSWCD Executive Director Betty Jo Tompkins and Supervisors Ryan Gill, Mark Proctor, Robert “Myke” Morris and Christopher “Bear” McCullough. Not pictured, Supervisor Adam Young. Also in attendance, Hillsborough County Commissioners Michael Owen, Joshua Wostal, Donna Cameron Cepeda and Vice Chair Gwen Myers.

Performance Measures

HSWCD’s Hillsborough 100 Conservation Challenge programs, projects, and activities continue to encourage county residents to be proactive in protecting the region’s soil and water resources. While the official challenge dates run between April and May annually, programming is achieved and encouraged throughout the year, with continuous innovation. Projects promoting “Operation Pollination” continue through 2024.

Advocacy relating to agriculture, conservation, and the 2023 Farm Bill continues, with presentations before the Florida Legislature and members of Congress at the federal level. Adequate funding is essential at local, state, and federal levels to successfully protect conservation interests for both the present and future.

The district educated the public by reaching an audience of over one million in the past year, including a 2,400 sq. ft. exhibit at the Hillsborough County Fair, as well as exhibits at the Florida State Fair, Florida Strawberry Festival, Florida Ag Expo, Clean Air Fair, and many other events.

Soil & Water Conservation District

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 153,124	$ 259,804	$ 304,983	$ 311,259
Operating Expenditures/Expenses	11,315	74,540	73,967	74,328
Total	**$ 164,439**	**$ 334,344**	**$ 378,950**	**$ 385,587**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 164,439	$ 334,344	$ 378,950	$ 385,587
Total	**$ 164,439**	**$ 334,344**	**$ 378,950**	**$ 385,587**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	4	5	5	5
Funded FTE Positions	3.00	3.50	3.50	3.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Value Adjustment Board

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Other Non Operating	$ 603,132	$ 613,569	$ 637,104	$ 645,600
Total	**$ 603,132**	**$ 613,569**	**$ 637,104**	**$ 645,600**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 603,132	$ 613,569	$ 637,104	$ 645,600
Total	**$ 603,132**	**$ 613,569**	**$ 637,104**	**$ 645,600**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	3	3	3	3
Funded FTE Positions	3.00	3.00	3.00	3.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Capital Improvement Program

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 16,414,879	$ 80,819,451	$ 89,581,295	$ 62,729,520
Capital Outlay	254,469,481	1,860,325,268	1,490,753,354	1,839,284,030
Grants & Aids	3,281,276	13,631,094	17,793,271	1,045,050
Other Non Operating	0	0	17,000,000	0
Total	**$ 274,165,636**	**$ 1,954,775,813**	**$ 1,615,127,920**	**$ 1,903,058,600**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide Special Revenue Funds	$ 3,337,840	$ 24,468,622	$ 30,405,927	$ 35,400,394
Unincorporated Area Special Revenue Funds	27,989,574	91,488,074	114,962,510	139,251,232
Transportation Trust Fund	72,402,130	243,305,453	268,013,465	248,471,389
Library Tax District Special Revenue Fund	5,153,409	43,308,701	47,924,265	44,043,525
Community Investment Tax Revenue Fund	9,263,669	101,678,517	139,561,712	118,562,832
Grants (Not Transportation-Related)	6,114,001	10,447,813	18,083,967	14,840,868
COVID Relief Funds	11,519,081	169,157,599	152,806,843	144,749,059
Countywide Construction Fund	8,990,278	65,285,749	82,111,285	68,278,524
Unincorporated Area Construction Fund	3,643,115	28,930,415	36,289,352	26,822,788
Communication Services Tax Bonds (2015) Project Fund PSOC	2,184,580	2,544,634	0	0
NextGeneration 911 Capital Project Fund	180,162	0	0	0
BP Oil Spill Proceeds Project Fund	1,849,369	10,816,113	9,390,638	9,065,809
Non Ad Valorem Bonds (2019) Project Fund	34,412,165	20,888,016	9,171,874	4,003,769
Environmental Lands Acq & Protect Fund (Parent 30005 - 30009)	1,745,425	70,466,369	54,972,951	30,799,058
Commercial Paper & Credit Capacity Fund	3,782,000	4,118,253	1,791,482	838,897
Public Works Solid Waste Resource Recovery Funds	2,483,372	148,586,491	160,832,166	149,496,251
Public Utilities Water/Wastewater Funds	79,115,466	919,284,994	488,809,483	868,434,205
Total	**$ 274,165,636**	**$ 1,954,775,813**	**$ 1,615,127,920**	**$ 1,903,058,600**

Debt Service Accounts

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 79,393	$ 8,507,879	$ 2,609,355	$ 9,354,355
Debt Service Costs	139,204,504	226,465,676	176,535,083	162,402,403
Total	**$ 139,283,896**	**$ 234,973,555**	**$ 179,144,438**	**$ 171,756,758**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Unincorporated Area Special Revenue Funds	$ 0	$ 321,000	$ 260,000	$ 120,000
Community Investment Tax Revenue Fund	783,876	1,761,846	660,000	660,000
General Obligation Bonds Sinking Funds	6,729,956	8,624,824	7,263,569	11,094,326
Revenue Bonds Sinking Funds	79,126,932	100,467,465	77,701,382	69,985,286
Commercial Paper Sinking Funds	9,247,038	25,492,175	20,069,150	17,879,150
Direct Borrowing and Placement Note Sinking Funds	3,178,803	3,267,360	3,260,590	3,264,835
Commercial Paper & Credit Capacity Fund	0	41,264	935	935
Public Works Solid Waste Resource Recovery Funds	10,385,999	35,159,021	35,527,250	12,387,250
Public Utilities Water/Wastewater Funds	22,546,909	52,526,934	26,368,262	48,332,676
Noncommitment Debt Service Funds	7,284,383	7,311,666	8,033,300	8,032,300
Total	**$ 139,283,896**	**$ 234,973,555**	**$ 179,144,438**	**$ 171,756,758**

Governmental Agencies

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 381,490	$ 363,372	$ 500,993	$ 513,593
Grants & Aids	167,716,563	186,681,375	192,212,808	171,432,752
Total	**$ 168,098,053**	**$ 187,044,747**	**$ 192,713,801**	**$ 171,946,345**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 19,752,199	$ 56,636,307	$ 62,090,366	$ 58,472,202
Countywide Special Revenue Funds	48,798,731	4,812,130	5,601,533	4,912,130
Transportation Trust Fund	2,257,550	2,240,822	2,119,825	2,140,555
Sales Tax Revenue Fund	93,952,934	85,555,288	91,902,077	92,321,458
Commercial Paper & Credit Capacity Fund	3,336,639	37,800,200	31,000,000	14,100,000
Total	**$ 168,098,053**	**$ 187,044,747**	**$ 192,713,801**	**$ 171,946,345**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 23 to FY 24

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of $100,000 for the School Site Impact Fees Administration.

CAPITAL AND OTHER EXPENDITURES:

- Increased revenue from Community Investment Tax increase payments (sharing) to City of Tampa, City of Temple Terrace, and Plant City by $2,852,610.
- Increased revenue from Community Investment Tax increase payments (sharing) to the Hillsborough County School Board by $3,492,095.
- Increase in funding for Tampa Bay Sports Authority -Operations in the amount of $4,076,749.
- Increase in funding for Tampa Bay Sports Authority -Soccer Complex in the amount of $1,044,651.
- Increase In funding for Florida Department of Juvenile Justice in the amount of $689,403.
- FY24 includes a decrease in reimbursement for Arena Improvements in the amount of $6,800,000.
- Increase in Tax Increment Finance payments to the City of Tampa, Plant City, and City of Temple Terrance in the amount of $530,038.
- FY24 includes a decrease in funding for the Tampa Bay Area Regional Transit Authority in the amount of $235,000.

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

Governmental Agencies

	FY22 Actual	FY23 Budget	FY24 Adopted	FY25 Planned
GENERAL FUNDS				
Countywide General Fund				
Florida Division of Forestry	$ 21,246	$ 28,609	$ 28,609	$ 28,609
Hart	0	250,000	250,000	250,000
Hart Saver Bus Passes	11,968	184,000	184,000	184,000
Health Department	334,459	505,272	542,893	555,493
National Estuary Program	156,491	162,000	162,000	162,000
Plant City Tax Increment Financing	1,067,934	1,357,268	1,512,010	1,663,567
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Area Regional Transit Authority	222,812	235,000	0	0
Tampa Bay Regional Planning Council	475,203	479,000	479,000	479,000
Tampa Sports Authority (Property Taxes & Oper Deficit)	2,896,669	3,148,239	7,224,988	5,452,640
Tampa Sports Authority Soccer Complex	711,168	985,378	2,030,029	1,413,933
Tampa Tax Increment Financing	12,684,085	48,017,633	48,171,491	46,770,984
Temple Terrance Tax Increment Financing	316,664	428,408	649,846	656,476
The Children's Board of Hillsborough County	350,000	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	**19,752,199**	**56,636,307**	**62,090,366**	**58,472,202**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
City of Tampa Marine Law Enforcement	182,000	182,000	182,000	182,000
City of Temple Terrance Marine Law Enforcement	60,000	60,000	60,000	60,000
Florida Department of Juvenille Justice	3,094,950	4,295,130	4,984,533	4,295,130
Hillsborough County Schools Boards	308,931	0	0	0
School Site Impact Fees Adminstration	45,152,850	275,000	375,000	375,000
	48,798,731	4,812,130	5,601,533	4,912,130
Transportation Trust Fund				
Alternative Transportation Program	0	23,500	23,500	23,500
Gas Tax Distribution of Fuel Tax Plant City	183,023	194,376	180,073	181,854
Gas Tax Distribution of Fuel Tax Tampa	1,951,377	1,892,642	1,794,618	1,812,364
Gas Tax Distribution of Fuel Tax Temple Terrace	123,150	130,304	121,634	122,837
	2,257,550	2,240,822	2,119,825	2,140,555
Sales Tax Revenue Funds				
CIT / Tampa Sports Authority	9,637,321	9,434,000	8,936,084	8,935,667
Community Investment Tax Distribution / Plant City	2,963,120	2,608,636	2,809,502	2,825,205
Community Investment Tax Distribution / School Board	45,891,145	42,000,257	45,492,352	45,729,818
Community Investment Tax Distribution / Tampa	29,117,801	25,409,256	27,917,399	28,073,427
Community Investment Tax Distribution /Temple Terrace	1,993,543	1,753,135	1,896,736	1,907,337
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
	91,602,934	83,205,288	89,052,077	89,471,458

Governmental Agencies

	FY22 Actual	FY23 Budget	FY24 Adopted	FY25 Planned
3 Cent Tourist Development Tax				
Tampa Sports Authority Soccer Complex	350,000	350,000	850,000	850,000
	350,000	350,000	850,000	850,000
6th Cent Tourist Development Tax Fund				
Tampa Convention Center Capital Cost	2,000,000	2,000,000	2,000,000	2,000,000
	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL SPECIAL REVENUE FUNDS	**145,009,215**	**92,608,240**	**99,623,435**	**99,374,143**
Capital Project Funds				
Arena Improvements	3,336,639	27,800,000	21,000,000	4,100,000
Raymond James Stadium Capital Improvements	0	10,000,200	10,000,000	10,000,000
TOTAL CAPITAL FUNDS	3,336,639	37,800,200	31,000,000	14,100,000
TOTAL GOVERNMENTAL AGENCIES	**$ 168,098,053**	**$ 187,044,747**	**$ 192,713,801**	**$ 171,946,345**

Non-Departmental Allotments

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Personnel Services	$ 2,805,199	$ 16,191,898	$ 16,985,198	$ 16,962,472
Operating Expenditures/Expenses	152,570,648	231,626,416	243,071,008	236,970,113
Capital Outlay	0	4,287,201	3,373,764	2,500,000
Grants & Aids	75,638,282	102,134,850	68,743,624	31,450,180
Total	**$ 233,503,378**	**$ 354,240,365**	**$ 332,173,594**	**$ 287,882,765**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 13,168,988	$ 47,338,887	$ 42,562,064	$ 38,282,520
Economic Development Activity Fund	2,005,639	4,104,350	1,935,945	163,000
Unincorporated Area General Operating Fund	2,400,071	7,871,576	11,301,647	8,109,430
Countywide Special Revenue Funds	4,019,367	4,098,548	3,650,000	3,650,000
Transportation Trust Fund	343	15,004,000	15,004,000	4,000
Grants (Not Transportation-Related)	1,737,217	44,793,149	48,486,002	49,838,010
Sales Tax Revenue Fund	0	0	754,000	772,000
COVID Relief Funds	75,986,820	84,936,094	45,920,865	24,504,734
Self-Insurance Funds	131,695,683	146,093,761	162,559,071	162,559,071
Total	**$ 233,503,378**	**$ 354,240,365**	**$ 332,173,594**	**$ 287,882,765**

	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Funded Positions	23	23	24	24
Funded FTE Positions	23.00	23.00	24.00	24.00

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 23 to FY 24

PERSONNEL SERVICES:
- A merit increase is budgeted.
- Increases for health insurance, long-term disability, and short-term disability are budgeted.
- During FY23, two positions were eliminated due to remaining vacant for longer than a year.
- Position transfers between Children's Services and Non-Departmental Allotments result in three additional positions.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments.
- The Dana Shores budget is increased by $1,666,769.
- A one-time budget of $500,000 is established for Revenue Consultant.
- The Commission on Human Trafficking has a one-time increase of $300,000.

CAPITAL AND OTHER EXPENDITURES:
- The Carrollwood Village Community Park Land budget is increased by $473,764.
- Emergency Management equipment budget is increased by $100,000.

GRANTS AND AID:
- The following agencies are transferred to Nonprofit Organizations: Caribbean Festival, Gasparilla Bowl, Brandon Chamber of Commerce, Greater Riverview Chamber of Commerce, Plant City Chamber of Commerce, Safe and Sound Hillsborough, South Tampa Chamber of Commerce, Southshore Chamber of Commerce, Temple Terrace Chamber of Commerce and Ruskin Firehouse Cultural Center.

Details by agency are shown in the following pages.

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Fund				
Affordable Housing Subsidy	$ 0	$ 50,000	$ 0	$ 0
Alcoholic Beverage Tax	0	50,000	50,000	50,000
AN - Claim Payments	2,685	0	0	0
Black Heritage Tourism Initiative	0	250,000	0	0
Brandon Chamber of Commerce	13,200	32,000	0	0
Caribbean Festival	50,000	50,000	0	0
Carrollwood Traffic Control	0	220,000	0	0
Carrollwood Village Community Park Land	0	300,000	0	0
Childrens Services Assessment Center	1,987,158	2,000,000	2,000,000	2,000,000
Claims Payments	11,860	0	0	0
Clerk's Armed Guard Services	0	100,000	0	0
Commission on Human Trafficking USF TIP Lab	0	150,000	0	0
Commissioners Surety Bonds	0	10,000	10,000	10,000
Community Land Trust	0	750,000	750,000	750,000
Comprehensive Plan Updates	322,600	550,000	550,000	450,000
Constitutional Officers Salary Increases	0	5,000	0	0
County Center Security HCSO	1,650,083	1,690,000	1,690,000	1,690,000
County Parking Subsidy	118,260	240,000	240,000	240,000
County Survey	5,250	100,000	100,000	100,000
Cross Bay Inter-City Ferry Vessel Grant Match	0	1,220,820	1,220,820	1,220,820
CS Transition	440,806	616,636	733,312	680,684
Cultural Assets Program	1,041,305	2,100,000	2,100,000	2,100,000
Deferred Compensation Plan Consultant	0	50,000	50,000	50,000
Disaster Preparedness	0	2,000,000	500,000	500,000
Equity Profile	100,016	0	0	0
Eviction Diversion and Housing Stabilization	0	650,000	0	0
Falkenburg Campus Reimbursement	0	1,102,201	0	0
Fallen Heroes Fund	100,000	200,000	200,000	200,000
Financial Audit Services	199,023	617,351	617,351	617,351
Gasparilla Bowl	0	50,000	0	0
Greater Riverview Chamber of Commerce	11,000	25,000	0	0
HCC InLab	33,000	0	0	0
Homeless	441,988	3,585,000	3,585,000	3,585,000
Human Trafficking Initiative	233,219	267,000	567,000	267,000
Hybrid Meeting	0	500,000	0	0
Impound Lot - Veterinary Services and Advertising	1,020	2,750	2,750	2,750
Intergovernmental Representation	307,750	403,000	403,000	403,000
International Protocol Officer Partnership	80,000	80,000	80,000	80,000
Jury Parking	184,220	218,750	218,750	218,750
Law Library Building Insurance	434	1,381	2,005	2,205
Membership - Florida Association of Counties	148,785	155,000	155,000	155,000
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	23,613	150,000	150,000	150,000
Museum of Photographic Arts Pilot Project	0	125,000	0	0
One Time Allocated Funds	470,632	11,656,859	9,916,133	9,990,022
Orient Road Facility Study	0	206,000	206,000	0

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Fund (continued)				
Other Costs BOCC	10,325	15,000	15,000	15,000
Other Costs Business Support Svcs	25,000	40,000	40,000	40,000
Other Costs Clerk to BOCC	55,758	51,400	51,400	51,400
Other Costs County Attorney	316,497	510,000	510,000	510,000
Other Costs Debt Service	88,307	720,000	720,000	720,000
Other Costs Human Resources	550,780	978,120	978,120	978,120
Other Costs Real Estate	1,536	1,373,689	1,980,617	1,988,565
Other Costs Unassigned	12,315	0	0	0
PCORI Fee	28,246	30,000	30,000	30,000
Performance Audits	0	500,000	500,000	500,000
Pictometry Initiative	341,625	489,000	489,000	489,000
Plant City Chamber of Commerce	11,000	25,000	0	0
Poet Laureate	0	18,000	0	0
Redevelopment	800,113	2,000,000	2,000,000	2,000,000
Revenue Consultant	0	0	500,000	500,000
Safe and Sound Hillsborough	0	300,000	0	0
Social Services-Case Management Pilot Project	0	250,000	250,000	0
South County High Speed Ferry	1,000,000	1,856,077	2,657,953	0
South Tampa Chamber of Commerce	11,000	25,000	0	0
Southshore Chamber of Commerce	11,000	25,000	0	0
Strategic Planning	40,000	270,000	270,000	270,000
Tampa Bay Water Issues	0	50,000	50,000	50,000
Tampa Hillsborough Econ Dev Corp	450,000	450,000	450,000	450,000
Tampa Port Authority	0	0	150,000	150,000
Tampa to St. Petersburg Ferry	175,000	0	0	0
Tax Collector Tax Notice Mailing Costs	94,450	95,000	95,000	95,000
Temple Terrace Chamber of Commerce	11,000	25,000	0	0
The Late Honorable Betty Reed Marker	0	30,000	0	0
Transportation Community Engagement	0	699,958	699,958	699,958
TRIM Mailing Costs	275,000	275,000	325,000	325,000
Unallocated Funds	3	0	0	0
University Area Circulator Service	0	750,000	750,000	750,000
USF Area Innovation District Master Plan	88,221	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	0	50,000	50,000	0
Wimauma Community Plan Implementation	0	750,000	745,000	0
Workforce Initiatives	3,060,880	500,000	500,000	500,000
	15,658,237	**47,338,887**	**42,562,064**	**38,282,520**
Economic Development Activity Fund				
Film Commission Tampa Bay	749,000	913,000	163,000	163,000
USF IAE Grant	1,256,639	3,191,350	1,772,945	0
	2,005,639	**4,104,350**	**1,935,945**	**163,000**

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Unincorporated Area General Fund				
Affordable Housing Subsidy	513,406	599,626	599,626	599,626
Carrollwood Village Community Park Land	0	0	773,764	0
Coastal Canal Program	0	200,000	200,000	200,000
Constitutional Officers Salary Increases	0	5,000	5,000	5,000
Dana Shores Underground Utility	706,420	757,697	2,424,466	0
Fire Rescue Special Health Claims	63,770	500,000	500,000	500,000
Hearing Master Parking Violations	495	3,000	3,000	3,000
Historic Landmark Resource Program	7,452	25,000	35,000	35,000
Land Development Code Revisions	0	200,000	200,000	200,000
Local Ordinance Enforcement - Public Defender	6,600	50,000	50,000	50,000
Local Ordinance Enforcement - State Attorney	27,200	29,000	29,000	29,000
One Time Allocated Funds	11,010	3,742,253	4,921,791	4,927,804
Palm River Water Impact Fee	0	35,000	35,000	35,000
Property Registration Contractor	359,938	750,000	750,000	750,000
Red Light Camera Costs ATS	461,426	715,000	715,000	715,000
Red Light Monitoring Review HCSO	42,354	60,000	60,000	60,000
Ruskin Firehouse Cultural Center	200,000	200,000	0	0
	2,400,071	**7,871,576**	**11,301,647**	**8,109,430**
GENERAL FUNDS TOTAL	**20,063,947**	**59,314,813**	**55,799,656**	**46,554,950**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Level 1 Trauma Care (Tampa General Hospital)	3,500,000	3,500,000	3,500,000	3,500,000
Victims Assistance and Youth Advocacy Fund				
Safe and Sound Hillsborough	285,580	298,548	0	0
Florida Department of Juvenile Justice Fund				
JBI Commission for US Dept. of Justice Reimbursement	83,787	150,000	150,000	150,000
Phosphate Severance Tax Fund				
Tampa Port Authority	150,000	150,000	0	0
Operating Grants Fund				
Disaster Event Costs	1,737,217	44,793,149	48,486,002	49,838,010
Sales Tax Revenue Fund				
Film Commission Tampa Bay	0	0	754,000	772,000
County Transportation Trust Fund				
HART FDOT Grant Match	0	15,000,000	15,000,000	0
State Board Admin Fees	343	4,000	4,000	4,000

Non-Departmental Allotments

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Special Revenue Funds (continued)				
COVID Relief				
American Rescue Plan 3 Act	21,163,180	59,685,881	42,037,112	24,504,734
American Rescue Plan 3 Act Revenue Recovery	3,382,185	3,487,938	841,003	0
CARES ACT 3/27/20 Fund	2,347,059	0	0	0
CARES ACT Interest Fund	68,829	0	0	0
Emergency Rental Assistance I 12/27/2020	14,835,294	3,471,682	0	0
Emergency Rental Assistance II May 2021	34,190,272	18,290,593	3,042,750	0
	75,986,820	**84,936,094**	**45,920,865**	**24,504,734**
SPECIAL REVENUE FUNDS TOTAL	**81,743,748**	**148,831,791**	**113,814,867**	**78,768,744**
COUNTY SELF INSURANCE FUND				
Employee Group Health Insurance Fund-50067004	111,140,444	120,318,095	131,117,035	131,117,035
General Liability Insurance Fund-50067002	14,228,919	15,649,507	21,316,667	21,316,667
OPEB/Retiree Health Insurance Fund-50067005	195	229	184	184
Workers Compensation Insurance Fund-50067001	6,326,124	10,125,930	10,125,185	10,125,185
COUNTY SELF INSURANCE FUND TOTAL	**131,695,683**	**146,093,761**	**162,559,071**	**162,559,071**
NON-DEPARTMENTAL ALLOTMENTS TOTAL	**$ 233,503,378**	**$ 354,240,365**	**$ 332,173,594**	**$ 287,882,765**

Nonprofit Organizations

Appropriations	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Operating Expenditures/Expenses	$ 70,092	$ 193,000	$ 2,175,913	$ 2,175,913
Grants & Aids	32,429,810	41,824,830	46,374,589	43,452,820
Total	**$ 32,499,902**	**$ 42,017,830**	**$ 48,550,502**	**$ 45,628,733**

Budget by Fund	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Operating Fund	$ 9,924,520	$ 18,327,665	$ 14,942,890	$ 10,680,584
Economic Development Activity Fund	0	0	125,000	125,000
Countywide Gaming Compact Fund	2,299,085	2,247,085	624,000	624,000
Unincorporated Area General Operating Fund	0	0	1,452,903	1,452,903
Unincorporated Area Economic Development Activity Fund	0	0	125,000	125,000
Countywide Special Revenue Funds	0	0	297,282	297,282
Sales Tax Revenue Fund	20,276,297	21,443,080	30,983,427	32,323,964
Total	**$ 32,499,902**	**$ 42,017,830**	**$ 48,550,502**	**$ 45,628,733**

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 23 to FY 24

GRANTS AND AID:

- The majority of nonprofits are funded at continuation level for FY24 with the exception of several agencies that were funded on a one-time only basis in FY23. Several agencies are added and funded on a one-time only basis.
- The following agencies are transferred from Non-Departmental Allotments and other county departments: Caribbean Festival, Gasparilla Bowl, Brandon Chamber of Commerce, Greater Riverview Chamber of Commerce, Plant City Chamber of Commerce, Safe and Sound Hillsborough, South Tampa Chamber of Commerce, Southshore Chamber of Commerce, Temple Terrace Chamber of Commerce, Ruskin Firehouse Cultural Center, Healthcare Services Agency for Community Treatment Services, Prodigy, TampaWave, STEPS, Get Moving, Workforce Training, and Parks and Recreation UACDC.

Details by agency are shown in the following pages.

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
GENERAL FUNDS				
Countywide General Fund				
A Brighter Community	$ 5,314	$ 5,314	$ 5,314	$ 5,314
African American Art Museum	68,915	0	0	0
Agency for Community Treatment Services (ACTS) Jail Diversion	0	0	110,000	110,000
AIDS Service Association of Pinellas, Inc.	8,640	8,640	8,640	8,640
America United Inc (YES)	33,500	33,500	33,500	33,500
AMI Kids	106,204	106,204	106,204	106,204
AMI Kids Y.E.S.	100,000	100,000	100,000	100,000
Arts Council of Hillsborough Co.	0	0	0	0
Artspace Tampa Initiative0Tampa Arts Alliance	0	50,000	0	0
Back To School Coalition of Hillsborough County	70,000	70,000	70,000	70,000
Black Heritage Festival	100,000	125,000	125,000	125,000
Boys and Girls Club Summer	22,500	22,500	22,500	22,500
Boys and Girls Clubs	64,298	64,298	64,298	64,298
Brandon Chamber of Commerce	0	0	32,000	0
Brothers United Building Brothers Alliance	0	50,000	50,000	50,000
Caribbean Festival	0	0	50,000	50,000
Caribbean American National Development Org	0	50,000	50,000	50,000
CDC of Tampa Concrete Printer, Matching	0	500,000	0	0
Center Place	21,960	23,000	23,000	23,000
Champions for Children	45,900	45,900	45,900	45,900
Children With A Vision	0	50,000	50,000	50,000
Coalition of One Hundred Black Women, Inc., Tampa Bay Area Chapter	0	0	75,000	0
Commission on the Status of Women	8,488	10,000	10,000	10,000
Community Food Pantry	0	50,000	0	0
Community Stepping Stones	125,000	75,000	75,000	75,000
Community Tampa Bay/NCCJ	5,012	5,012	5,012	5,012
Computer Mentors	0	0	0	0
Cornerstone Family Ministries	17,010	17,010	17,010	17,010
Corp to Develop Communities	374,720	200,450	200,450	200,450
County Historical Commission	10,530	20,320	20,320	20,320
Crisis Center - Human Trafficking	0	193,000	193,000	193,000
Crisis Center Admin	1,312,130	1,624,734	1,614,932	1,604,630
Dawning Family Services, Inc.	41,368	41,368	41,368	41,368
Dr Martin Luther King Parade Foundation	183,665	200,560	200,560	200,560
Dream Builders Mission Inc	45,392	25,000	25,000	25,000
Dress for Success	50,000	50,000	50,000	50,000
Early Learning Coalition	276,000	276,000	276,000	276,000
East Tampa Business Civic Association	0	100,000	100,000	100,000
Egmont Key	0	5,000	5,000	5,000
Enterprising Latinas	100,000	850,000	400,000	250,000
External Organizations	0	12,572	0	0
Faith Action Ministry Alliance, Inc.	0	0	500,000	0
FAMU National Association Alumni Tampa Chapter	0	0	75,000	0
Feeding Tampa Bay	165,025	265,025	265,025	265,025
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	165,087	150,000	150,000	150,000
Gamma Zeta Lambda Chapter of Alpha Phi Alpha Fraternity, Inc.	0	0	75,000	0
Gasparilla Bowl	0	0	50,000	50,000
Gentlemen Quest of Tampa, Inc.	0	0	75,000	0
Girl Scouts of Suncoast Council	36,000	36,000	36,000	36,000
Greater Riverview Chamber of Commerce	0	0	25,000	25,000
Greater Palm River Pt CDC	124,746	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.	0	0	50,000	0

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Fund (continued)				
Harram Temple No. 23, Inc	0	100,000	0	0
Hillsborough County Anti-Drug Alliance	25,000	25,000	25,000	25,000
Hillsborough Crisis Center/Eldernet	0	13,127	13,127	13,127
Hillsborough Veterans Council Inc	9,992	10,000	10,000	10,000
Hispanic Business Init Fd	160,000	160,000	160,000	160,000
Hispanic Svcs Council Inc	16,449	31,275	31,275	31,275
Humane Society	0	30,000	30,000	30,000
Jobsite Theater	12,500	12,500	12,500	12,500
Kappa Alpha Psi Fraternity Inc	0	150,000	75,000	0
Lighthouse (Drug Rehabilitation Program)	0	0	100,000	0
Live Fresh	0	250,000	0	0
Masjid An NASR	0	0	50,000	0
Men of Vision, Inc.	0	0	75,000	0
Metro Inclusive Health	100,000	100,000	0	0
Miracles Outreach (Capital and One-Time Operational Costs)	0	60,000	0	0
MOSI	0	500,000	750,000	0
My Warriors Place	0	2,500	2,500	2,500
N Tampa Life Enrichment Ctr	100,000	100,000	100,000	100,000
NAACP Empowerment Center	20,125	70,125	70,125	70,125
One Time Unallocated Funds	0	300,000	300,000	300,000
Pi Iota Chapter of Omega Psi Phi Fraternity, Inc.	0	0	150,000	0
Plant City Chamber of Commerce	0	0	25,000	25,000
Portico Housing Solutions	0	48,000	0	0
Positive Coaching Alliance	60,000	60,000	60,000	60,000
Project Link, Inc	0	50,000	50,000	50,000
Quantum Leap Farm	11,675	11,675	11,675	11,675
REACHUP	268,445	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	0	0	400,000	300,000
Second Chance Program for Felony	0	150,000	200,004	150,000
Self Reliance	13,268	13,268	13,268	13,268
Seniors in Service	5,400	5,400	5,400	5,400
Sickle Cell Association	33,876	33,876	33,876	33,876
Skills Center	0	1,250,000	100,000	0
Solar and Energy Loan Fund	0	100,000	600,000	100,000
Somebody Cares Tampa Bay	0	0	100,000	0
South Tampa Chamber of Commerce	0	0	25,000	25,000
Southshore Chamber of Commerce	0	0	25,000	25,000
St Leo Univ Catholic-Jewish Studies	0	10,000	0	0
Starting Right Now	3,764	130,000	130,000	130,000
STEMXposure, Inc	0	50,000	50,000	50,000
Straz Center for Performing Arts Master Plan	1,469,442	4,500,000	720,000	0
Sulphur Springs Museum	70,088	78,000	78,000	78,000
Suncoast Community Health Centers	500,000	300,000	0	0
Sustany Foundation	0	35,000	35,000	35,000
Sweetwater Organic Community Farm	85,867	14,133	0	0
Tampa Alumnae Delta Sigma Theta	0	75,000	75,000	75,000
Tampa Bay Arts & Education Network	200,000	200,000	200,000	200,000
Tampa Bay Chapter of the Buffalo Soldiers Motorcycle Club	0	0	150,000	0
Tampa Bay Community Network	197,100	200,000	200,000	200,000
Tampa Bay History Center	0	0	350,000	350,000
Tampa Bay Sports Commission	147,000	300,000	160,000	160,000
Tampa City Ballet	20,000	10,000	10,000	10,000
Tampa Family Community Health Center	500,000	0	0	0
Tampa Heights Jr Civic Association	215,992	216,600	216,600	216,600

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
Countywide General Fund (continued)				
Tampa Hillsborough Homeless Initiative	475,000	475,000	475,000	475,000
Tampa Lighthouse for the Blind	24,291	24,291	24,291	24,291
Tampa Metropolitan Alumnae Delta Sigma Theta	0	75,000	75,000	75,000
Tampa Museum of Art	150,000	150,000	150,000	150,000
Tampa Museum of Art Master Plan	500,000	0	0	0
Tampa YMCA Metro Weed & Seed	13,325	13,325	13,325	13,325
Teaching Tools	50,000	50,000	50,000	50,000
Temple Terrace Chamber of Commerce	0	0	25,000	25,000
The Children's Home Inc.	100,521	100,521	100,521	100,521
The Future Career Academy	161,100	710,000	500,000	500,000
The Spring Inc	201,129	201,129	201,129	201,129
UACDC	0	200,000	0	0
UACDC Prodigy	0	0	432,728	432,728
United Bikerz Jamboree	50,000	60,000	110,000	60,000
United Cerebral Palsy	10,247	10,247	10,247	10,247
United Food Bank of Plant City	0	0	0	0
Urban Agriculture Community Initiative	0	100,000	100,000	100,000
Urban League of Hillsborough Count	50,000	96,000	96,000	96,000
Veterans Counseling Veterans	0	0	100,000	0
Voices for Children	0	0	25,000	0
Wholesome Community Ministries	0	0	100,000	0
Young Life	0	0	25,000	0
	9,924,520	**18,327,665**	**14,942,890**	**10,680,584**
Economic Development Activity Fund				
Tampa Bay WaVe	0	0	125,000	125,000
	0	**0**	**125,000**	**125,000**
Seminole Gaming Compact Fund				
African American Art Museum	0	0	0	0
Florida Aquarium	307,135	307,135	0	0
Glazer Children's Museum	264,839	264,839	0	0
Lowry Park Zoo	479,353	479,353	0	0
MOSI	676,000	624,000	624,000	624,000
Straz Center for Performing Arts	221,758	221,758	0	0
Tampa Bay History Center	350,000	350,000	0	0
	2,299,085	**2,247,085**	**624,000**	**624,000**
COUNTYWIDE GENERAL FUND TOTAL	**12,223,605**	**20,574,750**	**15,691,890**	**11,429,584**
UNICORPORATED AREA GENERAL FUND				
Ruskin Firehouse Cultural Center	0	0	200,000	200,000
UACDC	0	0	552,903	552,903
UACDC - Get Moving	0	0	100,000	100,000
UACDC STEPS	0	0	500,000	500,000
UACDC- Workforce Training	0	0	100,000	100,000
	0	**0**	**1,452,903**	**1,452,903**
Unincorporated Area Economic Development Activity Fund				
Tampa Bay WaVe	0	0	125,000	125,000
	0	**0**	**125,000**	**125,000**
UNICORPORATED AREA GENERAL FUND TOTAL	**0**	**0**	**1,577,903**	**1,577,903**

Nonprofit Organizations

Descriptions	FY22 Actual	FY23 Adopted	FY24 Adopted	FY25 Planned
SPECIAL REVENUE FUNDS				
Countywide Special Revenue Funds				
Safe and Sound Hillsborough CDC of Tampa	0	0	297,282	297,282
	0	**0**	**297,282**	**297,282**
Sales Tax Revenue Fund				
3% Tourist Development Tax				
Festivals and Events Program	0	0	0	0
NFL Host Committee	0	0	0	0
Out-of-Area Marketing Co-op Program	1,495,000	1,945,000	3,496,000	3,725,000
Plant City Sports Complex	0	500,000	0	0
Tampa Bay Convention and Visitors Bureau	15,318,000	15,501,000	22,687,000	23,613,000
Tampa Bay Sports Commission	1,340,000	1,354,000	1,512,000	1,574,000
TBCVB Business Incentive Pmt	0	0	0	0
Visitor Experience Program	145,000	145,000	200,000	200,000
	18,298,000	**19,445,000**	**27,895,000**	**29,112,000**
1% Addl (6Th Ct) Tourist Tax Fund				
Tampa Bay Convention and Visitors Bureau	1,978,297	1,998,080	3,088,427	3,211,964
	1,978,297	**1,998,080**	**3,088,427**	**3,211,964**
SPECIAL REVENUE FUNDS TOTAL	**20,276,297**	**21,443,080**	**31,280,709**	**32,621,246**
NONPROFIT ORGANIZATIONS TOTAL	**$ 32,499,902**	**$ 42,017,830**	**$ 48,550,502**	**$ 45,628,733**

Reserves and Refunds

The following table presents a four-year comparison of reserves and refunds. Unlike most schedules in the various documents that comprise the Annual Budget, this table presents adopted budgets for each year. No actuals are presented. Under governmental accounting, reserves are not expended. Instead, when funds are needed, the budget is amended to reduce the budget for a particular reserve and appropriate more funds in the expenditure category where they are needed. That means there are never actual expenditures of reserves.

Reserves are lump sum dollars set aside in a budget for unanticipated needs. These moneys are not distributed or allocated to operating budgets because specific requirements are not known at the time of budget adoption, or because bond documents require their establishment.

Florida Statutes Chapter 129.01(2)(c) and (d) provides for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed ten percent of the total of the budget.

2. A reserve for cash balance to be carried forward may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available.

3. An appropriation for "outstanding indebtedness" shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared.

General contingency reserves may be allocated to fund any lawful need as long as funding source guidelines are met. Specific use reserves are restricted to an individual purpose or program within the funding source. Once it has been determined that the specific need has been satisfied or is no longer necessary, the balance in these types of reserves may be reprogrammed into a general contingency account with the approval of the Board of County Commissioners through the budget amendment process. The reserve for cash balance carry-forward, however, may not be reprogrammed during the year.

Refunds are also included in this component of the budget and may be expended. However, refunds constitute a small proportion of the budget. They usually include the refund of revenues collected in a prior fiscal year for which accounting records have been closed.

The organization of these reserves and refunds is by fund, so that it is generally clear what the funding source is for each reserve. Many of these reserves are funded from restricted revenues, such as the State Indigent Health Care Sales Tax or proceeds from bond issues or other special financings.

For more information on any of these reserves or refunds, please contact the Management and Budget Department at (813) 272-5890.

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 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	24,775,973	23,486,252	22,724,575	91,382,717
Reserve For Contingency-General	77,179,413	85,366,725	94,364,429	94,763,446
Reserve For Unrealized Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000
Reserve For Cash Balance (Stabilization Funds)	105,566,573	132,131,522	132,462,012	168,226,148
Reserve for Attrition	586,829	644,125	744,835	757,313
Total	218,289,728	251,809,564	260,476,791	365,310,564
Economic Devel Activity Fund				
Reserve For Contingency-General	832,939	687,689	426,427	249,116
Other Designated Reserves	9,496,561	11,955,965	16,369,146	18,787,660
Reserve For Cash Balance (Stabilization Funds)	1,665,879	1,375,379	852,853	498,231
Total	11,995,379	14,019,033	17,648,426	19,535,007
CW Gaming Compact Grf				
Reserve For Contingency-General	249,709	0	0	0
Other Designated Reserves	3,639,014	1,637,935	1,396,171	895,642
Reserve For Cash Balance (Stabilization Funds)	499,417	0	0	0
Total	4,388,140	1,637,935	1,396,171	895,642
Total Countywide General Fund	234,673,247	267,466,532	279,521,388	385,741,213
UA General Operating Fund				
Refund of Revenue	450,000	450,000	450,000	450,000
Reserve For Contingency-General	47,227,705	52,613,622	54,351,533	55,981,372
Reserve For Unrealized Fund Balance	5,000,000	5,000,000	5,000,000	5,000,000
Reserve For Fund Balance Carried Forward	11,800,000	11,800,000	11,800,000	11,800,000
Reserve for Attrition	373,562	427,215	453,907	461,989
Reserve For Cash Balance (Stabilization Funds)	18,976,995	32,548,845	42,499,889	80,530,659
Other Designated Reserves	8,569,771	8,991,240	14,049,240	9,129,818
Total	92,398,033	111,830,922	128,604,569	163,353,838
UA Econ Devel Activity Fund				
Reserve For Contingency-General	113,698	242,642	115,102	115,102
Other Designated Reserves	6,689,058	5,301,497	6,198,408	6,221,023
Reserve For Cash Balance (Stabilization Funds)	227,397	485,284	230,205	230,205
Total	7,030,153	6,029,423	6,543,715	6,566,330
Total Unincorporated Area Funds	99,428,186	117,860,345	135,148,284	169,920,168
Total General Fund	**334,101,433**	**385,326,877**	**414,669,672**	**555,661,381**

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Planned
CW Special Revenue Fund				
Refund of Revenue	50,000	50,000	50,000	50,000
Reserve For Future Capital Outlay	2,355,375	5,312,857	7,513,603	9,800,500
Reserve For Contingency-General	1,152,411	1,070,892	1,098,525	934,420
Reserve for Attrition	0	41,346	46,752	47,608
Other Designated Reserves	252,911,339	331,828,640	529,490,195	553,018,949
Debt Service Reserve	2,451,810	2,451,810	2,451,810	2,451,810
Reserve For Cash Balance (Stabilization Funds)	2,304,822	1,964,950	2,090,237	2,260,803
Total	261,225,757	342,720,495	542,741,122	568,564,090
UA Special Revenue Funds				
UA Public Art Prog Fund	21,188	25,647	13,015	20,500
UA Major Maint & Repair Project Fund R3M	302,437	525,225	2,047,301	3,550,500
UA Parks Impact Fee (Nw Zone) Fund	0	274,979	612,474	1,500,000
UA Parks Impact Fee (Ne Zone) Fund	160,505	399,222	705,772	2,100,000
UA Parks Impact Fee (Cnt Zone) Fund	1,195,081	1,968,915	2,535,070	4,500,000
UA Parks Impact Fee (S Zone) Fund	427,182	5,076,501	9,611,683	15,400,000
UA Fire Svc Impact Fee (Nw Zone) Fund	387,178	656,165	1,241,926	650,000
UA Fire Svc Impact Fee (Ne Zone) Fund	301,618	568,442	715,008	920,000
UA Fire Svc Impact Fee (Cnt Zone) Fund	423,837	1,055,007	1,389,525	1,600,000
UA Fire Svc Impact Fee (S Zone) Fund	3,948,778	2,240,340	3,185,029	4,100,000
UA Impact Fees Administration	151,406	0	12,756	7,010
UA Communication Services Tax	1,500,000	1,500,000	4,966,550	5,721,300
UA Enviro Restoration Operating Fund	5,784,038	7,028,600	2,433,209	3,204,350
UA Local Habitat Mitigation Bank Fund	1,176,586	1,364,422	1,232,308	1,220,329
UA Bldg Svc Div Fund	1,042,502	2,025,428	1,158,177	1,200,976
UA Land Excav Ops/Inspect Sec 8.01.	115,995	143,228	304,040	336,391
UA Water Conservation Trust Fund	200,767	171,072	79,953	60,693
UA Stormwater Mgmt Project Fund	1,010,485	0	1,000,000	1,000,000
UA Stormwater Mgmt Operating Fund	7,723,588	2,875,897	750,000	750,000
UA Enviro Restoration Projects Fund	0	145,196	479,908	104,908
UA Dana Shores Civic Association	0	0	129,306	109,306
Total	25,873,171	28,044,286	34,603,010	48,056,263
BOCC - Transportation Trust Fund				
Reserve For Future Capital Outlay	28,282,563	42,134,155	64,508,634	93,035,600
Reserve For Contingency-General	588,636	365,535	313,880	455,183
Reserve For Fund Balance Carried Forward	3,757,685	2,558,743	2,197,160	3,186,281
Reserve for Attrition	150,407	168,939	188,069	190,602
Other Designated Reserves	3,063,588	20,731,070	16,338,983	9,568,131
Reserve For Cash Balance (Stabilization Funds)	872,511	884,057	500,000	500,000
Total	36,715,390	66,842,499	84,046,726	106,935,797

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Planned
BOCC - Library Tax District Special				
Reserve For Future Capital Outlay	1,643,095	55,302	379,890	380,324
Reserve For Contingency-General	5,033,464	5,293,944	6,023,504	6,033,927
Reserve For Unrealized Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Attrition	131,670	141,901	161,913	164,899
Other Designated Reserves	11,931,446	19,225,805	31,932,984	60,811,896
Reserve For Cash Balance (Stabilization Funds)	10,066,928	10,587,888	12,047,008	12,067,854
Total	29,806,603	36,304,840	51,545,299	80,458,900
BOCC - CIT Special Revenue Fund				
Reserve For Future Capital Outlay	23,322,421	13,967,681	32,637,037	31,790,000
Other Designated Reserves	0	1,266,030	1,774,320	1,175,160
Total	23,322,421	15,233,711	34,411,357	32,965,160
BOCC - Grants (Not Transportation-Related)				
Other Designated Reserves	462,265	575,055	301,260	305,155
Total	462,265	575,055	301,260	305,155
BOCC - Sales Tax Revenue Fund				
Reserve For Contingency-General	27,627,779	35,933,203	32,733,636	30,950,132
Reserve For Fund Balance Carried Forward	694,275	693,830	699,518	704,036
Other Designated Reserves	16,811,140	51,472,881	92,409,729	108,825,247
Reserve For Cash Balance (Stabilization Funds)	31,491,301	34,073,656	39,955,009	37,982,025
Other Restricted Reserves	1,900,000	1,900,000	1,900,000	1,900,000
Total	78,524,495	124,073,570	167,697,892	180,361,440
BOCC - Discretely Presented Component Units				
Reserve For Future Capital Outlay	4,824,830	4,853,140	0	0
Total	4,824,830	4,853,140	-	-
Transporation Surtax Trust Fund				
Reserve For Future Capital Outlay	192,586,549	0	0	0
Total	192,586,549	-	-	-
COVID Relief				
Reserve For Future Capital Outlay	0	0	2,608,703	3,439,778
Other Designated Reserves	143,233,261	16,073,090	6,593,151	8,465,964
Total	143,233,261	16,073,090	9,201,854	11,905,742
Total Special Revenue Funds	**796,574,742**	**634,720,686**	**924,548,520**	**1,029,552,547**

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Planned
Debt Service Funds				
Reserve For Future Capital Outlay	2,123,620	422,790	639,528	430,893
Reserve For Fund Balance Carried Forward	61,323,603	52,953,130	60,630,117	57,710,729
Other Designated Reserves	2,851,299	2,482,279	2,029,537	200,815
Debt Service Reserve	25,014,910	15,723,129	14,942,952	17,218,305
Total	91,313,432	71,581,328	78,242,134	75,560,742
Capital Projects Funds				
Reserve For Future Capital Outlay	9,282,433	21,938,664	25,891,473	40,998,494
Reserve For Fund Balance Carried Forward	95	90	935	935
Debt Service Reserve	50,605	764,529	825,435	825,435
Total	9,333,133	22,703,283	26,717,843	41,824,864
Enterprise Funds				
Public Utilities Solid Waste Resource				
Reserve For Future Capital Outlay	3,059,032	3,167,792	31,263,375	32,311,410
Reserve For Fund Balance Carried Forward	92,184,914	61,131,663	87,496,576	52,429,502
Reserve for Attrition	56,561	69,466	81,061	81,549
Other Designated Reserves	54,477,656	31,918,399	12,114,692	14,103,037
Total	149,778,163	96,287,320	130,955,704	98,925,498
Public Utilities Water/Wastewater				
Reserve For Future Capital Outlay	31,468,545	31,052,857	6,530,023	10,463,672
Reserve For Contingency-General	26,252,909	22,551,942	27,026,084	25,114,710
Reserve For Fund Balance Carried Forward	26,109,130	31,613,489	15,400,631	14,421,744
Reserve for Attrition	377,164	414,033	467,681	486,920
Other Designated Reserves	189,753,735	111,422,678	347,552,333	309,487,057
Total	273,961,483	197,054,999	396,976,752	359,974,103
Total Enterprise Funds	423,739,646	293,342,319	527,932,456	458,899,601
Internal Service Funds				
Fleet Management Fund				
Reserve For Future Capital Outlay	37,962,138	40,957,961	45,231,831	14,557,154
Reserve For Contingency-General	1,564,563	1,358,319	2,896,914	2,899,395
Reserve for Attrition	29,063	30,417	33,568	34,182
Reserve For Cash Balance (Stabilization Funds)	0	0	837,619	31,261
Total	39,555,764	42,346,697	48,999,932	17,521,992

Reserves and Refunds

Description	FY22 Adopted	FY23 Adopted	FY24 Adopted	FY25 Planned
County Self-Insurance Fund				
Insurance Program Administrative Fund				
Reserve For Contingency-General	248,452	267,515	267,335	290,734
Other Designated Reserves	0	234,405	488,209	158,420
Reserve For Cash Balance (Stabilization Funds)	94,362	535,030	534,670	534,670
Workers Compensation Insurance Fund				
Reserve For Contingency-General	978,362	1,012,593	1,012,519	1,012,519
Other Designated Reserves	21,354,740	18,998,832	20,881,710	17,702,320
Reserve For Cash Balance (Stabilization Funds)	1,956,722	2,025,186	2,025,037	2,025,037
General Liability Insurance Fund				
Reserve For Contingency-General	1,278,731	1,230,568	2,131,667	2,131,667
Other Designated Reserves	0	0	4,000,000	4,720,009
Reserve For Cash Balance (Stabilization Funds)	2,275,439	0	2,437,530	4,263,333
Catastrophic Disaster Recovery Fund				
Other Designated Reserves	59,651,639	70,199,127	94,376,744	108,223,231
Employee Group Health Insurance Fund				
Reserve For Contingency-General	11,708,454	12,140,661	13,235,382	13,237,016
Other Designated Reserves	199,797	3,490,415	0	0
Reserve For Cash Balance (Stabilization Funds)	23,416,908	24,281,323	29,001,618	16,935,106
OPEB/Retiree Health Insururance Fund	25,329,674	26,652,462	28,405,104	31,012,602
TX Coll OPEB/Retiree Health Insurance Fund	416,231	413,298	431,388	441,048
Sheriff OPEB/Retiree Health Insurance Fund	20,254,505	22,838,263	30,036,660	33,497,816
Sheriff Grp Hlth and Sht Term Dis State Required	34,619,397	34,526,040	35,700,247	36,497,086
Sheriff Workers' Comp Reserve Fund	2,995,086	2,977,367	3,098,015	3,157,998
Sheriff Legal Liabilities Reserve Fund	0	7,249,268	7,542,744	7,681,640
Total	206,778,499	229,072,353	275,606,579	283,522,252
Total Internal Service Funds	246,334,263	271,419,050	324,606,511	301,044,244
Noncommitment Debt Service Funds				
Reserve For Fund Balance Carried Forward	0	3,034,709	5,024,639	9,329,658
Debt Service Reserve	537,030	0	0	0
Total	537,030	3,034,709	5,024,639	9,329,658
Grand Total	**$ 1,901,933,679**	**$ 1,682,128,252**	**$ 2,301,741,775**	**$ 2,471,873,037**

Interfund Transfers

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents the actual transfers for FY 22, the FY 23 Adopted budget, the FY 24 Adopted Budget, and the FY 25 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 actually expended.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
GENERAL FUND				
Countywide General Fund				
Revenue:				
From Countywide General Fund - Operating	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000
From Half-Cent Sales Tax	20,304,286	26,280,472	28,275,829	27,023,207
From Various Grant Funds	50,700	0	0	0
Total Interfund Transfers	**24,354,986**	**30,280,472**	**32,275,829**	**31,023,207**
Appropriations:				
Animal Control Spay/Neuter Program Fund	0	0	200,000	200,000
Local Affordable Housing Fund	11,000,000	10,000,000	2,000,000	10,000,000
Safe Neighbor Hoods	0	400,000	0	0
Countywide Construction Fund	16,500,000	30,789,605	25,981,000	16,206,000
Court-Related Technology Fund	5,828,821	5,069,930	7,129,905	7,090,610
Disaster Funds	6,000,000	6,000,000	12,000,000	0
Catastrophic Disaster Funds	6,000,000	11,000,000	16,000,000	11,000,000
Economic Development Activity Fund	4,000,000	4,000,000	4,000,000	4,000,000
CW Gaming Fund	3,000,000	0	0	0
Phosphate Fund	698,822	844,016	0	0
Fleet Operating Fund	48,403	93,610	35,031	40,805
Florida Department of Juvenile Justice Fund	2,814,202	3,920,920	3,932,255	3,810,570
Grants Fund - Match	6,346,526	9,786,410	11,377,388	11,382,352
Information & Technology Services Project Fund	11,596,667	16,497,207	17,497,207	16,497,207
Legal Aid Fund	895,750	890,335	898,038	892,338
Major Maintenance and Repair Fund	8,236,750	11,354,200	12,777,010	13,485,753
Planning Commission (3)	4,621,663	5,952,415	6,296,472	6,431,619
HART Heavy Maintenance Facility	0	0	10,000,000	0
General libility Insurance Fund	1,000,000	0	1,000,000	0
State Court Innovations Fund	1,837,407	1,291,234	1,789,080	1,689,165
Teen Court/Juvenile Diversion Fund	1,326,369	1,422,072	1,522,168	1,483,594
Transportation Trust Fund	1,900,000	1,900,000	1,900,000	1,900,000
Transportation Trust Fund CW	6,520,000	2,100,000	10,994,000	8,794,000
Total Interfund Transfers	**100,171,380**	**123,311,954**	**147,329,554**	**114,904,013**
Unincorporated Area General Fund				
Revenue:				
From Communication Services Tax Fund	9,482,777	8,978,523	9,086,038	9,464,121
From Half-Cent Sales Tax	70,631,154	88,629,154	94,218,068	90,004,002
From State Revenue Sharing	5,777,858	5,668,785	0	0
From Unincorporated Area Construction Fund	0	2,983,198	2,583,678	2,793,123
From Unincorporated Area General Fund	1,000,000	1,000,000	1,000,000	1,000,000
From Various Funds	0	2,407,672	2,339,366	0
Total Interfund Transfers	**86,891,789**	**109,667,332**	**109,227,150**	**103,261,246**
Appropriations:				
General Liability insurance Fund	619,000	0	3,000,000	0
Affordable housing Fund	0	58,850	0	0
Transportation Trust Fund - O&M Subsidy	19,335,701	26,549,823	27,995,349	29,979,886
Transportation Trust Fund - Project Fund	7,384,000	5,250,000	11,117,000	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	5,370,187	7,338,681	9,497,347	10,135,136
Unincorporated Area Construction Fund	10,167,274	5,881,989	6,978,000	6,500,000
Total Interfund Transfers	**43,876,162**	**46,079,343**	**59,587,696**	**47,615,022**

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
Countywide Gaminig Compact Fund				
Revenue:				
From Countywide General Fund	3,000,000	0	0	0
Total Interfund Transfers	**3,000,000**	**0**	**0**	**0**
Hillsborough County Local Affordable housing Fund				
Revenue:				
From Countywide General Fund	11,000,000	10,000,000	2,000,000	10,000,000
From Unincorporated Area General Fund	0	58,850	0	0
Total Interfund Transfers	**11,000,000**	**10,058,850**	**2,000,000**	**10,000,000**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Fund				
Revenue:				
From Countywide General Fund	33,234,788	41,689,914	45,745,663	45,149,237
From Indigent Health Care Sales Surtax Fund	109,260,095	210,791,167	219,063,965	217,614,457
From Various Funds	285,580	279,348	283,696	297,282
From Library Operating Fund	0	39,900	0	0
From CW FL Boating Improv Prog Operating Fund	85,640	0	0	0
Total Interfund Transfers	**142,866,103**	**252,800,329**	**265,093,324**	**263,060,976**
Appropriations:				
800 MHz Intergovernmental Radio Debt Service	546,957	812,518	1,070,951	0
Courthouse Proj. Sink Fd (Traf Surcharge Trust Fd)	1,970,476	1,863,853	2,071,261	2,090,192
Impact Fee Funds for Administration	945,078	1,260,693	1,260,693	1,260,693
Countywide R3M Project Fund	71,000	0	0	0
Boating Improvement Fund	85,640	0	0	0
Indigent Health Care Fund	109,260,095	210,791,167	219,063,965	217,614,457
M2Gen Project Revenue/Sinking Fund	1,412,202	1,083,689	1,571,061	1,581,061
Safe and Sound Hillsborough Fund	285,580	279,348	283,696	297,282
Unincorporated Area General Fund	5,777,858	5,668,785	0	0
Total Interfund Transfers	**120,354,885**	**221,760,053**	**225,321,627**	**222,843,685**
Unincorporated Area Special Purpose Fund				
Revenue:				
From Impact Fee Funds for Administration	167,682	320,614	320,614	320,614
From School Site Impact Fee Fund	645,078	1,260,693	1,260,693	1,260,693
From Mobility Fee Fund 1	86,905	66,033	66,033	66,033
From Mobility Fee Fund 2	93,358	117,924	117,924	117,924
From Mobility Fee Fund 3	36,470	22,195	22,195	22,195
From Mobility Fee Fund 4	180,481	218,579	218,579	218,579
From Mobility Fee Fund 5	25,093	146,129	146,129	146,129
From Storm water Management Project Fund	6,500,000	6,500,000	10,005,409	11,046,871
From Unincorporated Area General Fund	5,370,187	7,338,681	9,497,347	10,135,136
From Various Funds	2,461,402	1,364,613	5,250,000	0
Total Interfund Transfers	**15,566,656**	**17,355,461**	**26,904,923**	**23,334,174**
Appropriations:				
Impact Fee Funds for Administration - Various	167,682	320,614	320,614	320,614
Environment Restoration Projects Fund	2,115,942	1,364,613	5,250,000	0
Public Safety Complex Bond Sinking Fund FY 11	1,247,427	2,580,446	1,663,754	1,676,080
Unincorporated Area Construction Fund	13,150,195	13,275,452	16,905,285	18,180,991
Unincorporated Area General Fund	9,482,777	11,386,195	11,425,404	9,464,121
Unicorporated Area Stormwater Management	1,530,000	0	0	0
Total Interfund Transfers	**27,694,023**	**28,927,320**	**35,565,057**	**29,641,806**

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
Blended Component Units Fund				
Revenue:				
From Countywide General Fund	4,621,663	5,952,415	6,296,472	6,431,619
Total Interfund Transfers	**4,621,663**	**5,952,415**	**6,296,472**	**6,431,619**
Sales Tax Revenue Fund				
Appropriations:				
4th Cent TDT 06 Refunding Bonds Sinking Fund	2,299,116	2,306,358	4,006,771	4,028,148
5th Cent TDT 06A Refunding Bonds Sinking Fund	2,088,975	2,095,466	3,587,117	3,615,867
CIP Revenue Refunding Bonds 06/16 Sinking Fund	800,075	1,265,003	1,885,754	0
CIT Project Fund Transportation Task Force	15,827,886	0	0	0
Unincorporated Area Constructions Fund	0	5,019,213	0	0
CIT Project Fund Phase III	19,301,533	0	0	0
CIT Project Fund Phase IV	0	40,184,677	57,304,209	50,266,090
Commercial Paper Fund	500,000	8,541,387	5,500,000	4,000,000
Debt Service Note Stadium	0	60,536	10,000,935	5,000,000
Countywide General Fund - Operating	20,304,286	26,280,472	28,275,829	27,023,207
CP Quarterly Note Issuances	58,480	0	0	0
Series 2008 Bond Sinking Fund	1,243,538	1,144,157	1,512,271	1,380,184
Series 2012 CIP Bond Sinking Fund	5,491,743	6,571,808	6,663,170	5,493,553
Series 2012 CIT Bond Sinking Fund	9,981,556	9,164,856	10,759,210	9,275,469
Series 2015 CIT Bond Sinking Fund	20,637,658	18,807,875	20,653,938	21,138,879
Series 2017 CIP Bond Sinking Fund	3,425,000	0	0	0
Half Cent Transportation Plan	8,187,068	18,000,000	0	4,000,000
Series 2019 CIP Bond Sinking Fund	4,883,066	4,592,277	5,876,538	5,876,538
CIP Notes Fund	4,048,394	1,668,992	750,000	0
Series 2018 CIP Bond Sinking Fund	6,821,597	6,349,284	7,028,767	7,610,484
CIP 2020	1,162,481	790,580	0	0
Transportation MP Bonds	10,959,612	11,274,728	9,403,196	10,204,073
Future Disaster Evens Funds	4,000,000	0	0	0
TSA Ref Non-Ad Valorem Bonds Debt Svc Fd	496,217	670,196	2,149,479	2,073,379
Unincorporated Area General Fund	70,631,154	88,629,154	94,218,068	90,004,002
Total Interfund Transfers	**213,149,433**	**253,417,019**	**269,575,252**	**250,989,873**
Intergovernmental Grants Fund				
Revenue:				
From Countywide General Fund	18,606,740	15,786,410	27,377,388	11,382,352
Total Interfund Transfers	**18,606,740**	**15,786,410**	**27,377,388**	**11,382,352**
Appropriations:				
Countywide General Fund	50,700	0	0	0
UA Stormwater Mgmt Project Fund	17,401	0	0	0
Various other Funds	302,195	0	0	0
Future Disaster Events	0	0	4,000,000	0
Internal Service Funds	3,146,950	0	24,000,000	0
Total Interfund Transfers	**3,517,247**	**0**	**28,000,000**	**0**
County Transportation Trust Fund				
Revenue:				
From Various	103,339	0	0	0
From Countywide General Fund	8,420,000	4,000,000	22,894,000	10,694,000
From Transportation Trust Funds - Various	45,023,665	51,273,302	53,204,503	51,914,123
From Unincorp. Area General Fd (O&M Subsidy)	26,719,701	31,799,823	39,112,349	29,979,886
Debt Funds	0	15,000,000	5,000,000	0
Total Interfund Transfers	**80,266,705**	**102,073,125**	**120,210,852**	**92,588,009**

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
Impact Fee Fund - Various	450,366	570,860	570,860	570,860
Ninth-Cent Fuel Tax Projects Fund	4,361,757	5,327,394	5,031,293	5,080,986
Seven-Cent Fuel Tax Projects Fund	40,512,664	45,945,908	48,173,210	46,833,137
Debt Service Funds	0	9,500,000	8,000,000	8,000,000
Various Transportation Projects	85,584	0	0	0
Unincorporated Area General Fund	167,000	0	0	0
Total Interfund Transfers	**45,577,370**	**61,344,162**	**61,775,363**	**60,484,983**
Library Tax District Fund				
Revenue:				
From Library Operating Fund	19,697,281	12,680,286	10,320,301	887,336
Total Interfund Transfers	**19,697,281**	**12,680,286**	**10,320,301**	**887,336**
Library Project Fund	19,100,000	12,000,000	9,500,000	0
Library Maintenance Fund	597,281	680,286	820,301	887,336
Law Libbrary	0	39,900	0	0
Total Interfund Transfers	**19,697,281**	**12,720,186**	**10,320,301**	**887,336**
Infrastructure Surtax Fixed Project Fund				
Revenue:				
From CIT Transportation Task Force	0	19,548,003	0	0
From Commercial Paper Notes Fund	58,474	0	0	0
From Surtax Fund	35,187,899	40,184,677	57,304,209	50,266,090
Total Interfund Transfers	**35,246,373**	**59,732,680**	**57,304,209**	**50,266,090**
Appropriations:				
CIT Project Fund	0	19,548,003	0	0
Total Interfund Transfers	**0**	**19,548,003**	**0**	**0**
Local Housing Assistance Program fund				
Revenue:				
Countywide General Fund	510	0	0	0
Total Interfund Transfers	**510**	**0**	**0**	**0**
Covid Relief Fund				
Revenue:				
American Rescue Plan 3 Act	185,196,627	0	0	0
American Rescue Plan 3 Act Revenue Recovery	66,000,000	0	0	0
Total Interfund Transfers	**251,196,627**	**0**	**0**	**0**
Appropriations:				
American Rescue Plan 3 Act Revenue Recovery	72,534,627	0	0	0
American Rescue Plan 3 Act Project Fund	66,000,000	0	0	0
American Rescue Plan Act Project Fund	112,662,000	0	0	0
Total Interfund Transfers	**251,196,627**	**0**	**0**	**0**

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
DEBT SERVICE FUNDS				
Revenue:				
From 4th Cent Tourist Dev. Tax	3,062,421	3,500,805	15,706,892	9,028,148
From 5th Cent Tourist Dev. Tax	3,085,192	11,307,049	11,236,596	9,689,246
From 800MHz Intergovt Radio System	546,957	812,518	1,070,951	0
From CIT Surtax Fund	42,932,553	40,893,823	45,105,085	43,518,385
From Communication Services Tax Fund	1,247,427	2,580,446	1,663,754	1,676,080
From Transportation MP Bond Project	0	9,500,000	8,000,000	8,000,000
From Half-Cent Sales Tax	33,945,927	37,601,826	17,728,573	21,460,795
From State Revenue Sharing	1,412,202	1,083,689	1,571,061	1,581,061
From Traffic Surcharge Trust Fund	1,970,476	1,863,853	2,071,261	2,090,192
From Unincorporated Construction Fund	2,365,463	1,492,254	2,416,198	2,440,997
Total Interfund Transfers	**90,568,619**	**110,636,263**	**106,570,371**	**99,484,904**
CAPITAL PROJECTS FUNDS				
Revenue:				
From CIP Series 2019 Fund	0	68,784	0	0
Court Facility Imprvmt Non-Bd Project Fund	0	119,047	0	0
From Countywide General Fund	16,500,000	30,289,605	25,981,000	16,206,000
From Communication Services Tax Fund	6,650,195	6,775,452	6,899,876	7,134,120
From Half Cent Sales Tax Fund	0	5,019,213	0	0
From Countywide Gamming Fund	0	500,000	0	0
From ELAPP 2023 Sinking Fund	0	32,000,000	0	0
From Various Funds	3,700,000	4,276,688	1,550,000	0
From Unincorporated Area Operating Fund	10,167,274	5,881,989	6,978,000	6,500,000
Total Interfund Transfers	**37,017,469**	**84,930,778**	**41,408,876**	**29,840,120**
CAPITAL PROJECTS FUNDS (continued)				
Appropriations:				
CIP Series 2018 Bonds Sinking Fund	0	68,784	0	0
ELAPP Project Fund	416,003	0	0	0
ELAPP Bond Series 2023 Fund	0	32,000,000	0	0
Commercial paper Project Fund	3,700,000	4,276,688	1,550,000	0
PSOC Series 2014 Bond Sinking Fund	2,365,463	1,492,254	2,416,198	2,440,997
Unincorporated Area General Fund	0	2,983,198	2,583,678	2,793,123
HART Heavy maintenance Facility Contribution Func	0	15,000,000	5,000,000	0
Various Funds	0	119,047	0	0
Total Interfund Transfers	**6,481,466**	**55,939,971**	**11,549,876**	**5,234,120**
ENTERPRISE FUNDS				
Solid Waste Utility Enterprise Fund				
Revenue:				
From Revenue Fund	194,116,151	228,223,111	164,257,727	252,078,720
From SW Series 2023 Bond Project Fund	0	22,000,000	22,000,000	0
Renewal and Replacement Fund	4,199,992	0	0	0
Rate Stabilization Fund	72,510,382	51,555,129	8,277,178	5,154,337
Total Interfund Transfers	**270,826,525**	**301,778,240**	**194,534,905**	**257,233,057**
Appropriations:				
Debt Fund	7,621,648	31,876,961	34,500,000	16,000,000
Landfill Closure Fund	6,700,000	6,600,000	6,600,000	6,600,000
Improvement	11,066,320	26,459,712	2,000,000	31,700,000
Operating Fund	236,325,423	234,762,731	148,434,905	202,933,057
Renewal and Rehab Fund	9,113,134	2,078,836	3,000,000	0
Total Interfund Transfers	**270,826,525**	**301,778,240**	**194,534,905**	**257,233,057**

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
Water and Wastewater Utility Enterprise Fund				
Revenue:				
From Bond Funds	36,388,097	557,022	667,000	0
From 2010C Bab Subsidy Fund	4	0	0	0
From Capacity Assessment Unit Fund	10,929,092	10,757,043	10,592,034	10,171,840
From Impact Fee Fund	16,519,100	26,672,505	48,708,562	41,952,107
From Revenue Fund	340,012,751	318,184,452	354,970,435	358,659,938
Reclaimed Water improvement Unit project	0	13,142,882	1,338,716	327,214
From Palm River Water & Sewer Expansion Project	434,028	0	0	0
From Series 00 IFAU SA Bond Sinking Fund	0	0	4,734,605	0
From Revenue Stabilization Fund	0	13,047,094	3,164,126	0
Total Interfund Transfers	**404,283,072**	**382,360,998**	**424,175,478**	**411,111,099**
Appropriations:				
Debt Fund	35,900,899	37,290,038	30,927,088	46,091,304
General Capital Fund	46,057,320	17,829,505	106,412,489	23,240,247
Impact Fee Fund	10,929,092	10,757,043	15,326,639	10,171,840
Operating Fund	258,592,729	288,622,526	187,917,014	299,722,164
Renewal and Replacement Fund	16,414,936	16,954,849	64,962,248	19,030,844
Revenue Account	36,388,097	13,047,094	0	0
Wastewater Project Impact Fees South	0	0	18,630,000	0
Water Projects Impact Fees South	0	0	0	12,854,700
Total Interfund Transfers	**404,283,072**	**384,501,055**	**424,175,478**	**411,111,099**
INTERNAL SERVICE FUNDS				
Fleet Operating Fund				
Revenue:				
From Countywide General Fund	48,403	93,610	35,031	40,805
Total Interfund Transfers	**48,403**	**93,610**	**35,031**	**40,805**
General liability Fund				
Revenue:				
From Countywide General Fund	1,000,000	0	1,000,000	0
From Unincorporated Area General Fund	619,000	0	3,000,000	0
Total Interfund Transfers	**1,619,000**	**0**	**4,000,000**	**0**
Catastrophic Disaster Recovery Fund				
Revenue:				
From Countywide General Fund	6,000,000	11,000,000	16,000,000	11,000,000
Hurricane Irma - Disaster Events Fund	2,551,145	0	0	0
Hurricane Dorian- Disaster Events Fund	128,586	0	0	0
Hurricane Eta- Disaster Events Fund	467,219	0	0	0
FEMA COVID 19 Disaster Events	0	0	24,000,000	0
Total Interfund Transfers	**9,146,950**	**11,000,000**	**40,000,000**	**11,000,000**

Interfund Transfers

Description	FY 22 Actual	FY 23 Adopted	FY 24 Adopted	FY 25 Planned
County Self Insurance Fund				
Revenue:				
From General Liability Fund	1,275,000	1,475,000	1,275,000	1,275,000
From Workers Compensation Fund	1,275,000	1,475,000	1,275,000	1,275,000
Total Interfund Transfers	**2,550,000**	**2,950,000**	**2,550,000**	**2,550,000**
Appropriations:				
Self insurance Administration Fund	2,550,000	2,950,000	2,550,000	2,550,000
Total Interfund Transfers	**2,550,000**	**2,950,000**	**2,550,000**	**2,550,000**
Noncommitment Debt Service Funds				
Revenue:				
From Rate Stabilization Fund	0	2,140,057	0	0
Total Interfund Transfers	**$ 0**	**$ 2,140,057**	**$ 0**	**$ 0**



Hillsborough County Florida

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Capital Budget





Hillsborough County Florida

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CAPITAL BUDGET

Overview

The Adopted FY 24 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2023 and ending September 30, 2024. The Capital Budget incorporates anticipated revenues and expenditures included in the first year of the Capital Improvement Program (CIP).

The Adopted Capital Budget for FY 24 is $1.62 billion. The Planned Capital Budget for FY 25 is $1.9 billion. A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of projects is included at the end of this section.

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

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

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

Hillsborough County categorizes capital improvements into eight programs: Fire Services, Government Facilities, Libraries, Parks Facilities, Solid Waste Enterprise, Stormwater, Transportation and Water Enterprise. The Adopted FY 24 Capital Budget also includes the County's Environmental Land Acquisition and Protection Program (ELAPP). While not specifically meeting the criteria above, this program is tracked through the CIP to provide for better accountability and control.

As previously noted, capital projects only require one-time allocations for a given project unlike operating expenses which recur annually. This funding flexibility allows the County to use financing and one-time revenue sources to accelerate completion of critical projects. Significant projects within each program are discussed below. More comprehensive project information can be found in the County's Adopted FY 24 – FY 29 Capital Improvement Program document. Interested parties can review this and other information at the County's website at www.hillsboroughcounty.org.

Financial Policies

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

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

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

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

Capital Planning

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

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

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

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

In addition to the standards in the Comprehensive Plan and the Capital Improvements Section of the Plan, the planning for parks and recreation, solid waste, stormwater, transportation and water facilities also is guided by master and visioning plans developed by County staff.

Planning for fire, government facilities, and library infrastructure in Hillsborough County's unincorporated area is performed primarily within County government. Each capital program has different criteria for assessing project needs and priorities; however, a common characteristic of the planning processes is the recognition of the importance of obtaining input from the public and other interested governmental and private agencies. The individual program planning processes provide the guidance necessary for allocating available resources during the capital budget process. A brief description of the various planning processes follows.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL BUDGET

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

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

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

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

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

The objectives of the process are to:

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

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

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

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

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

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

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

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

Financial Planning Strategies

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

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

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

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

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

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

Capital Improvement Program Process

The annual Capital Budget and Capital Improvement Program (CIP) update begins in January with a request to the Capital Program directors to review, update and re-prioritize the unfunded capital needs list.

The Capital Budget Team of the Management and Budget Department maintains a comprehensive list of prioritized unfunded capital needs which is used in identifying new projects to be recommended for funding. The list identifies preliminary project information such as name, location, description or scope, the estimated cost and any operating cost impact. The updated Unfunded Capital Projects Request 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.

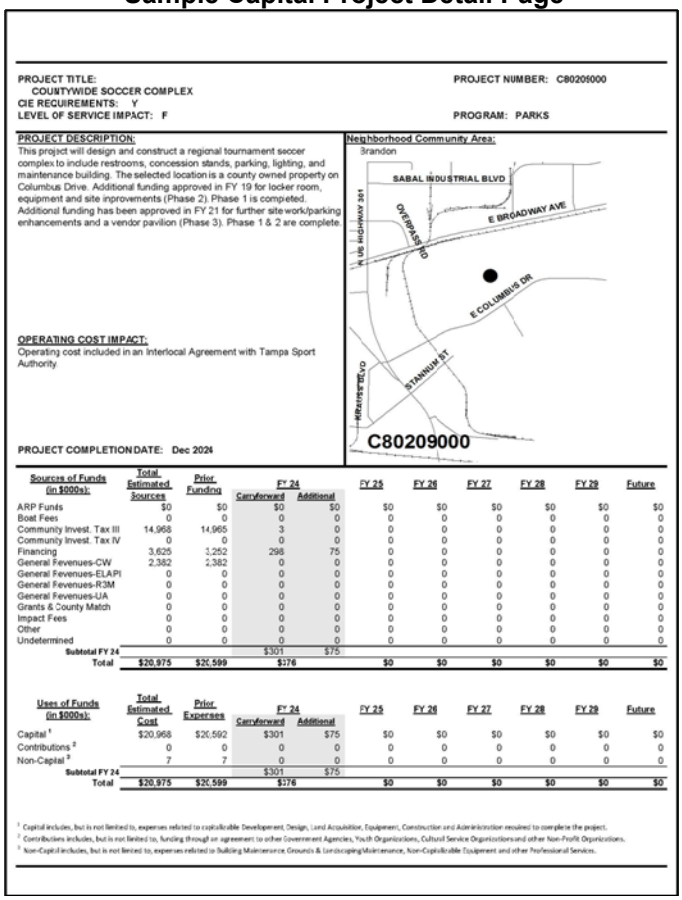
Using updated information, the Capital Budget Team develops draft documents showing projects that have been completed or are anticipated to be completed by the end of the current fiscal year as well as specific detail project pages (see below for sample) for each project proposed to be included in the 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:
COUNTYWIDE SOCCER COMPLEX
CIE REQUIREMENTS: Y
LEVEL OF SERVICE IMPACT: F

PROJECT NUMBER: C80209000

PROGRAM: PARKS

PROJECT DESCRIPTION:
This project will design and construct a regional tournament soccer complex to include restrooms, concession stands, parking, lighting, and maintenance building. The selected location is a county owned property on Columbus Drive. Additional funding approved in FY 19 for locker room, equipment and site inprovements (Phase 2). Phase 1 is competed. Additional funding has been approved in FY 21 for further site work/parking enhancements and a vendor pavilion (Phase 3). Phase 1 & 2 are complete.

Neighborhood Community Area:
Brandon

OPERATING COST IMPACT:
Operating cost included in an Interlocal Agreement with Tampa Sport Authority

PROJECT COMPLETION DATE: Dec 2024

Sources of Funds ($000s):	Total Estimated Sources	Prior Funding	FY 24 Carryforward	FY 24 Additional	FY 25	FY 26	FY 27	FY 28	FY 29	Future
ARP Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Boat Fees	0	0	0	0	0	0	0	0	0	0
Community Invest. Tax III	14,968	14,965	3	0	0	0	0	0	0	0
Community Invest. Tax IV	0	0	0	0	0	0	0	0	0	0
Financing	3,625	3,252	298	75	0	0	0	0	0	0
General Revenues-CW	2,382	2,382	0	0	0	0	0	0	0	0
General Revenues-ELAPI	0	0	0	0	0	0	0	0	0	0
General Revenues-RSM	0	0	0	0	0	0	0	0	0	0
General Revenues-UA	0	0	0	0	0	0	0	0	0	0
Grants & County Match	0	0	0	0	0	0	0	0	0	0
Impact Fees	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Undetermined	0	0	0	0	0	0	0	0	0	0
Subtotal FY 24			$301	$75						
Total	$20,975	$20,599	$376		$0	$0	$0	$0	$0	$0

Uses of Funds ($000s):	Total Estimated Cost	Prior Expenses	FY 24 Carryforward	FY 24 Additional	FY 25	FY 26	FY 27	FY 28	FY 29	Future
Capital [1]	$20,968	$20,592	$301	$75	$0	$0	$0	$0	$0	$0
Contributions [2]	0	0	0	0	0	0	0	0	0	0
Non-Capital [3]	7	7	0	0	0	0	0	0	0	0
Subtotal FY 24			$301	$75						
Total	$20,975	$20,599	$376		$0	$0	$0	$0	$0	$0

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

Components for Each Capital Project Page:

Project Title – This is the project's name.

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

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

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

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

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

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

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

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

Project Description – This describes the scope of work.

Operating Cost Impact – This is an estimate of the on-going annual operating and maintenance funding this project will require once completed.

Project Completion Date – This is the estimated date the project will be ready for its intended use.

Neighborhood Community Area – This indicates the area of the county the project will occur. A copy of the Neighborhood Community Area map can be found in the Appendix section of the Capital Improvement Program document.

Source of Funds – This shows by year the sources of funding. Many projects have multiple sources of funding.

Uses of Funds – This shows by year the planned uses of funds summarized by capital, contributions and non-capital.

Throughout the budget development process, the County Administrator and Management and Budget staff conduct several budget workshops with the Board of County Commissioners to provide them with revenue projection updates and to obtain overall policy guidance.

Once the recommended budget and CIP are delivered to the Board, a series of budget workshops and public meetings are held. During this period, the Hillsborough County City - County Planning Commission also reviews the recommended CIP to ensure compliance with the County's Comprehensive Plan. Two statutorily required public hearings are held in September to gain public input. A separate public hearing is held following the budget adoption to also adopt the CIP.

Final budget documents reflecting the Adopted Budget and Adopted Capital Improvement Program are then prepared and distributed in both hardcopy and electronic formats. Once the Capital Budget and CIP are formally adopted, changes to the budget can only be made in accordance with the budget amendment process defined in BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program, which ensures compliance with budget amendment requirements per Florida State Statute 129.06. The BOCC policy also specifies that the list of projects included in the adopted CIP may only be revised through formal Board resolution.

Funding Sources

Funding for capital projects comes from a variety of sources, but generally falls into one of several categories: ad valorem taxes, the Communications Services Tax, the Community Investment Tax, gasoline taxes, enterprise fees, special assessments, impact fees, mobility fees, grants or financing.

- Ad Valorem (Property) Taxes are taxes levied by the Hillsborough County Board of County Commissioners on property within the County.

  There are three ad valorem taxes imposed by Hillsborough County – the countywide property tax imposed on all properties within the county with use restricted to projects providing countywide benefit; the unincorporated area property tax imposed on all properties in the unincorporated area of the county with use limited to projects that benefit the unincorporated area; and the special library property tax, imposed on all properties within the City of Tampa and the unincorporated area of the County with use restricted to library projects. Both Temple Terrace and Plant City maintain their own library systems so properties within these two municipalities are not subject to the special library tax.

  Additionally, two voter approved ad valorem taxes are used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) bonds and on Parks and Recreation bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

Uses of Funds

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

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

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

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

Capital Projects Operating Impacts

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

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

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

Specific FY 24 – FY 25 incremental operating cost impacts of capital facilities are discussed below in each program's highlights section. The Adopted Budget for FY 24 – FY 25 includes these operating costs. A full listing of incremental operating cost impacts can be found in the appendix section of the Adopted Capital Improvement Program document.

Program Highlights

The following program highlights focus on each program's portion of the Adopted Capital Budget for FY 24 (which includes estimated funding carried forward from FY 23 and any new, additional funding).

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

Fire Services

The Fire Services Program Adopted Capital Budget for FY 24 is $89.0 million. The additional funding in the Planned FY 25 Capital Budget is $1.9 million. The program is funded with fire impact fees, Communications Services Tax, general revenues, financing and American Rescue Plan Act (ARP) funds.

Three new projects are being added to the program in this Adopted Capital Budget. The Progress Village South Fire Station project is recommended per the Fire Rescue Master Plan to enhance services in the South-Central area 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 HVAC system has reached the end of its life expectancy at Fire Station #36 in Valrico and will be replaced.

Important projects approved in prior years continue into the FY 24 Capital Budget. 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 Sun City North Fire Station project will design and construct a new

3 bay station on previously acquired property to enhance service in that area.

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.



Central Brandon Fire Station #45

Other projects continuing into FY 24 include replacing Thonotosassa Fire Station #21 at a new location and addressing drainage issues at the Palm River Fire Station. 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 24 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.

On June 5, 2019, the Board of County Commissioners adopted an Ordinance amending the County's Consolidated Impact Assessment Program Ordinance to update the fire service impact fee schedule and to add an impact assessment for emergency medical services that are currently provided by Hillsborough County Fire Rescue. The revised fees took effect on October 1, 2019 and incremental revenues have been programmed into the Land Acquisition for New Fire Stations project, the Sun City North Fire Station and reserves.

Two projects funded by a FY 19 bond issuance to help address capacity needs reached substantial completion during FY 22. One new station was constructed to help improve response times in the Brandon area (Central Brandon Fire Station #45). Apollo Beach Fire Station #29 was built in a new location to replace the prior station which will result in improved response times and a better functioning facility. A third project funded by this bond, Rhodine Fire Station #46, was completed in FY 23. The Fire Apparatus and Equipment for New Fire Stations project, which was established to equip these new stations, will be completed in FY 24.

Operating Impact – Two projects are scheduled for completion in FY 24 and one in FY 25. Two are maintenance related (Fire Station #36 Valrico HVAC Replacement and Fire Station Restroom and Showers Renovations) and one is purchasing new equipment (Fire Apparatus and Equipment for New Fire Stations) which won't 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 24	FY 25
Fire Stations Hardening	0	$10.0	$15.0

Government Facilities

The Government Facilities Program Adopted Capital Budget for FY 24 is $142.9 million. The additional funding in the Planned FY 25 Capital Budget is $21.6 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.

Twelve new projects are being added to the program in FY 24 and all but one is maintenance related. 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 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. The one project that is not maintenance related is the Soul Walk African American Heritage Trail - Public Art on Franklin Street project which

was approved for funding by the Board of County Commissioners.

The Sheriff Training - PSOC Temporary Housing & Storage Facility project was added to the CIP through Board action during FY 23. This project includes the purchase of the existing 60,000 square foot building located at 10210 Windhorst Road and provide hardening improvements for use by Emergency Management and later transitioning to a training facility for the Sheriff.

Several important projects continue in this Adopted 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. Construction funding is anticipated in the future.

Various projects will enhance existing Court facilities. The Edgecomb Courthouse will receive technology and furniture for the 4th floor buildout and lighting controls will be replaced. The Edgecomb 4th Floor Civil Court Expansion project will design and construct two additional Civil Courtrooms and associated spaces within the 4th floor shell space designated for future expansion. 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.

Five 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. The Sweetwater Organic Community Farm will be acquiring land to expand their operations. A Contribution will be made to the United Food Bank of Plant City for their capital building projects. High 5 Inc. is refurbishing a swimming pool at their facility in Brandon and the funding for the Tampa Museum of Art will help with their capital campaign.

The Public Defender will have its 6th floor office expanded and 1st floor modified to enhance security. Work around the Falkenburg Warehouse will replace the Clerks emergency generator, repave a parking lot and replace window canopies. A project will begin to renovate the housing pods at the Falkenburg Road Jail. Two maintenance projects will replace hurricane curtains at the Roger Stewart Center and renovate buildings at the Human Development Center. 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 Adopted Capital Budget with many being maintenance related. Four projects will tackle painting and parking lot renovations at various County facilities. Carpet will be replaced at the Edgecomb Courthouse, County Center and the Roger

CAPITAL BUDGET

Stewart Complex. The University Community Resource Center will have its HVAC system replaced. The County Center will continue to have its air handlers replaced along with roof fans in conjunction with the re-roof project. The Clerk's Falkenburg Road facility will have its generator replaced.

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.

One of the continuing projects will improve space utilization at the Edgecomb Courthouse by renovating the 5th floor to allow for one large courtroom with approximately 160 gallery seats and a full jury box (14-16 seats). One other courts project will enable the relocation of the Juvenile Diversion Program. 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 24 to help preserve historic community assets. The Northwest Area Head Start / Service Center project will develop a new Head Start facility and research opportunities for a new service center to provide enhanced customer service in the northwest area of Hillsborough County.

The Annual Public Art Plan, as recommended by the Public Art Committee, is included within the appendix section of the Adopted Capital Improvement Program. Current funding is adequate for projects that are in process at this time.

Two projects reached substantial completion prior to the end of FY 23. The one remaining Consolidated and Hardened Maintenance Facilities (West Service Unit) was completed and ready for use. The Solar Projects Various Buildings project will result in energy savings at multiple County facilities.



Public Art – Balm Boyette Roundabout

There are seventeen projects that are scheduled to reach substantial completion in FY 24 and most are maintenance related. Carpet replacement projects will be completed at the Edgecomb Courthouse, County Center and Roger Stewart Complex. The Edgecomb Courthouse will also have its lighting controls replaced, 4th and 5th floors expanded along with tech and furniture for the 4th floor. Storm protection will be enhanced at the Roger Stewart Complex after hurricane curtains are replaced and the University Community Resource Center will get a new HVAC system. Various County facilities will be repainted and have parking lots repaved. Window canopies will be

replaced at the Falkenburg Warehouse and the Human Development Center will be renovated. The Juvenile Diversion Center will be relocated to new offices and work associated with the Hanna Facility Repurpose project will be completed.

Six projects should reach substantial completion in FY 25. The County Center roof and roof fans will be replaced. For the courts, the buildout of two courtrooms in the Pat Frank Court Building and a conference room for the State Attorney will be completed. A replacement building for the La Paloma Head Start facility should be ready for use and the generator will be replaced at the Clerk's Falkenburg Road facility.

Operating Impact – None of the projects that are scheduled to reach substantial completion in FY 24 will have an impact on operating costs. For FY 25, the La Paloma Head Start Facility might create some additional operating costs, but those have not been determined yet. 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 24	FY 25
Emergency Generators at Various Locations	0	$68.0	$68.0
La Paloma Head Start Facility	0	0.0	TBD

Libraries

The Library Services Program Adopted Capital Budget for FY 24 is $48.0 million. The additional funding in the Planned FY 25 Capital Budget is $0.9 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District.

One new project is being added to the program this year. The John Germany Chiller Replacement Project will replace the HVAC chiller that has reached its life expectancy at the main downtown Tampa library.

There are several carry-over projects included in this program. Three are maintenance related – the North Tampa Library will have its chiller replaced, the Ruskin Library will have its roof 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.



North Tampa Library Renovations

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. Four continuing projects will renovate existing libraries (Austin Davis, Fendig, Southshore and West Tampa).

One project reached substantial completion during FY 23. Renovations on the Town 'N Country Library were completed. There are four projects that are scheduled to reach substantial completion in FY 24 and all are renovation or maintenance related. Renovations will be complete on the Austin Davis, Fendig and West Tampa Libraries and the Ruskin Library will have its roof replaced. In FY 25, three projects should be completed. A temporary library will be opened in Wimauma, preliminary planning will be done for a future new Fishhawk Library and the chiller will be replaced at the North Tampa Library.



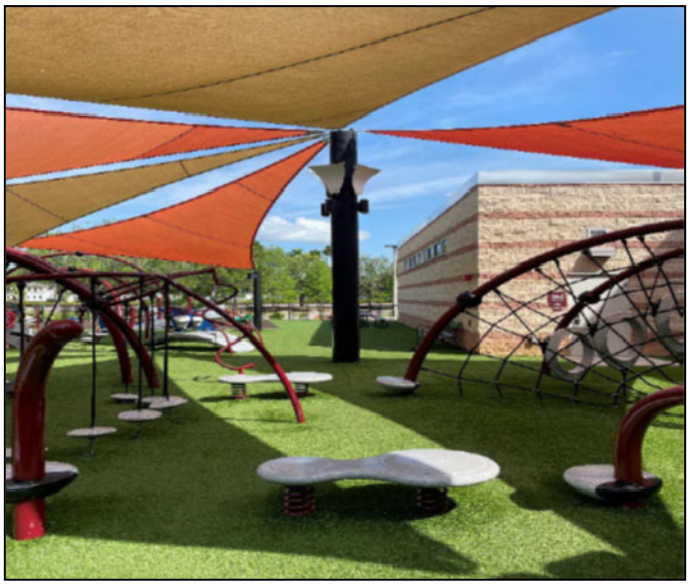
Town 'N Country Library Renovations

Operating Impact – Since they are renovation and maintenance related, there is no incremental operating cost impact for the projects listed above that are scheduled to reach substantial completion in FY 24. For the projects reaching completion in FY 25, the operating impact has not been determined yet.

Parks

The Parks Facilities Program Adopted Capital Budget for FY 24 is $166.7 million. The additional funding in the Planned FY 25 Capital Budget is $9.5 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.

Nine new projects have been added to the Parks Capital Budget including the All Peoples Life Center Chiller Replacement at $500,000, the Athletic Facilities Batting Cage Renovations at $800,000, the Conservation & Environmental Lands Management Fencing Replacement at $300,000, the Conservation & Environmental Lands Management Hardscape Replacements at $400,000, the Citrus Park Synthetic Turf at $478,000, the Skyway Park Trailhead Fitness Zone at $100,000, the Temple Park Improvements at $200,000 and the Providence West Sport Complex Renovations at $600,000. The Providence West Sport Complex Renovations Project will replace the old baseball clay infield with two large practice areas including irrigation, LED sports lighting and new sod.



Skyway Park Playground Shade

Twelve projects were completed in FY 23 including the EG Simmons Fishing Pier Renovations, the Keystone Park Expansion, the Larry Sanders Synthetic Turf Replacement, the Mann-Wagnon Memorial Park Canoe Launch, the Veterans Memorial Park Amphitheater Shade Sail, the New Tampa Performing Arts Center, and the Skyway Park Playground Shade. The Skyway Park Playground Shade project added fabric sunshade structures to the existing Skyway Sports Complex playground.



Tennis and Basketball Courts Renovations

Six projects are scheduled for completion in FY 24 including the Alexander Metal Roof Replacement, the UACDC Aquatic Center & Community Center Improvements, the Lettuce Lake Park Playground, and the Tennis & Basketball Court Renovations and Replacements projects. This last project is for replacing and renovating tennis and basketball courts at various County parks as part of scheduled lifecycle replacement.

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.



New Tampa Performing Arts Center

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.

Operating Impact – The following table identifies the stand-alone projects that are scheduled for completion in FY 24 and 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 24	FY 25
All Peoples Park Expansion	0	$10.0	$10.0
EG Simmons/Eco Tourism	0	15.0	15.0
Emanuel Johnson Park Splash Pad	0	0.0	55.0
Kenly Park Splash Pad	0	0.0	36.7
Parks Shade Covers	0	20.0	20.0
Riverview / Brandon / East Area Parks	0	15.0	15.0
Southshore Sportsplex	0	250.0	250.0
Winston Park Splash Pad	0	0.0	55.0

Solid Waste Enterprise

The Solid Waste Enterprise Program Adopted Capital Budget for FY 24 is $160.8 million. The additional funding in the Planned FY 25 Capital Budget is $35.0 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 fifteen active projects which concentrate on enhancing the Solid Waste services centers throughout the county. One of these projects is the Northwest Transfer Facility Improvements. This project will design, permit, construct and provide quality assurance for the Northwest Community Collection Center Improvements project. The improvements are necessary to provide a better site configuration thus improving safety, customer traffic flow, efficiency of the operation and improve the overall customer experience while using the facility.

Five new projects have been added to the Solid Waste Capital Budget including the Northwest TS and LF Facility Improvements at $5.5 million, the Resource Recovery Facility Waste Handling and Crane Improvements at $10.0 million, the South County TS Facility Improvements at $5.5 million, the Southeast County Landfill Leachate Storage System at $7.5 million, and the Resource Recovery Facility Fly Ash Separation and Building Expansion at $15.0 million. This last 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.

Another project included in the program is the Southeast Alternative Waste Processing Facility at $612.5 million. The project will provide waste processing technologies to handle the county's increasing solid waste volumes. A new waste-to-energy facility is a technology to be considered; however, multiple technologies will be reviewed, such as materials recovery, digestors, composting, or other technologies, that can adequately process the current and future waste processing needs of the County. The facility infrastructure will include planning, design, permitting, and construction of infrastructure to support technology(s).



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 24 or FY 25.

Stormwater

The Stormwater Program Adopted Capital Budget for FY 24 is $86.9 million. The additional funding in the Planned FY 25 Capital Budget is $31.5 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 FY 24 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. As part of that process, five Stormwater projects were created and approved. Two projects are addressing drainage issues in the Progress Village area. The Delaney Creek Water Quality Improvements project is addressing pollutant loading and stormwater management for that area. The Stormwater Drainage and Water Quality Improvements project is designing and constructing drainage improvements to alleviate neighborhood flooding at various locations. The 56th and Hannah Regional Drainage Improvements project was proposed, but then canceled after a feasibility review.



Neighborhood Drainage Improvements

No stand-alone projects were completed during FY 23. One of the ARP funded projects mentioned above, Delaney Creek Water Quality Improvements, is expected to reached substantial completion during FY 24. In 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 24 and 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 24 and FY 25 are listed in the table below. In addition, two stand-alone projects, Delaney Creek Water Quality Improvements and Progress Village Local Drainage Improvements will have an impact on operating costs in FY 24 and FY 25 respectively.

Stormwater Projects	New Positions	Operating Impact (In thousands)	
		FY 24	FY 25
Culvert Renewal and Replacement Program	0	$71.7	$115.4
Culvert Upgrade & Enhancement	0	2.4	2.4
Delaney Creek Water Quality Improvements–ARP Act 3 Funds	0	1.0	4.0
Major Neighborhood Drainage Improvements	0	3.5	3.5
Neighborhood Drainage Capital Improvements	0	59.5	77.8
Neighborhood Drainage Improvements	0	0.6	0.6
Progress Village Local Drainage Improvements–ARP Act 3 Funds	0	0.0	2.2
Stormwater Drainage and Water Quality Improvements - ARP Act 3 Funds	0	6.4	6.4
Water Quality Improvement & Environmental Program	0	7.7	7.7
Water Quality Improvements and Environmental Program	0	3.0	4.3
Watershed Drainage Improvements	0	12.8	23.8

Transportation

The Transportation Program Adopted Capital Budget for FY 24 is $364.7 million. The additional funding in the Planned FY 25 Capital Budget is $35.9 million. The program is funded with a combination of fuel taxes, Community Investment Tax, financing, general revenues, grants, impact fees, mobility fees, BP oil spill fund and American Rescue Plan Act (ARP) funds.



Bell Shoals Road Corridor Improvements

Three new projects are being added to the program as part of FY 24 Capital Budget. 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.

In FY 23, a project was added through Board approval to take advantage of a grant opportunity. 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.

Many important projects continue into this Adopted 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.



Apollo Beach Blvd I-75 Overpass

Key areas in the Transportation Program that continue include corridor improvement projects (19th Avenue NE, Bell Shoals Road, 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 locations on Lumsden Road, safety enhancements at various 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.

Many other previously funded projects continue in this Adopted Capital Budget. 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 four trails projects (Balm Boyette/Alafia Connector, South Coast Greenway, Tampa Bypass Canal and Upper Tampa Bay) and construction is being managed by Public Works. These trails are in various levels of evaluation, design and construction.



Sidewalk Repair Program

The Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) project will complete a new four lane di-

vided 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. The program also includes funding for bridge replacements, bridge repairs, intersection improvements, sidewalks, pavement preservation, and safety Improvements.

Two projects reached substantial completion during FY 23. Intersection improvements at Orient Road and Sligh Avenue were completed. The Sidewalk Retrofit Construction Funding project improved sidewalks throughout the County.

Three stand-alone projects are scheduled to reach substantial completion in FY 24 and one in FY 25. For FY 24, the Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) and Turkey Creek Road Improvements from MLK Blvd to Sydney Road projects discussed above will be completed. The project implementing various intersection improvements along Lumsden Road will also be completed. In FY 25, the Big Bend/I-75 Interchange Improvements project will be completed which will enhance traffic flow in that area. Although not listed separately, many sub-projects will be completed in FY 24 and 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.

Only one of the stand-alone projects scheduled for completion in FY 24 and FY 25 discussed above has an identified operating cost impact (Bell Shoals Road Corridor Improvements). Ongoing master projects that have an identified operating impact are also listed in the table below.

Transportation Projects	New Positions	Operating Impact (In thousands)	
		FY 24	FY 25
Advanced Traffic Management System Improvement Program	0	$450.0	$450.0
Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette)	0	21.8	29.0
Intersection Improvement Program	0	100.0	100.0
New & Improved Signalization Program	0	100.0	100.0

Water Enterprise

The Water Enterprise Program Adopted Capital Budget for FY 24 is $556.2 million. The additional funding in the Planned FY 25 Capital Budget is $556.7 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.

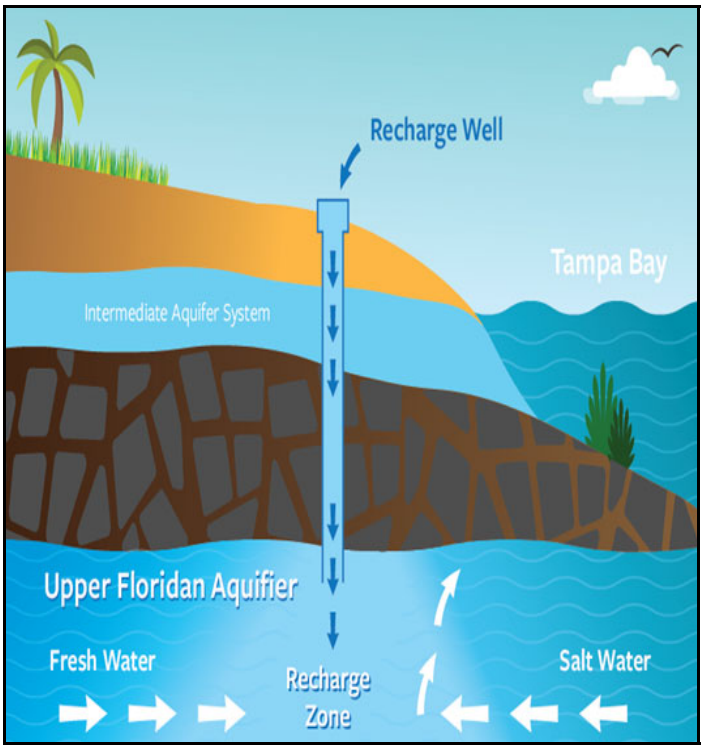


Northwest Regional Water Reclamation Facility System Improvement & Expansion

Fourteen new projects were added to the Water Enterprise Capital Budget including the Palm River Service Area Purchase and Connection at $120.0 million, the Countywide Aquifer Recharge Program at $38.0 million, the Falkenburg Structural Rehabilitation Phase II at $10.5 million, the Mitchell Master Pump Station to Clay

Avenue Pump Station Pipeline and Station Upgrades at $19.2 million, the South County Reclaimed Water Pipeline at $ 25.0 million, and the South County One Water Campus Expansion at $189.0 million. This last project will design and construct new water facilities for progressive development and population growth in the South County area.

The Northwest Regional Water Reclamation Facility System Improvement & Expansion project was completed in FY 23. The project constructed improvements to the Northwest Regional Water Reclamation Facility. The prior facility was only permitted to treat 10.0 million gallons per day and the new improvements increased the permitted capacity to 30.0 million gallons per day. This permitted capacity allows for one full treatment train to be out of service for maintenance and operational flexibility.



South Hillsborough Aquifer Recharge Program (SHARP)

The Woodberry Super Station Rehabilitation project at $5.8 million is scheduled for completion in FY 24. The Woodberry Super Station is one of the largest in the County. It is over 20 years old and requires 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.



South County Water Facility

An ongoing project of importance is the South Hillsborough Aquifer Recharge Program (SHARP) at $18.7 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 $48 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.

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, five Water projects were created and approved. The projects will address the sewer systems in 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 24 or FY 25. Ongoing master projects that have an identified operating impact are also listed in the table below.

Water Enterprise Projects	New Positions	Operating Impact (In thousands)	
		FY 24	FY 25
Public Utilities Telemetry / Data Network and Support Program (MP)	0	$50.0	$50.0
Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP)	0	1.2	1.2

Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under $150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP process, allowing the County to react in a more timely manner to facility related emergencies or non-routine repairs and maintenance needs. The projects can be identified, budgeted and completed within a twelve-month period.

To ensure that funding is available to maintain existing facilities, the Board of County Commissioners sets aside a minimum of 1% of anticipated annual revenues in the Countywide General Fund, the Unincorporated Area General Fund and the Library District Fund. The Adopted FY 24 allocations will generate approximately $10.8 million at 1.2% for the Countywide General Fund, $8.0 million at 2.0% for the Unincorporated Area General Fund and $820,301 at 1% for the Library District Fund. A list of proposed FY 24 R3M projects can be found in the appendix section of the Adopted Capital Improvement Program document.

Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities.

The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To track impact fee revenues and expenditures to ensure that impact fees are being spent in a timely manner as required by ordinance.

Results of these analyses are communicated to appropriate management and staff for follow-up and corrective action. To assist in the reviews, the Capital Budget Team generates numerous variance and tracking reports from the County's financial system.

CAPITAL BUDGET

FY 24 - FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 24 Adopted	FY 25 Planned	Future Funding	Total Cost
	Fire Services:					
C91204000	Apollo Beach Fire Station #29 Replacement	$4,996	$174	$0	$0	$5,170
C91214000	Armdale Fire Station #10 Replace - ARP Act Revenue Recovery Funds	558	8,358	0	0	8,915
C91202000	Central Brandon Fire Station #45	3,347	119	0	0	3,465
C91220000	Comprehensive Communications Plan/Alternate EOC	0	2,500	0	0	2,500
C91206000	Fire Apparatus and Equipment for New Fire Stations	4,444	56	0	0	4,500
C91191000	Fire Rescue Equipment Replacement/Modernization	13,399	8,645	1,900	7,600	31,545
C91219000	Fire Rescue/Emergency Management Warehouse	50	24,363	0	0	24,413
C91223000*	Fire Station #36 Valrico HVAC Replacement (R3M)	0	200	0	0	200
C91207000	Fire Station Hardening (MP)	812	793	0	0	1,605
C91217000	Fire Station Restroom and Showers Renovations (R3M) (MP)	100	600	0	0	700
C91215000	Gunn Highway Fire Sta #13 Replace-ARP Act Revenue Recovery Funds	159	8,655	0	0	8,814
C91208000	Land Acquisition for New Fire Stations (MP)	280	2,028	0	0	2,308
C91213000	Palm River Fire Station #15 Replace-ARP Act Revenue Recovery Funds	581	8,273	0	0	8,855
C91205000	Palm River Fire Station Drainage Improvements (R3M)	14	286	0	0	300
C91221000*	Progress Village South Fire Station	0	8,600	0	0	8,600
C91222000*	PSOC Renovations	0	5,000	0	0	5,000
C91203000	Rhodine Fire Station #46	4,998	202	0	0	5,200
C91218000	Sun City North Fire Station	152	5,348	0	0	5,500
C91210000	Thonotosassa Fire Station #21 Replacement	224	4,842	0	0	5,067
	Total Fire Services	$34,114	$89,043	$1,900	$7,600	$132,657
	Government Facilities:					
C77886000	African American Arts & Cultural Center	$360	$5,390	$0	$0	$5,750
C77906000*	Central Energy Plant Repairs and Major Service (R3M)	0	250	0	0	250
C77907000*	Central Fleet Complex Painting (R3M)	0	500	0	0	500
C77855000	Children's Services - Planning	29	496	0	0	525
C77879000	Community Based Step-Down Facility - ARP Act 3 Funds	49	4,451	0	0	4,500
C77908000*	Community Based Step-Down Facility Renovations (R3M)	0	500	0	0	500
C77832002	Consolidated & Hardened Maintenance Facilities - East Service Unit	30,313	1,213	0	0	31,527
C77832003	Consolidated & Hardened Maintenance Facilities - South Service Unit	26,864	954	0	0	27,818
C77832004	Consolidated & Hardened Maintenance Facilities - Traffic Ops/Maint Cntr	14,652	804	0	0	15,456
C77832001	Consolidated & Hardened Maintenance Facilities - West Service Unit	22,103	4,811	0	0	26,914
C77829000	County Center Air Handler Replacements	7,174	5,326	900	0	13,400
C77875000	County Center Carpet Replacement (R3M)	456	444	0	0	900
C77851000	County Center Roof Fan Replacements (R3M)	0	450	0	0	450
C77834000	County Center Roof Replacement	190	2,160	0	0	2,350
C77910000*	Countywide Flooring Replacement (R3M) (MP)	0	250	0	0	250
C77867000	Countywide Painting (R3M) (MP)	207	393	0	0	600
C77866000	Countywide Parking Lot and Pavement Renovations (R3M) (MP)	339	711	0	0	1,050
CM1200000	Countywide R3M Program (MP)	15,259	11,416	10,286	0	36,961
C77896000	Courthouse Access Control - Various Location (MP)	550	200	0	0	750
C77847000	Courthouse Land Acquisition	2,682	438	0	0	3,120
C77911000*	Downtown Elevator Modernization (R3M) (MP)	0	1,300	1,200	4,800	7,300
C77877000	Edgecomb 4th Floor Civil Court Expansion	583	817	0	0	1,400
C77871000	Edgecomb Building 5th Floor Expansion	988	927	0	0	1,915
C77895000	Edgecomb Courthouse 4th Floor Tech and Furniture	0	226	0	0	226
C77864000	Edgecomb Courthouse Carpet Replacements (R3M)	217	283	0	0	500
C77881000	Edgecomb Courthouse Lighting Control and Replacement (R3M)	53	997	0	0	1,050
C77841000	Emergency Generators at Various Locations (MP)	14,156	2,254	0	0	16,410
C77824000	ERP System Enhancements	13,814	9,720	0	0	23,534
C77880000	Falkenburg Clerk Generator Replacement (R3M)	30	470	0	0	500
C77860000	Falkenburg Road Clerk Warehouse Air Handler & Chiller Replace (R3M)	132	368	0	0	500
C77883000	Falkenburg Warehouse Repavement Project (R3M)	0	1,000	0	0	1,000
C77882000	Falkenburg Warehouse Window Canopies Replacement (R3M)	30	470	0	0	500
C77859000	Film Studio / Film School	0	2,000	0	0	2,000
C77818000	Hanna Facility Repurpose	631	69	0	0	700
C77888000	High 5 Swimming Pool Refurbishment	0	550	0	0	550
C77899000	Historic 1914 School in Plant City Capital Improvements	0	1,750	0	0	1,750

CAPITAL BUDGET

FY 24 - FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 24 Adopted	FY 25 Planned	Future Funding	Total Cost
C77796000	Historic Preservation Matching Fund Program (MP)	8,150	4,264	1,000	4,000	17,414
C77885000	Human Development Center Renovations (R3M)	200	300	0	0	500
C77710000	Indoor Air Quality Measures / Environmental Remediation (MP)	927	603	0	0	1,530
C77897000	Jail Maintenance	3,000	17,000	0	0	20,000
C77870000	La Paloma Head Start Facility Replacement	167	4,733	0	0	4,900
C77913000*	Medical Examiner Morgue Cooler Replacement	0	2,300	0	0	2,300
C77903000*	MOSI Chiller Replacement-County Occupied West Bldg (R3M)	0	450	0	0	450
C77905000*	MOSI Concrete Tile Roof Replacement-County Occupied West Bldg(R3M)	0	250	0	0	250
C77904000*	MOSI Vegetative Roof Replacement-County Occupied West Bldg (R3M)	0	350	0	0	350
C77854000	New Adult Day Health Services Center - South County	0	3,230	0	0	3,230
C77852000"	New Entrepreneur Collaborative Center (e-Factory)	0	0	0	7,000	7,000
C77814000	Northwest Area Head Start / Service Center	2,459	2,371	0	0	4,830
C77878000	Outdoor Senior Fitness Zones - ARP Act 3 Funds (MP)	392	270	0	0	662
C77894000	Pat Frank Court Building Court Rooms	0	1,993	0	0	1,993
C70000000	Public Art Program (MP)	3,917	2,142	0	0	6,060
C77893000	Public Defender 6th Floor Office Expansion	56	2,444	0	0	2,500
C77892000	Public Defender First Floor Security Lobby	12	588	0	0	600
C77876000	Relocation of Juvenile Diversion Program	262	338	0	0	600
C77865000	Roger Stewart Complex Carpet Replacements (R3M)	213	87	0	0	300
C77884000	Roger Stewart Hurricane Curtain Replacement (R3M)	0	400	0	0	400
C77857000	Security Enhancements at County Facilities (MP)	2,323	1,802	0	0	4,125
C77902000**	Sheriff Training-PSOC Temporary Housing & Storage Facility	100	15,000	0	0	15,100
C77889000	Solar Projects Various Buildings Phase 2 (MP)	0	500	150	300	950
C77914000*	Soul Walk African American Heritage Trail - Public Art on Franklin Street	0	250	0	0	250
C77840000"	South County Cultural Arts Center	10	340	0	3,000	3,350
C77830000"	South County Workforce Center	0	0	0	3,000	3,000
C77891000	State Attorney Additional Conference Room	23	251	0	0	274
C77898000	Sweetwater Organic Community Farm - Land Acquisition	0	250	0	0	250
C77890000	Tampa Bay Water Land Acquisition	100	4,400	0	0	4,500
C77901000	Tampa Museum of Art Matching Funding	0	1,950	0	0	1,950
C69107000	Traffic Management Center	7,130	264	0	0	7,394
C77912000*	Unincorporated Flooring Replacement (R3M) (MP)	0	200	0	0	200
C77869000	Unincorporated Painting Multiple Buildings (R3M) (MP)	196	704	0	0	900
C77868000	Unincorporated Parking Lot and Pavement Renovations (R3M) (MP)	831	1,569	0	0	2,400
CM1300000	Unincorporated R3M Program (MP)	14,368	3,741	8,035	0	26,144
C77900000	United Food Bank of Plant City - Capital Building Project	0	450	0	0	450
C77861000	University Community Resource Center HVAC Replacement (R3M)	47	553	0	0	600
C77806000	West Tampa Community Resource Center	0	2,000	0	0	2,000
C77909000*	Zack Street Parking Garage Fire Pump Replacement (R3M)	0	200	0	0	200
	Total Government Facilities	$196,743	$142,897	$21,571	$22,100	$383,310
	Libraries:					
C76039000	Austin Davis Library Renovation	$1,262	$603	$0	$0	$1,865
C76033000	Brandon Library Replacement - Phase 2	150	15,350	0	0	15,500
C76030000	Burgert Brothers Photo Archive Preservation	915	1,235	0	0	2,150
C76034000	Fendig Library Renovation	2,226	1,524	0	0	3,750
C76047000	Fishhawk Library - PD&E	30	1,720	0	0	1,750
C76040000	John Germany (Main Library) Various Imprvmnts & Planning Study (MP)	528	1,072	0	0	1,600
C76052000*	John Germany Chiller Replacement	0	650	0	0	650
C76041000	Land Acquisition For Future Library Projects (MP)	0	1,040	0	0	1,040
C76029000	Landscape Renovation at Various Libraries (MP)	1,507	143	0	0	1,650
C76043000	Libraries Safety and Security Upgrades (MP)	769	881	0	0	1,650
CM1400000	Library R3M Program (MP)	3,202	1,392	887	0	5,481
C76048000	North Tampa Library Chiller Replacement (R3M)	30	195	0	0	225
C76046000	Restroom Renovations at Various Libraries (MP)	214	1,936	0	0	2,150
C76049000	Ruskin Library Roof Replacement (R3M)	0	275	0	0	275
C76051000	Sentinel Bulletin Archiving	100	900	0	0	1,000
C76037000	Southshore Library Renovation	98	2,477	0	0	2,575
C76045000	Thonotosassa Library Replacement	1,595	13,205	0	0	14,800
C76036000	Town 'N Country Library Renovation	2,190	135	0	0	2,325

CAPITAL BUDGET

FY 24 - FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 24 Adopted	FY 25 Planned	Future Funding	Total Cost
C76044000	West Tampa Library Renovation	293	1,557	0	0	1,850
C76050000	Wimauma Library	125	1,675	0	0	1,800
	Total Libraries	$15,234	$47,965	$887	$0	$64,086
	Parks:					
C83309000	Al Barnes Park – Cultural Center	$0	$500	$0	$0	$500
C83662000	Alexander Metal Roof Replacement (R3M)	30	195	0	0	225
C83663000	All Peoples Annex Metal Roof Replacement (R3M)	30	220	0	0	250
C83644000	All Peoples Hardening	50	1,800	0	0	1,850
C83682000*	All Peoples Life Center Chiller Replacement (R3M)	0	500	0	0	500
C83323000	All Peoples Park Expansion	1,690	1,860	0	0	3,550
C83679000*	Athletic Facilities Batting Cage Renovations (R3M) (MP)	0	400	400	0	800
C83665000	Baseball Dugout and Bleacher Cover Replacement (R3M) (MP)	100	500	0	0	600
C83671000	Boardwalk Replacement - Various Locations (MP)	84	5,309	0	0	5,393
CM1500000	Boating Improvement R3M Program (MP)	255	263	0	0	518
C83232000	Branchton Regional Park	1,962	7,511	0	0	9,473
C83681000*	CELM Fencing Replacement (R3M) (MP)	0	300	0	0	300
C83680000*	CELM Hardscape Replacements (R3M) (MP)	0	200	200	0	400
C83687000*	Citrus Park Synthetic Turf	0	478	0	0	478
C83645000	Concrete Flatwork/Park Sidewalk and Hardscape Repairs (R3M) (MP)	479	421	0	0	900
C83320000	Conservation Park Road Repaving -Lithia Medard Lettuce (R3M) (MP)	711	1,289	0	0	2,000
C83278000	Countywide Park Impact Fee Enhancements (MP)	6,184	4,656	0	0	10,840
C80209000	Countywide Soccer Complex	20,599	376	0	0	20,975
C80005000	Cross Creek Park Construction	457	9,148	0	0	9,605
C83649000	EG Simmons Fishing Pier Renovations (R3M)	35	590	0	0	625
C83659000	EG Simmons Shelter Replacement (R3M)	100	400	0	0	500
C83247000	EG Simmons/Eco Tourism	1,608	1,502	0	0	3,110
C83668000	ELAPP Site Access Management and Safety Improvements (MP)	200	5,800	0	0	6,000
C83652000	Emanuel Johnson Park Splash Pad	417	583	0	0	1,000
C83312000	Indoor Athletic Facility	0	2,000	0	0	2,000
C89900000	Jan K Platt (ELAPP) Property Acquisition Capital Project (MP)	89,387	36,975	0	0	126,362
C89200000	Jan K Platt (ELAPP) Property Restoration Capital Project (MP)	14,170	29,880	40	211	44,302
C83650000	Kenly Park Splash Pad	316	784	0	0	1,100
C80236000	Keystone Park Expansion	3,916	134	0	0	4,050
C83677000**	King Forest Park Splash Pad - ARP Act 3 Funds	13	888	0	0	900
C83674000	Kings Forest Park Improvements	0	2,500	0	0	2,500
C83660000	Lake Park BMX Track Lighting Replacement (R3M)	187	113	0	0	300
C83319000	Lake Park Reconstruction and Access Improvement (R3M)	990	110	0	0	1,100
C83664000	Larry Sanders Synthetic Turf Replacement (R3M)	0	600	0	0	600
C83661000	LED Lighting at Park Sites and Athletic Buildings (R3M) (MP)	244	1,006	0	0	1,250
C83654000	Lettuce Lake Park Playground	273	577	0	0	850
C83667000	Lithia Springs ADA Playground Replacement	50	850	0	0	900
C83657000	Mann-Wagnon Memorial Park Canoe Launch	100	100	0	0	200
C83259000	New Tampa Performing Arts Center	8,283	823	0	0	9,105
C83306000	Parks ADA Safety Improvements (MP)	685	4,179	670	1,341	6,875
C83318000	Parks Playground Replacements (R3M) (MP)	694	3,456	0	0	4,150
C83646000	Parks Septic System Rehabilitation (R3M) (MP)	100	500	0	0	600
C83653000	Parks Shade Covers (MP)	104	121	0	0	225
C83300000	Parks Tree Restoration Project (MP)	2,447	1,376	375	0	4,198
C83672000	Pickleball Complexes - ARP Act Revenue Recovery Funds (MP)	183	2,817	0	0	3,000
C83675000**	Progress Village Park Improvements – ARP Act 3 Funds	38	2,363	0	0	2,400
C83678000*	Providence West Sport Complex Renovations (R3M)	0	600	0	0	600
C83683000*	Public Access and Trailheads for ELAPP (MP)	0	300	300	0	600
C83266000	Riverview / Brandon / East Area Parks (MP)	6,185	40	0	0	6,225
C83658000	Saladino Pickleball Amenities	35	865	0	0	900
C83655000	Shimberg Sports Complex Improvements	0	500	0	0	500
C83656000	Skyway Park Playground Shade	114	11	0	0	125
C83686000*	Skyway Park Trailhead - Fitness Zone	0	100	0	0	100
C83311000	South County Boat Ramp	0	600	0	0	600
C80324000***	Southshore Sportsplex	10,981	8,224	6,000	0	25,205

CAPITAL BUDGET

FY 24 - FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 24 Adopted	FY 25 Planned	Future Funding	Total Cost
C83648000	Sport Lighting Replacement (R3M) (MP)	2,664	2,836	1,500	3,000	10,000
C83685000**	Summerfield Community Park Improvements	0	369	0	0	369
C83301000	Synthetic Turf Fields (MP)	6,302	2,198	0	0	8,500
C83688000*	Temple Park Improvements	0	200	0	0	200
C83314000	Tennis & Basketball Court Renovations and Replacements (R3M) (MP)	1,024	1,076	0	0	2,100
C83291000	The Historic Moseley Homestead Renovations/Preservation	209	1,441	0	0	1,650
C83643000	Thonotosassa Park Improvement/Expansion	148	4,812	0	0	4,960
C83292000	UACDC Aquatic Center & Community Center Improvements	279	471	0	0	750
C83673000	Veterans Memorial Park Entrance and Other Improvements	75	990	0	0	1,065
C83676000	Veterans Memorial Park Renovations (R3M)	50	1,150	0	0	1,200
C83669000	Veterans Memorial Park/Resource Center Improvement - Phase 2	57	2,436	0	1,600	4,093
C83651000	Winston Park Splash Pad	325	525	0	0	850
	Total Parks	$185,620	$166,695	$9,486	$6,152	$367,953
	Solid Waste Enterprise:					
C54065000	Countywide Solid Waste Management Facilities R&R (MP)	$7,303	$9,127	$3,000	$12,000	$31,430
C54079000	Hillsborough County Material Recovery Facility (MRF)	512	2,488	0	30,000	33,000
C54067000	Northwest Transfer Facility Improvements	3,397	31,023	0	0	34,420
C54085000*	Northwest TS and LF Facility Improvements (MP)	0	750	750	4,000	5,500
C54075000	Resource Recovery Facility Improvements (MP)	2,528	23,122	4,500	40,000	70,150
C54088000*	RRF Fly Ash Separation and Building Expansion	0	15,000	0	0	15,000
C54089000*	RRF Waste Handling and Crane Improvements	0	0	10,000	0	10,000
C54084000	Solid Waste Warehouse & Offices	0	21,000	0	0	21,000
C54086000*	South County TS Facility Improvements (MP)	0	750	750	4,000	5,500
C54082000	Southeast Alternative Waste Processing Facility	100	2,400	10,000	600,000	612,500
C54081000	Southeast County Composting Facility Expansion	406	5,594	0	7,000	13,000
C54080000	Southeast County Landfill Closure	200	35,885	0	0	36,085
C54077000	Southeast County Landfill Expansion	940	3,182	3,000	10,878	18,000
C54076000	Southeast County Landfill Facility Improvements (MP)	0	3,000	3,000	0	6,000
C54087000*	Southeast County Landfill Leachate Storage System	0	7,500	0	0	7,500
	Total Solid Waste Enterprise	$15,385	$160,822	$35,000	$707,878	$919,085
	Stormwater:					
C46143000	Canal Dredging and Preventative Measures (MP)	$100	$317	$0	$0	$417
C46142000	Culvert Renewal & Replacement Program (MP)	63,317	28,662	17,500	72,500	181,979
C46190000	Culvert Upgrade and Enhancement (MP)	30	970	0	0	1,000
C46187000	Delaney Creek Water Quality Improvements - ARP Act 3 Funds	1,400	200	0	0	1,600
C46132000	Major Neighborhood Drainage Improvements (MP)	9,192	1,404	0	0	10,596
C46145000	Neighborhood Drainage Capital Improvements (MP)	13,759	23,805	7,320	16,480	61,364
C46139000	Neighborhood Drainage Improvements (MP)	14,138	226	0	0	14,363
C46188000	Progress Village Local Drainage Improvements - ARP Act 3 Funds	378	1,122	0	0	1,500
C46185000	Progress Village Regional Drainage Improvements - ARP Act 3 Funds	354	8,646	0	0	9,000
C46189000	Stormwater Drainage and Water Quality Improvements - ARP Act 3 Funds (MP)	358	2,542	0	0	2,900
C46144000	Stormwater Pump Station Repair & Replacement (MP)	1,331	4,307	1,400	4,800	11,838
C46147000	Stormwater System Maintenance (MP)	2,845	655	0	0	3,500
C46134000	Water Quality Improvement & Environmental Program (MP)	9,052	3,099	0	0	12,151
C46141000	Water Quality Improvements and Environmental Program (MP)	2,905	1,204	500	2,000	6,609
C46137000	Watershed Drainage Improvements (MP)	2,894	5,132	4,380	37,420	49,826
C46140000	Watershed Master Plan Updates (MP)	4,985	4,566	400	3,200	13,151
	Total Stormwater	$127,039	$86,856	$31,500	$136,400	$381,795
	Transportation:					
C69640000	19th Avenue NE Corridor Improvements (US 41 to US 301)	$1,539	$2,025	$0	$0	$3,564
C69602000"	Advanced Traffic Management System Improvement Program (MP)	26,901	7,537	0	55,850	90,288
C69643000	Apollo Beach Blvd I-75 Overpass	24,901	3,022	0	0	27,923
C69685000"	Balm Boyette/Alafia Connector Trail	73	727	0	19,300	20,100
C69694000*	Bay to Bay Blvd Safety Improvements	0	200	0	0	200

CAPITAL BUDGET

FY 24 - FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 24 Adopted	FY 25 Planned	Future Funding	Total Cost
C69112000	Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette)	68,119	1,319	0	0	69,438
C69647000	Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301	2,146	29,655	0	13,106	44,908
C69692000*"	Big Bend Road Corridor Improvements West - US 41 to Covington Garden Dr	0	8,997	0	19,249	28,246
C69657000	Big Bend/I-75 Interchange Improvements	61,133	3,532	0	0	64,665
C69677000"	Bridge and Guardrail Program (MP)	5,521	12,955	200	26,918	45,595
C62120000	Bridge and Guardrail Rehabilitation and Repair (MP)	11,959	111	0	0	12,071
C69200000"	Bridge Improvements (MP)	10,728	16,409	0	37,600	64,736
C69693000*	CDBG Roads and Sidewalks Repairs (MP)	0	2,500	2,500	0	5,000
C61134000	Citrus Park Drive Corridor Improvements (Countryway Blvd To Sheldon Rd)	62,140	1,462	0	0	63,602
C69682000"	Corridor Safety Retrofit Improvements (MP)	85	665	250	13,750	14,750
C69642000"	East 131st Ave. Corridor Improvements (North 30th St. to US 41)	1,316	1,096	0	25,706	28,118
C61010000	Hartline Capital Allocation	4,256	706	45	180	5,188
C69679000"	Intersection Capital Improvement Program (MP)	24,882	56,909	15,054	14,117	110,962
C69600000	Intersection Improvement Program (MP)	53,097	29,805	8,476	0	91,378
C69645000	Intersection Operation and Safety Program (MP)	9,336	1,520	0	0	10,856
C69649000"	Lithia Pinecrest Rd Corridor Improvements (Fishhawk Blvd to Lumsden Ave)	398	5,586	0	210,016	216,000
C69672000	Lumsden Rd at Heather Lake Blvd/Paddock Club/Kensington Ridge Blvd Int.	6	3,468	0	0	3,474
C61150000	Madison Avenue Improvements (US 41 To 78th Street)	1,783	295	0	0	2,077
C69601000	New & Improved Signalization Program (MP)	13,450	1,721	0	0	15,172
C63520000	Orient Road/Sligh Avenue Traffic Signal	2,252	600	0	0	2,852
C69683000	Osprey Ridge Drive Resurfacing	2,120	488	0	0	2,609
C69638000"	Pedestrian Safety and Mobility Enhancement Program (MP)	16,705	21,839	2,600	31,505	72,649
C69684000"	Roadway Pavement Preservation - ARP Act Revenue Recovery Funds (MP)	28,775	13,725	0	0	42,500
C69631000"	Roadway Pavement Preservation Program (MP)	135,092	52,260	5,400	251,200	443,953
C69676000"	Safe Routes To School Programs (MP)	2,927	19,112	0	14,500	36,539
C69691000**	Safe Streets and Roads for All (MP)	0	12,339	0	19,716	32,055
C69688000	Sidewalk Improvements - ARP Act 3 Funds (MP)	1,000	16,500	0	0	17,500
C69689000	Sidewalk Improvements - ARP Act Revenue Recovery Funds (MP)	600	1,900	0	0	2,500
C69678000"	Sidewalk Repair Program (MP)	8,173	3,197	550	58,900	70,821
C69666000"	South 78th Street Corridor Improvements (Progress Blvd. to Causeway Blvd.)	0	3,000	0	30,091	33,091
C69687000	South Coast Greenway Trail 19th Ave (US 41 to 30th)	0	500	0	0	500
C69675000	South Coast Greenway Trail Adamsville (Phase III) & Big Bend Overpass (MP)	450	5,384	0	16,000	21,834
C69681000"	South Coast Greenway Trail Gibsonton Segment (Phase VI)	74	26	0	19,751	19,851
C69659000	South Coast Greenway Trail Ruskin Gap (Phase 1A and 1B) (MP)	2,880	3,975	0	0	6,855
C69639000	Sun City Center Pedestrian Mobility (MP)	3,847	4,256	0	0	8,103
C69660000"	Tampa Bypass Canal Trail	743	257	0	50,000	51,000
C69635000	Transportation Utility Allocation (MP)	10,883	954	0	0	11,836
C69625000	Turkey Creek Road Improvements from MLK Blvd to Sydney Road	12,028	2,578	0	0	14,606
C69654000"	University Area Transportation Improvements (MP)	1,665	628	865	90,179	93,337
C69661000"	Upper Tampa Bay Trail IV	169	3,231	0	7,100	10,500
C69646000"	Van Dyke Road Corridor Improvement - Gunn Hwy. to East of Whirley Rd.	5,183	5,697	0	82,744	93,624
	Total Transportation	$619,337	$364,670	$35,940	$1,107,478	$2,127,425
	Water Enterprise:					
C10294000	Advanced Water Treatment Demonstration Program	$3	$847	$0	$6,000	$6,850
C10314000	Balm Rd Super Pump Station and Forcemain	0	0	9,207	107,193	116,400
C10327000*	Countywide Aquifer Recharge Program (MP)	0	1,000	25,000	12,000	38,000
C31979000	Countywide Non-Urgent Facility R&R (MP)	7,444	696	500	4,500	13,140
C31977000	Countywide Potable Water Transmission and Distribution System (MP)	21,193	14,765	2,500	265,917	304,375
C10171000	Countywide Wastewater Collection and Transmission System (MP)	30,756	24,958	2,046	252,129	309,889
C10138000	Countywide Wastewater Pump Stations R&R (MP)	92,220	31,329	8,000	94,000	225,549
C10330000*	Falkenburg AWTF Disinfection System (Conversion of UV to Bleach)	0	2,500	0	0	2,500
C10331000*	Falkenburg Equalization Tank(s)	0	0	0	20,000	20,000
C10293000	Falkenburg Structural Rehabilitation	91	2,496	0	0	2,587
C10332000*	Falkenburg Structural Rehabilitation PH2	0	0	10,500	0	10,500
C10280000	Flow Diversion and System Improvements (South-Central)	1,891	4,230	0	22,179	28,300
C10302000	Franchise Acquisition and Connection-Sunset & Windemere (NW Service Area) (	487	17,568	0	24,200	42,255
C10299000	Gibsonton Area Septic to Sewer Conversion Program	2,138	13,269	7,000	36,300	58,708
C10318000	Gibsonton Area Septic to Sewer Conversion Program - ARP Act 3 Funds	2,307	48,043	0	0	50,350
C10768000	Low Pressure Sewer System (LPSS) (MP)	20,049	2,557	750	5,550	28,906

CAPITAL BUDGET

FY 24 - FY 25 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 24 Adopted	FY 25 Planned	Future Funding	Total Cost
C10310000	LPSS SCADA System Replacement (MP)	0	1,163	413	0	1,575
C10304000	Maintenance Facility (NW Service Area)	0	1,800	0	12,750	14,550
C10333000*	Mitchell Master PS to Clay Ave PS Pipeline and Station Upgrades	0	0	19,200	0	19,200
C10238000	Northwest Hillsborough Aquifer Recharge Program (NHARP)	3,751	499	0	0	4,250
C10239000	Northwest Regional WRF System Improvements & Expansion	205,808	575	0	0	206,383
C10313000	Northwest RWRF Access Roads from Citrus Park Dr	25	745	0	3,993	4,763
C10312000	Northwest RWRF Odor Control	100	3,400	0	0	3,500
C10303000	Operations Building (NWRWRF)	600	129	0	12,500	13,228
C32021000*	Palm River Service Area Purchase and Connection (MP)	0	0	0	120,000	120,000
C10297000	Palm River Utility Expansion Program (Septic to Sewer)	0	5,000	0	65,600	70,600
C10319000	Palm River Utility Expansion Program Septic to Sewer - ARP Act 3 Funds	0	10,000	0	0	10,000
C30116000	Potable Water Treatment Plant R&R (MP)	21,465	4,971	1,000	9,000	36,435
C32022000*	Potential New Point of Connection for TBW	0	0	0	100,000	100,000
C31978000	Public Utilities Telemetry / Data Network and Support Program (MP)	7,816	1,045	250	2,000	11,111
C10795000	Reclaimed Water Pump Station & Remote Telemetry Monitoring (MP)	5,245	2,348	600	8,900	17,093
C19017000	Reclaimed Water Transmission Main Extensions to New and Existing Customers	2,914	992	0	5,975	9,881
C10745000	Regional Wastewater Treatment Plant R&R (MP)	60,120	13,846	7,400	77,117	158,482
C10296000	Ruskin and Wimauma Sewer System	1,473	5,473	5,000	96,700	108,646
C10320000	Ruskin and Wimauma Sewer System - ARP Act 3 Funds	1,001	28,999	0	0	30,000
C32019000	Ruskin Potable Water Transmission Main	0	0	1,100	5,200	6,300
C32017000	Service Area Purchases (MP)	0	0	0	50,000	50,000
C10298000	South County AWWTF Modular Expansion	8,748	67,742	33,000	0	109,490
C32012000	South County Drinking Water Facility PH1 - One Water	50	1,450	68,255	0	69,755
C32013000	South County Drinking Water Transmission Main - One Water	61,529	84,060	0	0	145,589
C10301000	South County One Water Campus AWWTF	0	3,000	55,400	440,200	498,600
C10334000*	South County One Water Campus Expansion (For Growth)	0	0	0	189,000	189,000
C10328000*	South County Reclaimed Water Pipeline	0	0	25,000	0	25,000
C10308000	South County Reclaimed Water Pipeline Corridor - One Water	0	18,932	54,120	66,925	139,977
C10309000	South County Wastewater Pipeline Corridor - One Water	0	32,698	54,120	66,925	153,743
C10259000	South Hillsborough Aquifer Recharge Program (SHARP)	11,684	7,048	0	0	18,732
C32014000	Tampa Bay Water Transmission Main	0	0	59,865	0	59,865
C32023000*	TBW Test Well Connection to WRD System - One Water	0	0	7,500	0	7,500
C32016000	Turbine Power to Fawn Ridge WTP	84	4,141	0	0	4,225
C10322000	University Area Septic to Sewer Innovation Area	0	0	0	45,000	45,000
C10317000	University Area Septic to Sewer Innovation Area - ARP Act 3 Funds	121	2,879	0	0	3,000
C31945000	Utility Relocation (MP)	41,491	30,196	0	71,825	143,512
C10311000	Valrico Aeration Improvements	25	9,975	0	0	10,000
C10335000*	Valrico AWTF Disinfection System	0	2,500	0	0	2,500
C10336000*	Valrico Effluent Piping Simplification	0	0	0	2,000	2,000
C10291000	Valrico Equalization Basin	639	23,706	0	0	24,345
C10338000*	Valrico Improvements (Permitted Capacity)	0	0	22,000	0	22,000
C10339000*	Van Dyke Flow Diversion (Pump Station and Pipeline)	0	0	70,000	0	70,000
C10300000	Van Dyke Immediate Facility Improvements	192	8,134	0	0	8,326
C10323000	Waters Ave Forcemain Replacement	0	4,200	0	19,800	24,000
C10324000	Williams Rd Forcemain Extension	0	4,000	7,000	0	11,000
C10326000**	Wimauma Water and Sewer Connection – ARP Act 3 Funds	0	2,000	0	0	2,000
C10292000	Woodberry Super Station Rehabilitation	1,524	4,276	0	0	5,800
	Total Water Enterprise	$614,982	$556,180	$556,725	$2,321,377	$4,049,264
	Total Programs	**$1,808,454**	**$1,615,128**	**$693,009**	**$4,308,986**	**$8,425,576**
	Carryforward ^^^	$0	$0	$1,210,050	$0	$1,210,050
	Total Capital Budget	**$1,808,454**	**$1,615,128**	**$1,903,059**	**$4,308,986**	**$9,635,626**

* New Projects

** Added to the Capital Improvement Program as part of a Budget Amendment in Fiscal Year 2023

*** Formerly known as Waterset Sports Complex

^^^ Reflects projects carryfoward balance from prior year

" Project includes undetermined funding in the Future Funding column. Future funding to be determined based on project prioritization and available options at BOCC discretion

(MP) - Master Project - A schedule listing of sub-projects under this master project can be found in the Appendix section of the Adopted FY 24 - FY 29 Capital Improvement Program document

Debt Service Budget





Hillsborough County Florida

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

Debt Service Budget

EXECUTIVE SUMMARY

The County issues debt in accordance with its Debt Policy, adopted by the County Commission, which governs the type and amount of borrowings that are best suited to achieving its financing objectives. As of September 30, 2023, total County debt outstanding is $1,422,686,000 which includes $36,620,000 in debt issued by the Tampa Sports Authority, and $1,386,066,000 in County-issued debt consisting of $596,630,000 in enterprise fund and special assessment debt (including $22,200,000 in variable rate debt), $150,480,000 in general obligation and limited ad valorem debt, and $638,956,000 in non-ad valorem revenue supported debt (including $24,485,000 in tax-exempt commercial paper).

Of the $1.39 billion in total County-issued debt outstanding on September 30, 2023, about $1.33 billion is financed with fixed interest rates and about $58.82 million with variable interest rates resulting in a mix of 96.6% long-term fixed rate and 3.4% short-term variable rate debt. This represents a conservative portfolio that is well insulated from interest rate volatility. Depending on market conditions, the County plans to vary its short-term debt issuance in order to lower the County's cost of capital without overexposing the County to short-term spikes in interest rates. This objective is reflected in the County's FY23 – FY27 Capital Improvements Program (the "CIP").

The County has significant debt capacity remaining, is in compliance with its anti-dilution test[1] and is well below the limits of associated debt ratios (please see "Debt Ratios on County-issued Debt" as shown in the final table of this section). Both annual and total debt service levels are manageable. However, inasmuch as all County revenues are being used to either pay debt service or to fund County operations and reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified. One exception is the Community Investment Tax ("CIT") which was originally levied in fiscal year 1997 for 30 years and may be used only for capital projects. Because of the relatively short time frame remaining until expiration of the CIT, it is no longer used as a security pledge on long term-bond issues, but is instead used to fund pay-go projects and may also be used as the repayment source for short- or medium-term bank loans, if appropriate.

When appropriate, the County utilizes its Commercial Paper program to address short-term capital project funding needs, such as to encumber contracts and provide short-term financing prior to the issuance of long-term debt. Under this program the Board authorizes short-term borrowings when needed to provide adequate cash flow for active projects. This approach ensures that long-term debt is issued only when needed and is only issued in appropriate amounts. Furthermore, tax exempt short-term debt tends to be the lowest cost financing tool available to local governments resulting in substantial savings to the County. Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an advantage in keeping short-term, variable rate notes outstanding. As a part of its funding plan, the CIP includes future issuance of commercial paper notes, in addition to bonds, as a major source of capital funding.

The County has credit ratings on its debt from Moody's Investors Service, Standard and Poor's, and Fitch Ratings. Each of the three credit rating agencies has assigned the County general credit ratings of "Aaa", "AAA", and "AAA", respectively. These ratings represent the highest attainable credit rating assigned by each agency. The rating agencies have separately rated other bonds of the County which are secured by specific revenue pledges. These are described later in this report.

The County's enterprise fund, general obligation, and limited ad valorem tax debt continue to be "self- supporting" in that this debt is secured solely by and paid from enterprise fund revenue and ad valorem taxes. Many of the non-enterprise, non-ad valorem revenue bonds are supported by revenues specifically earmarked for such purpose. For example, bonds issued for Criminal Justice facilities are repaid with the State Shared Sales Tax, Community Investment Tax or court fees.

Professional Sports Venues

Bonds issued to finance construction of the Amalie Arena (formerly the Tampa Bay Times Forum), a multi-purpose arena which is the home to the NHL Lightning franchise are repaid from the County's 5th Cent of the Tourist Development Tax (the "TDT"), which can only be used for debt service on professional sports franchise facilities and for tourism marketing costs. Bonds issued to finance construction of Raymond James Stadium (home of the NFL Buccaneers) are repaid with CIT[2]

[1] An Anti-Dilution test is computed with respect to debt secured by the County's covenant to budget and appropriate from legally available non-ad valorem revenues. This test measures the extent to which the County can use non-ad valorem revenues for debt service on additional bonds in relation to general government services. The purpose of this test is to ensure that the County does not excessively leverage its non-ad valorem revenues.

[2] This Sales Surtax was approved by referendum, and the proceeds are allocated among the Hillsborough County School District, the County, and the cities of Tampa, Temple Terrace, and Plant City pursuant to an interlocal agreement. The interlocal agreement provides a specific allocation of revenues for debt service and certain other capital expenditures in connection with the stadium.

revenue, the 4th Cent of the TDT, and payments from a State of Florida sales tax rebate.

Local Government Infrastructure Surtax (CIT)

A major funding source for the County's governmental capital projects is the Local Government Infrastructure Surtax, referred to locally as the CIT. Because capital projects are front-loaded in the early years, financing is required. Furthermore, because the CIT is scheduled to sunset in about eight years (on December 31, 2026), bank notes and commercial paper notes will be the predominant financing source as opposed to traditional long-term bonds. Currently, approximately $38.3 million in active capital improvement projects are funded through the CIT program. The majority of this will be funded via issuance of commercial paper, which may subsequently be refinanced with short or medium term fixed rate debt which will mature prior to the expiration of the CIT program.

SUMMARY OF RECENT AND FUTURE DEBT ISSUANCES

Recent Debt Issuances

On November 21, 2023, the County issued $1,782,802 in special assessment-backed debt for the purpose of funding capital improvements constructed in connection with Ordinance No. 14-31 and Resolution No. R19-002.

On August 9, 2023, the County issued its Series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program) in the amount of $53,390,000 for the purpose of financing or refinancing the acquisition costs of environmentally sensitive lands for inclusion in its Environmental Lands Acquisition and Protection (ELAP) Program.

On March 28, 2022 the County opened a variable rate line of credit in the amount of $37,500,000. The line of credit was obtained for the purpose of funding certain capital improvements to the Water and Wastewater System, including the construction of improvements at the System's future One Water Campus facility.

On July 19, 2021 the County issued its Series 2021A Utility Revenue Bonds in the amount of $155,155,000 and its Series 2021B Utility Refunding Revenue Bonds in the amount of $19,780,000. The 2021A Bonds were issued in order to fund several water and wastewater capital improvement projects. The 2021B Bonds were issued for the purpose of refunding all of the County's outstanding Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds – Direct Payment).

On June 17, 2021 the County entered into a $275,541,016 revolving credit facility agreement for the purpose of providing short-term funding to a variety of capital improvement projects. This credit facility replaced an expiring and near identical facility the County had in place with a different bank.

On May 25, 2021 the County issued its $189,290,000 Capital Improvement Program Non-Ad Valorem Revenue Bonds for the purpose of paying off commercial paper notes previously issued to fund transportation project costs, and in order to fund additional transportation project costs.

On April 12, 2021 the County issued its Series 2021 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds in the amount of $58,040,000 for the purpose of partially funding certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County.

On December 21, 2020 the County opened a variable rate line of credit in the amount of $22,000,000. The line of credit was obtained for the purpose of funding certain capital improvements to the Solid Waste System, including the construction of improvements at the System's Northwest Transfer Station facility, and the purchase of a leachate evaporate concentrator.

Planned Future Debt Issuances

In 2024, the County intends to issue approximately $503 million in rate-backed debt for the purpose of funding certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County, and to refinance the System's $37.5 million variable rate line of credit.

In 2024, the County intends to issue up to $101 million in rate-backed revenue bonds for the purpose of partially funding certain improvements to the Solid Waste and Resource Recovery System, and to refinance the System's $22 million variable rate line of credit.

SUMMARY OF DEFEASANCE AND REDEMPTION OF DEBT

On July 19, 2021, the County defeased all outstanding maturities of its Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds – Direct Payment) using proceeds from the issuance of its Utility Refunding Revenue Bonds, Series 2021B. The outstanding Bonds had a par value of $21,700,000 at the time of refunding.

On September 1, 2020, the County repaid the outstanding balance on its Series 2013 Solid Waste and Resource Recovery Bond (AMT) using cash reserves from the System's Rate

Stabilization Fund. The outstanding balance on the Bond was $10,603,000 at the time of final payment.

CONCLUSION

The County issues debt in accordance with its Debt Policy, adopted by the County Commission, which governs the type and amount of borrowings that are best suited to achieving its financing objectives. The policy guides the County's /borrowings by means of targets and ratios, such as direct debt per capita or general governmental debt as a percent of general fund revenue, that balance the need for flexibility to ensure the availability of capital with the need to ensure continued access to the capital markets. On a per capita basis, Hillsborough County debt is comparable to similarly sized counties.

The County actively and aggressively monitors market opportunities to refinance, defease or redeem its outstanding debt to achieve lower debt service costs. When legally and economically feasible, lower interest rate debt or available reserves will be issued to pay off higher interest rate debt.

In summary, as confirmed by its credit ratings, the County's financial condition is characterized by strong debt service coverage from pledged revenue, a broad and varied local economy, and strong financial management.

Debt Service Budget

COUNTY CREDIT RATINGS

The County has credit ratings on its debt from Moody's Investors Service ("Moody's"), Standard & Poor's Ratings Services ("S&P"), and Fitch Ratings ("Fitch") and has general credit ratings of Aaa/AAA/AAA. As stated in Moody's credit report for Hillsborough County, an improved credit rating reflects continued health, diversity and growth in the County's economy, strong tax base expansion, strong financial administration and a manageable debt position. The County's strategic goal is to maintain general credit ratings of at least A2/AA/AA. All the County's credit ratings as of September 30, 2023 are shown in the following table. The County's high credit ratings are a notable achievement since they generally lead to lower interest costs on debt financings. The County's debt obligations are issued and administered in such a manner as to ensure and sustain long-term financial integrity of the County, and to achieve the highest possible credit ratings

Hillsborough County, Florida Credit Ratings as of September 30, 2023

Type of Debt Issue	Moody's	S&P	Fitch Ratings
General Obligation Bonds	Aaa	AAA	AAA
Revenue Bonds supported by the County's share of the Community Investment Tax (CIT)	Aa2	AA	AA
Revenue Bonds supported by the County's share of the Half-Cent Sales Tax from the State of Florida	Aa1	AA+	AA+
Revenue Bonds supported by A Covenant to Budget and Appropriate Legally Available Non-Ad Valorem Revenue	Aaa	AAA	AA+
Revenue Bonds supported by the County's Fourth Cent Tourist Development Tax ("4th Cent TDT")	Aa3	AA-	AA-
Revenue Bonds supported by the County's Fifth Cent Tourist Development Tax ("5th Cent TDT")	Aa3	AA-	AA-
Revenue Bonds supported by the County's Communications Services Tax	Aaa	AA+	AA+
Revenue Bonds supported by Solid Waste Enterprise System Revenue	A1	AA+	AA-
Revenue Bonds supported by Water and Wastewater Enterprise System Revenue	Aaa	AA+	AAA
Special Assessment Revenue Bonds supported by Wastewater Impact Fee Revenue	Aa2	A	NR
Commercial Paper Notes (rating includes letter of credit enhancement)	P-1	A-1+	F1+

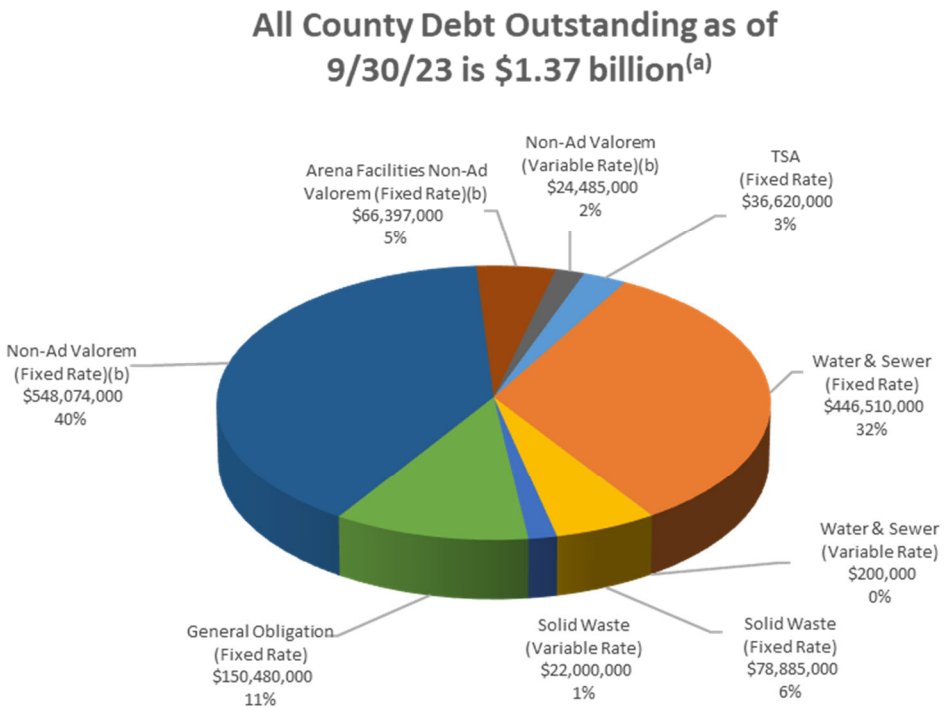
Highest rating: Aaa/AAA Investment grade ratings: Aaa/AAA through Baa/BBB-

Debt Service Budget

COUNTY DEBT OUTSTANDING (AS OF 9/30/2023)

COUNTY-ISSUED DEBT*	Amount Outstanding	Total
General Obligation Bonds		
Environmental Lands Acquisition and Preservation (ELAPP)	149,280,000	
Parks Facilities	1,200,000	
Subtotal		$150,480,000
Non-Ad Valorem Revenue Bonds and Notes		
Government Facilities except Stadium & Arena	548,074,000	
County Stadium & Arena	66,397,000	
Subtotal		614,471,000
Tax-Exempt Non-Ad Valorem Commercial Paper (TECP)		24,485,000
Enterprise Fund Bonds		
Water/Wastewater Utility	446,510,000	
Solid Waste Disposal/Resource Recovery	78,885,000	
Subtotal		525,395,000
Tax-Exempt Enterprise Fund Lines of Credit		22,200,000
Total County-Issued Debt		**$1,337,031,000**
NON COUNTY-ISSUED DEBT PAID WITH COUNTY REVENUE		
TSA--Raymond James Stadium Bonds		36,620,000
ALL COUNTY DEBT OUTSTANDING		**$1,373,651,000**

***Excludes County-issued Special Assessment Revenue Bonds**



(a) Excludes County-issued Special Assessment Revenue Bonds
(b) Non-Ad Valorem debt financings include:
(1) Commercial paper (excluding enterprise fund issuances)
(2) Stadium and arena debt
(3) Debt related to funding of transportation, criminal justice, culture and recreation, County facility projects

Debt Service Budget

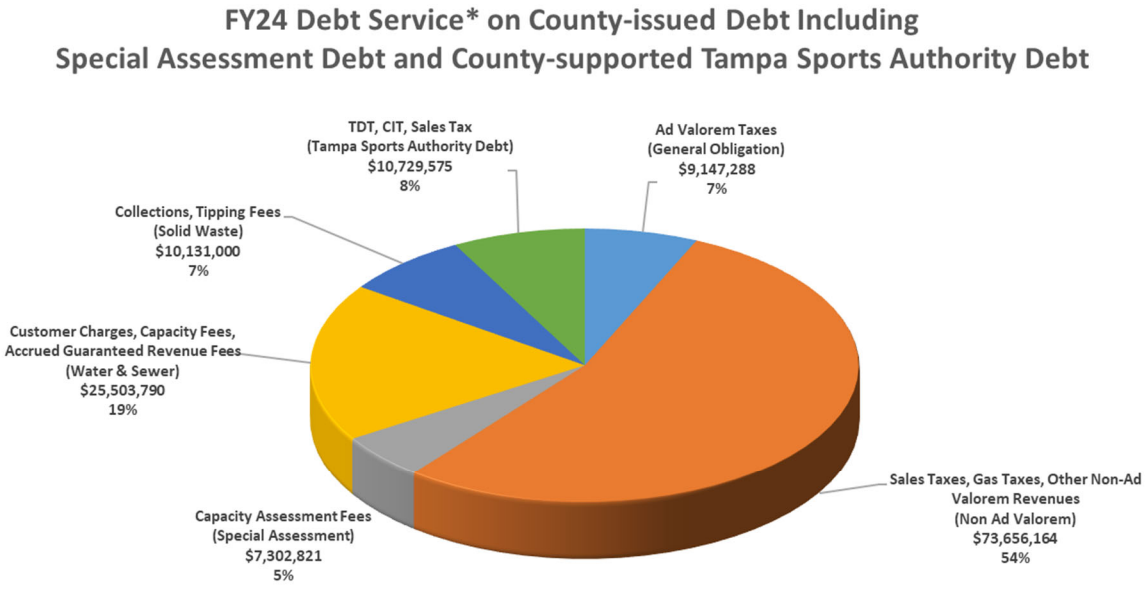
DEBT SERVICE ON COUNTY ISSUED DEBT - FY2024

Types of County Issued Debt	Principal (in Millions)	Interest (in Millions)	Totals (in Millions)
General Obligation	$ 3.60	$ 5.55	$ 9.15
Non-Ad Valorem *	52.08	21.58	73.66
Enterprise Fund	17.32	18.31	35.63
Total	**$ 73.00**	**$ 45.44**	**$ 118.44**

Debt Ratios on County-Issued Debt (As of 9/30/2023)

DESCRIPTION	Limit	Actual
General Obligation Debt per Capita (based upon 1,541,531 pop.)	<$137.00	$97.62
General Obligation as % of Taxable value (based upon $140.8 billion)	<0.5%	0.11%
Non-Self Supporting Revenue Debt per Capita* (based upon 1,541,531 pop.)	<870.00	$398.61
Non-Self Supporting Revenue as % of Taxable value* (based upon $140.8 billion)	<1.0%	0.44%
General Government Direct Debt per Capita (based upon 1,541,531 pop.)	<$1,020	$512.11
Direct Debt as a % of Taxable Value (based upon $140.8 billion)	<1.50%	0.56%

*Excludes Taxable and Tax-exempt Commercial paper, and Tampa Sorts Authority debt.



*Excludes budgeted debt service on commercial paper

Total Debt Service $136.4 Million

ALL COUNTY DEBT

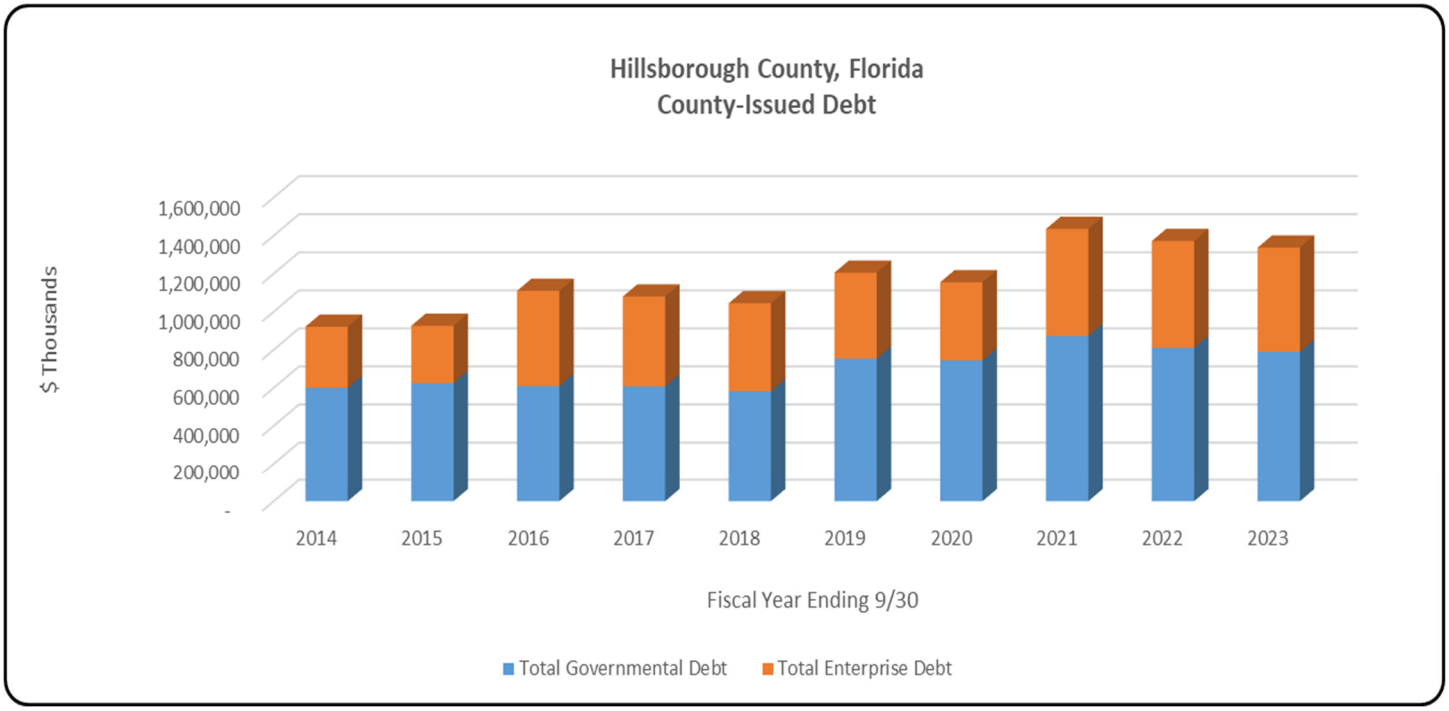
As of the fiscal year ending September 30, 2023, the County had total indebtedness of $1.37 billion including County-supported debt issued by the Tampa Sports Authority, but excluding County-issued Special Assessment Revenue Bonds (described at the end of this section).

All County Debt[1] is divided into seven categories consisting of:

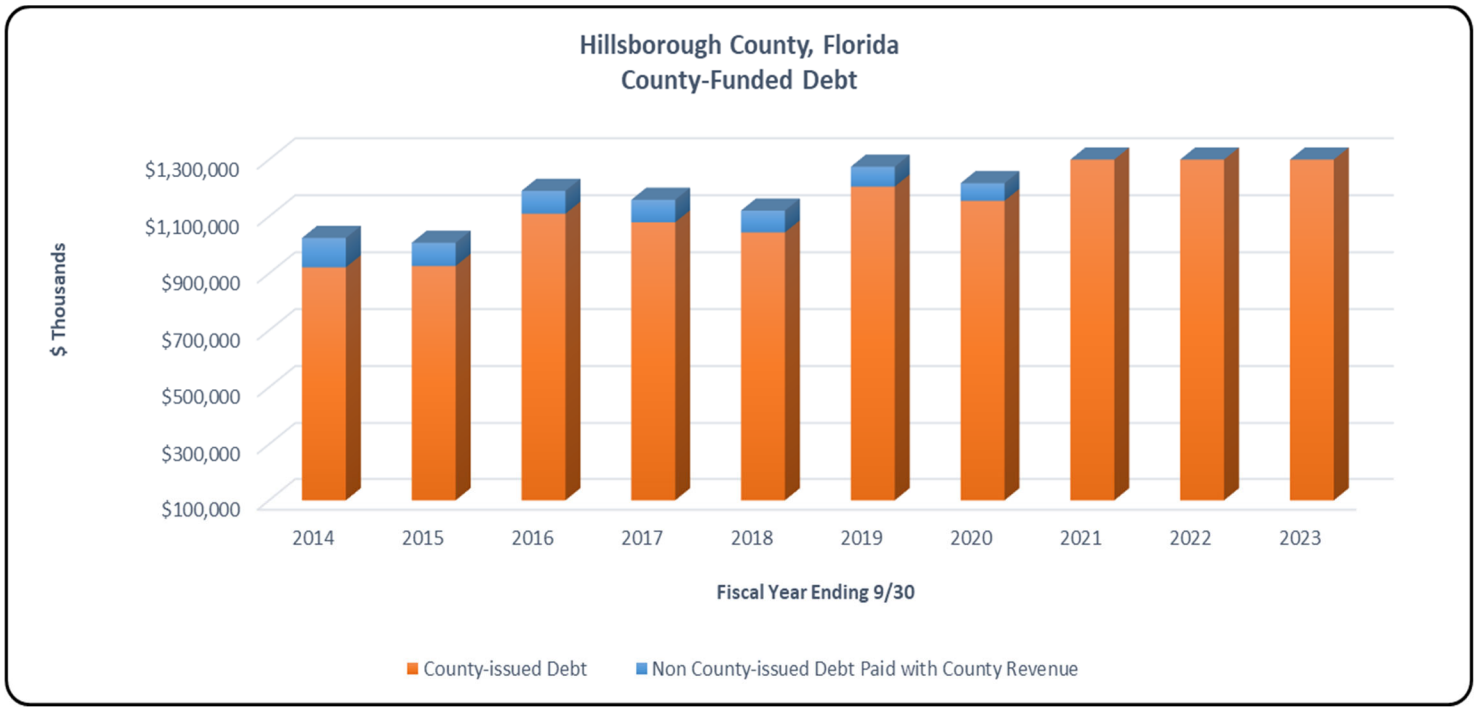
	Fiscal year Ended September 30,				
Governmental	**2019**	**2020**	**2021**	**2022**	**2023**
General Obligation	$ 109,490,000	$ 106,805,000	$ 103,725,000	$ 100,490,000	$ 150,480,000
Limited Ad Valorem	-	-	-	-	-
Non-Enterprise/Non-Ad Valorem	605,341,000	564,964,000	711,999,000	664,380,000	614,471,000
Taxable Commercial Paper	5,507,000	4,507,000	22,107,000	10,100,000	-
Tax-Exempt Commercial Paper	33,238,000	68,200,000	34,925,000	35,520,000	24,485,000
Total Governmental Debt	**$ 753,576,000**	**$ 744,476,000**	**$ 872,756,000**	**$ 810,490,000**	**$ 789,436,000**
Enterprise					
Water & Wastewater Bonds	339,760,000	314,505,000	461,005,000	453,935,000	446,510,000
Solid Waste Bonds	111,828,000	96,040,000	90,600,000	84,885,000	78,885,000
Water & Wastewater LOC	-	-	-	200,000	200,000
Solid Waste LOC	-	-	10,600,000	22,000,000	22,000,000
Total Enterprise Debt	**$ 451,588,000**	**$ 410,545,000**	**$ 562,205,000**	**$ 561,020,000**	**$ 547,595,000**
Total County-Issued Debt	**$ 1,205,164,000**	**$ 1,155,021,000**	**$ 1,434,961,000**	**$ 1,371,510,000**	**$ 1,337,031,000**
Non County-Issued Debt Paid with County Revenue					
Tampa Sports Authority (TSA)	$ 69,725,000	$ 62,030,000	$ 53,955,000	$ 45,490,000	$ 36,620,000
Total County Debt	**$ 1,274,889,000**	**$ 1,217,051,000**	**$ 1,488,916,000**	**$ 1,417,000,000**	**$ 1,373,651,000**

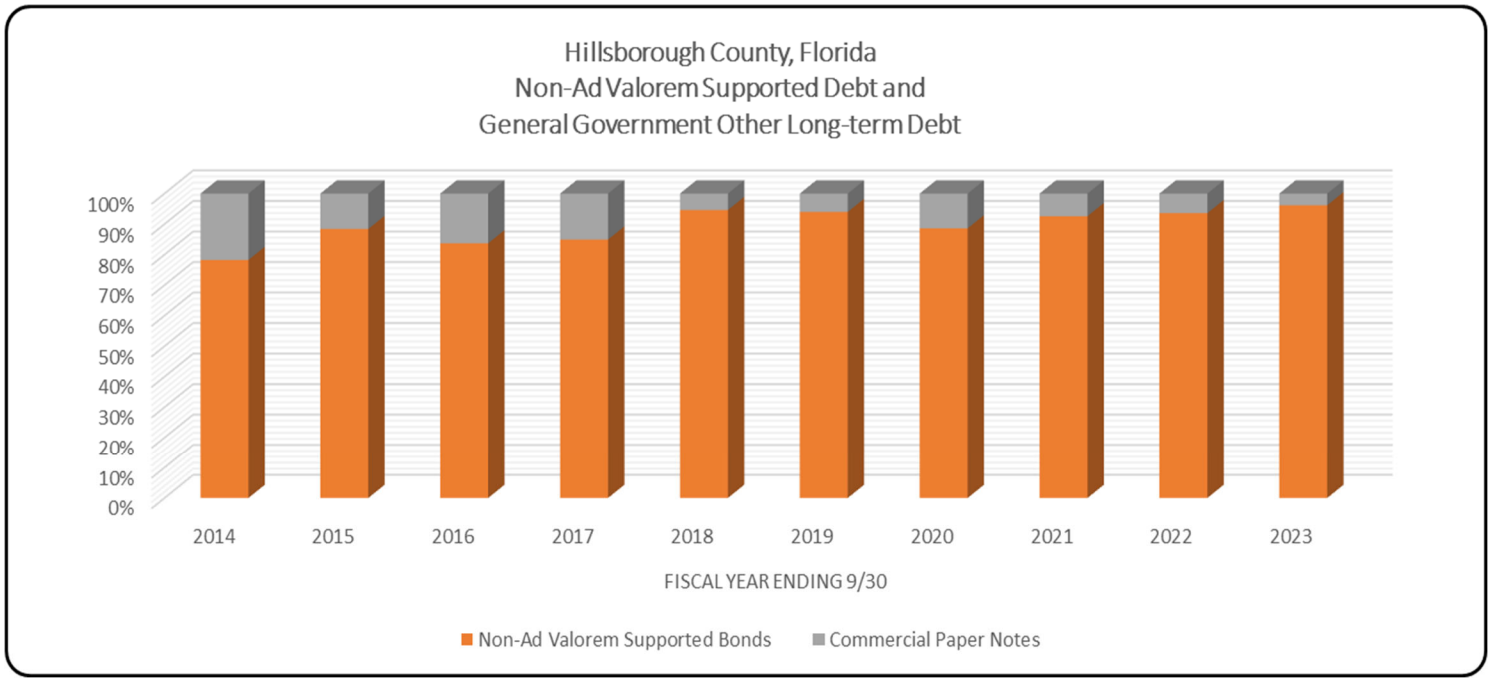
[1] Includes commercial paper notes and debt issued by Tampa Sports Authority. Excludes general government other long-term debt (arbitrage rebate, accreted interest, landfill closure and remediation, CAU & RWIU special assessment debt as reflected in the Audited Statements).

[2] Includes line of credit facilities associated with the Water & Wastewater System, and with the Solid Waste & Resource Recovery System



ALL COUNTY DEBT

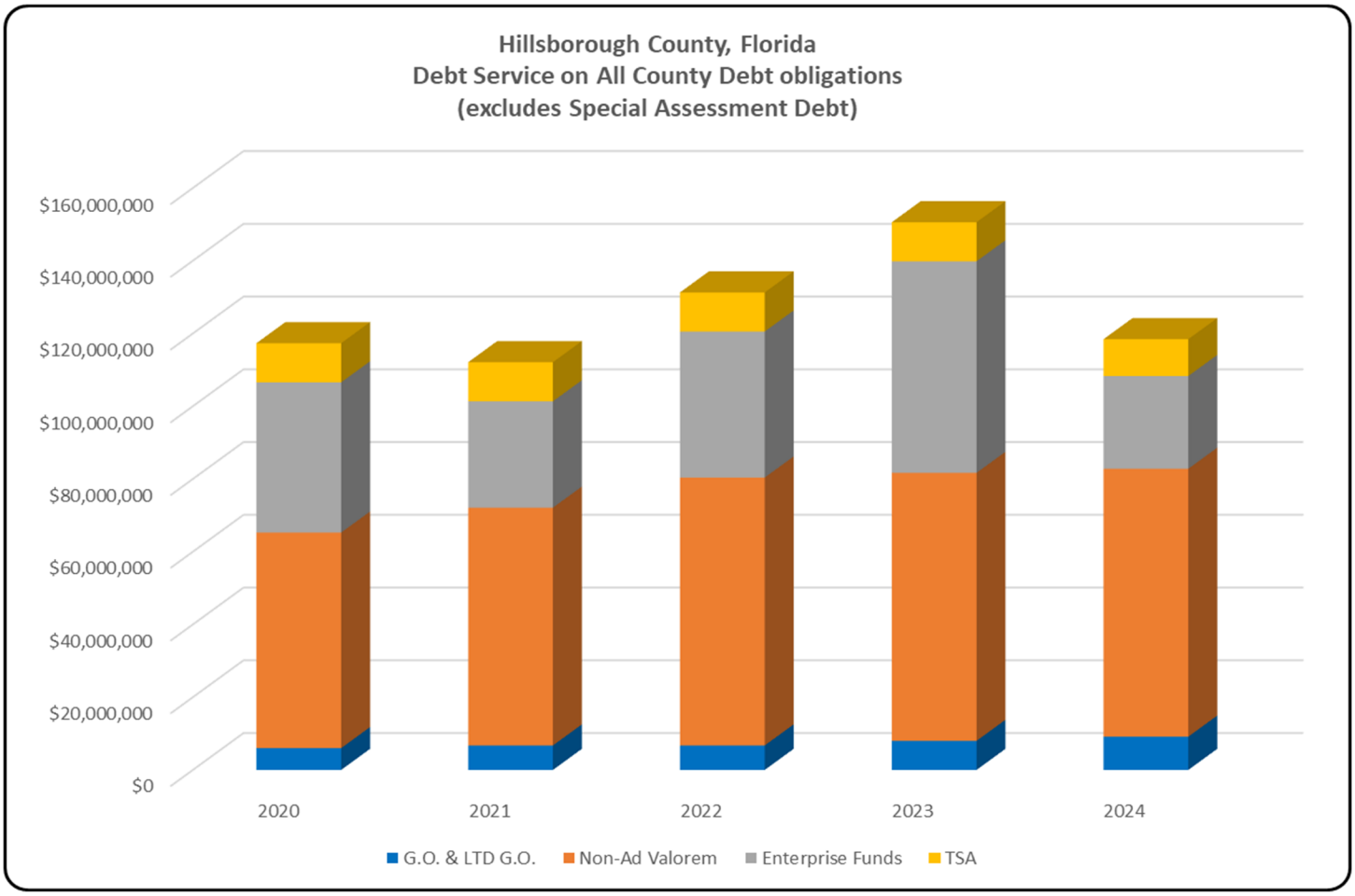




Debt Service on All County Debt Obligations

For the fiscal year ending September 30, 2023, total debt service on County-issued debt was **$139,844,506**, excluding payments on commercial paper and special assessment debt. Total debt service including County-supported debt of the Tampa Sports Authority for the fiscal year ending September 30, 2023 was **$150,580,406.** The following table illustrates debt service obligations for the Fiscal Years Ending September 30, 2020 through 2024.

	Fiscal Year Ended September 30				
	2020	**2021**	**2022**	**2023****	**2024*****
County-issued Debt:					
Governmental					
General Obligation (G.O.)	$5,992,433	$6,728,357	$6,729,357	$7,990,824	$9,147,288
Limited G.O. (Limited Ad Valorem)	0	0	0	0	0
Non-Enterprise/Non-Ad Valorem [1]	59,268,115	65,385,149	73,660,911	73,689,437	73,656,164
Total Direct Debt	**$65,260,548**	**$72,113,506**	**$80,390,268**	**$81,680,261**	**$82,803,452**
Enterprise Funds					
Water & Wastewater [2]	$20,355,491	$19,066,944	$29,781,068	$46,223,994	$25,503,790
Solid Waste	20,952,150	10,173,825	10,368,399	11,940,251	10,131,000
Total Enterprise Fund Debt	**$41,307,641**	**$29,240,769**	**$40,149,467**	**$58,164,245**	**$35,634,790**
Total County-issued Debt	**$106,568,189**	**$101,354,275**	**$120,539,735**	**$139,844,506**	**$118,438,242**
Non County-issued Debt Paid with County Revenues:					
Tampa Sports Authority	**10,762,300**	**10,752,900**	**10,746,500**	**10,735,900**	**10,729,575**
All County Debt [3,4]	**$117,330,489**	**$112,107,175**	**$131,286,235**	**$150,580,406**	**$129,167,817**



[1] Excludes commercial paper.
[2] Excludes County-issued Special Assessment Revenue Bonds.
[3] Excludes Principal Payments on Defeased Debt.
[4] Includes Capitalized Interest.
[5] For a more complete description of Tampa Sports Authority debt see the section titled “Revenue Bonds: Debt Issued by Independent Authorities”.

Debt Capacity of Selected Revenues

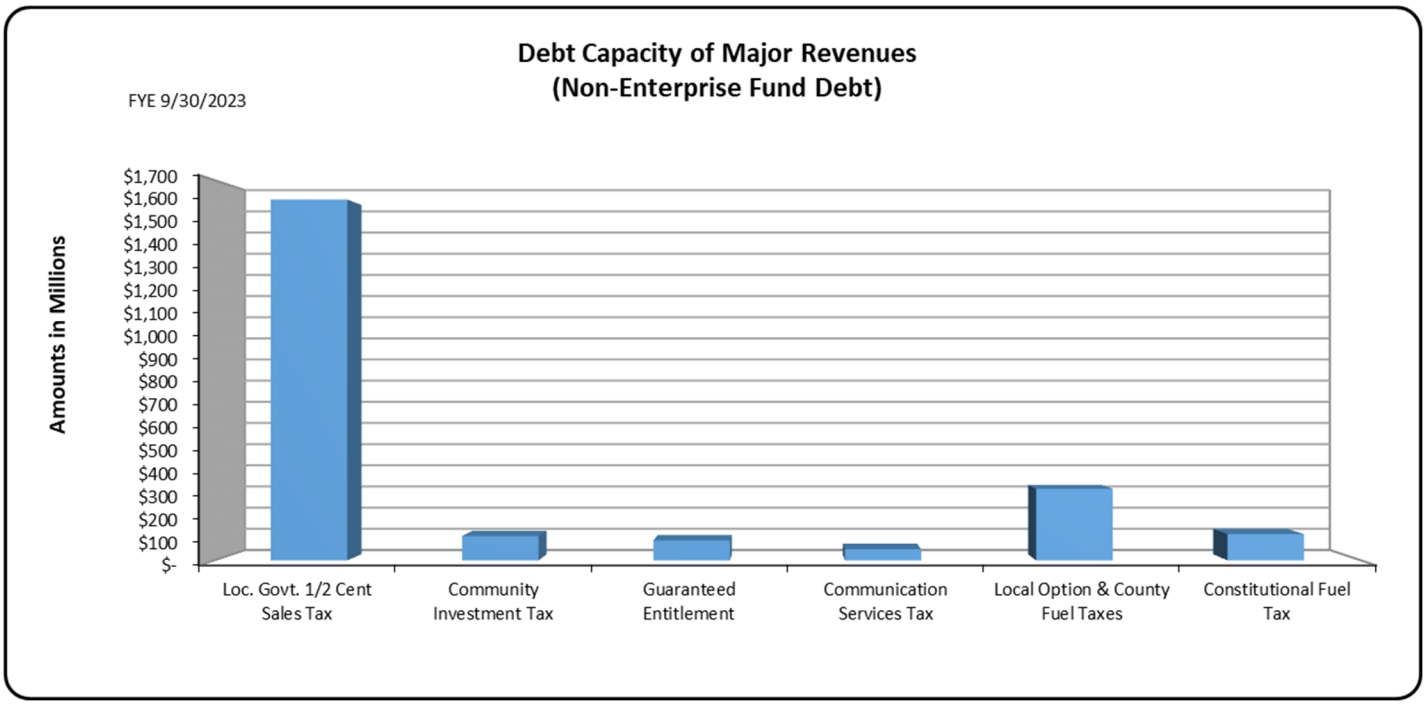
The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per $1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. The countywide millage rate for calendar year 2023 (fiscal year 2024) is 5.7309 mills.

Debt related to rate-based County services, such as water/wastewater utilities and solid waste collection and disposal, does not affect operations because pledges are made only on net revenues (i.e., total revenue minus operating and maintenance costs of the systems). Therefore, debt capacity for these enterprise operations is a function of the adequacy of rates and fees to support outstanding and additional debt.

The County has considerable debt capacity remaining. However, inasmuch as all County revenues are being used to pay debt service, fund County operations or increase reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified.

Appendix B of this report shows calculations of the debt capacity of County major non-ad valorem revenues in relation to current outstanding general fund debt of the County. These calculations serve three major purposes. First, they enable the County to determine its ability to pledge the revenues for additional projects. Secondly, they are used to determine the general debt capacity of the non-ad valorem revenues of the County taking into consideration the constraints of the anti-dilution test required by the County's outstanding bond issues and interlocal agreements. Finally, the debt capacity calculation provides an indication of the financial condition of the County.

A graph of the debt capacity of major revenues is illustrated below:



Debt Capacity of Selected Revenues

The County currently has twelve major non-ad valorem revenues as follows:

- the local government half-cent sales tax,
- the guaranteed entitlement,
- the communications services tax,
- the local option infrastructure surtax for community reinvestment (the "Community Investment Tax or CIT"),
- the voted fuel tax (9th ¢),
- the local option fuel tax (1-6¢),
- the county fuel tax (7th ¢),
- the constitutional fuel tax,
- the 4th cent tourist development tax,
- the 5th cent tourist development tax,
- traffic surcharge revenues, and
- the Indigent Care half-cent sales tax

In addition, the County has a mix of other non-ad valorem revenues. However, these revenues on a stand-alone basis are difficult to pledge as security for a bond issue due to the volatility and uncertainties of collections on an annual basis. Therefore, the debt capacity analysis primarily provides information on the above referenced major non-ad valorem revenue sources.

Many of the non-ad valorem revenues discussed here are limited as to use. For example, the county fuel tax and local option fuel tax are limited to transportation and road improvement related costs, including debt service payments on transportation bonds; the 4th and 5th cents of the tourist development tax are limited to capital construction and maintenance of tourist-related facilities such as convention centers, sports arenas and stadiums; and, the Indigent Care half-cent sales tax is limited to indigent care services. The primary, unrestricted direct revenue sources available as security for a non-ad valorem/non-enterprise bond issue are the local government half-cent sales tax, the guaranteed entitlement, the communication services tax, the community investment tax, and the constitutional fuel tax.

Description of Types of Debt Issued by the County

There are several different types of debt incurred by cities and counties in Florida, including general obligation debt, revenue debt, long-term leases and government loans. To date, Hillsborough County has used the methods summarized below. For a more detailed discussion, see Appendix A.

GENERAL OBLIGATION DEBT

General obligation ("G.O.") bonds of municipalities, counties, school districts and states are backed by a pledge of the full faith and credit of the issuing entity. This pledge generally is supported by a commitment of the issuer to levy and to collect ad valorem taxes, without limitations as to millage rate or amount, for the payment of principal and interest on its bonds. With the County's excellent "Aaa/AAA/AAA" credit rating, G.O. debt offers the lowest interest cost of any form of county debt. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per $1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. Because of the impact on property owners, the issuance of general obligation debt in Florida requires the consent of the voters through a referendum. The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum.

REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS

Most, if not all, state constitutions authorize either explicitly or implicitly the issuance of revenue debt. Revenue debt may be issued without voter referendum because of a public policy called the "special fund doctrine". The essence of revenue debt is that a particular stream of revenue is designated as the sole source of repayment of the debt. This revenue source may be derived from a specific project or enterprise, a loan program or even a special tax. In the event that such a source proves inadequate or default is otherwise threatened, the issuer is under no obligation to repay the debt from its other general governmental funds.

Debt related to rate-based County services, such as water and wastewater utilities, does not affect system operations because the initial size of the borrowing as well as the related debt service payments are structured around net system revenues.

FIXED VS. VARIABLE INTEREST RATE DEBT

Historically, short-term variable interest rates (“short-term rates”) tend to be lower than long-term fixed interest rates (“long-term rates”). Short-term rates promote the assets/liabilities matching principle. However, long-term rates provide debt service certainty and protect against short-term spikes in interest rates. Of the $1.34 billion in total County-issued debt outstanding on September 30, 2023, about $1.29 billion is financed with fixed interest rates and about $46.67 million with variable interest rates (i.e. tax-exempt and taxable commercial paper notes), resulting in a debt portfolio mix of 96.5% long-term fixed rate and 3.5% short-term variable rate debt, which is conservative and well-insulated from interest rate volatility. Depending on market conditions, the County plans to achieve a more moderate debt portfolio mix in the future by increasing its short-term debt issuance. The objective will be to further lower the County’s cost of capital without overexposing the County to short-term spikes in interest rates.

General Obligation Bonds

General Obligation Bonds are secured by a pledge of the full faith and credit of the County to levy sufficient ad valorem taxes to pay the debt service on the bonds. The County has three series of general obligation bonds outstanding. The $18,540,000 **Series 2002 General Obligation Refunding Bonds (Parks)** were issued to refund the Series 1993 and Series 1996 Bonds, each of which was issued in the original par amount of $10,000,000 to fund the acquisition and development of parks.

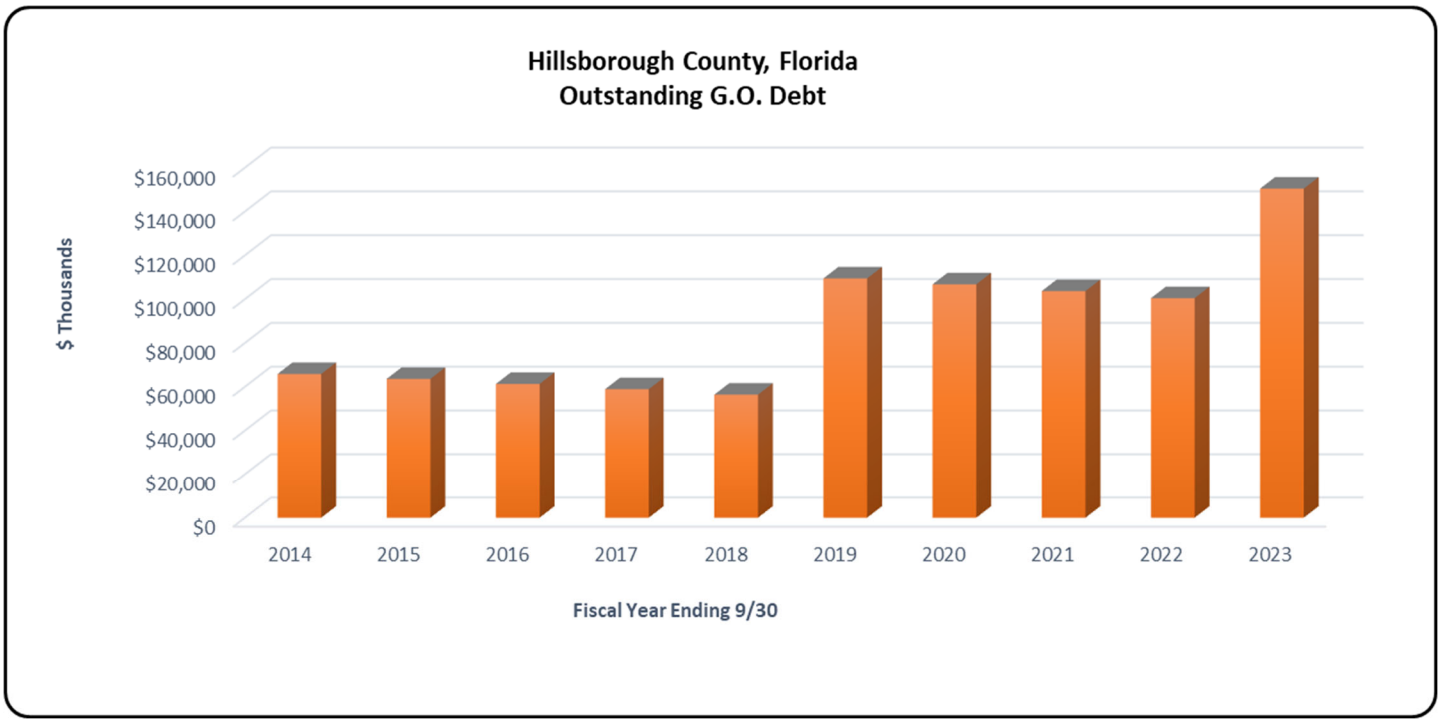
The $38,830,000 **Series 2019A General Obligation Refunding Bonds (ELAPP)** and $64,950,000 **Series 2019B General Obligation Bonds (ELAPP)** were issued to refund the Series 2009B Taxable General Obligation Bonds (ELAPP – Federally Taxable Build America Bonds – Direct Subsidy), and to continue the ELAPP program in accordance with the 2008 referendum authorization. The final maturity date of the outstanding 2019A Bonds is July 1, 2039 and the final maturity date of the 2019B Bonds is July 1, 2049.

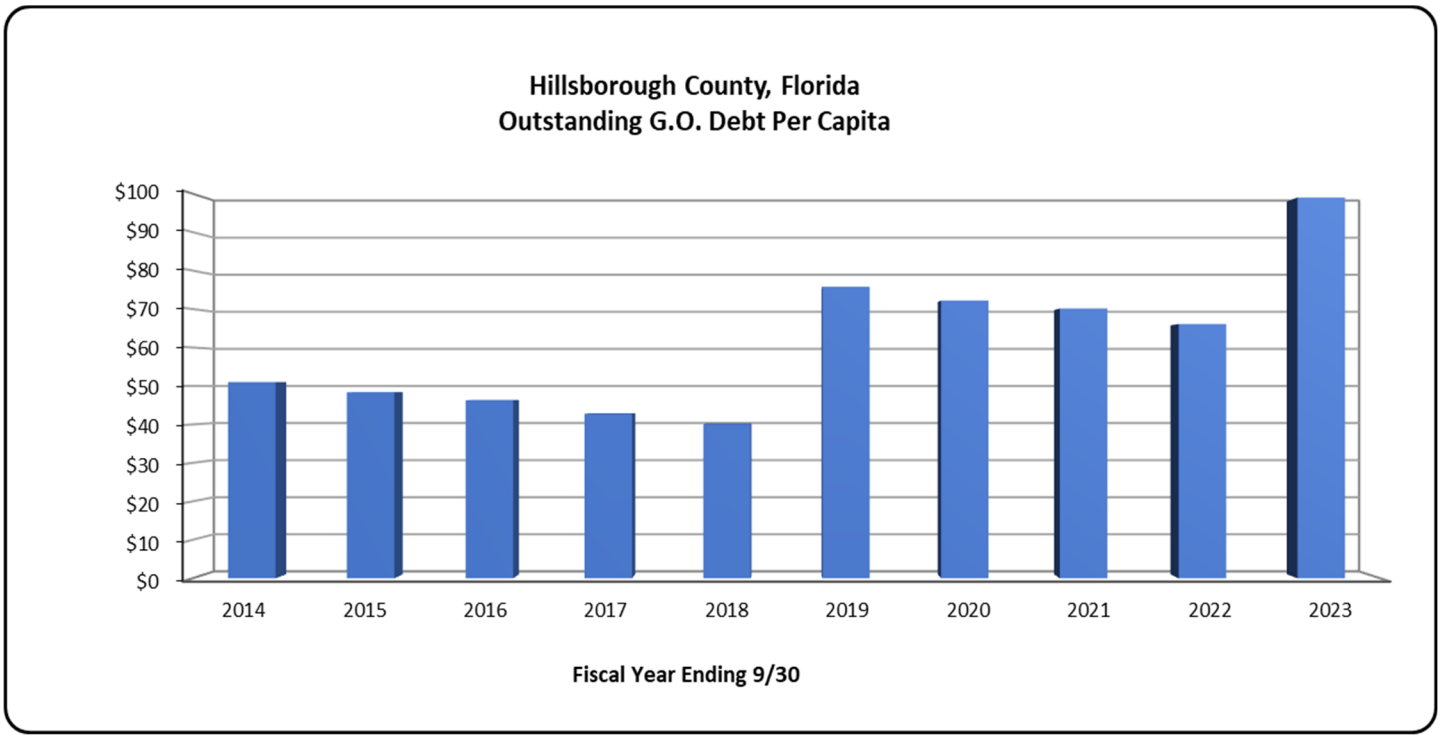
The $53,390,000 series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program) were issued to fund or refinance the acquisition cost of ELAPP Projects. The final maturity date of the 2023 Bonds is July 1, 2053.

Amount Outstanding FYE 2023	Dated Date	Issue	Security	Insured/ Underlying Ratings [1*]	Bond Insurance	Final Maturity
General Obligation Bonds						
$ 1,200,000	8/01/2002	$18,540,000 General Obligation Refunding Bonds, Series 2002 (Parks)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	MBIA	07/01/25
$ 33,435,000	8/20/2019	$38,830,000 General Obligation Refunding Bonds, Series 2019A (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	None	07/01/39
$62,455,000	8/20/2019	$64,950,000 General Obligation Bonds, Series 2019B (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	None	07/01/49
$53,390,000	8/09/2023	$53,390,000 General Obligation Bonds, Series 2023 (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	None	07/01/49
Total General Obligation Bonds						
$150,480,000						

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

General Obligation Bonds





General Obligation and Limited Ad Valorem Bonds

As of 9/30/2023

AGGREGATE DEBT SERVICE SCHEDULE

Fiscal Year	*Principal*	*Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [(1)]
2024	$ 3,600,000	$ 5,547,288	$ 9,147,288	$ 146,880,000	97.61%
2025	3,495,000	5,647,606	9,142,606	143,385,000	95.29%
2026	3,025,000	5,471,319	8,496,319	140,360,000	93.27%
2027	3,175,000	5,320,069	8,495,069	137,185,000	91.16%
2028	3,280,000	5,215,769	8,495,769	133,905,000	88.99%
2029	3,445,000	5,051,769	8,496,769	130,460,000	86.70%
2030	3,555,000	4,942,731	8,497,731	126,905,000	84.33%
2031	3,710,000	4,784,781	8,494,781	123,195,000	81.87%
2032	3,880,000	4,619,881	8,499,881	119,315,000	79.29%
2033	4,005,000	4,490,181	8,495,181	115,310,000	76.63%
2034	4,130,000	4,367,156	8,497,156	111,180,000	73.88%
2035	4,260,000	4,239,956	8,499,956	106,920,000	71.05%
2036	4,390,000	4,105,438	8,495,438	102,530,000	68.14%
2037	4,535,000	3,963,588	8,498,588	98,845,000	65.69%
2038	4,680,000	3,816,650	8,496,650	93,315,000	62.01%
2039	4,835,000	3,664,725	8,499,725	88,480,000	58.80%
2040	4,995,000	3,504,200	8,499,200	83,485,000	55.48%
2041	5,165,000	3,334,650	8,499,650	78,320,000	52.05%
2042	5,340,000	3,159,100	8,499,100	72,980,000	48.50%
2043	5,520,000	2,977,200	8,497,200	67,460,000	44.83%
2044	5,710,000	2,788,900	8,498,900	61,750,000	41.04%
2045	5,905,000	2,593,700	8,498,700	55,845,000	37.11%
2046	6,105,000	2,391,450	8,496,450	49,740,000	33.05%
2047	6,315,000	2,182,000	8,497,000	43,425,000	28.86%
2048	6,535,000	1,964,950	8,499,950	36,890,000	24.51%
2049	6,760,000	1,739,800	8,499,800	30,130,000	20.02%
2050	6,990,000	1,506,500	8,496,500	23,140,000	15.38%
2051	7,340,000	1,157,000	8,497,000	15,800,000	10.50%
2052	7,705,000	790,000	8,495,000	8,095,000	5.38%
2053	8,095,000	404,750	8,499,750	-	0.00%
	$ 150,480,000	**$ 105,743,107**	**$ 256,223,107**		

[(1)] Percentage of Amount Outstanding at fiscal year end 2024

General Obligation and Limited Ad Valorem Bonds

$18,540,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Refunding Bonds
Unincorporated Area Parks and Recreation Program
Series 2002

DATED: **August 1, 2002**
DELIVERED: **August 28, 2002**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 4.250829%
Arbitrage Yield: 4.197273%

Ratings	Underlying	Insured *
Moody's	Aaa	Aaa
S&P	AAA	AAA
Fitch	AAA	AAA

* Insurer: MBIA Insurance Corp. (MBIA)

PURPOSE
To refund the Series 1993 and Series 1996 Bonds, which were issued to finance the acquisition, development and improvement of parks in the unincorporated area of the County.

SECURITY
Ad Valorem Tax levied on all taxable property within the unincorporated area of the County constituting the Municipal Services Taxing Unit. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County (with respect to the unincorporated area).

Coupon Date	*Fiscal Year*	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ** *	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	2024	$ -			$ 31,500	$ 31,500			$ 1,200,000	6.47%
7/1/2024	2024	585,000	Term 1	5.25%	31,500	616,500	63,000	648,000	615,000	3.32%
1/1/2025	2025	-			16,144	16,144			615,000	3.32%
7/1/2025	2025	615,000	Term 1	5.25%	16,144	631,144	32,288	647,288	-	0.00%
		$ 1,200,000			**$ 95,288**	**$ 1,295,288**	**$ 95,288**	**$ 1,295,288**		

**** Modified Accrual Basis**

7/1/2025 $ 2,415,000 Term Bond 1, CUSIP number 432290KP8

General Obligation and Limited Ad Valorem Bonds

$38,830,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Refunding Bonds
Environmental Lands Acquisition and Protection Program
Series 2019A

DATED: **August 20, 2019**
DELIVERED: **August 20, 2019**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To refund the Series 2009B Bonds, which were issued to finance Capital Projects related to the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	$ -			$ 542,209	$ 542,209			$ 33,435,000	86.11%
7/1/2024	1,570,000	Serial	5.000%	542,209	2,112,209	1,084,419	2,654,419	31,865,000	82.06%
1/1/2025	-			502,959	502,959			31,865,000	82.06%
7/1/2025	1,645,000	Serial	5.000%	502,959	2,147,959	1,005,919	2,650,919	30,220,000	77.83%
1/1/2026	-			461,834	461,834			30,220,000	77.83%
7/1/2026	1,730,000	Serial	5.000%	461,834	2,191,834	923,669	2,653,669	28,490,000	73.37%
1/1/2027	-			418,584	418,584			28,490,000	73.37%
7/1/2027	1,815,000	Serial	2.000%	418,584	2,233,584	837,169	2,652,169	26,675,000	68.70%
1/1/2028	-			400,434	400,434			26,675,000	68.70%
7/1/2028	1,855,000	Serial	5.000%	400,434	2,255,434	800,869	2,655,869	24,820,000	63.92%
1/1/2029	-			354,059	354,059			24,820,000	63.92%
7/1/2029	1,945,000	Serial	1.750%	354,059	2,299,059	708,119	2,653,119	22,875,000	58.91%
1/1/2030	-			337,041	337,041			22,875,000	58.91%
7/1/2030	1,980,000	Serial	4.000%	337,041	2,317,041	674,081	2,654,081	20,895,000	53.81%
1/1/2031	-			297,441	297,441			20,895,000	53.81%
7/1/2031	2,060,000	Serial	4.000%	297,441	2,357,441	594,881	2,654,881	18,835,000	48.51%
1/1/2032	-			256,241	256,241			18,835,000	48.51%
7/1/2032	2,140,000	Serial	3.000%	256,241	2,396,241	512,481	2,652,481	16,695,000	43.00%
1/1/2033	-			224,141	224,141			16,695,000	43.00%
7/1/2033	2,205,000	Serial	2.500%	224,141	2,429,141	448,281	2,653,281	14,490,000	37.32%
1/1/2034	-			196,578	196,578			14,490,000	37.32%
7/1/2034	2,260,000	Serial	2.500%	196,578	2,456,578	393,156	2,653,156	12,230,000	31.50%
1/1/2035	-			168,328	168,328			12,230,000	31.50%
7/1/2035	2,315,000	Serial	2.625%	168,328	2,483,328	336,656	2,651,656	9,915,000	25.53%
1/1/2036	-			137,944	137,944			9,915,000	25.53%
7/1/2036	2,380,000	Serial	2.750%	137,944	2,517,944	275,888	2,655,888	7,535,000	19.41%
1/1/2037	-			105,219	105,219			7,535,000	19.41%
7/1/2037	2,445,000	Serial	2.750%	105,219	2,550,219	210,438	2,655,438	5,090,000	13.11%
1/1/2038	-			71,600	71,600			5,090,000	13.11%
7/1/2038	2,510,000	Serial	2.750%	71,600	2,581,600	143,200	2,653,200	2,580,000	6.64%
1/1/2039	-			37,088	37,088			2,580,000	6.64%
7/1/2039	2,580,000	Serial	2.875%	37,088	2,617,088	74,175	2,654,175	-	0.00%
	$ 33,435,000			**$ 9,023,400**	**$ 42,458,400**	**$ 9,023,400**	**$ 42,458,400**		

**** Modified Accrual Basis**

General Obligation and Limited Ad Valorem Bonds

$64,950,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2019B

DATED: **August 20, 2019**
DELIVERED: **August 20, 2019**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	$ -			$ 1,006,075	$ 1,006,075			$ 62,455,000	96.16%
7/1/2024	725,000	Serial	5.00%	1,006,075	1,731,075	2,012,150	2,737,150	61,730,000	95.04%
1/1/2025	-			987,950	987,950			61,730,000	95.04%
7/1/2025	765,000	Serial	5.00%	987,950	1,752,950	1,975,900	2,740,900	60,965,000	93.86%
1/1/2026	-			968,825	968,825			60,965,000	93.86%
7/1/2026	800,000	Serial	5.00%	968,825	1,768,825	1,937,650	2,737,650	60,165,000	92.63%
1/1/2027	-			948,825	948,825			60,165,000	92.63%
7/1/2027	840,000	Serial	5.00%	948,825	1,788,825	1,897,650	2,737,650	59,325,000	91.34%
1/1/2028	-			927,825	927,825			59,325,000	91.34%
7/1/2028	880,000	Serial	5.00%	927,825	1,807,825	1,855,650	2,735,650	58,445,000	89.98%
1/1/2029	-			905,825	905,825			58,445,000	89.98%
7/1/2029	925,000	Serial	5.00%	905,825	1,830,825	1,811,650	2,736,650	57,520,000	88.56%
1/1/2030	-			882,700	882,700			57,520,000	88.56%
7/1/2030	970,000	Serial	5.00%	882,700	1,852,700	1,765,400	2,735,400	56,550,000	87.07%
1/1/2031	-			858,450	858,450			56,550,000	87.07%
7/1/2031	1,020,000	Serial	5.00%	858,450	1,878,450	1,716,900	2,736,900	55,530,000	85.50%
1/1/2032	-			832,950	832,950			55,530,000	85.50%
7/1/2032	1,075,000	Serial	3.00%	832,950	1,907,950	1,665,900	2,740,900	54,455,000	83.84%
1/1/2033	-			816,825	816,825			54,455,000	83.84%
7/1/2033	1,105,000	Serial	3.00%	816,825	1,921,825	1,633,650	2,738,650	53,350,000	82.14%
1/1/2034	-			800,250	800,250			53,350,000	82.14%
7/1/2034	1,140,000	Serial	3.00%	800,250	1,940,250	1,600,500	2,740,500	52,210,000	80.38%
1/1/2035	-			783,150	783,150			52,210,000	80.38%
7/1/2035	1,175,000	Serial	3.00%	783,150	1,958,150	1,566,300	2,741,300	51,035,000	78.58%
1/1/2036	-			765,525	765,525			51,035,000	78.58%
7/1/2036	1,205,000	Serial	3.00%	765,525	1,970,525	1,531,050	2,736,050	49,830,000	76.72%
1/1/2037	-			747,450	747,450			49,830,000	76.72%
7/1/2037	1,240,000	Serial	3.00%	747,450	1,987,450	1,494,900	2,734,900	48,590,000	74.81%
1/1/2038	-			728,850	728,850			48,590,000	74.81%
7/1/2038	1,280,000	Serial	3.00%	728,850	2,008,850	1,457,700	2,737,700	47,310,000	72.84%
1/1/2039	-			709,650	709,650			47,310,000	72.84%
7/1/2039	1,320,000	Serial	3.00%	709,650	2,029,650	1,419,300	2,739,300	45,990,000	70.81%
1/1/2040	-			689,850	689,850			45,990,000	70.81%
7/1/2040	4,010,000	Serial	3.00%	689,850	4,699,850	1,379,700	5,389,700	41,980,000	64.63%
1/1/2041	-			629,700	629,700			41,980,000	64.63%
7/1/2041	4,135,000	Serial	0	629,700	4,764,700	1,259,400	5,394,400	37,845,000	58.27%
1/1/2042	-			567,675	567,675			37,845,000	58.27%
7/1/2042	4,255,000	Serial	3.00%	567,675	4,822,675	1,135,350	5,390,350	33,590,000	51.72%
1/1/2043	-			503,850	503,850			33,590,000	51.72%
7/1/2043	4,385,000	Serial	3.00%	503,850	4,888,850	1,007,700	5,392,700	29,205,000	44.97%
1/1/2044	-			438,075	438,075			29,205,000	44.97%
7/1/2044	4,515,000	Serial	3.00%	438,075	4,953,075	876,150	5,391,150	24,690,000	38.01%
1/1/2045	-			370,350	370,350			24,690,000	38.01%
7/1/2045	4,650,000	Serial	3.00%	370,350	5,020,350	740,700	5,390,700	20,040,000	30.85%
1/1/2046	-			300,600	300,600			20,040,000	30.85%
7/1/2046	4,790,000	Serial	3.00%	300,600	5,090,600	601,200	5,391,200	15,250,000	23.48%

General Obligation and Limited Ad Valorem Bonds

$64,950,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2019B

DATED: **August 20, 2019**
DELIVERED: **August 20, 2019**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2047	$ -			$ 228,750	$ 228,750			$ 15,250,000	23.48%
7/1/2047	4,935,000	Serial	3.00%	228,750	5,163,750	457,500	5,392,500	10,315,000	15.88%
1/1/2048	-			154,725	154,725			10,315,000	15.88%
7/1/2048	5,080,000	Serial	3.00%	154,725	5,234,725	309,450	5,389,450	5,235,000	8.06%
1/1/2049	-			78,525	78,525			5,235,000	8.06%
7/1/2049	5,235,000	Serial	3.00%	78,525	5,313,525	157,050	5,392,050	-	0.00%
	$ 62,455,000			**$ 35,266,450**	**$ 97,721,450**	**$ 35,266,450**	**$ 97,721,450**		

**** Modified Accrual Basis**

General Obligation and Limited Ad Valorem Bonds

$53,390,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2023

DATED: **August 9, 2023**
DELIVERED: **August 9, 2023**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 4.239446%
Arbitrage Yield: 3.591039%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	$ -			$ 1,052,969	$ 1,052,969			$ 53,390,000	100.00%
7/1/2024	720,000	Serial	5.00%	1,334,750	2,054,750	2,387,719	3,107,719	52,670,000	98.65%
1/1/2025	-			1,316,750	1,316,750			52,670,000	98.65%
7/1/2025	470,000	Serial	5.00%	1,316,750	1,786,750	2,633,500	3,103,500	52,200,000	97.77%
1/1/2026				1,305,000	1,305,000			52,200,000	97.77%
7/1/2026	495,000	Serial	5.00%	1,305,000	1,800,000	2,610,000	3,105,000	51,705,000	96.84%
1/1/2027	-			1,292,625	1,292,625			51,705,000	96.84%
7/1/2027	520,000	Serial	5.00%	1,292,625	1,812,625	2,585,250	3,105,250	51,185,000	95.87%
1/1/2028	-			1,279,625	1,279,625			51,185,000	95.87%
7/1/2028	545,000	Serial	5.00%	1,279,625	1,824,625	2,559,250	3,104,250	50,640,000	94.85%
1/1/2029	-			1,266,000	1,266,000			50,640,000	94.85%
7/1/2029	575,000	Serial	5.00%	1,266,000	1,841,000	2,532,000	3,107,000	50,065,000	93.77%
1/1/2030	-			1,251,625	1,251,625			50,065,000	93.77%
7/1/2030	605,000	Serial	5.00%	1,251,625	1,856,625	2,503,250	3,108,250	49,460,000	92.64%
1/1/2031	-			1,236,500	1,236,500			49,460,000	92.64%
7/1/2031	630,000	Serial	5.00%	1,236,500	1,866,500	2,473,000	3,103,000	48,830,000	91.46%
1/1/2032	-			1,220,750	1,220,750			48,830,000	91.46%
7/1/2032	665,000	Serial	5.00%	1,220,750	1,885,750	2,441,500	3,106,500	48,165,000	90.21%
1/1/2033	-			1,204,125	1,204,125			48,165,000	90.21%
7/1/2033	695,000	Serial	5.00%	1,204,125	1,899,125	2,408,250	3,103,250	47,470,000	88.91%
1/1/2034	-			1,186,750	1,186,750			47,470,000	88.91%
7/1/2034	730,000	Serial	5.00%	1,186,750	1,916,750	2,373,500	3,103,500	46,740,000	87.54%
1/1/2035	-			1,168,500	1,168,500			46,740,000	87.54%
7/1/2035	770,000	Serial	5.00%	1,168,500	1,938,500	2,337,000	3,107,000	45,970,000	86.10%
1/1/2036	-			1,149,250	1,149,250			45,970,000	86.10%
7/1/2036	805,000	Serial	5.00%	1,149,250	1,954,250	2,298,500	3,103,500	45,165,000	84.59%
1/1/2037	-			1,129,125	1,129,125			45,165,000	84.59%
7/1/2037	850,000	Serial	5.00%	1,129,125	1,979,125	2,258,250	3,108,250	44,315,000	83.00%
1/1/2038	-			1,107,875	1,107,875			44,315,000	83.00%
7/1/2038	890,000	Serial	5.00%	1,107,875	1,997,875	2,215,750	3,105,750	43,425,000	81.34%
1/1/2039	-			1,085,625	1,085,625			43,425,000	81.34%
7/1/2039	935,000	Serial	5.00%	1,085,625	2,020,625	2,171,250	3,106,250	42,490,000	79.58%
1/1/2040	-			1,062,250	1,062,250			42,490,000	79.58%
7/1/2040	985,000	Serial	5.00%	1,062,250	2,047,250	2,124,500	3,109,500	41,505,000	77.74%
1/1/2041	-			1,037,625	1,037,625			41,505,000	77.74%
7/1/2041	1,030,000	Serial	5.00%	1,037,625	2,067,625	2,075,250	3,105,250	40,475,000	75.81%
1/1/2042	-			1,011,875	1,011,875			40,475,000	75.81%
7/1/2042	1,085,000	Serial	5.00%	1,011,875	2,096,875	2,023,750	3,108,750	39,390,000	73.78%
1/1/2043	-			984,750	984,750			39,390,000	73.78%
7/1/2043	1,135,000	Serial	5.00%	984,750	2,119,750	1,969,500	3,104,500	38,255,000	71.65%
1/1/2044	-			956,375	956,375			38,255,000	71.65%
7/1/2044	1,195,000	Serial	5.00%	956,375	2,151,375	1,912,750	3,107,750	37,060,000	69.41%
1/1/2045	-			926,500	926,500			37,060,000	69.41%
7/1/2045	1,255,000	Serial	5.00%	926,500	2,181,500	1,853,000	3,108,000	35,805,000	67.06%
1/1/2046	-			895,125	895,125			35,805,000	67.06%
7/1/2046	1,315,000	Serial	5.00%	895,125	2,210,125	1,790,250	3,105,250	34,490,000	64.60%

General Obligation and Limited Ad Valorem Bonds

$53,390,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
Environmental Lands Acquisition and Protection Program
Series 2023

DATED: **August 9, 2023**
DELIVERED: **August 9, 2023**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 4.239446%
Arbitrage Yield: 3.591039%

Ratings	Underlying	Insured
Moody's	Aaa	None
S&P	AAA	None
Fitch	AAA	None

PURPOSE
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

SECURITY
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ** *	*Outstanding Debt*	*Percent Outstanding*
1/1/2047	$ -			$ 862,250	$ 862,250			$ 34,490,000	64.60%
7/1/2047	1,380,000	Serial	5.00%	862,250	2,242,250	1,724,500	3,104,500	33,110,000	62.02%
1/1/2048	-			827,750	827,750			33,110,000	62.02%
7/1/2048	1,455,000	Serial	5.00%	827,750	2,282,750	1,655,500	3,110,500	31,655,000	59.29%
1/1/2049	-			791,375	791,375			31,655,000	59.29%
7/1/2049	1,525,000		5.00%	791,375	2,316,375	1,582,750	3,107,750	30,130,000	56.43%
1/1/2050	-			753,250	753,250			30,130,000	56.43%
7/1/2050	6,990,000		5.00%	753,250	7,743,250	1,506,500	8,496,500	23,140,000	43.34%
1/1/2051	-			578,500	578,500			23,140,000	43.34%
7/1/2051	7,340,000		5.00%	578,500	7,918,500	1,157,000	8,497,000	15,800,000	29.59%
1/1/2052				395,000	395,000			15,800,000	29.59%
7/1/2052	7,705,000		5.00%	395,000	8,100,000	790,000	8,495,000	8,095,000	15.16%
1/1/2053	-			202,375	202,375			8,095,000	15.16%
7/1/2053	8,095,000		5.00%	202,375	8,297,375	404,750	8,499,750	-	0.00%
	$ 53,390,000			**$ 61,357,969**	**$ 114,747,969**	**$ 61,357,969**	**$ 114,747,969**		

** **Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

Debt classified as "non-enterprise/non-ad valorem" is supported by a variety of fees, taxes and other revenues of the County, excluding enterprise system revenues and ad valorem taxes. All currently outstanding debt in this category is tax-exempt. The following overview provides a description of each outstanding issue, the original amount and purpose of the issue, and a description of pledged revenues.

The tax-exempt debt issued under the County's Commercial Paper Program (the "Program"), established in April 2000, is payable from and secured by the County's covenant to budget and appropriate from non-ad valorem revenues. The County's borrowings under the Program are also secured by a $275 million revolving credit agreement from Wells Fargo Bank, NA. Since its inception, the Program has provided cost-efficient, short-term financing for projects until such time as final project costs are known, sufficient revenue is available to support a long-term financing, multiple projects can be combined into a single long-term financing of adequate dollar size, or a favorable interest rate environment exists.

The **Series 2012A Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $38,130,000 on May 23, 2012. The Series 2012A Bonds were issued to refund a portion of the outstanding CIT Revenue Bonds, Series 2001A (Jail Project), and a portion of the outstanding CIT Revenue Bonds, Series 2001B (Stormwater Project). The Series 2012A Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the Series 2012A Bonds are on a parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2007; the CIT Refunding Revenue Bonds, Series 2012B; the CIT Refunding Revenue Bonds, Series 2015; and the Court Facilities Refunding Revenue Note, Series 2015.

The **Series 2012B Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $51,625,000 on May 23, 2012. The Series 2012B Bonds were issued to refund a portion of the outstanding CIT Revenue Bonds, Series 2004. (The final remaining unrefunded portion of the series 2004 CIT Bonds was paid off during fiscal 2015) The Series 2012B Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the Series 2012B Bonds are on a parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2007; the CIT Refunding Revenue Bonds, Series 2012A; the CIT Refunding Revenue Bonds, Series 2015; and the Court Facilities Refunding Revenue Note, Series 2015.

The **Series 2015 Communications Services Tax Revenue Bonds** were issued in the amount of $67,800,000 on April 16, 2015. The series 2015 Bonds were issued in order to provide funds sufficient to finance, refinance and/or reimburse the acquisition, construction and equipping of a new Public Safety Operations Complex ("PSOC"), new Sheriff's facilities, improvements to various existing fire stations and to new fire stations, and various parks, recreation and other public facilities improvements. The Bonds are secured by and will be repaid from Communication Services Tax revenues.

The **Series 2015 Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $139,215,000 on July 29, 2015. The Series 2015 Bonds were issued in order to refinance $49,500,000 of outstanding commercial paper notes, and $103,745,000 of outstanding Community Investment Tax Revenue Bonds, Series 2007. The Series 2015 Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the 2015 Series Bonds are on a parity and equal status with the County's outstanding Court Facilities Refunding Note, Series 2015; CIT Revenue Bonds, Series 2007 (unrefunded portion), Series 2012A and CIT Revenue Bonds Series 2012B.

The **Series 2015 Tampa Bay Arena Refunding Revenue Note** was issued in the amount of $11,176,000 on November 5, 2015. The Series 2015 Note was issued in order to refund all of the outstanding 2005 Tampa Bay Arena Refunding Revenue bonds originally issued to refund the Tampa Sports Authority taxable 1995 Special Purpose Bonds and to pay the cost of terminating a forward interest rate swap agreement. The Bonds are secured by a pledge of Non-Ad Valorem Revenues but are being repaid from 5th Cent Tourist Development Tax Revenues.

The **Series 2015 Court Facilities Refunding Revenue Note** was issued in the amount of $19,756,000 on November 5, 2015. The Series 2015 Note was issued to refund the Court Facilities Series 2005 Bonds, which were issued to refund the Court facilities Series 1999 Bonds, which were issued to finance capital improvements to the court system facilities of the County and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan. The Bonds are secured by a pledge of Non-Ad Valorem Revenues and are being repaid from Traffic Surcharge Revenues.

The **Series 2016 Capital Improvement Program Refunding Revenue Bonds** were issued in the amount of $18,185,000 on July 14, 2016. The Series 2016 Bonds were issued to refund all the outstanding 2006 Capital Improvement Program Refunding Revenue Bonds, which were issued to refund the Series 1996 Capital Improvement Program Refunding Revenue Bonds (Steinbrenner/Legends Field and 800 MHz Radio Communication System). The Bonds are secured by the half-cent sales tax revenues, but may also be repaid in part by 4th Cent Tourist Development Tax Revenues and revenues collected under F.S. 318.21(9).

The Series 2016 Fifth Cent Tourist Development Tax Refunding Revenue Bonds were issued in the amount of $39,075,000 on October 25, 2016. The Series 2016 Bonds were issued to refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Amalie Arena,

formerly known as the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace. The 5th Cent Tourist Development Tax Revenues are the sole payment source for the Series 2016 Bonds.

The Series 2017A Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds were issued in the amount of $12,875,000**.** The Series 2017A Bonds were issued to refund the County's outstanding Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006, which were issued to refund Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B, which in turn were issued to fund the acquisition and/or construction of various capital improvements to the County-owned Steinbrenner Field (fka Legends Field) baseball stadium, and the City-owned Tampa Convention Center. The 4th Cent Tourist Development Tax is the sole payment source for the Series 2017A Bonds.

The Series 2017B Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds were issued in the amount of $22,020,000**.** The 2017B Bonds were issued to fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility. The 4th Cent Tourist Development Tax is the sole payment source for the Series 2017B Bonds.

The Series 2017 Capital improvement Non-Ad Valorem Refunding Revenue Note was issued in the amount of $11,749,000 on September 26, 2017. The Series 2017 Note was issued in order to refinance $11,420,000 of outstanding Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2008 which were issued to refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 1998 which were issued to 1) fund the acquisition and construction of a combined warehouse and operations center for various County agencies and two regional substations for the County sheriff's department, and 2) redeem an outstanding note to the Florida Local Government Finance Commission. The Note is secured by a pledge of Non-Ad Valorem Revenues but is being repaid from Half-Cent Sales Tax Revenues.

The Series 2017 Capital Improvement Program Refunding Revenue Note was issued in the amount of $27,216,000, on December 21, 2017. The Series 2017 Note was issued to refinance a portion of the outstanding Capital Improvement Program Refunding Revenue Bonds, Series 2012, which were issued to pay off $50 million of outstanding commercial paper and to fund approximately $29 million of capital improvement projects approved as part the adopted CIP. The Note is secured by Half-Cent Sales Tax Revenues.

The Series 2018 Community Investment Tax Refunding Revenue Bonds were issued in the amount of $61,135,000 on July 24, 2018. The Series 2018 Bonds were issued for the purpose of refunding $51,610,000 of outstanding commercial paper notes, together with financing the design, engineering, acquisition, construction and reconstruction of certain transportation and other capital improvements in the County. The Bonds are secured by CIT Revenues.

The Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds were issued in the amount of $142,720,000 on June 20, 2019. The Series 2019 Bonds were issued to fund the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including capital improvements related to the hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response. The Bonds are secured by a pledge of Non-Ad Valorem Revenues but are being repaid from Half-Cent Sales Tax Revenues.

The Series 2021 Capital Improvement Program Non-Ad Valorem Revenue Bonds were issued in the amount of $189,290,000 on May 25, 2021. The Series 2021 Bonds were issued in order to redeem commercial paper notes previously issued for the purpose of funding transportation projects, and in order to provide long-term funding for additional transportation project costs.

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

Amount Outstanding FYE 2023	Dated Date	Issue	Security	Insured/ Underlying Ratings	Bond Insurance	Final Maturity
Non-Ad Valorem Bonds						
$ 26,570,000	05/23/2012	$89,755,000 Community Investment Tax Refunding Revenue Bonds, Series 2012A and B (Series 2012A= $38,130,000 and Series 2012B= $51,625,000)	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	A1/AA/AA+	None	11/01/25
$ 58,920,000	04/09/2015	$67,800,000 Communication Services Tax Revenue Bonds, Series 2015	Communications Services Tax (CST)	Aa1/AA+/AA+	None	10/01/45
$ 56,770,000	07/09/2015	$139,215,000 Community Investment Tax Refunding Revenue Bonds, Series 2015	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	A1/AA/AA+	None	11/01/25
$ 4,417,000	11/05/2015	$11,176,000 Tampa Bay Arena Refunding Revenue Note, Series 2015	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	None	None	10/01/2016
$ 7,753,000	11/05/2015	$19,756,000 Court Facilities Refunding Revenue Note, Series 2015	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	None	None	11/01/2026
$ 2,640,000	07/14/2016	$18,185,000 Capital Improvement Program Refunding Revenue Bonds, Series 2016	Local Government Half-Cent Sales Tax	Aa2/AA+/AA+	None	08/01/24
$ 34,040,000	10/27/2016	$39,075,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016	5th Cent Tourist Development Tax	A1/AA/AA-	AGM	10/01/2046
$ 28,680,000	02/16/2017	$34,985,000 Fourth Cent Tourist Development Tax refunding and Improvement Revenue Bonds, Series 2017A and B. (Series 2017A= $12,875,000 and Series 2017B= $22,020,000	4th Cent Tourist Development Tax	A1/AA-/AA-	None	10/01/2035 10/01/2046
$ 6,207,000	09/26/2017	$11,749,000 Capital Improvement Non-Ad Valorem Refunding Revenue Note, Series 2017	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	None	None	07/01/2028
$ 19,069,000	12/21/2017	$27,216,000 Capital Improvement Program Revenue Note, Series 2017	Local Government Half-Cent Sales Tax	None	None	08/01/2026
$ 44,395,000	07/24/2018	$61,135,000 Community Investment Tax Refunding Revenue Bonds, Series 2018	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	A1/AA/AA+	None	11/01/2026
$142,720,000	06/20/2019	$142,720,000 Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2019	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	Aa1/AAA/AA+	None	08/01/2049
$182,290,000	05/11/2021	$189,290,000 Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2021	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	Aa1/AAA/AA+	None	08/01/2051

Total Non-Ad Valorem Bonds

$614,471,000

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

As of 9/30/2023
AGGREGATE DEBT SERVICE SCHEDULE
(excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [1]
2024	$ 52,075,000	$ 21,581,164	$ 73,656,164	$ 562,396,000	91.53%
2025	51,549,000	19,370,314	70,919,314	510,847,000	83.14%
2026	53,691,000	17,213,527	70,904,527	457,156,000	74.40%
2027	43,698,000	15,067,509	58,765,509	413,458,000	67.29%
2028	13,163,000	13,748,222	26,911,222	400,295,000	65.14%
2029	13,765,000	13,152,260	26,917,260	386,530,000	62.90%
2030	14,410,000	12,507,020	26,917,020	372,120,000	60.56%
2031	15,080,000	11,834,132	26,914,132	357,040,000	58.11%
2032	15,730,000	11,188,194	26,918,194	341,310,000	55.55%
2033	16,330,000	10,568,649	26,898,649	324,980,000	52.89%
2034	16,930,000	9,979,681	26,909,681	308,050,000	50.13%
2035	17,525,000	9,364,013	26,889,013	290,525,000	47.28%
2036	18,175,000	8,710,244	26,885,244	272,350,000	44.32%
2037	17,380,000	8,058,344	25,438,344	254,970,000	41.49%
2038	17,900,000	7,534,694	25,434,694	237,070,000	38.58%
2039	18,505,000	6,926,609	25,431,609	218,565,000	35.57%
2040	19,060,000	6,384,463	25,444,463	199,505,000	32.47%
2041	19,595,000	5,844,694	25,439,694	179,910,000	29.28%
2042	20,145,000	5,288,778	25,433,778	159,765,000	26.00%
2043	20,785,000	4,642,800	25,427,800	138,980,000	22.62%
2044	21,465,000	3,965,644	25,430,644	117,515,000	19.12%
2045	22,160,000	3,266,097	25,426,097	95,355,000	15.52%
2046	22,870,000	2,543,650	25,413,650	72,485,000	11.80%
2047	19,545,000	1,873,934	21,418,934	52,940,000	8.62%
2048	17,140,000	1,364,700	18,504,700	35,800,000	5.83%
2049	17,610,000	893,650	18,503,650	18,190,000	2.96%
2050	8,995,000	409,275	9,404,275	9,195,000	1.50%
2051	9,195,000	206,888	9,401,888	-	0.00%
	$ 614,471,000	**$ 233,489,147**	**$ 847,960,147**		

[1] **Percentage of Amount Outstanding at fiscal year end 2024**
NOTE: All Data Above Excludes Commercial Paper Program

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$38,130,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2012A

DATED:	**May 10, 2012**		
DELIVERED:	**May 23, 2012**		
Initial Call Date / Price:	11/1/2023	100%	
True Interest Cost (TIC):	2.461684%		
Arbitrage Yield:	2.420960%		

Ratings	**Underlying**	**Insured**
Moody's	A1	N/R
S&P	AA	N/R
Fitch	AA	N/R

PURPOSE

To refund a portion of the County's oustanding Community Investment Tax Revenue Bonds, Series 2001A and Series 2001B.

SECURITY

The Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012B, Series 2015 and Series 2018.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2023	$ 3,695,000	Serial	5.00%	$ 182,225	$ 3,877,225		$ 5,990,000	15.71%
5/1/2024	-	Serial		89,850	89,850	3,967,075	5,990,000	15.71%
11/1/2024	3,840,000	Serial	3.00%	89,850	3,929,850		2,150,000	5.64%
5/1/2025	-	Serial		32,250	32,250	3,962,100	2,150,000	5.64%
11/1/2025	2,150,000	Serial	3.00%	32,250	2,182,250		-	0.00%
5/1/2026	-	Serial		-	-	2,182,250	-	0.00%
	$ 9,685,000			**$ 426,425**	**$ 10,111,425**	**$ 10,111,425**		

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$51,625,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2012B

DATED:	**May 10, 2012**		
DELIVERED:	**May 23, 2012**		
Initial Call Date / Price:	11/1/2023	100%	
True Interest Cost (TIC):	2.557791%		
Arbitrage Yield:	2.420960%		

Ratings	**Underlying**	**Insured**
Moody's	A1	N/R
S&P	AA	N/R
Fitch	AA	N/R

PURPOSE

To advance refund a portion of the County's oustanding Community Investment Tax Revenue Bonds, Series 2004.

SECURITY

The Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2015 and Series 2018.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2023	$ 5,410,000	Serial	5.00%	$ 307,375	$ 5,717,375		$ 11,475,000	22.23%
5/1/2024	-	Serial		172,125	172,125	5,889,500	11,475,000	22.23%
11/1/2024	5,640,000	Serial	3.00%	172,125	5,812,125		5,835,000	11.30%
5/1/2025	-	Serial		87,525	87,525	5,899,650	5,835,000	11.30%
11/1/2025	5,835,000	Serial	3.00%	87,525	5,922,525		-	0.00%
5/1/2026	-	Serial		-	-	5,922,525	-	0.00%
	$ 16,885,000			**$ 826,675**	**$ 17,711,675**	**$ 17,711,675**		

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$11,176,000
HILLSBOROUGH COUNTY, FLORIDA
Tampa Bay Arena Refunding Revenue Note
Series 2015

DATED:	**November 5, 2015**
DELIVERED:	**November 5, 2015**
Initial Call Date / Price:	Not Callable
True Interest Cost (TIC):	2.234277%
Arbitrage Yield:	2.160156%

Ratings	Underlying	Insured
Moody's	None	None
S&P	None	None
Fitch	None	None

PURPOSE

To refund the 2005 Tampa Bay Arena Refunding Revenue Bonds, which were used to refund the Tampa Sports Authority Taxable 1995 Special Purpose Bonds and pay the cost of terminating a forward interest rate swap agreement.

SECURITY

Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (The 5th Cent Tourist Development Tax and ticket surcharges on events at the Amalie Arena are the source of payment for debt service.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2023	$ 1,064,000	N/A	2.16%	$ 47,704	$ 1,111,704		$ 3,353,000	30.00%
4/1/2024	-			36,212	36,212	1,147,916	3,353,000	30.00%
10/1/2024	1,093,000	N/A	2.16%	36,212	1,129,212		2,260,000	20.22%
4/1/2025	-			24,408	24,408	1,153,620	2,260,000	20.22%
10/1/2025	1,113,000	N/A	2.16%	24,408	1,137,408		1,147,000	10.26%
4/1/2026	-			12,388	12,388	1,149,796	1,147,000	10.26%
10/1/2026	1,147,000	N/A	2.16%	12,388	1,159,388	1,159,388	-	0.00%
	$ 4,417,000			**$ 193,720**	**$ 4,610,720**	**$ 4,610,720**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$139,215,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2015

			Ratings	Underlying	Insured
DATED:	**July 29, 2015**		Moody's	A1	N/R
DELIVERED:	**July 29, 2015**		S&P	AA	N/R
Initial Call Date / Price:	Not Callable		Fitch	AA	N/R
True Interest Cost (TIC):	2.1857620%				
Arbitrage Yield:	2.1452940%				

PURPOSE

To refund the County's 2007 Community Investment Tax Revenue Bonds which were issued to finance the acquisition and construction of transportation and other capital improvement projects in the County and to refinance certain outstanding commercial paper notes.

SECURITY

The Community Investment Tax Revenues. The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2012B, and Series 2018.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*County's Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2023	$ 17,845,000	Serial	5.00%	$ 1,419,250	$ 19,264,250		$ 38,925,000	27.96%
5/1/2024	-			973,125	973,125	20,237,375	38,925,000	27.96%
11/1/2024	18,705,000	Serial	5.00%	973,125	19,678,125		20,220,000	14.52%
5/1/2025	-			505,500	505,500	20,183,625	20,220,000	14.52%
11/1/2025	20,220,000	Serial	5.00%	505,500	20,725,500		-	0.00%
5/1/2026	-			-	-	20,725,500	-	0.00%
	$ 56,770,000			**$ 4,376,500**	**$ 61,146,500**	**$ 61,146,500**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$67,800,000
HILLSBOROUGH COUNTY, FLORIDA
Communication Services Tax Revenue Bonds (PSOC)
Series 2015

DATED:	**April 9, 2015**		
DELIVERED:	**April 9, 2015**		
Initial Call Date / Price:	10/1/2026	100%	
True Interest Cost (TIC):	3.6818580%		
Arbitrage Yield:	3.4630810%		

Ratings	**Underlying**	**Insured**
Moody's	Aa1	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To fund the Series 2015 Project, which generally consists of the acquisition, construction and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, and new fire stations and various parks, recreation and other public facilities improvements.

SECURITY
Local Communications Services Tax Revenues pursuant to the Florida Statutes.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*County's Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
10/1/2023	$ 1,455,000	Serial	5.00%	$ 1,303,850	$ 2,758,850		$ 57,465,000	84.76%
4/1/2024	-			1,267,475	1,267,475	4,026,325	57,465,000	84.76%
10/1/2024	1,530,000	Serial	5.00%	1,267,475	2,797,475		55,935,000	82.50%
4/1/2025	-			1,229,225	1,229,225	4,026,700	55,935,000	82.50%
10/1/2025	1,605,000	Serial	5.00%	1,229,225	2,834,225		54,330,000	80.13%
4/1/2026	-			1,189,100	1,189,100	4,023,325	54,330,000	80.13%
10/1/2026	1,685,000	Serial	5.00%	1,189,100	2,874,100		52,645,000	77.65%
4/1/2027	-			1,146,975	1,146,975	4,021,075	52,645,000	77.65%
10/1/2027	1,770,000	Serial	5.00%	1,146,975	2,916,975		50,875,000	75.04%
4/1/2028	-			1,102,725	1,102,725	4,019,700	50,875,000	75.04%
10/1/2028	1,860,000	Serial	5.25%	1,102,725	2,962,725		49,015,000	72.29%
4/1/2029	-			1,053,900	1,053,900	4,016,625	49,015,000	72.29%
10/1/2029	1,955,000	Serial	5.25%	1,053,900	3,008,900		47,060,000	69.41%
4/1/2030	-			1,002,581	1,002,581	4,011,481	47,060,000	69.41%
10/1/2030	2,060,000	Serial	5.25%	1,002,581	3,062,581		45,000,000	66.37%
4/1/2031	-			948,506	948,506	4,011,088	45,000,000	66.37%
10/1/2031	2,165,000	Serial	4.00%	948,506	3,113,506		42,835,000	63.18%
4/1/2032	-			905,206	905,206	4,018,713	42,835,000	63.18%
10/1/2032	2,255,000	Serial	5.00%	905,206	3,160,206		40,580,000	59.85%
4/1/2033	-			848,831	848,831	4,009,038	40,580,000	59.85%
10/1/2033	2,365,000	Serial	4.00%	848,831	3,213,831		38,215,000	56.36%
4/1/2034	-			801,531	801,531	4,015,363	38,215,000	56.36%
10/1/2034	2,460,000	Term (1) (A)	5.00%	801,531	3,261,531		35,755,000	52.74%
4/1/2035	-			740,031	740,031	4,001,563	35,755,000	52.74%
10/1/2035	2,585,000	Term (1) (A)	5.00%	740,031	3,325,031		33,170,000	48.92%
4/1/2036	-			675,406	675,406	4,000,438	33,170,000	48.92%
10/1/2036	2,715,000	Term (1) (A)	5.00%	675,406	3,390,406		30,455,000	44.92%
4/1/2037	-			607,531	607,531	3,997,938	30,455,000	44.92%
10/1/2037	2,850,000	Term (1) (A)	5.00%	607,531	3,457,531		27,605,000	40.72%
4/1/2038	-			536,281	536,281	3,993,813	27,605,000	40.72%
10/1/2038	2,990,000	Term (1) (A)	5.00%	536,281	3,526,281		24,615,000	36.31%
4/1/2039	-			461,531	461,531	3,987,813	24,615,000	36.31%
10/1/2039	3,140,000	Term (2) (B)	3.75%	461,531	3,601,531		21,475,000	31.67%
4/1/2040	-			402,656	402,656	4,004,188	21,475,000	31.67%
10/1/2040	3,260,000	Term (2) (B)	3.75%	402,656	3,662,656		18,215,000	26.87%
4/1/2041	-			341,531	341,531	4,004,188	18,215,000	26.87%
10/1/2041	3,380,000	Term (2) (B)	3.75%	341,531	3,721,531		14,835,000	21.88%
4/1/2042	-			278,156	278,156	3,999,688	14,835,000	21.88%
10/1/2042	3,505,000	Term (2) (B)	3.75%	278,156	3,783,156		11,330,000	16.71%
4/1/2043	-			212,437.50	212,437.50	3,995,594	11,330,000.00	16.71%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$67,800,000
HILLSBOROUGH COUNTY, FLORIDA
Communication Services Tax Revenue Bonds (PSOC)
Series 2015

DATED:	**April 9, 2015**		
DELIVERED:	**April 9, 2015**		
Initial Call Date / Price:	10/1/2026	100%	
True Interest Cost (TIC):	3.6818580%		
Arbitrage Yield:	3.4630810%		

Ratings	**Underlying**	**Insured**
Moody's	Aa1	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE

To fund the Series 2015 Project, which generally consists of the acquisition, construction and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, and new fire stations and various parks, recreation and other public facilities improvements.

SECURITY

Local Communications Services Tax Revenues pursuant to the Florida Statutes.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*County's Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
10/1/2043	$ 3,640,000	Term (2) (B)	3.75%	$ 212,438	$ 3,852,438		$ 7,690,000	11.34%
4/1/2044	-			144,188	144,188	3,996,625	7,690,000	11.34%
10/1/2044	3,775,000	Term (2) (B)	3.75%	144,188	3,919,188		3,915,000	5.77%
4/1/2045	-			73,406	73,406	3,992,594	3,915,000	5.77%
10/1/2045	3,915,000	Term (2) (B)	3.75%	73,406	3,988,406		-	0.00%
4/1/2046	-					3,988,406	-	0.00%
	$ 58,920,000			**$ 33,242,275**	**$ 92,162,275**	**$ 92,162,275**		

**** Modified Accrual Basis**

(A) 10/1/2038 $ 13,600,000 Term Bond 1

(B) 10/1/2045 11,140,000 Term Bond 2

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$19,756,000
HILLSBOROUGH COUNTY, FLORIDA
Court Facilities Refunding Revenue Note
Series 2015

DATED:	**November 5, 2015**
DELIVERED:	**November 5, 2015**
Initial Call Date / Price:	Not Callable
True Interest Cost (TIC):	2.284154%
Arbitrage Yield:	2.284154%

Ratings	Underlying	Insured
Moody's	None	None
S&P	None	None
Fitch	None	None

PURPOSE

To refund the Court Facilities Series 2005 Bonds, which were issued to refund the Court Facilities Series 1999 Bonds, which in turn were issued to finance capital improvements to the court system facilities of the County and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan.

SECURITY

Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Traffic surcharge revenues are the source of payment for debt service.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2023	$ 1,875,000	N/A	2.24%	$ 86,834	$ 1,961,834		$ 5,878,000	29.75%
5/1/2024	-			65,834	65,834	2,027,667	5,878,000	29.75%
11/1/2024	1,916,000	N/A	2.24%	65,834	1,981,834		3,962,000	20.05%
5/1/2025	-			44,374	44,374	2,026,208	3,962,000	20.05%
11/1/2025	1,959,000	N/A	2.24%	44,374	2,003,374		2,003,000	10.14%
5/1/2026	-			22,434	22,434	2,025,808	2,003,000	10.14%
11/1/2026	2,003,000	N/A	2.24%	22,434	2,025,434		-	0.00%
5/1/2027	-			-	-	2,025,434	-	0.00%
	$ 7,753,000			**$ 352,117**	**$ 8,105,117**	**$ 8,105,117**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$18,185,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Program Refunding Revenue Bonds
Series 2016

DATED:	**July 14, 2016**	
DELIVERED:	**July 14, 2016**	
Initial Call Date / Price:		Not Callable
True Interest Cost (TIC):		4.280156%
Arbitrage Yield:		4.160435%

Ratings	**Underlying**	**Insured**
Moody's	Aa1	N/R
S&P	AAA	N/R
Fitch	AA+	N/R

PURPOSE
To refund the Capital Improvement Program Refunding Revenue Bonds, Series 2006.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (4th Cent Tourist Development Tax revenues, Local Government Half-Cent Sales Tax revenues and 800 Mhz Communications surcharge revenues are the repayment source for debt service on the Bonds.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 52,800	$ 52,800		$ 2,640,000	14.52%
8/1/2024	2,640,000	Serial	4.00%	52,800	2,692,800	2,745,600	-	0.00%
	$ 2,640,000			**$ 105,600**	**$ 2,745,600**	**$ 2,745,600**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$39,075,000
HILLSBOROUGH COUNTY, FLORIDA
Fifth Cent Tourist Development Tax Refunding Revenue Bonds
Series 2016

DATED:	**October 27, 2016**
DELIVERED:	**October 27, 2016**
Initial Call Date / Price:	10/27/2026
True Interest Cost (TIC):	3.051275%
Arbitrage Yield:	2.860211%

Ratings	Underlying	Insured *
Moody's	A1	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Amalie Arena, formerly known as the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace.

SECURITY
The County's Fifth Cent Tourist Development Tax ("5th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2023	$ 1,000,000	Serial	5.00%	$ 548,784	$ 1,548,784		$ 33,040,000	84.56%
4/1/2024	-			523,784	523,784	2,072,569	33,040,000	84.56%
10/1/2024	1,050,000	Serial	5.00%	523,784	1,573,784		31,990,000	81.87%
4/1/2025	-			497,534	497,534	2,071,319	31,990,000	81.87%
10/1/2025	1,105,000	Serial	5.00%	497,534	1,602,534		30,885,000	79.04%
4/1/2026	-			469,909	469,909	2,072,444	30,885,000	79.04%
10/1/2026	1,160,000	Serial	5.00%	469,909	1,629,909		29,725,000	76.07%
4/1/2027	-			440,909	440,909	2,070,819	29,725,000	76.07%
10/1/2027	1,215,000	Serial	5.00%	440,909	1,655,909		28,510,000	72.96%
4/1/2028	-			410,534	410,534	2,066,444	28,510,000	72.96%
10/1/2028	1,280,000	Serial	2.13%	410,534	1,690,534		27,230,000	69.69%
4/1/2029	-			396,934	396,934	2,087,469	27,230,000	69.69%
10/1/2029	1,305,000	Serial	2.25%	396,934	1,701,934		25,925,000	66.35%
4/1/2030	-			382,253	382,253	2,084,188	25,925,000	66.35%
10/1/2030	1,335,000	Serial	2.38%	382,253	1,717,253		24,590,000	62.93%
4/1/2031	-			366,400	366,400	2,083,653	24,590,000	62.93%
10/1/2031	1,365,000	Serial	2.50%	366,400	1,731,400		23,225,000	59.44%
4/1/2032	-			349,338	349,338	2,080,738	23,225,000	59.44%
10/1/2032	1,400,000	Serial	2.63%	349,338	1,749,338		21,825,000	55.85%
4/1/2033	-			330,963	330,963	2,080,300	21,825,000	55.85%
10/1/2033	1,440,000	Serial	2.75%	330,963	1,770,963		20,385,000	52.17%
4/1/2034	-			311,163	311,163	2,082,125	20,385,000	52.17%
10/1/2034	1,475,000	Serial	3.00%	311,163	1,786,163		18,910,000	48.39%
4/1/2035	-			289,038	289,038	2,075,200	18,910,000	48.39%
10/1/2035	1,520,000	Serial	3.00%	289,038	1,809,038		17,390,000	44.50%
4/1/2036	-			266,238	266,238	2,075,275	17,390,000	44.50%
10/1/2036	1,355,000	Serial	3.00%	266,238	1,621,238		16,035,000	41.04%
4/1/2037	-			245,913	245,913	1,867,150	16,035,000	41.04%
10/1/2037	1,395,000	Serial	3.00%	245,913	1,640,913		14,640,000	37.47%
4/1/2038	-			224,988	224,988	1,865,900	14,640,000	37.47%
10/1/2038	1,440,000	Serial	3.00%	224,988	1,664,988		13,200,000	33.78%
4/1/2039	-			203,388	203,388	1,868,375	13,200,000	33.78%
10/1/2039	1,480,000	Serial	3.00%	203,388	1,683,388		11,720,000	29.99%
4/1/2040	-			181,188	181,188	1,864,575	11,720,000	29.99%
10/1/2040	1,525,000	Term 1 (A)	3.00%	181,188	1,706,188		10,195,000	26.09%
4/1/2041	-			158,313	158,313	1,864,500	10,195,000	26.09%
10/1/2041	1,575,000	Term 1 (A)	3.00%	158,313	1,733,313		8,620,000	22.06%
4/1/2042	-			134,688	134,688	1,868,000	8,620,000	22.06%
10/1/2042	1,620,000	Term 2 (B)	3.13%	134,688	1,754,688		7,000,000	17.91%
4/1/2043	-			109,375	109,375	1,864,063	7,000,000	17.91%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$39,075,000
HILLSBOROUGH COUNTY, FLORIDA
Fifth Cent Tourist Development Tax Refunding Revenue Bonds
Series 2016

DATED:	**October 27, 2016**
DELIVERED:	**October 27, 2016**
Initial Call Date / Price:	10/27/2026
True Interest Cost (TIC):	3.051275%
Arbitrage Yield:	2.860211%

Ratings	Underlying	Insured *
Moody's	A1	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Amalie Arena, formerly known as the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace.

SECURITY
The County's Fifth Cent Tourist Development Tax ("5th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2043	$ 1,670,000	Term 2 (B)	3.13%	109,375	$ 1,779,375		$ 5,330,000	13.64%
4/1/2044	-			83,281	83,281	1,862,656	5,330,000	13.64%
10/1/2044	1,725,000	Term 2 (B)	3.13%	83,281	1,808,281		3,605,000	9.23%
4/1/2045	-			56,328	56,328	1,864,609	3,605,000	9.23%
10/1/2045	1,775,000	Term 2 (B)	3.13%	56,328	1,831,328		1,830,000	4.68%
4/1/2046	-			28,594	28,594	1,859,922	1,830,000	4.68%
10/1/2046	1,830,000	Term 2 (B)	3.13%	28,594	1,858,594		-	0.00%
4/1/2047	-			-	-	1,858,594	-	0.00%
	$ 34,040,000			**$ 13,470,884**	**$ 47,510,884**	**$ 47,510,884**		

**** Modified Accrual Basis**

(A) 10/01/2041 $ 3,100,000 Term Bond 1, CUSIP number 43232ABZ9
(B) 10/01/2039 8,620,000 Term Bond 2, CUSIP number 43232ACA3

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$12,875,000
HILLSBOROUGH COUNTY, FLORIDA
Fourth Cent Tourist Development Tax Refunding Revenue Bonds (Tax-Exempt)
Series 2017A

DATED:	**February 16, 2017**	
DELIVERED:	**February 16, 2017**	
Initial Call Date / Price:	10/1/2027	100%
True Interest Cost (TIC):	3.1324780%	
Arbitrage Yield:	2.9964650%	

Ratings	**Underlying**	**Insured**
Moody's	A1	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE

To refund the County's outstanding Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006, which were issued to refund Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B, which in turn were issued to fund the acquisition and/or construction of various capital improvements to the County-owned Steinbrenner Field (fka Legends Field) baseball stadium, and the City-owned Tampa Convention Center.

SECURITY

The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2023	$ 740,000	Serial	3.00%	$ 170,991	$ 910,991		$ 8,290,000	64.39%
4/1/2024	-			159,891	159,891	1,070,881	8,290,000	64.39%
10/1/2024	765,000	Serial	5.00%	159,891	924,891		7,525,000	58.45%
4/1/2025	-			140,766	140,766	1,065,656	7,525,000	58.45%
10/1/2025	800,000	Serial	5.00%	140,766	940,766		6,725,000	52.23%
4/1/2026	-			120,766	120,766	1,061,531	6,725,000	52.23%
10/1/2026	825,000	Serial	5.00%	120,766	945,766		5,900,000	45.83%
4/1/2027	-			100,141	100,141	1,045,906	5,900,000	45.83%
10/1/2027	570,000	Serial	3.00%	100,141	670,141		5,330,000	41.40%
4/1/2028	-			91,591	91,591	761,731	5,330,000	41.40%
10/1/2028	585,000	Serial	5.00%	91,591	676,591		4,745,000	36.85%
4/1/2029	-			76,966	76,966	753,556	4,745,000	36.85%
10/1/2029	615,000	Serial	3.00%	76,966	691,966		4,130,000	32.08%
4/1/2030	-			67,741	67,741	759,706	4,130,000	32.08%
10/1/2030	635,000	Serial	3.00%	67,741	702,741		3,495,000	27.15%
4/1/2031	-			58,216	58,216	760,956	3,495,000	27.15%
10/1/2031	655,000	Serial	3.13%	58,216	713,216		2,840,000	22.06%
4/1/2032	-			47,981	47,981	761,197	2,840,000	22.06%
10/1/2032	675,000	Serial	3.25%	47,981	722,981		2,165,000	16.82%
4/1/2033	-			37,013	37,013	759,994	2,165,000	16.82%
10/1/2033	700,000	Serial	3.25%	37,013	737,013		1,465,000	11.38%
4/1/2034	-			25,638	25,638	762,650	1,465,000	11.38%
10/1/2034	720,000	Serial	3.50%	25,638	745,638		745,000	5.79%
4/1/2035	-			13,038	13,038	758,675	745,000	5.79%
10/1/2035	745,000	Serial	3.50%	13,038	758,038		-	0.00%
4/1/2036	-					758,038	-	0.00%
	$ 9,030,000			**$ 2,050,478**	**$ 11,080,478**	**$ 11,080,478**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$22,020,000
HILLSBOROUGH COUNTY, FLORIDA
Fourth Cent Tourist Development Tax Revenue Bonds (Taxable)
Series 2017B

DATED:	**February 16, 2017**	
DELIVERED:	**February 16, 2017**	
Initial Call Date / Price:	10/1/2027	100%
True Interest Cost (TIC):	4.2145810%	
Arbitrage Yield:	2.9964650%	

Ratings	Underlying	Insured
Moody's	A1	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility.

SECURITY
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2023	$ 415,000	Serial	3.050%	$ 405,996	$ 820,996		$ 19,235,000	87.35%
4/1/2024	-			399,668	399,668	1,220,664	19,235,000	87.35%
10/1/2024	435,000	Serial	3.250%	399,668	834,668		18,800,000	85.38%
4/1/2025	-			392,599	392,599	1,227,266	18,800,000	85.38%
10/1/2025	445,000	Serial	3.450%	392,599	837,599		18,355,000	83.36%
4/1/2026	-			384,923	384,923	1,222,521	18,355,000	83.36%
10/1/2026	475,000	Serial	3.600%	384,923	859,923		17,880,000	81.20%
4/1/2027	-			376,373	376,373	1,236,295	17,880,000	81.20%
10/1/2027	815,000	Serial	3.700%	376,373	1,191,373		17,065,000	77.50%
4/1/2028	-			361,295	361,295	1,552,668	17,065,000	77.50%
10/1/2028	845,000	Serial	3.800%	361,295	1,206,295		16,220,000	73.66%
4/1/2029	-			345,240	345,240	1,551,535	16,220,000	73.66%
10/1/2029	880,000	Serial	3.900%	345,240	1,225,240		15,340,000	69.66%
4/1/2030	-			328,080	328,080	1,553,320	15,340,000	69.66%
10/1/2030	915,000	Serial	4.000%	328,080	1,243,080		14,425,000	65.51%
4/1/2031	-			309,780	309,780	1,552,860	14,425,000	65.51%
10/1/2031	950,000	Serial	4.050%	309,780	1,259,780		13,475,000	61.19%
4/1/2032	-			290,543	290,543	1,550,323	13,475,000	61.19%
10/1/2032	985,000	Serial	4.100%	290,543	1,275,543		12,490,000	56.72%
4/1/2033	-			270,350	270,350	1,545,893	12,490,000	56.72%
10/1/2033	1,025,000	Term 1 (A)	4.250%	270,350	1,295,350		11,465,000	52.07%
4/1/2034	-			248,569	248,569	1,543,919	11,465,000	52.07%
10/1/2034	1,070,000	Term 1 (A)	4.250%	248,569	1,318,569		10,395,000	47.21%
4/1/2035	-			225,831	225,831	1,544,400	10,395,000	47.21%
10/1/2035	1,115,000	Term 1 (A)	4.250%	225,831	1,340,831		9,280,000	42.14%
4/1/2036	-			202,138	202,138	1,542,969	9,280,000	42.14%
10/1/2036	675,000	Term 1 (A)	4.250%	202,138	877,138		8,605,000	39.08%
4/1/2037	-			187,794	187,794	1,064,931	8,605,000	39.08%
10/1/2037	705,000	Term 1 (A)	4.250%	187,794	892,794		7,900,000	35.88%
4/1/2038	-			172,813	172,813	1,065,606	7,900,000	35.88%
10/1/2038	735,000	Term 1 (B)	4.375%	172,813	907,813		7,165,000	32.54%
4/1/2039	-			156,734	156,734	1,064,547	7,165,000	32.54%
10/1/2039	770,000	Term 1 (B)	4.375%	156,734	926,734		6,395,000	29.04%
4/1/2040	-			139,891	139,891	1,066,625	6,395,000	29.04%
10/1/2040	800,000	Term 1 (B)	4.375%	139,891	939,891		5,595,000	25.41%
4/1/2041	-			122,391	122,391	1,062,281	5,595,000	25.41%
10/1/2041	835,000	Term 1 (B)	4.375%	122,391	957,391		4,760,000	21.62%
4/1/2042	-			104,125	104,125	1,061,516	4,760,000	21.62%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$22,020,000
HILLSBOROUGH COUNTY, FLORIDA
Fourth Cent Tourist Development Tax Revenue Bonds (Taxable)
Series 2017B

DATED:	**February 16, 2017**		
DELIVERED:	**February 16, 2017**		
Initial Call Date / Price:	10/1/2027	100%	
True Interest Cost (TIC):	4.2145810%		
Arbitrage Yield:	2.9964650%		

Ratings	Underlying	Insured
Moody's	A1	N/R
S&P	AA-	N/R
Fitch	AA-	N/R

PURPOSE
To fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility.

SECURITY
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
10/1/2042	$ 870,000	Term 1 (B)	4.375%	$ 104,125	$ 974,125		$ 3,890,000	17.67%
4/1/2043	-			85,094	85,094	1,059,219	3,890,000	17.67%
10/1/2043	910,000	Term 1 (B)	4.375%	85,094	995,094		2,980,000	13.53%
4/1/2044	-			65,188	65,188	1,060,281	2,980,000	13.53%
10/1/2044	950,000	Term 1 (B)	4.375%	65,188	1,015,188		2,030,000	9.22%
4/1/2045	-			44,406	44,406	1,059,594	2,030,000	9.22%
10/1/2045	995,000	Term 1 (B)	4.375%	44,406	1,039,406		1,035,000	4.70%
4/1/2046	-			22,641	22,641	1,062,047	1,035,000	4.70%
10/1/2046	1,035,000	Term 1 (B)	4.375%	22,641	1,057,641		-	0.00%
4/1/2047	-					1,057,641	-	0.00%
	$ 19,650,000			**$ 10,878,919**	**$ 30,528,919**	**$ 30,528,919**		

**** Modified Accrual Basis**

10/1/2037	4,590,000	Term 1 (A)
10/1/2046	7,900,000	Term 1 (B)

Revenue Note: Non-Enterprise/Non-Ad Valorem

$11,749,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Refunding Revenue Note
Warehouse and Sheriff's Facilities Projects
Series 2017

DATED:	**September 26, 2017**
DELIVERED:	**September 26, 2017**
Initial Call Date / Price:	N/A
True Interest Cost (TIC):	2.300277%
Arbitrage Yield:	2.300277%

Ratings	**Underlying**	**Insured**
Moody's	N/R	N/R
S&P	N/R	N/R
Fitch	N/R	N/R

PURPOSE
To refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2008, which in turn were issued to refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 1998 which were issued to 1) fund the acquisition and construction of a combined warehouse and operations center for various County agencies and two regional substations for the County sheriff's department, and 2) redeem an outstanding note to the Florida Local Government Finance Commission.

SECURITY
Covenant to budget and appropriate legally available county non-ad valorem revenues.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	$ -			$ 71,381	$ 71,381		$ 6,207,000	52.83%
7/1/2024	1,186,000	N/A	2.300%	71,381	1,257,381	1,328,761	5,021,000	42.74%
1/1/2025	-			57,742	57,742		5,021,000	42.74%
7/1/2025	1,213,000	N/A	2.300%	57,742	1,270,742	1,328,483	3,808,000	32.41%
1/1/2026	-			43,792	43,792		3,808,000	32.41%
7/1/2026	1,242,000	N/A	2.300%	43,792	1,285,792	1,329,584	2,566,000	21.84%
1/1/2027	-			29,509	29,509		2,566,000	21.84%
7/1/2027	1,268,000	N/A	2.300%	29,509	1,297,509	1,327,018	1,298,000	11.05%
1/1/2028	-			14,927	14,927		1,298,000	11.05%
7/1/2028	1,298,000	N/A	2.300%	14,927	1,312,927	1,327,854	-	0.00%
	$ 6,207,000			**$ 434,700**	**$ 6,641,700**	**$ 6,641,700**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$27,216,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Program Refunding Revenue Note
Series 2017

DATED:	**December 21, 2017**	
DELIVERED:	**December 21, 2017**	
Initial Call Date / Price:		100%
True Interest Cost (TIC):	2.400198%	
Arbitrage Yield:	2.400198%	

Ratings	**Underlying**	**Insured**
Moody's	N/R	N/R
S&P	N/R	N/R
Fitch	N/R	N/R

PURPOSE

To partially refund the outstanding Capital Improvement Revenue Bonds, Series 2012, which were issued To provide funds to pay costs of the acquisition and construction of various capital projects including, but not limited to, County government facilities, recreational park improvements, stormwater utility improvements, and various transportation-related capital improvements, and to refinance certain outstanding commercial paper notes.

SECURITY

Local Government Half-Cent Sales Tax. On parity with the Capital Improvement Program Refunding Revenue Bonds, Series 2012 and Series 2016.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 228,828	$ 228,828		$ 19,069,000	70.07%
8/1/2024	6,205,000	N/A	2.400%	228,828	6,433,828	6,662,656	12,864,000	47.27%
2/1/2025	-			154,368	154,368		12,864,000	47.27%
8/1/2025	6,357,000	N/A	2.400%	154,368	6,511,368	6,665,736	6,507,000	23.91%
2/1/2026	-			78,084	78,084		6,507,000	23.91%
8/1/2026	6,507,000	N/A	2.400%	78,084	6,585,084	6,663,168	-	0.00%
	$ 19,069,000			**$ 922,560**	**$ 19,991,560**	**$ 19,991,560**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$61,135,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Refunding Revenue Bonds
Series 2018

			Ratings	Underlying	Insured
DATED:	**July 24, 2018**		Moody's	A1	N/R
DELIVERED:	**July 24, 2018**		S&P	AA	N/R
Initial Call Date / Price:	Not Callable		Fitch	AA	N/R
True Interest Cost (TIC):	2.643778%				
Arbitrage Yield:	2.574698%				

PURPOSE
To refund certain outstanding commercial paper notes and financing the design, engineering, acquistion, construction and reconstruction of certain transportation and other capital improvements in the County.

SECURITY
The Community Investment Tax Revenues. The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2012B, and Series 2015.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*County's Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2023	$ 4,780,000	Serial	4.00%	$ 1,085,975	$ 5,865,975		$ 39,615,000	64.80%
5/1/2024	-			990,375	990,375	6,856,350	39,615,000	64.80%
11/1/2024	5,055,000	Serial	5.00%	990,375	6,045,375		34,560,000	56.53%
5/1/2025	-			864,000	864,000	6,909,375	34,560,000	56.53%
11/1/2025	6,560,000	Serial	5.00%	864,000	7,424,000		28,000,000	45.80%
5/1/2026	-			700,000	700,000	8,124,000	28,000,000	45.80%
11/1/2026	28,000,000	Serial	5.00%	700,000	28,700,000		-	0.00%
5/1/2027	-					28,700,000	-	
	$ 44,395,000			**$ 6,194,725**	**$ 50,589,725**	**$ 50,589,725**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$142,720,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2019

DATED: **June 20, 2019**
DELIVERED: **June 20, 2019**
Initial Call Date / Price: 8/1/2029
True Interest C 3.109146%
Arbitrage Yield: 3.011781%

Ratings	Underlying	Insured
Moody's	Aa1	N/A
S&P	AAA	N/A
Fitch	AA+	N/A

PURPOSE
To finance, refinance and/or reimburse costs of acquisition, construction, reconstruction, expansion, replacement and/or equipping of various County facilities including fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including land acquisition, retrofitting and hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 2,499,544	$ 2,499,544			$ 142,720,000	100.00%
8/1/2024	-			2,499,544	2,499,544	4,999,088	4,999,088	142,720,000	100.00%
2/1/2025	-			2,499,544	2,499,544			142,720,000	100.00%
8/1/2025	-			2,499,544	2,499,544	4,999,088	4,999,088	142,720,000	100.00%
2/1/2026	-			2,499,544	2,499,544			142,720,000	100.00%
8/1/2026	-			2,499,544	2,499,544	4,999,088	4,999,088	142,720,000	100.00%
2/1/2027	-			2,499,544	2,499,544			142,720,000	100.00%
8/1/2027	2,780,000	Serial	5.000%	2,499,544	5,279,544	4,999,088	7,779,088	139,940,000	98.05%
2/1/2028	-			2,430,044	2,430,044			139,940,000	98.05%
8/1/2028	2,920,000	Serial	5.000%	2,430,044	5,350,044	4,860,088	7,780,088	137,020,000	96.01%
2/1/2029	-			2,357,044	2,357,044			137,020,000	96.01%
8/1/2029	4,390,000	Serial	5.000%	2,357,044	6,747,044	4,714,088	9,104,088	132,630,000	92.93%
2/1/2030	-			2,247,294	2,247,294			132,630,000	92.93%
8/1/2030	4,610,000	Serial	5.000%	2,247,294	6,857,294	4,494,588	9,104,588	128,020,000	89.70%
2/1/2031	-			2,132,044	2,132,044			128,020,000	89.70%
8/1/2031	4,840,000	Serial	4.000%	2,132,044	6,972,044	4,264,088	9,104,088	123,180,000	86.31%
2/1/2032	-			2,035,244	2,035,244			123,180,000	86.31%
8/1/2032	5,035,000	Serial	4.000%	2,035,244	7,070,244	4,070,488	9,105,488	118,145,000	82.78%
2/1/2033	-			1,934,544	1,934,544			118,145,000	82.78%
8/1/2033	5,235,000	Serial	4.000%	1,934,544	7,169,544	3,869,088	9,104,088	112,910,000	79.11%
2/1/2034	-			1,829,844	1,829,844			112,910,000	79.11%
8/1/2034	5,445,000	Serial	4.000%	1,829,844	7,274,844	3,659,688	9,104,688	107,465,000	75.30%
2/1/2035	-			1,720,944	1,720,944			107,465,000	75.30%
8/1/2035	5,665,000	Serial	4.000%	1,720,944	7,385,944	3,441,888	9,106,888	101,800,000	71.33%
2/1/2036	-			1,607,644	1,607,644			101,800,000	71.33%
8/1/2036	5,890,000	Serial	4.000%	1,607,644	7,497,644	3,215,288	9,105,288	95,910,000	67.20%
2/1/2037	-			1,489,844	1,489,844			95,910,000	67.20%
8/1/2037	6,125,000	Serial	3.000%	1,489,844	7,614,844	2,979,688	9,104,688	89,785,000	62.91%
2/1/2038	-			1,397,969	1,397,969			89,785,000	62.91%
8/1/2038	6,310,000	Serial	3.000%	1,397,969	7,707,969	2,795,938	9,105,938	83,475,000	58.49%
2/1/2039	-			1,303,319	1,303,319			83,475,000	58.49%
8/1/2039	6,500,000	Serial	3.000%	1,303,319	7,803,319	2,606,638	9,106,638	76,975,000	53.93%
2/1/2040	-			1,205,819	1,205,819			76,975,000	53.93%
8/1/2040	6,695,000	Serial	3.000%	1,205,819	7,900,819	2,411,638	9,106,638	70,280,000	49.24%
2/1/2041	-			1,105,394	1,105,394			70,280,000	49.24%
8/1/2041	6,895,000	Serial	3.000%	1,105,394	8,000,394	2,210,788	9,105,788	63,385,000	44.41%
2/1/2042	-			1,001,969	1,001,969			63,385,000	44.41%
8/1/2042	7,100,000	Serial	3.000%	1,001,969	8,101,969	2,003,938	9,103,938	56,285,000	39.44%
2/1/2043	-			895,469	895,469			56,285,000	39.44%
8/1/2043	7,315,000	Serial	3.125%	895,469	8,210,469	1,790,938	9,105,938	48,970,000	34.31%
2/1/2044	-			781,172	781,172			48,970,000	34.31%
8/1/2044	7,545,000	Serial	3.125%	781,172	8,326,172	1,562,344	9,107,344	41,425,000	29.03%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$142,720,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2019

DATED: **June 20, 2019**
DELIVERED: **June 20, 2019**
Initial Call Date / Price: 8/1/2029
True Interest C 3.109146%
Arbitrage Yield: 3.011781%

Ratings	Underlying	Insured
Moody's	Aa1	N/A
S&P	AAA	N/A
Fitch	AA+	N/A

PURPOSE
To finance, refinance and/or reimburse costs of acquisition, construction, reconstruction, expansion, replacement and/or equipping of various County facilities including fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including land acquisition, retrofitting and hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

2/1/2045	$ -			$ 663,281	$ 663,281			$ 41,425,000	29.03%
8/1/2045	7,780,000	Serial	3.125%	663,281	8,443,281	1,326,563	9,106,563	33,645,000	23.57%
2/1/2046	-			541,719	541,719			33,645,000	23.57%
8/1/2046	8,020,000	Serial	3.125%	541,719	8,561,719	1,083,438	9,103,438	25,625,000	17.95%
2/1/2047	-			416,406	416,406			25,625,000	17.95%
8/1/2047	8,270,000	Serial	3.250%	416,406	8,686,406	832,813	9,102,813	17,355,000	12.16%
2/1/2048	-			282,019	282,019			17,355,000	12.16%
8/1/2048	8,540,000	Serial	3.250%	282,019	8,822,019	564,038	9,104,038	8,815,000	6.18%
2/1/2049	-			143,244	143,244			8,815,000	6.18%
8/1/2049	8,815,000	Serial	3.250%	143,244	8,958,244	286,488	9,101,488	-	0.00%
	$ 142,720,000			**$ 79,040,881**	**$ 221,760,881**	**$ 79,040,881**	**$ 221,760,881**		

**** Modified Accrual Basis**

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$189,290,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2021

DATED: **May 11, 2021**
DELIVERED: **May 25, 2021**
Initial Call Date / Price: 8/1/2031
True Interest C 2.178942%
Arbitrage Yield: 1.945527%

Ratings	Underlying	Insured
Moody's	Aa1	N/A
S&P	AAA	N/A
Fitch	AA+	N/A

PURPOSE
To finance, refinance and/or reimburse costs of the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various capital improvements throughout the County, all in accordance with the plans and specifications on file with the County, as such plans may be modified from time to time, and to refinance certain outstanding commercial paper notes, the proceeds of which were used to finance a portion of the costs of the Project.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service ***	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 2,819,369	$ 2,819,369			$ 182,290,000	96.30%
8/1/2024	3,765,000	Serial	5.000%	2,819,369	6,584,369	5,638,738	9,403,738	178,525,000	94.31%
2/1/2025	-			2,725,244	2,725,244			178,525,000	94.31%
8/1/2025	3,950,000	Serial	5.000%	2,725,244	6,675,244	5,450,488	9,400,488	174,575,000	92.23%
2/1/2026	-			2,626,494	2,626,494			174,575,000	92.23%
8/1/2026	4,150,000	Serial	5.000%	2,626,494	6,776,494	5,252,988	9,402,988	170,425,000	90.03%
2/1/2027	-			2,522,744	2,522,744			170,425,000	90.03%
8/1/2027	4,355,000	Serial	5.000%	2,522,744	6,877,744	5,045,488	9,400,488	166,070,000	87.73%
2/1/2028	-			2,413,869	2,413,869			166,070,000	87.73%
8/1/2028	4,575,000	Serial	5.000%	2,413,869	6,988,869	4,827,738	9,402,738	161,495,000	85.32%
2/1/2029	-			2,299,494	2,299,494			161,495,000	85.32%
8/1/2029	4,805,000	Serial	5.000%	2,299,494	7,104,494	4,598,988	9,403,988	156,690,000	82.78%
2/1/2030	-			2,179,369	2,179,369			156,690,000	82.78%
8/1/2030	5,045,000	Serial	5.000%	2,179,369	7,224,369	4,358,738	9,403,738	151,645,000	80.11%
2/1/2031	-			2,053,244	2,053,244			151,645,000	80.11%
8/1/2031	5,295,000	Serial	5.000%	2,053,244	7,348,244	4,106,488	9,401,488	146,350,000	77.32%
2/1/2032	-			1,920,869	1,920,869			146,350,000	77.32%
8/1/2032	5,560,000	Serial	4.000%	1,920,869	7,480,869	3,841,738	9,401,738	140,790,000	74.38%
2/1/2033	-			1,809,669	1,809,669			140,790,000	74.38%
8/1/2033	5,780,000	Serial	3.000%	1,809,669	7,589,669	3,619,338	9,399,338	135,010,000	71.32%
2/1/2034	-			1,722,969	1,722,969			135,010,000	71.32%
8/1/2034	5,955,000	Serial	3.000%	1,722,969	7,677,969	3,445,938	9,400,938	129,055,000	68.18%
2/1/2035	-			1,633,644	1,633,644			129,055,000	68.18%
8/1/2035	6,135,000	Serial	3.000%	1,633,644	7,768,644	3,267,288	9,402,288	122,920,000	64.94%
2/1/2036	-			1,541,619	1,541,619			122,920,000	64.94%
8/1/2036	6,320,000	Serial	3.000%	1,541,619	7,861,619	3,083,238	9,403,238	116,600,000	61.60%
2/1/2037	-			1,446,819	1,446,819			116,600,000	61.60%
8/1/2037	6,510,000	Serial	2.000%	1,446,819	7,956,819	2,893,638	9,403,638	110,090,000	58.16%
2/1/2038	-			1,381,719	1,381,719			110,090,000	58.16%
8/1/2038	6,640,000	Serial	3.000%	1,381,719	8,021,719	2,763,438	9,403,438	103,450,000	54.65%
2/1/2039	-			1,282,119	1,282,119			103,450,000	54.65%
8/1/2039	6,840,000	Serial	2.000%	1,282,119	8,122,119	2,564,238	9,404,238	96,610,000	51.04%
2/1/2040	-			1,213,719	1,213,719			96,610,000	51.04%
8/1/2040	6,975,000	Serial	2.000%	1,213,719	8,188,719	2,427,438	9,402,438	89,635,000	47.35%
2/1/2041	-			1,143,969	1,143,969			89,635,000	47.35%
8/1/2041	7,115,000	Serial	2.000%	1,143,969	8,258,969	2,287,938	9,402,938	82,520,000	43.59%
2/1/2042	-			1,072,819	1,072,819			82,520,000	43.59%
8/1/2042	7,255,000	Term	3.000%	1,072,819	8,327,819	2,145,638	9,400,638	75,265,000	39.76%
2/1/2043	-			963,994	963,994			75,265,000	39.76%
8/1/2043	7,475,000	Term	3.000%	963,994	8,438,994	1,927,988	9,402,988	67,790,000	35.81%
2/1/2044	-			851,869	851,869			67,790,000	35.81%
8/1/2044	7,700,000	Term	3.000%	851,869	8,551,869	1,703,738	9,403,738	60,090,000	31.74%
2/1/2045	-			736,369	736,369			60,090,000	31.74%

Revenue Bonds: Non-Enterprise/Non-Ad Valorem

$189,290,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Revenue Bonds
Series 2021

DATED: **May 11, 2021**
DELIVERED: **May 25, 2021**
Initial Call Date / Price: 8/1/2031
True Interest C 2.178942%
Arbitrage Yield: 1.945527%

Ratings	Underlying	Insured
Moody's	Aa1	N/A
S&P	AAA	N/A
Fitch	AA+	N/A

PURPOSE
To finance, refinance and/or reimburse costs of the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various capital improvements throughout the County, all in accordance with the plans and specifications on file with the County, as such plans may be modified from time to time, and to refinance certain outstanding commercial paper notes, the proceeds of which were used to finance a portion of the costs of the Project.

SECURITY
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

8/1/2045	$ 7,930,000	Term	3.000%	$ 736,369	$ 8,666,369	$ 1,472,738	$ 9,402,738	$ 52,160,000	27.56%
2/1/2046	-			617,419	617,419			52,160,000	27.56%
8/1/2046	8,165,000	Term	3.000%	617,419	8,782,419	1,234,838	9,399,838	43,995,000	23.24%
2/1/2047	-			494,944	494,944			43,995,000	23.24%
8/1/2047	8,410,000	Term	2.250%	494,944	8,904,944	989,888	9,399,888	35,585,000	18.80%
2/1/2048	-			400,331	400,331			35,585,000	18.80%
8/1/2048	8,600,000	Term	2.250%	400,331	9,000,331	800,663	9,400,663	26,985,000	14.26%
2/1/2049	-			303,581	303,581			26,985,000	14.26%
8/1/2049	8,795,000	Term	2.250%	303,581	9,098,581	607,163	9,402,163	18,190,000	9.61%
2/1/2050	-			204,638	204,638			18,190,000	9.61%
8/1/2050	8,995,000	Term	2.250%	204,638	9,199,638	409,275	9,404,275	9,195,000	4.86%
2/1/2051	-			103,444	103,444			9,195,000	4.86%
8/1/2051	9,195,000	Term	2.250%	103,444	9,298,444	206,888	9,401,888	-	0.00%
	$ 182,290,000			**$ 80,972,688**	**$ 263,262,688**	**$ 80,972,688**	**$ 263,262,688**		

**** Modified Accrual Basis**

Revenue Bonds: Enterprise Funds

WATER AND WASTEWATER

The County's water and wastewater bonds are secured solely by a pledge of the revenues of the water and wastewater utility system (the "Utility System"). Utility System debt outstanding as of September 30, 2023 is $446,710,000.

The **Series 2016 Utility Revenue Bonds,** issued in the amount of $207,795,000, funded the cost of design and acquisition of various capital improvements to the County's water and waste water utility system. The Bonds are being repaid from water and wastewater utility system revenues.

The **Series 2019 Utility Refunding Revenue Bonds**, issued in the amount of $90,375,000. The Series 2019 Bonds were issued to refund the County's outstanding Series 2010B Utility Revenue Bonds (Federally Taxable – Build America Bonds), which were issued to provide funding for the Utility System's capital improvement program. The Series 2019 Bonds will be repaid from water and wastewater system revenues.

The **Series 2021A Utility Revenue Bonds**, issued in the amount of $155,155,000, provided $166,513,292 in project funding for the Utility System's capital improvement program, and the **Series 2021B Utility Refunding Revenue Bonds**, which were issued in the amount of $19,780,000 in order to refund the County's outstanding Series 2010C Utility Revenue Bonds (Federally Taxable – Recovery Zone Economic Development Bonds). The Series 2010C Bonds were issued to provide funding for the Utility System's capital improvement program. The Series 2021 Bonds will be repaid from water and wastewater system revenues.

The **2022 Non-Revolving Credit Agreement** was opened in March 2022 with a credit line of $37,500,000. The line of credit was obtained for the purpose of providing short-term funding for certain capital improvements to the Water and Wastewater System, including the construction of improvements at the System's future One Water Campus facility. The credit line is being serviced with water/wastewater system revenues and will be refinanced in future as part of a long-term financing (budgeted at $503 million).

WATER AUTHORITY

In September 1998, a new regional water authority was created. This authority, Tampa Bay Water (TBW), replaced the previous West Coast Regional Water Supply Authority ("WCRWSA") and issued $372.25 million in bonds to retire the debt of the WCRWSA. In the years since then, TBW has completed a number of additional financings and, as of September 30, 2020, has debt outstanding, including accreted interest on capital appreciation bonds, in the amount of $897,550,822. The County's current proportionate obligation to TBW is treated as a current operating and maintenance expense of the County's water and wastewater system and is not reflected as a debt of the County.

SOLID WASTE

Solid Waste and Resource Recovery Revenue Bonds are secured solely by a pledge of the revenues of the solid waste system. Solid waste system debt outstanding as of September 30, 2023 is $100,885,000.

The **Series 2016A (AMT) Solid Waste and Resource Recovery Revenue Bonds** issued in the amount of $89,010,000 and the **Series 2016B (NON AMT) Solid Waste and Resource Recovery Revenue Bonds** issued in the amount of $25,220,000. The Series 2016A Bonds were issued to refund the County's outstanding Solid Waste Resource Recovery Bonds, Series 2006A (AMT) which were issued to fund the costs of design, acquisitions, construction and equipping of solid waste disposal and resource recovery facilities owned by the County. The Series 2016B Bonds were issued to refund the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006B (NON-AMT) which were issued to fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County. The Series 2016 Bonds will be repaid from solid waste system revenues.

The **2020 Non-Revolving Credit Agreement** was opened In December 2020 with a credit line of $22 million. The credit facility was obtained for the purpose of obtaining funds to purchase and install a new leachate evaporate concentrator, and to construct various capital improvements at the Northwest Transfer Station facility. The credit line is being serviced with solid waste system revenues and will be refinanced in 2024 as part of a long-term bond issuance (budgeted at $101 million).

Revenue Bonds: Enterprise Funds

Amount Outstanding FYE 2023	Dated Date	Issue	Security	Insured/ Underlying Ratings[1]	Bond Insurance	Final Maturity
Water and Wastewater Bonds						
$194,375,000	07/26/2016	$207,795,000 Utility Revenue Bonds, Series 2016	Utility System Net Revenues/ Available Capacity Fees	Aa1/AA+/AAA	None	08/01/46
$77,200,000	12/10/2019	$90,375,000 Utility Refunding Revenue Bonds, Series 2019	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/37
$155,155,000	07/19/2021	$155,155,000 Utility Revenue Bonds, Series 2021A	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/51
$19,780,000	07/19/2021	$19,780,000 Utility Refunding Revenue Bonds, Series 2021B	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	08/01/40
$200,000	03/28/2022	$37,500,000 Subordinate Utility Revenue Note, Series 2022	Utility System Net Revenues/ Available Capacity Fees	Aaa/AA+/AAA	None	04/01/24
$446,710,000		**Water and Wastewater total**				
Solid Waste Revenue Bonds						
$53,665,000	11/21/2016	$89,010,000 Solid Waste & Resource Recovery Revenue Bonds, Series 2016A (AMT)	Net Revenues of Solid Waste & Resource Recovery System	Aaa/AAA/AAA A1/A/A+	None	9/01/30
$25,220,000	11/21/2016	$25,220,000 Solid Waste and Resource Recovery Bonds, Series 2016B (NON-AMT)	Net Revenues of Solid Waste & Resource Recovery System	Aaa/AAA/AAA A1/A/A+	None	9/01/23
$22,000,000	12/21/2020	$22,000,000 2020 Non-Revolving Credit Agreement	Net Revenues of Solid Waste & Resource Recovery System	Not Rated	None	6/01/23
$100,885,000		**Solid Waste total**				
Total Water, Wastewater and Solid Waste Revenue Bonds						
$547,595,000		**Grand Total**				

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

Revenue Bonds: Enterprise Funds

As of 9/30/2023

AGGREGATE DEBT SERVICE SCHEDULE

(Excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [(1)]
2024	$ 17,320,000	$ 18,314,790	$ 35,634,790	$ 508,075,000	96.70%
2025	18,185,000	17,445,185	35,630,185	489,890,000	93.24%
2026	18,930,000	16,536,281	35,466,281	470,960,000	89.64%
2027	18,970,000	15,631,152	34,601,152	451,990,000	86.03%
2028	19,880,000	14,725,781	34,605,781	432,110,000	82.24%
2029	20,780,000	13,817,756	34,597,756	411,330,000	78.29%
2030	21,675,000	12,867,452	34,542,452	389,655,000	74.16%
2031	22,505,000	11,880,127	34,385,127	367,150,000	69.88%
2032	23,505,000	10,901,644	34,406,644	343,645,000	65.41%
2033	24,725,000	9,844,627	34,569,627	318,920,000	60.70%
2034	25,630,000	8,887,890	34,517,890	293,290,000	55.82%
2035	17,495,000	8,009,619	25,504,619	275,795,000	52.49%
2036	18,015,000	7,488,015	25,503,015	257,780,000	49.06%
2037	18,500,000	7,000,994	25,500,994	239,280,000	45.54%
2038	19,645,000	6,504,244	26,149,244	219,635,000	41.80%
2039	20,115,000	6,034,438	26,149,438	199,520,000	37.98%
2040	20,645,000	5,545,325	26,190,325	178,875,000	34.05%
2041	21,945,000	5,031,075	26,976,075	156,930,000	29.87%
2042	22,610,000	4,374,941	26,984,941	134,320,000	25.57%
2043	23,235,000	3,741,700	26,976,700	111,085,000	21.14%
2044	23,890,000	3,086,600	26,976,600	87,195,000	16.60%
2045	24,605,000	2,368,113	26,973,113	62,590,000	11.91%
2046	25,345,000	1,628,113	26,973,113	37,245,000	7.09%
2047	7,085,000	916,365	8,001,365	30,160,000	5.74%

Revenue Bonds: Enterprise Funds

As of 9/30/2023

AGGREGATE DEBT SERVICE SCHEDULE

(Excluding Commercial Paper Program)

Fiscal Year	*Principal*	*Fiscal Year Interest*	*Fiscal Year Debt Service*	*Outstanding Debt (FYE)*	*Percent Outstanding* [(1)]
2048	$ 7,265,000	$ 738,865	$ 8,003,865	$ 22,895,000	4.36%
2049	7,445,000	556,865	8,001,865	15,450,000	2.94%
2050	7,630,000	370,354	8,000,354	7,820,000	1.49%
2051	7,820,000	179,208	7,999,208	-	0.00%
	$ 525,395,000	**$ 214,427,516**	**$ 739,822,516**		

[(1)] **Percentage of Amount Outstanding at fiscal year end 2024**

Revenue Bonds: Enterprise Funds

$89,010,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2016A (AMT)

DATED:	**November 21, 2016**	
DELIVERED:	**November 21, 2016**	
Initial Call Date / Price:	9/1/2026	100%
True Interest Cost (TIC):	2.937660% (Series 2016A & 2016B)	
Arbitrage Yield:	2.598037% (Series 2016A & 2016B)	

Ratings	**Underlying**	**Insured**
Moody's	A1	N/R
S&P	AA+	N/R
Fitch	A+	N/R

PURPOSE
To refund all of the County's outstanding Solid Waste Resource Recovery Bonds, Series 2006A (AMT).

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
3/1/2024	$ -			$ 1,298,125	$ 1,298,125			$ 53,665,000	60.29%
9/1/2024	6,300,000	Serial	5.00%	1,298,125	7,598,125	2,596,250	8,870,000	47,365,000	53.21%
3/1/2025	-			1,140,625	1,140,625			47,365,000	53.21%
9/1/2025	6,620,000	Serial	5.00%	1,140,625	7,760,625	2,281,250	8,873,667	40,745,000	45.78%
3/1/2026	-			975,125	975,125			40,745,000	45.78%
9/1/2026	6,785,000	Serial	5.00%	975,125	7,760,125	1,950,250	8,706,979	33,960,000	38.15%
3/1/2027	-			805,500	805,500			33,960,000	38.15%
9/1/2027	-	-	5.00%	805,500	805,500	1,611,000	1,611,000	33,960,000	38.15%
3/1/2028	-			805,500	805,500			33,960,000	38.15%
9/1/2028	-	-	5.00%	805,500	805,500	1,611,000	1,611,000	33,960,000	38.15%
3/1/2029	-			805,500	805,500			33,960,000	38.15%
9/1/2029	-	-	5.00%	805,500	805,500	1,611,000	1,611,000	33,960,000	38.15%
3/1/2030	-			805,500	805,500			33,960,000	38.15%
9/1/2030	1,725,000	Serial	5.00%	805,500	2,530,500	1,611,000	3,328,813	32,235,000	36.22%
3/1/2031	-			762,375	762,375			32,235,000	36.22%
9/1/2031	7,395,000	Serial	5.00%	762,375	8,157,375	1,524,750	8,888,938	24,840,000	27.91%
3/1/2032	-			577,500	577,500			24,840,000	27.91%
9/1/2032	7,800,000	Serial	5.00%	577,500	8,377,500	1,155,000	8,922,500	17,040,000	19.14%
3/1/2033	-			382,500	382,500			17,040,000	19.14%
9/1/2033	8,340,000	Serial	5.00%	382,500	8,722,500	765,000	9,070,250	8,700,000	9.77%
3/1/2034	-			174,000	174,000			8,700,000	9.77%
9/1/2034	8,700,000	Serial	4.00%	174,000	8,874,000	348,000	9,019,000	-	0.00%
	$ 53,665,000			**$ 17,064,500**	**$ 70,729,500**	**$ 17,064,500**	**$ 70,513,146**		

Revenue Bonds: Enterprise Funds

$25,220,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2016B (NON-AMT)

DATED:	**November 21, 2016**	
DELIVERED:	**November 21, 2016**	
Initial Call Date / Price:	9/1/2026	100%
True Interest Cost (TIC):	2.937660% (Series 2016A & 2016B)	
Arbitrage Yield:	2.598037% (Series 2016A & 2016B)	

Ratings	**Underlying**	**Insured**
Moody's	A1	N/R
S&P	AA+	N/R
Fitch	A+	N/R

PURPOSE
To refund all of the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006B (NON-AMT).

SECURITY
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
3/1/2024	$ -			$ 630,500	$ 630,500			$ 25,220,000	100.00%
9/1/2024	-			630,500	630,500	1,261,000	1,261,000	25,220,000	100.00%
3/1/2025	-			630,500	630,500			25,220,000	100.00%
9/1/2025	-			630,500	630,500	1,261,000	1,261,000	25,220,000	100.00%
3/1/2026	-			630,500	630,500			25,220,000	100.00%
9/1/2026	-			630,500	630,500	1,261,000	1,261,000	25,220,000	100.00%
3/1/2027	-			630,500	630,500			25,220,000	100.00%
9/1/2027	6,260,000	Serial	5.00%	630,500	6,890,500	1,261,000	7,494,917	18,960,000	75.18%
3/1/2028	-			474,000	474,000			18,960,000	75.18%
9/1/2028	6,580,000	Serial	5.00%	474,000	7,054,000	948,000	7,500,583	12,380,000	49.09%
3/1/2029	-			309,500	309,500			12,380,000	49.09%
9/1/2029	6,905,000	Serial	5.00%	309,500	7,214,500	619,000	7,495,229	5,475,000	21.71%
3/1/2030	-			136,875	136,875			5,475,000	21.71%
9/1/2030	5,475,000	Serial	5.00%	136,875	5,611,875	273,750	5,725,938	-	0.00%
	$ 25,220,000			**$ 6,884,750**	**$ 32,104,750**	**$ 6,884,750**	**$ 31,999,667**		

Revenue Bonds: Enterprise Funds

$207,795,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2016

DATED:	**July 26, 2016**	
DELIVERED:	**July 26, 2016**	
Initial Call Date / Price:	8/1/2020	100%
True Interest Cost (TIC)	2.833121%	
Arbitrage Yield	2.722194%	

Ratings	**Underlying**	**Insured**
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
Fund the costs of acquiring, constructing, expanding, renovating and demolishing certain facilities comprising the County's Utility System.

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 3,113,425	$ 3,113,425			$ 194,375,000	93.54%
8/1/2024	3,755,000	Serial	5.00%	3,113,425	6,868,425	6,226,850	9,966,204	190,620,000	91.73%
2/1/2025	-			3,019,550	3,019,550			190,620,000	91.73%
8/1/2025	3,940,000	Serial	5.00%	3,019,550	6,959,550	6,039,100	9,962,683	186,680,000	89.84%
2/1/2026	-			2,921,050	2,921,050			186,680,000	89.84%
8/1/2026	4,140,000	Serial	4.00%	2,921,050	7,061,050	5,842,100	9,968,300	182,540,000	87.85%
2/1/2027	-			2,838,250	2,838,250			182,540,000	87.85%
8/1/2027	4,305,000	Serial	4.00%	2,838,250	7,143,250	5,676,500	9,967,150	178,235,000	85.77%
2/1/2028	-			2,752,150	2,752,150			178,235,000	85.77%
8/1/2028	4,475,000	Serial	3.00%	2,752,150	7,227,150	5,504,300	9,968,113	173,760,000	83.62%
2/1/2029	-			2,685,025	2,685,025			173,760,000	83.62%
8/1/2029	4,610,000	Serial	3.00%	2,685,025	7,295,025	5,370,050	9,968,525	169,150,000	81.40%
2/1/2030	-			2,615,875	2,615,875			169,150,000	81.40%
8/1/2030	4,745,000	Serial	3.00%	2,615,875	7,360,875	5,231,750	9,964,888	164,405,000	79.12%
2/1/2031	-			2,544,700	2,544,700			164,405,000	79.12%
8/1/2031	4,890,000	Serial	3.00%	2,544,700	7,434,700	5,089,400	9,967,175	159,515,000	76.77%
2/1/2032	-			2,471,350	2,471,350			159,515,000	76.77%
8/1/2032	5,035,000	Serial	4.00%	2,471,350	7,506,350	4,942,700	9,960,917	154,480,000	74.34%
2/1/2033	-			2,370,650	2,370,650			154,480,000	74.34%
8/1/2033	5,240,000	Serial	4.00%	2,370,650	7,610,650	4,741,300	9,963,833	149,240,000	71.82%
2/1/2034	-			2,265,850	2,265,850			149,240,000	71.82%
8/1/2034	5,450,000	Serial	4.00%	2,265,850	7,715,850	4,531,700	9,963,533	143,790,000	69.20%
2/1/2035	-			2,156,850	2,156,850			143,790,000	69.20%
8/1/2035	5,670,000	Serial	3.00%	2,156,850	7,826,850	4,313,700	9,969,525	138,120,000	66.47%
2/1/2036	-			2,071,800	2,071,800			138,120,000	66.47%
8/1/2036	5,835,000	Serial	3.00%	2,071,800	7,906,800	4,143,600	9,964,013	132,285,000	63.66%
2/1/2037	-			1,984,275	1,984,275			132,285,000	63.66%
8/1/2037	6,010,000	Serial	3.00%	1,984,275	7,994,275	3,968,550	9,963,525	126,275,000	60.77%
2/1/2038	-			1,894,125	1,894,125			126,275,000	60.77%
8/1/2038	7,525,000	Serial	3.00%	1,894,125	9,419,125	3,788,250	11,294,438	118,750,000	57.15%
2/1/2039	-			1,781,250	1,781,250			118,750,000	57.15%
8/1/2039	7,750,000	Serial	3.00%	1,781,250	9,531,250	3,562,500	11,293,125	111,000,000	53.42%
2/1/2040	-			1,665,000	1,665,000			111,000,000	53.42%
8/1/2040	7,980,000	Serial	3.00%	1,665,000	9,645,000	3,330,000	11,290,050	103,020,000	49.58%
2/1/2041				1,545,300	1,545,300			103,020,000	49.58%
8/1/2041	15,925,000	Serial	3.00%	1,545,300	17,470,300	3,090,600	18,975,788	87,095,000	41.91%
2/1/2042	-			1,306,425	1,306,425			87,095,000	41.91%
8/1/2042	16,405,000	Serial	3.00%	1,306,425	17,711,425	2,612,850	18,976,838	70,690,000	34.02%
2/1/2043	-			1,060,350	1,060,350			70,690,000	34.02%
8/1/2043	16,895,000	Serial	3.00%	1,060,350	17,955,350	2,120,700	18,973,463	53,795,000	25.89%
2/1/2044	-			806,925	806,925			53,795,000	25.89%
8/1/2044	17,405,000	Serial	3.00%	806,925	18,211,925	1,613,850	18,975,338	36,390,000	17.51%
2/1/2045	-			545,850	545,850			36,390,000	17.51%
8/1/2045	17,925,000	Serial	3.00%	545,850	18,470,850	1,091,700	18,971,888	18,465,000	8.89%
2/1/2046	-			276,975	276,975			18,465,000	8.89%
8/1/2046	18,465,000	Serial	3.00%	276,975	18,741,975	553,950	18,972,788	-	0.00%
	$ 194,375,000			**$ 93,386,000**	**$ 287,761,000**	**$ 93,386,000**	**$ 287,242,096**		

Revenue Bonds: Enterprise Funds

$90,375,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Refunding Revenue Bonds
Series 2019

DATED:	**December 10, 2019**	
DELIVERED:	**December 10, 2019**	
Initial Call Date / Price:	8/1/2020	100%
True Interest Cost (TIC)	2.323318%	
Arbitrage Yield	2.045904%	

Ratings	Underlying	Insured
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
To advance refund the County's Utility Revenue Bonds, Series 2010B (Federally Taxable - Build America Bonds - Direct Payment).

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 1,545,225	$ 1,545,225			$ 77,200,000	85.42%
8/1/2024	4,045,000	Serial	5.00%	1,545,225	5,590,225	3,090,450	7,118,596	73,155,000	80.95%
2/1/2025	-			1,444,100	1,444,100			73,155,000	80.95%
8/1/2025	4,245,000	Serial	5.00%	1,444,100	5,689,100	2,888,200	7,115,513	68,910,000	76.25%
2/1/2026	-			1,337,975	1,337,975			68,910,000	76.25%
8/1/2026	4,455,000	Serial	5.00%	1,337,975	5,792,975	2,675,950	7,112,388	64,455,000	71.32%
2/1/2027	-			1,226,600	1,226,600			64,455,000	71.32%
8/1/2027	4,680,000	Serial	5.00%	1,226,600	5,906,600	2,453,200	7,113,700	59,775,000	66.14%
2/1/2028	-			1,109,600	1,109,600			59,775,000	66.14%
8/1/2028	4,915,000	Serial	5.00%	1,109,600	6,024,600	2,219,200	7,113,721	54,860,000	60.70%
2/1/2029	-			986,725	986,725			54,860,000	60.70%
8/1/2029	5,160,000	Serial	5.00%	986,725	6,146,725	1,973,450	7,111,950	49,700,000	54.99%
2/1/2030	-			857,725	857,725			49,700,000	54.99%
8/1/2030	5,420,000	Serial	5.00%	857,725	6,277,725	1,715,450	7,112,867	44,280,000	49.00%
2/1/2031	-			722,225	722,225			44,280,000	49.00%
8/1/2031	5,690,000	Serial	4.00%	722,225	6,412,225	1,444,450	7,115,483	38,590,000	42.70%
2/1/2032	-			608,425	608,425			38,590,000	42.70%
8/1/2032	5,915,000	Serial	4.00%	608,425	6,523,425	1,216,850	7,112,133	32,675,000	36.15%
2/1/2033	-			490,125	490,125			32,675,000	36.15%
8/1/2033	6,155,000	Serial	3.00%	490,125	6,645,125	980,250	7,119,863	26,520,000	29.34%
2/1/2034	-			397,800	397,800			26,520,000	29.34%
8/1/2034	6,340,000	Serial	3.00%	397,800	6,737,800	795,600	7,119,750	20,180,000	22.33%
2/1/2035	-			302,700	302,700			20,180,000	22.33%
8/1/2035	6,530,000	Serial	3.00%	302,700	6,832,700	605,400	7,119,075	13,650,000	15.10%
2/1/2036	-			204,750	204,750			13,650,000	15.10%
8/1/2036	6,725,000	Serial	3.00%	204,750	6,929,750	409,500	7,117,688	6,925,000	7.66%
2/1/2037	-			103,875	103,875			6,925,000	7.66%
8/1/2037	6,925,000	Serial	3.00%	103,875	7,028,875	207,750	7,115,438	-	0.00%
	$ 77,200,000			**$ 22,675,700**	**$ 99,875,700**	**$ 22,675,700**	**$ 99,618,163**		

Revenue Bonds: Enterprise Funds

$155,155,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2021A

DATED:	**June 29, 2021**		**Ratings**	**Underlying**	**Insured**
DELIVERED:	**July 19, 2021**		Moody's	Aaa	N/R
Initial Call Date / Price:	100%		S&P	AA+	N/R
True Interest Cost (TIC)	2.260993%		Fitch	AAA	N/R
Arbitrage Yield	2.075625%				

PURPOSE
To fund the capital improvement costs associated with several water and wastewater capital projects.

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 2,400,069	$ 2,400,069			$ 155,155,000	100.00%
8/1/2024	3,220,000	Serial	5.00%	2,400,069	5,620,069	4,800,138	8,006,721	151,935,000	97.92%
2/1/2025	-			2,319,569	2,319,569			151,935,000	97.92%
8/1/2025	3,380,000	Serial	5.00%	2,319,569	5,699,569	4,639,138	8,005,054	148,555,000	95.75%
2/1/2026	-			2,235,069	2,235,069			148,555,000	95.75%
8/1/2026	3,550,000	Serial	5.00%	2,235,069	5,785,069	4,470,138	8,005,346	145,005,000	93.46%
2/1/2027	-			2,146,319	2,146,319			145,005,000	93.46%
8/1/2027	3,725,000	Serial	5.00%	2,146,319	5,871,319	4,292,638	8,002,117	141,280,000	91.06%
2/1/2028	-			2,053,194	2,053,194			141,280,000	91.06%
8/1/2028	3,910,000	Serial	5.00%	2,053,194	5,963,194	4,106,388	8,000,096	137,370,000	88.54%
2/1/2029	-			1,955,444	1,955,444			137,370,000	88.54%
8/1/2029	4,105,000	Serial	5.00%	1,955,444	6,060,444	3,910,888	7,998,783	133,265,000	85.89%
2/1/2030	-			1,852,819	1,852,819			133,265,000	85.89%
8/1/2030	4,310,000	Serial	5.00%	1,852,819	6,162,819	3,705,638	7,997,679	128,955,000	83.11%
2/1/2031	-			1,745,069	1,745,069			128,955,000	83.11%
8/1/2031	4,530,000	Serial	5.00%	1,745,069	6,275,069	3,490,138	8,001,263	124,425,000	80.19%
2/1/2032	-			1,631,819	1,631,819			124,425,000	80.19%
8/1/2032	4,755,000	Serial	5.00%	1,631,819	6,386,819	3,263,638	7,998,825	119,670,000	77.13%
2/1/2033	-			1,512,944	1,512,944			119,670,000	77.13%
8/1/2033	4,990,000	Serial	3.00%	1,512,944	6,502,944	3,025,888	8,003,413	114,680,000	73.91%
2/1/2034	-			1,438,094	1,438,094			114,680,000	73.91%
8/1/2034	5,140,000	Serial	3.00%	1,438,094	6,578,094	2,876,188	8,003,338	109,540,000	70.60%
2/1/2035	-			1,360,994	1,360,994			109,540,000	70.60%
8/1/2035	5,295,000	Serial	3.00%	1,360,994	6,655,994	2,721,988	8,003,750	104,245,000	67.19%
2/1/2036	-			1,281,569	1,281,569			104,245,000	67.19%
8/1/2036	5,455,000	Serial	2.00%	1,281,569	6,736,569	2,563,138	8,009,046	98,790,000	63.67%
2/1/2037	-			1,227,019	1,227,019			98,790,000	63.67%
8/1/2037	5,565,000	Serial	2.00%	1,227,019	6,792,019	2,454,038	8,009,763	93,225,000	60.09%
2/1/2038	-			1,171,369	1,171,369			93,225,000	60.09%
8/1/2038	5,675,000	Serial	2.00%	1,171,369	6,846,369	2,342,738	8,008,279	87,550,000	56.43%
2/1/2039	-			1,114,619	1,114,619			87,550,000	56.43%
8/1/2039	5,790,000	Serial	2.00%	1,114,619	6,904,619	2,229,238	8,009,588	81,760,000	52.70%
2/1/2040	-			1,056,719	1,056,719			81,760,000	52.70%
8/1/2040	5,905,000	Serial	2.00%	1,056,719	6,961,719	2,113,438	8,008,596	75,855,000	48.89%
2/1/2041	-			997,669	997,669			75,855,000	48.89%
8/1/2041	6,020,000	Serial	3.00%	997,669	7,017,669	1,995,338	8,000,288	69,835,000	45.01%
2/1/2042	-			907,369	907,369			69,835,000	45.01%
8/1/2042	6,205,000	Serial	2.25%	907,369	7,112,369	1,814,738	8,008,103	63,630,000	41.01%
2/1/2043	-			837,563	837,563			63,630,000	41.01%
8/1/2043	6,340,000	Serial	2.25%	837,563	7,177,563	1,675,125	8,003,238	57,290,000	36.92%
2/1/2044	-			766,238	766,238			57,290,000	36.92%
8/1/2044	6,485,000	Term	3.00%	766,238	7,251,238	1,532,475	8,001,263	50,805,000	32.74%
2/1/2045	-			668,963	668,963			50,805,000	32.74%
8/1/2045	6,680,000	Term	3.00%	668,963	7,348,963	1,337,925	8,001,225	44,125,000	28.44%
2/1/2046	-			568,763	568,763			44,125,000	28.44%
8/1/2046	6,880,000	Term	3.00%	568,763	7,448,763	1,137,525	8,000,325	37,245,000	24.01%
2/1/2047	-			465,563	465,563			37,245,000	24.01%
8/1/2047	7,085,000	Term	2.50%	465,563	7,550,563	931,125	8,001,365	30,160,000	19.44%
2/1/2048	-			377,000	377,000			30,160,000	19.44%
8/1/2048	7,265,000	Term	2.50%	377,000	7,642,000	754,000	8,003,865	22,895,000	14.76%
2/1/2049	-			286,188	286,188			22,895,000	14.76%
8/1/2049	7,445,000	Term	2.50%	286,188	7,731,188	572,375	8,001,865	15,450,000	9.96%

Revenue Bonds: Enterprise Funds

$155,155,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2021A

DATED:	**June 29, 2021**	
DELIVERED:	**July 19, 2021**	
Initial Call Date / Price:		100%
True Interest Cost (TIC)	2.260993%	
Arbitrage Yield	2.075625%	

Ratings	**Underlying**	**Insured**
Moody's	Aaa	N/R
S&P	AA+	N/R
Fitch	AAA	N/R

PURPOSE
To fund the capital improvement costs associated with several water and wastewater capital projects.

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2050	$ -			$ 193,125	$ 193,125			$ 15,450,000	9.96%
8/1/2050	7,630,000	Term	2.50%	193,125	7,823,125	386,250	8,000,354	7,820,000	5.04%
2/1/2051	-			97,750	97,750			7,820,000	5.04%
8/1/2051	7,820,000	Term	2.50%	97,750	7,917,750	195,500	7,999,208	-	0.00%
	$ 155,155,000			**$ 69,337,763**	**$ 224,492,763**	**$ 69,337,763**	**$ 224,092,751**		

Revenue Bonds: Enterprise Funds

$19,780,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Refunding Revenue Bonds
Series 2021B

DATED:	**June 29, 2021**		**Ratings**	**Underlying**	**Insured**
DELIVERED:	**July 19, 2021**		Moody's	Aaa	N/R
Initial Call Date / Price:	100%		S&P	AA+	N/R
True Interest Cost (TIC)	2.156919%		Fitch	AAA	N/R
Arbitrage Yield	2.075625%				

PURPOSE
To refund the County's Utility Revenue Bonds, Series 2010C (Federally Taxable - Recovery Zone Economic Development Bonds - Direct Payment).

SECURITY
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Annual Interest*	*Fiscal Year Debt Service*	*Outstanding Debt*	*Percent Outstanding*
2/1/2024	$ -			$ 206,134	$ 206,134			$ 19,780,000	100.00%
8/1/2024	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2025	-			206,134	206,134			19,780,000	100.00%
8/1/2025	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2026	-			206,134	206,134			19,780,000	100.00%
8/1/2026	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2027	-			206,134	206,134			19,780,000	100.00%
8/1/2027	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2028	-			206,134	206,134			19,780,000	100.00%
8/1/2028	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2029	-			206,134	206,134			19,780,000	100.00%
8/1/2029	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2030	-			206,134	206,134			19,780,000	100.00%
8/1/2030	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2031	-			206,134	206,134			19,780,000	100.00%
8/1/2031	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2032	-			206,134	206,134			19,780,000	100.00%
8/1/2032	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2033	-			206,134	206,134			19,780,000	100.00%
8/1/2033	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2034	-			206,134	206,134			19,780,000	100.00%
8/1/2034	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2035	-			206,134	206,134			19,780,000	100.00%
8/1/2035	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2036	-			206,134	206,134			19,780,000	100.00%
8/1/2036	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2037	-			206,134	206,134			19,780,000	100.00%
8/1/2037	-			206,134	206,134	412,269	412,269	19,780,000	100.00%
2/1/2038	-			206,134	206,134			19,780,000	100.00%
8/1/2038	6,445,000	Serial	2.00%	206,134	6,651,134	412,269	6,846,527	13,335,000	67.42%
2/1/2039	-			141,684	141,684			13,335,000	67.42%
8/1/2039	6,575,000	Serial	2.13%	141,684	6,716,684	283,369	6,846,726	6,760,000	34.18%
2/1/2040	-			71,825	71,825			6,760,000	34.18%
8/1/2040	6,760,000	Serial	2.13%	71,825	6,831,825	143,650	6,891,679	-	0.00%
	$ 19,780,000			**$ 6,611,050**	**$ 26,391,050**	**$ 6,611,050**	**$ 26,356,694**		

Revenue Bonds: Debt Issued by Independent Authorities

The Tampa Sports Authority (TSA) has issued debt to finance a multipurpose arena ("Amalie Arena", formerly known as the Tampa Bay Times Forum, St. Pete Times Forum and as the Ice Palace) and a community stadium ("Raymond James Stadium"). This debt is primarily secured by certain revenues of the County as described in more detail below. As of September 30, 2023, $36,620,000 of TSA-issued bonds related to these facilities are outstanding.

ARENA BONDS

Currently the TSA does not have any debt outstanding related to the Amalie Arena (the multipurpose arena). However, the County issued direct debt (refunding revenue bonds) to defease TSA bonds related to the arena in order to achieve debt service savings. That debt is still outstanding and is described more fully in the section of this report titled "Revenue Bonds: Non Enterprise/ Non-ad Valorem". A history of all financing transactions related to the arena is presented here for informational purposes:

The TSA issued its $27,685,000 Special Purpose Bonds, Series 1995 (the 1995 County-supported Bonds), and its $17,020,000 Taxable Surcharge Bonds, Series 1995 (the 1995 Surcharge Bonds) in order to finance a portion of the cost to construct the multipurpose arena then known as the Ice Palace. The 1995 Surcharge Bonds were subsequently refunded for debt service savings by the County's Arena Refunding Revenue Bonds, Series 2005 (the 2005 Bonds), which were then refunded by the Tampa Bay Arena Refunding Revenue Note, Series 2015. The 2015 Note is secured by a covenant to budget and appropriation of County non-ad valorem revenues. The 5th Cent Tourist Development Tax is the primary payment source for the Series 2015 Bonds.

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The 1995 County-supported Bonds were refunded for debt service savings by TSA's $30,185,000 County Interlocal Payments Refunding Revenue Bonds, Series 1998 (the 1998 Bonds). The 1998 bonds were, in turn, refunded by the County-issued Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2006A (the Series 2006A Bonds). In addition, on December 19, 2006, the County also issued new money bonds, the Fifth Cent Tourist Development Tax Improvement Revenue Bonds, Series 2006B (the Series 2006B Bonds), to pay for certain capital improvements to the arena. In 2016 the county refunded the outstanding Series 2006A Bonds with the Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016 (the "Series 2016 Bonds") for debt service savings. The Series 2016 Bonds are secured solely by the 5th Cent Tourist Development Tax. The above referenced Series 2006B Bonds have been paid off.

The County expects that the 5th Cent Tourist Tax will produce sufficient revenues to pay debt service on the outstanding Series 2015 Note and 2016 bonds.

STADIUM BONDS

Currently, the TSA has two debt issues outstanding, both issued in 2015, that are related to Raymond James Stadium (the community stadium): the **Series 2015 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)** (the "2015 FST Bonds"), and the **Series 2015 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds** (the "2015 LOST Bonds"). In addition, the County has issued direct debt to refund a portion of the TSA's outstanding stadium debt and to raise money for certain other capital projects. A history of the TSA transactions related to the stadium is presented here for informational purposes.

On July 10, 1997, the TSA issued three series of bonds as part of the plan of finance for the construction of a new professional sports franchise community stadium: the Series 1997 Local Option Sales Tax Revenue Bonds (Stadium Project) (the "1997 LOST Bonds"), the Series 1997 Florida Sales Tax Payments Revenue Bonds (Stadium Project) (the "1997 FST Bonds"), and the Series 1997B Tourist Development Tax Revenue Bonds (Stadium Project) (the "1997B TDT Bonds"). The 1997 LOST Bonds, the 1997 FST Bonds, and the 1997B TDT Bonds have since been refunded. (The TSA also issued its Series 1997A Tourist Development Tax Revenue Bonds on July 10, 1997, for the purpose of refunding its outstanding Series 1977 Refunding Revenue Bonds. The Series 1997A Bonds were **not** issued as part of the plan of finance for the construction of the new community stadium.)

The 1997 LOST Bonds were issued in the amount of $148,945,000 to partially fund the acquisition, construction and equipping of a new professional sports franchise stadium and related parking facilities, as well as demolition of the then-existing stadium. The Bonds were secured by and repaid from CIT revenues. The 1997 LOST Bonds were subsequently refunded in November 2005 by the TSA Series 2005 LOST Bonds in the amount of $114,865,000 (the "2005 LOST Bonds"); the 2005 LOST Bonds were subsequently refunded in January 2015 by the TSA Series 2015 LOST Bonds in the amount of $63,020,000.

The 1997 FST Bonds were issued in the amount of $30,010,000 to partially fund the acquisition, construction and equipping of a new professional sports franchise stadium and related parking facilities. The Bonds were secured by and repaid from sales tax revenues distributable to the County by the State of Florida pursuant to Sections 288.1162 and 212.20(6)(g)5.a, Florida Statutes, as amended. The 1997 FST Bonds were subsequently refunded in November 2005 by the TSA Series 2005 FST Bonds in the amount of $27,015,000; the 2005 FST Bonds were subsequently refunded in January 2015 by the TSA Series 2015 FST Bonds in the amount of $19,240,000.

The 1997B TDT Bonds were issued in the amount of $11,190,000 to partially finance the acquisition, construction

Revenue Bonds: Debt Issued by Independent Authorities

and equipping of a new professional sports franchise stadium and related parking facilities, as well as demolition of the then-existing stadium. The Bonds were secured by and repaid from an additional one percent tourist development tax levied by the County pursuant to Section 125.0104(3)(I), Florida Statutes (the 4th Cent of the County's levied .Tourist Development Tax). The 1997B TDT Bonds were subsequently refunded in December 2006 by the County's Series 2006 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds in the amount of $18,270,000 (the "2006 TDT Bonds"). In addition to providing the funds necessary to refund the 1997B TDT Bonds, the 2006 TDT Bonds provided the County with funding necessary to finance the acquisition and/or construction of certain capital improvements to Steinbrenner Field (formerly known as "Legends Field") and to fund a grant to the City of Tampa to pay for certain capital improvements to the Tampa Convention Center. The 2006 TDT Bonds were subsequently refunded by the 2017A TDT Bonds in January 2017. The 4th Cent Tourist Development Tax is the sole security pledge and payment source for the 2017A TDT Bonds. Please see Revenue Bonds: Non-Enterprise/Non-Ad Valorem for more details on the 2017A TDT Bonds.
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Amount 5Outstanding FYE 2023	Dated Date	Issue	Security	Insured/ Underlying Ratings [1]	Bond Insurance	Final Maturity
Tampa Sports Authority Debt						
$30,050,000	01/06/2015	$19,240,000 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project) Series 2015	Sales Tax Receipts pursuant to Florida Statutes	Aaa/AAA/AAA Aa3/AA+/AA+	None	01/01/27
$6,570,000	01/06/2015	$63,020,000 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds (Stadium Project) Series 2015	The Authority Share of Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aaa/AAA/AAA Aa3/A+/AA-	None	01/01/27
Total Tampa Sports Authority Debt						
$36,620,000		**Grand total**				

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

Revenue Bonds: Debt Issued by Independent Authorities

As of 9/30/2023

AGGREGATE DEBT SERVICE SCHEDULE

Fiscal Year	*Principal**	*Interest**	*Debt Service**	*Outstanding Debt (FYE)*	*Percent Outstanding*
2024	$ 9,295,000	$ 1,434,575	$ 10,729,575	$ 27,325,000	74.62%
2025	9,730,000	996,100	10,726,100	17,595,000	48.05%
2026	10,175,000	536,650	10,711,650	7,420,000	20.26%
2027	7,420,000	143,475	7,563,475	-	0.00%
	$ 36,620,000	**$ 3,110,800**	**$ 39,730,800**		

* Represents payments to bond holders by independent authorities. County's portion of these payments is paid on an accrual basis and is reported on the individual debt service schedules.

Revenue Bonds: Debt Issued by Independent Authorities

$63,020,000
TAMPA SPORTS AUTHORITY
Local Option Sales Tax Refunding Revenue Bonds (Stadium Project)
Series 2015

DATED:	**January 6, 2015**		
DELIVERED:	**January 6, 2015**		
Initial Call Date / Price:	1/1/2026	100%	
True Interest Cost (TIC):	4.4016910%		
Arbitrage Yield:	4.3544360%		

Ratings	**Underlying**	**Insured**
Moody's	Aa2	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To advance refund the Tampa Sports Authority local Option Sales Tax Revenue Bonds (Stadium Project), Series 2005 which were issued as a part of the plan of finance in connection with Raymond James Stadium.

SECURITY
Tampa Sports Authority share of Local Option Infrastructure Surtax (Community Investment Tax, "CIT").

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*County's Fiscal Year Debt Service**	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	$ 7,490,000	Serial	5.00%	$ 719,075	$ 8,209,075		$ 22,560,000	35.80%
7/1/2024	-		5.00%	531,825	531,825	8,740,900	22,560,000	35.80%
1/1/2025	7,865,000	Serial	5.00%	531,825	8,396,825		14,695,000	23.32%
7/1/2025	-		5.00%	335,200	335,200	8,732,025	14,695,000	23.32%
1/1/2026	8,260,000	Serial	5.00%	335,200	8,595,200		6,435,000	10.21%
7/1/2026	-		5.00%	128,700	128,700	8,723,900	6,435,000	10.21%
1/1/2027	6,435,000	Serial	4.00%	128,700	6,563,700		-	0.00%
7/1/2027	-			-	-	6,563,700	-	0.00%
	$ 30,050,000			**$ 2,710,525**	**$ 32,760,525**	**$ 32,760,525**		

Revenue Bonds: Debt Issued by Independent Authorities

$19,240,000
TAMPA SPORTS AUTHORITY
Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)
Series 2015

DATED:	**January 6, 2015**		
DELIVERED:	**January 6, 2015**		
Initial Call Date / Price:	1/1/2015	100%	
True Interest Cost (TIC):	5.5206184%		
Arbitrage Yield:	5.4636000%		

Ratings	**Underlying**	**Insured**
Moody's	Aa2	None
S&P	AA+	None
Fitch	AA+	None

PURPOSE
To advance refund the Tampa Sports Authority Florida Sales Tax Payments Revenue Bonds (Stadium Project), Series 2005 which were issued as a part of the plan of finance in connection with Raymond James Stadium.

SECURITY
State Sales Tax receipts pursuant to the Florida Statutes.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*County's Fiscal Year Debt Service**	*Outstanding Debt*	*Percent Outstanding*
1/1/2024	$ 895,000	Serial	3.00%	$ 98,550	$ 993,550		$ 5,675,000	29.50%
7/1/2024	910,000	Serial	3.00%	85,125	995,125	1,988,675	4,765,000	24.77%
1/1/2025	925,000	Serial	3.00%	71,475	996,475		3,840,000	19.96%
7/1/2025	940,000	Serial	3.00%	57,600	997,600	1,994,075	2,900,000	15.07%
1/1/2026	950,000	Serial	3.00%	43,500	993,500		1,950,000	10.14%
7/1/2026	965,000	Serial	3.00%	29,250	994,250	1,987,750	985,000	5.12%
1/1/2027	985,000	Serial	3.00%	14,775	999,775		-	0.00%
7/1/2027	-		0.00%	-	-	999,775	-	0.00%
	$ 6,570,000			**$ 400,275**	**$ 6,970,275**	**$ 6,970,275**		

Special Assessment Revenue Bonds

During fiscal 2021, the County issued its Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 in order to provide funding for certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County. Special assessment debt is not considered to be "County debt" because it is secured solely by special assessments and liens on the property comprising the respective assessment districts which benefit from the improvements funded by the debt. Accordingly, special assessment debt is not included in any of the debt summaries presented earlier in this report.

WATER AND WASTEWATER

The Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 were issued in the amount of $58,040,000 on April 12, 2021. The Series 2021 Bonds were issued to provide funding for certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County. The Series 2021 Bonds are payable solely from non-ad valorem assessments levied and collected annually in conjunction with real property taxes.

Amount Outstanding FYE 2023	Dated Date	Issue	Security	Insured/ Underlying Ratings [1]	Bond Insurance	Final Maturity
$49,035,000	4/12/2021	$58,040,000 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021	Non-Ad Valorem Special Capacity Assessment	Aa2/A/--	None	05/01/39
Total Special Assessment Debt						
$49,035,000		**Grand total**				

[*] *Underlying ratings: Moody's and Standard & Poor's*

Revenue Bonds: Special Assessment

$58,040,000
HILLSBOROUGH COUNTY, FLORIDA
Wastewater Impact Fee Assessment Special Assessment Revenue Bonds
Series 2021

DATED:	**April 12, 2021**
DELIVERED:	**April 12, 2021**
Initial Call Date / Price:	
True Interest Cost (TIC):	1.655406%
Arbitrage Yield:	1.258660%

Ratings	**Underlying**	**Insured**
Moody's	Aaa	None
S&P	AA+	None
Fitch	AAA	None

PURPOSE
To provide funding certain improvements to the Public Utilities Water/Wastewater System which are intended to increase capacity in southern Hillsborough County.

SECURITY
Non-Ad Valorem Special Capacity Assessments levied within the beneficial Capacity Assessment Units set forth in the Bond Resolution. The bonds shall not constitute general obligations or indebtedness of the County.

Coupon Date	*Principal*	*Bond Type*	*Coupon Rate*	*Interest*	*Periodic Debt Service*	*Fiscal Year Interest*	*Fiscal Year Debt Service***	*Outstanding Debt*	*Percent Outstanding*
11/1/2023				$ 1,181,650	$ 1,181,650			$ 49,035,000	84.48%
5/1/2024	4,920,000	Serial	5.00%	1,181,650	6,101,650	2,382,821	7,302,821	44,115,000	76.01%
11/1/2024				1,058,650	1,058,650			44,115,000	76.01%
5/1/2025	5,165,000	Serial	5.00%	1,058,650	6,223,650	2,137,800	7,302,800	38,950,000	67.11%
11/1/2025				929,525	929,525			38,950,000	67.11%
5/1/2026	5,425,000	Serial	5.00%	929,525	6,354,525	1,880,571	7,305,571	33,525,000	57.76%
11/1/2026				793,900	793,900			33,525,000	57.76%
5/1/2027	4,565,000	Serial	5.00%	793,900	5,358,900	1,610,404	6,175,404	28,960,000	49.90%
11/1/2027				679,775	679,775			28,960,000	49.90%
5/1/2028	3,770,000	Serial	5.00%	679,775	4,449,775	1,378,571	5,148,571	25,190,000	43.40%
11/1/2028				585,525	585,525			25,190,000	43.40%
5/1/2029	2,920,000	Serial	5.00%	585,525	3,505,525	1,186,758	4,106,758	22,270,000	38.37%
11/1/2029				512,525	512,525			22,270,000	38.37%
5/1/2030	2,580,000	Serial	5.00%	512,525	3,092,525	1,037,217	3,617,217	19,690,000	33.92%
11/1/2030				448,025	448,025			19,690,000	33.92%
5/1/2031	2,640,000	Serial	5.00%	448,025	3,088,025	906,800	3,546,800	17,050,000	29.38%
11/1/2031				382,025	382,025			17,050,000	29.38%
5/1/2032	2,690,000	Serial	5.00%	382,025	3,072,025	775,050	3,465,050	14,360,000	24.74%
11/1/2032				314,775	314,775			14,360,000	24.74%
5/1/2033	2,735,000	Serial	5.00%	314,775	3,049,775	640,758	3,375,758	11,625,000	20.03%
11/1/2033				246,400	246,400			11,625,000	20.03%
5/1/2034	2,780,000	Serial	5.00%	246,400	3,026,400	504,196	3,284,196	8,845,000	15.24%
11/1/2034				176,900	176,900			8,845,000	15.24%
5/1/2035	2,640,000	Serial	4.00%	176,900	2,816,900	365,383	3,005,383	6,205,000	10.69%
11/1/2035				124,100	124,100			6,205,000	10.69%
5/1/2036	2,370,000	Serial	4.00%	124,100	2,494,100	257,000	2,627,000	3,835,000	6.61%
11/1/2036				76,700	76,700			3,835,000	6.61%
5/1/2037	1,700,000	Serial	4.00%	76,700	1,776,700	161,300	1,861,300	2,135,000	3.68%
11/1/2037				42,700	42,700			2,135,000	3.68%
5/1/2038	1,290,000	Serial	4.00%	42,700	1,332,700	91,067	1,381,067	845,000	1.46%
11/1/2038				16,900	16,900			845,000	1.46%
5/1/2039	845,000	Serial	4.00%	16,900	861,900	38,100	883,100	-	0.00%
11/1/2039				-	-			-	0.00%
5/1/2040	-			-	-	2,817	2,817	-	0.00%
	$ 49,035,000			**$ 15,140,150**	**$ 64,175,150**	**$ 15,356,613**	**$ 64,391,613**		

Explanation of Types of Debt Issued by the County

REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS

The issuance of revenue debt is usually subject to fewer, less severe restrictions than are imposed on general obligation debt. This is because the purpose of such restrictions is to minimize the loss of popular control over the public purse (i.e., to protect future taxpayers against heavy tax burdens they must bear without their consent). Since the County cannot be compelled to levy taxes or fees, other than those specific taxes or fees pledged to revenue debt, future taxpayers are not burdened with the debt service associated with revenue debt. Therefore, the same level of restrictions is not necessary. Nevertheless, in the case where a revenue source such as a sales tax or franchise fee flows to the General Fund to offset operating expenses, the utilization of such revenues as a security pledge for bond indebtedness will have a direct impact on General Fund revenues. Thus, in order to maintain the same level of general services, the issuer may need to identify other supplemental revenues or reduce operating costs.

Self-Supporting Revenue Debt. The source of funds securing an issuance of self-supporting revenue debt is usually the receipts from the operation of a facility or enterprise (e.g. a solid waste resource recovery facility or utility system) built with bond proceeds. As such revenues are received, they immediately become subject to the pledge established by the indenture or resolution that such revenues are received by the issuer to: (i) be held in trust for the benefit of the bond or note holder; and, (ii) be applied solely as specified in the indenture or resolution. In accordance with this quasi-fiduciary relationship, it is provided that, upon receipt of the revenues, they are to be deposited into a Trust Fund which is usually deemed the "Revenue Fund."

As stated above, repayment of revenue debt is dependent upon a particular source of funds, not upon any general governmental commitment to provide the amount needed for payment. Therefore, it is essential that the funds flowing from such a revenue source be allocated exclusively for such payment, for building required reserves, and for operating the project or program which generated the funds. Surplus funds may be applied for other uses. Such exclusive allocation is achieved by means of: (1) formally pledging all funds flowing from the source as security for the bonds or notes; (2) specifying the manner of its application, including restrictions on the alternative application of any surplus; and, (3) covenanting not to apply any such funds except as so specified. Most bond or note resolutions include a requirement that the issuer (such as the County's water/wastewater utility system) charge rates high enough to produce system revenues sufficient to pay not only operating expenses and debt service, but also to provide an adequate margin to protect bond or note holders should there be an unforeseen revenue shortfall. Most such margins are in the range of 25% to 40% of annual debt service, depending primarily on the strength of the revenue source.

Commercial Paper. The most common type of Commercial Paper (CP) is short-term, unsecured promissory notes issued by organizations of recognized credit quality. While corporations usually issue CP on an unsecured basis, legal differences normally require that municipal issuers secure CP with a specific pledge. CP is issuable in virtually any amount at any time on very short notice. The dollar amount of each maturity is usually tailored to the needs of the issuer on the date the notes are brought to market. Virtually all municipal CP is supported by a credit facility from a commercial bank (e.g. letter of credit). The funds available under this credit facility are generally sufficient to pay the outstanding principal of and interest on the CP. Bank-support facilities can take various forms.

Credit ratings by at least one of the major rating agencies (Moody's, Standard & Poor's, Fitch) are essential to enable a CP issuer to reach a broad range of investors, obtain competitive interest rates and be able to issue CP in amounts consistent with its overall program. The best or "prime" ratings are P-1 by Moody's, A-1+ by Standard & Poor's and F-1+ by Fitch, which are the ratings of the County's CP.

CP has many advantages when used in a suitable borrowing situation. Relative to other short-term financing options, the short average maturity of CP results in significant interest rate savings in most economic environments. The effect of this lower average interest rate is a decrease in the overall borrowing costs of the County. Principal amounts and maturities ranging from 1 to 270 days can be tailored to meet the County's changing financial needs in amounts up to the Board authorized limit established by the CP resolution. Finally, CP has the lowest issuance costs of any long- or short-term, public or private placement financing alternative.

Debt Capacity Analysis

Table 1

Hillsborough County
Debt Capacity Analysis
Non Enterprise Debt Secured by Major Revenues
(Amounts in 000s)
General Governmental Use

Description	Local Government Half Cent Sales Tax [1,7]	Guaranteed Entitlement [2]	Communications Services Tax [8]	County Share Community Investment Tax (CIT) [1,3]
FYE 9/30/23 Revenues	$ 159,142	$ 6,752	$ 19,502	$ 101,130
Existing Debt (Maximum Annual Debt Service)				
$38,130,000 Series 2012 A CIT Refunding Revenue Bonds	-	-	-	3,967
$51,625,000 Series 2012 B CIT Refunding Revenue Bonds	-	-	-	5,923
$67,800,000 Series 2015 CST Revenue Bond	-	-	4,027	-
$139,215,000 Series 2015 CIT Refunding Bonds	-	-	-	20,726
$18,185,000 Series 2016 Capital Improvement Program Refunding Revenue Bonds	2,746	-	-	-
$27,216,000 Series 2017 CIP Revenue Note	6,666	-	-	-
$61,135,000 Series 2018 CIT Refunding Bonds	-	-	-	28,700
Total Maximum Annual Debt Service	$ 9,412	$ -	$ 4,027	$ 59,315
Available Revenues [4]	$ 149,730	$ 6,752	$ 8,162	$ 41,815
Estimated Unused Revenue Debt Capacity [5,6]	$ 1,611,953	$ 89,211	$ 49,427	$ 108,569

(1) Assumes a 1.35 X Coverage Requirement.
(2) Assumes a 1.10 X Coverage Requirement; Pursuant to the Revenue Sharing Act, commencing July 1, 2004, the County can assign, pledge or set aside as a trust for debt service on bonds or other indebtedness, an amount up to 50% of its Revenue Sharing Moneys received in the prior state fiscal year.
(3) The County's share of such revenues is determined by Florida Statutes 218.62 to be about 73.8525% of collections after the following deductions: 25% of total collections are paid to the Hillsborough County School District and, on average, about $8,750,000 is paid to the Tampa Sports Authority, all as set forth in the Interlocal Agreement for Distribution of Community Investment Tax dated July 17, 1996 between the County, the School District, and the Cities of Tampa, Temple Terrace and Plant City.
(4) Revenues less Maximum Annual Debt Service.
(5) Assumes AAA/AAA rated debt with average interest rate of 5.5%. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor, and then calculating the amount of debt which can be supported by those revenues assuming the 5.5% average interest rate and a 30 year amortization of debt for Half-Cent Sales Tax, Communication Services Tax and for Guaranteed Entitlement, and 4 years for CIT.
(6) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.
(7) Local government half-cent sales tax revenues are used to pay debt service on other debt including bonds secured by the County's covenant to budget and appropriate from non-ad valorem revenues, such as: the Capital Improvement Non-Ad Valorem Refunding Revenue Note, Series 2017 (Warehouse and Sheriff's Facilities Project) and Tax-Exempt Commercial Paper notes.
(8) Assumes a 1.50 X Coverage Requirement; only 62.5% of the Communications Services Tax is available for additional bonding capacity given 37.5% of it has been committed for public safety uses.

Debt Capacity Analysis

Table 2

Hillsborough County
Debt Capacity Analysis
Non Enterprise Fund Debt
(Amounts in 000s)
Road/Transportation Related Use

Description	Voted Fuel Tax (9th Cent) [1]	Local Option Fuel Tax (6th Cent) [2]	County Fuel Tax (7th Cent)	Constitutional Fuel Tax [4]	
				20%	80%
FYE 9/30/23 Revenues [3]	$ 7,568	$ 29,323	$ 5,753	$ 2,580	$ 10,320
Existing Debt (Maximum Annual Debt Service)					
None Outstanding	-	-	-	-	-
Total Maximum Annual Debt Service	$ -	$ -	$ -	$ -	$ -
Available Revenues [5]	$ 7,568	$ 29,323	$ 5,753	$ 2,580	$ 10,320
Estimated Unused Revenue Debt Capacity [6,7]	N/A	$ 267,421	$ 52,462	$ 23,529	$ 94,117

(1) The funds are used for operational expenses only and therefore, not used for the calculation of debt capacity.

(2) For Transportation related expenses, including reduction of bonded indebtedness.

(3) Source: Hillsborough County Clerk of the Circuit Court.

(4) For acquisition, construction and maintenance of roads.

(5) Revenues less Maximum Annual Debt Service.

(6) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.

(7) Assumes Aaa/AAA rated, 25 year issue with average interest rate of 5.3% and 1.5X coverage requirement. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor, and then calculating the amount of debt which can be supported by those revenues assuming the 5.3% average interest rate and a 25 year amortization of debt.

Debt Capacity Analysis

Table 3

Hillsborough County
Debt Capacity Analysis
Non Enterprise Fund Debt
(Amounts in 000s)
Restricted Revenues

Description	Tourist Development Tax (4th Cent) [1]	Tourist Development Tax (5th Cent) [2]	Tourist Development Tax (6th Cent) [3]
FYE 9/30/23 Revenues [4]	$ 11,063	$ 11,063	$ 11,063
Existing Debt (Maximum Annual Debt Service)			
$12,875,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2017A	1,071	-	-
$22,020,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2017B	1,553	-	-
$39,075,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016	-	2,087	-
Total Maximum Annual Debt Service	$ 2,624	$ 2,087	$ -
Available Revenues [5]	$ 8,438	$ 8,975	$ 11,063
Estimated Unused Revenue Debt Capacity [6]	$ 81,761	$ 86,962	$ 107,187

(1) These revenues are also used to pay debt service on that portion of the Series 2016 Capital Improvement Program Refunding Revenue Bonds that refunded the Series 2006 Capital Improvement Program Refunding Revenue Bonds, which refunded the Series 1996 Capital Improvement Program Refunding Revenue Bonds (in FY06), which originally financed George M. Steinbrenner Field (formerly known as Legends Field), the spring training facility for the New York Yankees.
(2) These revenues are also used to pay debt service on that portion of the Series 2015 Tampa Bay Arena Refunding Revenue Note, which refunded the Series 2005 Tampa Bay Arena Refunding Revenue Bonds, which in turn refunded the Series 1995 Bonds, which originally financed the Tampa Bay Arena Project.
(3) These revenues are not serving as the credit or repayment source on any outstanding County-issued or County-supported debt.
(4) Source: Hillsborough County Clerk of the Circuit Court.
(5) Revenues less Maximum Annual Debt Service.
(6) Assumes Aaa/AAA rated, 30 year debt with average interest rate of 5.5%. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor of 1.5X, and then calculating the amount of debt which can be supported by those revenues assuming the 5.5% average interest rate and a 30 year amortization of debt.

Historical Bonds Debt Service Coverage

BONDS SECURED BY COVENANT TO BUDGET AND APPROPRIATE NON-AD VALOREM REVENUES
FISCAL YEARS ENDED SEPTEMBER 30, 2019 THROUGH SEPTEMBER 30, 2023
(Amounts in Thousands)

Year Ended September 30 (audited data except where noted)	2019	2020	2021	2022	2023 (unaudited)
Major Non-Ad Valorem Revenue Sources [1][2]					
Guaranteed Entitlement	1,836	1,836	1,836	1,836	1,836
Second Guaranteed Entitlement	4,917	4,917	4,917	4,917	4,917
Available Half-Cent Sales Tax	98,962	95,068	149,730	151,094	141,611
Available Communication Service Tax [3]	8,629	7,838	7,390	7,725	7,835
Beverage License Fees	463	464	601	545	485
Mobile Home Fees	397	397	395	403	384
Clerk Of Circuit Court Excess Other Fees [4]	1,317	1,532	3,457	1,455	-
Professional And Occupational License Fees	1,480	1,541	1,541	1,397	1,550
Available 5th Cent Tourist Development Tax [5]	4,918	2,809	5,274	7,635	6,634
Arena Ticket Surcharge Revenues [6]	408	270	145	545	200
Total	**123,326**	**116,673**	**175,284**	**177,551**	**165,451**
Non-Ad Valorem Maximum Annual Debt Service [7]					
CIP Commercial Paper Program [9]	1,766	1,766	2,453	1,962	1,053
2015 Court Facilities Refunding Revenue Note	2,029	2,029	2,028	2,028	2,028
2015 Tampa Bay Arena Refunding Revenue Note [10]	1,159	1,159	1,159	1,159	1,159
2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note [11]	1,331	1,331	1,330	1,330	1,330
2019 Capital Improvement Non-Ad Valorem Revenue Bonds	9,107	9,107	9,107	9,107	9,107
2021 Capital Improvement Non-Ad Valorem Revenue Bonds			9,404	9,404	9,404
Total	**15,393**	**15,393**	**25,481**	**24,990**	**24,081**
Debt Service Coverage	**8.01 x**	**7.58 x**	**6.88 x**	**7.10 x**	**6.87 x**

(1) Does not include the Community Investment Tax proceeds which are payable to the County nor any indebtedness pledging the Community Investment Tax proceeds. The County has, by ordinance, limited the use of such funds to projects expressly approved by the Board as specified in the procedure set forth in the enacting ordinance.

(2) The amounts shown are the county's major sources of Non-Ad Valorem Revenues that are available for the payment of debt service on the outstanding Bonds. In addition, the County has other significant non-ad valorem revenue sources; however, these revenues are either volatile on an annual basis or limited as to their use.

(3) The amount shown as "Available" Communications Service Tax is 62.5% of total CST collections with the remaining specifically allocated to public safety.

(4) The Clerk of the Circuit Court has no expectation that this revenue source will continue in the future.

(5) The amount shown is total Fifth Cent TDT collections less maximum annual debt service on Fifth Cent TDT pledged bonds. This excess may not be used to pay any of the items in the "Non-Ad Valorem Maximum Annual Debt Service" section of the table except for the 2015 Arena Refunding Revenue Note and is not legally available to pay debt service on the Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Project), or the 2017 Capital Improvement NAV Refunding Revenue Note.

6) Upon the issuance of the 2005 Arena Refunding Revenue Bonds (which were subsequently refunded by the 2015 Arena note) the surcharges were included as part of the lease payments paid to the County for use of the Arena. Due to a cap on the amount of surcharges that may be collected without impacting the tax exempt status of the 2005 Bonds and 2015 Note, the County anticipates cessation of such payments by the TSA in the future, the timing of which depends on the rate of receipt of such revenues. The Surcharge has been revenue of the TSA and thus is not shown in the County's audited Financial Statements.

(7) Consists of County debt issues that are secured by a covenant to budget and appropriate legally available County Non-ad Valorem revenue, which include the County's obligations under certain Interlocal Agreements. Debt service coverage for the year ended September 30, 2017 is not materially affected by debt service on bonds delivered after September 30, 2017 either to refund any of this debt, to refund debt for which debt service has been netted from major non-ad valorem revenue shown above, or to repay debt issued to fund new projects.

(8) The 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Projects) were refunded in September 2017 by the 2017 Capital Improvement NAV Refunding Revenue Note.

(9) For the purpose of calculating maximum annual debt service, outstanding commercial paper is amortized over 30 years utilizing the Bloomberg MuniBond 30 Year Yield.

(10) The 1995 Bonds were refunded in June 2005 by the 2005 Tampa Bay Arena Refunding Revenue Bonds, which in turn were refunded in November 2015 by the 2015 Note.

(11) The 2017 Capital Improvement NAV Refunding Revenue Note, was issued in September 2017 for the purposes of refunding the 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds.

Supplemental Information





Hillsborough County Florida

For more information, contact the Management & Budget Department
(813) 272-5890 • HCFLGov.net/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 June 1, 2023

Pay Grade	Minimum	Maximum
Paraprofessional and Administrative Support		
CNUPP.1A	$32,136.00	$51,480.00
CNUPP.2	32,552.00	55,494.40
CNUPP.2A	34,278.40	58,240.00
CNUPP.3	35,796.80	60,736.00
CNUPP.3A	38,334.40	65,353.60
CNUPP.4	39,353.60	67,080.00
CNUPP.5	40,726.40	69,388.80
CNUPP.6	43,180.80	73,507.20
Professional		
CNUPR.1	38,084.80	67,080.00
CNUPR.2	41,891.20	73,528.00
CNUPR.3	46,092.80	81,120.00
CNUPR.4	50,668.80	89,211.20
CNUPR.5	55,744.00	98,113.60
CNUPR.6	61,339.20	107,952.00
CNUPR.7	66,809.60	117,582.40
CNUPR.8	77,958.40	137,217.60
Supervisor and Manager		
CNUMG.1	41,683.20	73,528.00
CNUMG.2	46,155.20	81,224.00
CNUMG.3	52,624.00	92,601.60
CNUMG.4	56,305.60	99,070.40
CNUMG.5	59,446.40	104,644.80
CNUMG.6	67,724.80	119,204.80
CNUMG.7	71,136.00	125,153.60

Salary Schedules

Office of the County Administrator
Unclassified Pay Schedule
Effective June 1, 2023

Pay Grade	Minimum	Maximum
Unclassified Senior Management		
UNSRMG.1	$144,747.20	$262,475.20
UNSRMG.2	125,860.80	227,843.20
UNSRMG.3	114,420.80	207,667.20
UNSRMG.4	104,020.80	188,780.80
UNSRMG.5	94,577.60	171,246.40
Unclassified Management		
UNCLMG.1	100,921.60	183,040.00
UNCLMG.2	91,748.80	166,358.40
UNCLMG.3	83,428.80	151,403.20
UNCLMG.4	75,836.80	137,321.60
UNCLMG.5	68,952.00	125,112.00
UNCLMG.6	62,670.40	116,064.00
Unclassified Professional		
UNCLPR.1	80,204.80	145,371.20
UNCLPR.2	71,593.60	129,937.60
UNCLPR.3	63,960.00	116,064.00
UNCLPR.4	57,075.20	103,396.80
UNCLPR.5	50,980.80	92,518.40
Unclassified Fire Rescue		
UNCLFR.1	161,636.80	228,321.60
UNCLFR.2	133,598.40	187,200.00
UNCLFR.3	119,267.20	167,668.80
UNCLFR.4	106,496.00	150,030.40
Unclassified Medical		
MEDUNCL.1	199,160.00	350,521.60
MEDUNCL.2	178,713.60	314,558.40
MEDUNCL.3	150,862.40	265,553.60

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-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 01, 2023 (Paramedic Step Increase) and April 9, 2023 (Suppression and Supervisory Step Increase)

Pay Grade	Classification	Step	Minimum	Step	Maximum
Supervisory					
2496/48.Q	Battalion Chief & Lead Fire Invstgtr	1	$99,066.24	10	$135,008.64
2496/48.R	Battalion Chief	1	$105,056.64	10	140,999.04
Suppression					
2080/40.L	Fire Inspector I	1	66,830.40	11	94,286.40
2080/40.O	Fire Inspector I	1	72,820.80	11	100,276.80
2080/40.N	Fire Inspector II/Trng Officer	1	83,366.40	10	113,651.20
2080/40.P	Fire Inspector II/Trng Officer	1	89,356.80	10	119,641.60
2080/40.K	Fire Fighter	1	51,771.20	10	70,553.60
2496/48.K	Fire Fighter	1	51,767.04	10	70,561.92
2496/48.R	Fire Medic I	1	58,680.96	13	88,657.92
2496/48.L	Driver/Engineer	1	66,842.88	12	97,543.68
2496/48.O	Driver/Engineer	1	72,833.28	12	103,534.08
2496/48.T	Lieutenant	1	72,833.28	12	103,534.08
2496/48.I	Fire Fighter	---	82,193.28	---	82,193.28
2496/48.N	Captain & Fire Invstgtr	1	83,391.36	10	113,717.76
2496/48.P	Captain & Fire Invstgtr	1	89,381.76	10	119,708.16
2496/48.U	Fire Medic IV	1	104,307.84	2	107,727.36
Paramedic					
Paramedic.M	Paramedic	1	38,022.40	14	59,467.20
Rescue Lt.N	Rescue Lieutenant	1	45,635.20	13	68,910.40
Telecommunications					
Telecomm.I	Telecommunicator	---	35,880.00	---	61,360.00
Telecomm.K	Sr. Telecommunicator	---	40,414.40	---	69,201.60
Telecomm.M	Telecommunications Superv.	---	44,928.00	---	79,185.60

Note: *Job classifications under Paramedic and Telecommunications were calculated on 2,080 hours/year.*

Salary Schedules

County Attorney Unclassified Pay Structure
Effective FY 20

Pay Grade	Minimum	Maximum
UA	$50,000	$103,000
UB	60,000	115,000
UC	65,000	127,000
UD	80,000	149,000
UE	90,000	201,000
UF	100,000	241,000
UG	134,992	192,504

State Mandated County Constitutional Officer Salaries

Office	Final FY 23 Salary	Final FY 24 Salary
Clerk of the Circuit Court and Comptroller	$194,074	$205,918
County Commissioners	113,608	120,164
County Commission Chair	124,969	132,180
Property Appraiser	194,074	205,918
Sheriff	229,924	243,837
Supervisor of Elections	194,074	205,918
Tax Collector	194,074	205,918

Notes:

These figures do not include the $2,000 supplement for certification.

The County Commission Chair receives an additional 10% above the statutorily set rate reflected above.

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
BOARD OF COUNTY COMMISSIONERS ORGANIZATION				
Board of County Commissioners				
Commissioner Aide-E-Administrative	14.00	14.00	14.00	14.00
County Commissioner-E-Executive Mgmnt	7.00	7.00	7.00	7.00
Subtotal	**21.00**	**21.00**	**21.00**	**21.00**
County Internal Auditor				
County Internal Auditor-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Internal Auditor Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Lead Internal Auditor-E-Accounting	1.00	1.00	1.00	1.00
Senior Internal Auditor-E-Accounting	2.00	2.00	2.00	2.00
Subtotal	**5.00**	**5.00**	**5.00**	**5.00**
TOTAL BOARD OF COUNTY COMMISSIONERS ORGANIZATION	**26.00**	**26.00**	**26.00**	**26.00**
COUNTY ATTORNEY ORGANIZATION				
County Attorney				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Assistant County Attorney-CAT-E-Legal	5.00	6.00	7.00	7.00
Chief Administrative Counsel-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Assistant County Attorney-CAT-E-Executive Mgmnt	4.00	4.00	4.00	4.00
County Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Customer Service Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy County Attorney/General Counsel-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Assistant-EA.E.Admin	1.00	1.00	1.00	1.00
Legal Secretary-N-Administrative	14.00	14.00	13.00	13.00
Lobbyist Registration Manager.E.ExMgt	1.00	1.00	0.00	0.00
Office Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Paralegal Specialist-N-Legal	1.00	1.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Assistant County Attorney-CAT-E-Legal	23.00	22.00	22.00	22.00
Senior Paralegal Specialist-N-Legal	6.00	6.00	6.00	6.00
TOTAL COUNTY ATTORNEY ORGANIZATION	**62.00**	**62.00**	**61.00**	**61.00**
COUNTY ADMINISTRATOR ORGANIZATION				
Affordable Housing				
Accountant-E-Accounting	2.00	3.00	2.00	2.00
Accounting Clerk.N.Acctg	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Assistant County Administrator Equity and Community Impact-E-Administrative	0.00	1.00	1.00	1.00
Budget Analyst.E.Acctg	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	0.00	1.00	1.00
Business Manager-E-Planning	0.00	0.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Community Land Trust Manager-E-Administrative	0.00	0.00	1.00	1.00
Compliance and Monitoring Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	13.00	17.00	15.00	15.00
Contracts Services Manager-E-Administrative	1.00	1.00	1.00	1.00
Director Affordable Housing.E.ExMgt	1.00	1.00	1.00	1.00
Fiscal and Asset Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager.E.Supv	0.00	1.00	0.00	0.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Planning/Reporting Manager.E.Plan	1.00	1.00	0.00	0.00
Planning and Resource Manager-E-Supervisory	0.00	0.00	1.00	1.00
Program Coordinator.E.Proj	1.00	1.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	0.00	1.00	1.00
Project Manager-E-Projects	7.00	8.00	9.00	9.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Affordable Housing (Continued)				
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Subtotal	**35.00**	**43.00**	**43.00**	**43.00**
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	1.00	1.00
Administrative Specialist-N-Administrative	2.00	2.00	1.00	1.00
Adult Day Care Aide-N-Social Svcs	13.93	10.00	10.00	10.00
Business Analyst-E-Business	3.00	3.00	3.00	3.00
Business Manager Human Services-E-Human Svcs	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	17.00	17.00	17.00	17.00
Center Coordinator-N-Social Svcs	8.50	9.00	9.00	9.00
Coordinator Business Analysis & Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Aging Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Food Service Aide-N-Social Svcs	2.50	3.75	3.75	3.75
Grants Programs Svcs Complnc Crd-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Home Meal Delivery Driver-N-Transportation	1.88	1.43	1.43	1.43
Human Services Supervisor-E-Social Svcs	3.00	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	7.00	10.75	10.75	10.75
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	6.00	4.00	3.00	3.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Citizens Activity Specialist-N-Social Svcs	14.25	14.50	14.50	14.50
Senior Program Coordinator-E-Projects	0.00	5.00	5.00	5.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Supervisor-E-Supervisory	9.00	10.00	9.75	9.75
Senior Supervisor-N-Supervisory	0.00	0.00	1.00	1.00
Social Services Specialist-N-Social Svcs	14.00	14.00	14.00	14.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Supervisor.E.Admin	1.00	0.00	0.00	0.00
Supervisor-N-Administrative	2.50	2.75	2.00	2.00
Therapeutic Recreation Specialist-N-Parks/Recreation	2.00	2.00	2.00	2.00
Wellness Specialist-N-Administrative	5.00	5.00	5.00	5.00
Subtotal	**136.56**	**138.18**	**138.18**	**138.18**
Arts Council Division				
Contracts Manager-E-Purchasing	0.00	0.00	1.00	1.00
Coordinator Arts & Cultural Affairs-E -Economics	0.00	0.00	1.00	1.00
Division Director Arts Council-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Executive Director Arts Council.E.ExMgt	1.00	0.00	0.00	0.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Public Relations Strategist.E.Comm	1.00	1.00	0.00	0.00
Subtotal	**3.00**	**3.00**	**4.00**	**4.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Capital Programs				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Architect-E-Engineering	3.00	3.00	3.00	3.00
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	16.00	16.00	14.00	14.00
Engineering Associate Supervisor-E-Engineering	6.00	6.00	6.00	6.00
Engineering Associate-E-Engineering	0.00	0.00	2.00	2.00
Engineering Associate-N-Engineering	25.00	26.00	24.00	24.00
Engineering Technician-N-Engineering	4.00	4.00	4.00	4.00
Facilities Architect-E-Facilities	0.00	0.00	1.00	1.00
Manager Architecture & Engineering Svcs.E.ExMgt	1.00	1.00	0.00	0.00
Manager Construction Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Facilities Capital Construction-E-Projects	1.00	1.00	1.00	1.00
Manager of Field Inspections-E-Construction	1.00	1.00	1.00	1.00
Manager of Project Management-E-Engineering	1.00	1.00	1.00	1.00
Manager Planning and Design-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	6.00	6.00	7.00	7.00
Project Manager.N.Proj	1.00	0.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Subtotal	**72.00**	**72.00**	**71.00**	**71.00**
Children's Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	4.00	4.00	1.00	1.00
Administrative Assistant-N-Administrative	0.00	0.00	1.00	1.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	4.00	3.00	3.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	2.00	2.00	2.00	2.00
Child Care Licensing Inspector.E.Insp	3.00	0.00	0.00	0.00
Child Care Licensing Inspector.N.Insp	17.00	14.00	0.00	0.00
Community Relations Coord-E-Communications	0.00	0.00	1.00	1.00
Director Children Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	0.00	0.00	2.00	2.00
Manager Child Care Licensing.E.SSvcs	1.00	1.00	0.00	0.00
Manager Clinical Services-E-Miscellaneous	1.00	1.00	1.00	1.00
Manager Residential Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Operations Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Prevention and Diversion Program Manager-E-Business	0.00	0.00	1.00	1.00
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	1.00	0.00	0.00
Quality Assurance Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Registered Nurse-N-Medical Svcs	2.00	2.00	2.00	2.00
Residential Services Coord-E-Social Svcs	3.00	3.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Child Care Licensing Insptr.E.Insp	0.00	2.00	0.00	0.00
Senior Enterprise Project Manager.E.ITS	0.00	1.00	0.00	0.00
Senior Program Coordinator-E-Projects	0.00	2.00	2.00	2.00
Senior Training Specialist-E-Human Svcs	0.00	1.00	1.00	1.00
Training Specialist.E.Human	1.00	0.00	0.00	0.00
Treatment Counselor-E-Social Svcs	9.00	9.00	9.00	9.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Children's Services (Continued)				
Youth Care Specialist-N-Social Svcs	43.88	43.13	29.50	29.50
Subtotal	**102.88**	**99.13**	**65.50**	**65.50**
Code Enforcement				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant.N.Admin	2.00	3.00	0.00	0.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	4.00	4.00	6.00	6.00
Animal Abuse Investigator-N-Animal Svcs	5.00	5.00	5.00	5.00
Animal Control Court Liaison-N-Animal Svcs	0.00	0.00	1.00	1.00
Animal Control Officer-N-Animal Svcs	24.00	24.00	25.00	25.00
Animal Control Supervisor-E-Animal Svcs	2.00	3.00	4.00	4.00
Code Enfcmnt Ofcr Supervisor-E-Inspector	5.00	5.00	5.00	5.00
Code Enforcement Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Code Enforcement Officer-N-Inspector	40.00	40.00	39.00	39.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	4.00	4.00
Court Liaison.N.Court	1.00	1.00	0.00	0.00
Director Code Enforcement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Code Enforcement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Field Operations-E-Animal Svcs	1.00	1.00	1.00	1.00
General Maintenance Worker-N-Miscellaneous	0.00	0.00	6.00	6.00
Manager Administrative Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager CCC Emergency Support.E.Proj	1.00	1.00	0.00	0.00
Manager-E-Supervisory	6.00	6.00	7.00	7.00
Multi-Trades Worker.N.Trade	6.00	6.00	0.00	0.00
Program Coordinator-N-Projects	1.00	1.00	3.00	3.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	3.00	2.00	2.00	2.00
Subtotal	**112.00**	**113.00**	**115.00**	**115.00**
Communications & Digital Media				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Analytics and Insight Analyst-E-Communications	1.00	1.00	1.00	1.00
Broadcast Engineer.E.Cultr	0.00	1.00	0.00	0.00
Broadcast Engineer-N-Culture	1.00	1.00	1.00	1.00
Community Relations Coord.E.Comm	1.00	2.00	0.00	0.00
Computer Graphics Designer.E.ITS	1.00	0.00	0.00	0.00
Computer Graphics Designer-N-Information Technology	1.00	1.00	1.00	1.00
Digital Media Producer-E-Miscellaneous	13.00	11.00	11.00	11.00
Director Communications & Digital Media-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Public Relations & Marketing-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Digital Media Services-E-Communications	1.00	1.00	1.00	1.00
Employee & Organizational Communications Strategist.E.Comm	1.00	1.00	0.00	0.00
Enterprise Knowledge Base Manager-E-Administrative	0.00	0.00	1.00	1.00
Knowledge Base Content Coordinator-E-Miscellaneous	0.00	0.00	1.00	1.00
Manager Communications Production-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Digital Engagement-E-Communications	1.00	1.00	1.00	1.00
Manager HTV-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Public Relations & Marketing-E-Marketing	1.00	1.00	1.00	1.00
Manager Visual Design & Brand Identity-E-Marketing	1.00	1.00	1.00	1.00
PR Production Coordinator-E-Communications	3.50	3.50	4.00	4.00
Public Relations Strategist-E-Communications	9.00	9.00	12.00	12.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Communications & Digital Media (Continued)				
Senior Broadcast Engineer-E-Engineering	0.00	0.00	1.00	1.00
Senior Computer Graphics Designer-E-Information Technology	0.00	1.00	1.00	1.00
Social Media Strategist-E-Communications	2.00	2.00	2.00	2.00
TV Program Specialist-N-Culture	1.00	1.00	1.00	1.00
Web Content Coordinator-E-Communications	2.00	2.00	2.00	2.00
Web Developer-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Subtotal	**48.50**	**48.50**	**51.00**	**51.00**
Community & Infrastructure Planning				
Director Community Development and Infrastructure-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Community Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Strategic Infrastructure Planning-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Planner-E-Planning	2.00	2.00	2.00	2.00
Planner.E.Plan	7.00	7.00	7.00	7.00
Subtotal	**12.00**	**12.00**	**12.00**	**12.00**
Conservation & Environmental Lands Management				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	0.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist.N.Admin	2.00	2.00	0.00	0.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst II.N.Bus	0.00	0.00	1.00	1.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Code Enforcement Officer-N-Inspector	1.00	1.00	1.00	1.00
Conservation Parks Coordinator-E-Parks/Recreation	2.00	2.00	2.00	2.00
Conservation Parks/Preserves Planning and Development Manager-E-Planning	0.00	0.00	1.00	1.00
Contracts Manager-E-Purchasing	0.00	1.00	1.00	1.00
Director Regional Parks Environmental Lands-E-Executive Mgmnt	1.00	1.00	1.00	1.00
ELAPP Acquisition Manager.E.Real	1.00	0.00	0.00	0.00
Environmental Lands Management Coordinator-E-Environmental Svcs	4.00	4.00	4.00	4.00
Environmental Lands Management Specialist-N-Environmental Svcs	12.00	10.00	10.00	10.00
Environmental Lands Management Technician-N-Environmental Svcs	23.90	25.90	26.18	26.18
Environmental Lands Research Analyst-E-Environmental Svcs	1.00	1.00	1.00	1.00
Field Operations Manager Environmental Lands Management-E-Parks/Recreation	1.00	1.00	1.00	1.00
Field Operations Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lifeguard-N-Parks/Recreation	9.25	8.14	7.40	7.40
Manager CCC Emergency Support-E-Projects	0.00	0.00	1.00	1.00
Manager Conservation Services-E-Parks/Recreation	1.00	1.00	1.00	1.00
Manager Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Safety and Logistics.E.EnvSv	1.00	1.00	0.00	0.00
Manager Strategic Planning Analyses-E-Planning	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	1.00	1.00
Marine Safety Coordinator-E-Parks/Recreation	1.00	1.00	1.00	1.00
Multi-Trades Worker-N-Trade Jobs	4.73	4.00	4.00	4.00
Park Manager.N.Parks	1.00	0.00	0.00	0.00
Park Ranger II.N.Parks	0.00	0.00	2.00	2.00
Park Ranger-N-Parks/Recreation	74.70	79.15	79.15	79.15
Park Supervisor-N-Parks/Recreation	19.00	19.00	19.00	19.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Public Safety and Community Outreach Manager.E.ExMgt	1.00	1.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Conservation & Environmental Lands Management (Continued)				
Regional Parks Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Environmental Lands Management-E-Parks/Recreation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Program Coordinator-E-Projects	0.00	2.00	2.00	2.00
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Therapeutic Recreation Specialist-N-Parks/Recreation	5.73	5.00	5.00	5.00
Subtotal	**187.30**	**189.19**	**190.73**	**190.73**
Consumer & Veterans Services				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	2.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	4.00	4.00
Director Consumer & Veterans Affairs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Citizen Board Support-E-Communications	1.00	1.00	1.00	1.00
Manager Consumer Protection-E-Veterans Svcs	1.00	1.00	1.00	1.00
Manager Veterans Services-E-Veterans Svcs	1.00	1.00	1.00	1.00
Park Ranger.N.Parks	3.28	0.00	0.00	0.00
Program Coordinator.N.Proj	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Veterans Service Officer-E-Veterans Svcs	0.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Veterans Service Officer.E.Vets	1.00	0.00	0.00	0.00
Veterans Service Officer-N-Veterans Svcs	6.00	6.00	6.00	6.00
Subtotal	**27.28**	**24.00**	**23.00**	**23.00**
County Administrator				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Chief Communications Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Financial Administrator-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Chief Human Services Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Information and Innovation Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy County Administrator-E-Executive Mgmnt	2.00	1.00	1.00	1.00
Deputy County Administrator/Chief Financial Administrator.E.ExMgt	1.00	0.00	0.00	0.00
Executive Assistant-E-Administrative	4.00	4.00	3.00	3.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Senior Advisor for Community Partnerships-E-Executive	0.00	1.00	1.00	1.00
Senior Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**14.00**	**14.00**	**13.00**	**13.00**
Customer Service & Support				
Accountant I.E.Acctg	0.00	1.00	0.00	0.00
Administrative Assistant.N.Admin	2.00	2.00	0.00	0.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	2.00	2.00
Citizen Svc Call Center Mgr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Community Relations Worker-N-Communications	2.00	2.00	2.00	2.00
Customer Service Analyst.N.Admin	2.00	2.00	2.00	2.00
Customer Service Representative-N-Administrative	9.00	9.00	9.00	9.00
Director Customer Service & Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Customer Engagement and Support-E-Administrative	1.00	0.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Customer Service & Support (Continued)				
Division Director Customer Service-E-Administrative	1.00	1.00	1.00	1.00
Enterprise Knowledge Base Manager.E. Admin	1.00	1.00	0.00	0.00
Knowledge Base Content Coordinator.E.Misc	0.00	1.00	0.00	0.00
Manager Customer Service Quality Assurance-E-Communications	1.00	1.00	1.00	1.00
Manager Neighborhood Relations-E-Communications	1.00	1.00	1.00	1.00
Neighborhood Liaison-E-Communications	3.00	3.00	3.00	3.00
Optimization and Training Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Supervisor-E-Administrative	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	0.00	0.00	1.00	1.00
Web Content Coordinator.E.Comm	1.00	0.00	0.00	0.00
Subtotal	**30.00**	**30.00**	**28.00**	**28.00**
Cyber Security Services Division				
Chief Information Security Officer.E.ExMgt	1.00	1.00	0.00	0.00
Cyber Security Engineer-E-Information Technology	4.00	5.00	5.00	5.00
Division Director Information & Cyber Security-E-Information Technology	1.00	1.00	1.00	1.00
Network Engineer-E-Information Technology	0.00	1.00	1.00	1.00
Subtotal	**6.00**	**8.00**	**7.00**	**7.00**
Development Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	8.00	9.00	8.00	8.00
Assistant Chief Construction Codes Inspector-E-Inspector	6.00	6.00	6.00	6.00
Building Plans Reviewer-N-Inspector	5.00	11.00	11.00	11.00
Business Analyst-E-Administrative	0.00	0.00	1.00	1.00
Business Analyst.N.Bus	1.00	1.00	0.00	0.00
Business Manager II-E-Planning	1.00	1.00	1.00	1.00
Cashier-N-Accounting	4.00	4.00	4.00	4.00
Chief Construction Codes Inspector.E.Insp	5.00	5.00	1.00	1.00
Chief Construction Codes Inspector-E-Inspector	0.00	0.00	4.00	4.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Construction Codes Inspector.N.Const	78.00	78.00	1.00	1.00
Construction Codes Inspector-N-Inspector	0.00	0.00	77.00	77.00
Construction Permit Technician-N-Inspector	3.00	3.00	3.00	3.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative-N-Administrative	7.00	6.00	6.00	6.00
Development Services Facilitator-N-Construction	16.00	10.00	10.00	10.00
Development Services Facilitator.N.Const	25.00	25.00	24.00	24.00
Director Development Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director - Building & Construction Services-E-Inspector	1.00	1.00	1.00	1.00
Division Director Community Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Development Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer-E-Engineering	3.00	3.00	3.00	3.00
Engineering Associate-E-Engineering	3.00	3.00	4.00	4.00
Engineering Associate-N-Engineering	11.00	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	3.00	3.00	3.00
Environmental Scientist.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist-N-Environmental Svcs	0.00	0.00	1.00	1.00
Environmental Supervisor-E-Environmental Svcs	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Development Services (Continued)				
Executive Manager - 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	5.00	5.00	6.00	6.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Forestry Examiner-E-Inspector	2.00	3.00	2.00	2.00
GIS Analyst.E.ITS	1.00	0.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	1.00
Landscaping Examiner.E.Insp	1.00	0.00	0.00	0.00
Manager Engineering Review-E-Engineering	1.00	1.00	1.00	1.00
Manager Natural Resources Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Transportation Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager.E.Supv	6.00	6.00	1.00	1.00
Manager-E-Supervisory	0.00	0.00	6.00	6.00
Planner-E-Planning	17.00	17.00	16.00	16.00
Planning & Zoning Tech-N-Planning	8.00	8.00	8.00	8.00
Plans Review Manager-E-Construction	1.00	1.00	1.00	1.00
Plans Review Supervisor-E-Construction	1.00	1.00	1.00	1.00
Project Coordination Manager-E-Business	1.00	1.00	1.00	1.00
Project Manager-E-Projects	3.00	3.00	3.00	3.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Environmental Scientist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior Environmental Specialist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	0.00	0.00	4.00	4.00
Special Projects Coordinator.N.Proj	4.00	4.00	0.00	0.00
Supervisor-E-Administrative	2.00	3.00	3.00	3.00
Subtotal	**255.00**	**255.00**	**254.00**	**254.00**
Economic Development				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Assistant County Administrator.E.ExMgt	1.00	0.00	0.00	0.00
Assistant County Administrator Economic Prosperity-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Coordinator Competitive Site Analyst.E.Econ	1.00	1.00	0.00	0.00
Coordinator Tourism Industry Analysis.E.Mktg	1.00	1.00	0.00	0.00
Director Economic Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director.E.ExMgt	1.00	0.00	0.00	0.00
Economic Development Manager.E.ExMgt	1.00	1.00	0.00	0.00
Manager Agricultural Industry Development.E.Misc	1.00	0.00	0.00	0.00
Manager Competitive Sites-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Consulting Outreach.E.ExMgt	5.00	5.00	0.00	0.00
Manager Corporate Business Development-E-Business	1.00	1.00	1.00	1.00
Manager Entrepreneur Collaborative Ctr-E-Business	1.00	1.00	1.00	1.00
Manager Entrepreneur Svcs-E-Business	1.00	1.00	1.00	1.00
Manager Industry Strategic Initiatives-E-Executive Mgmnt	2.00	2.00	3.00	3.00
Manager Tourism Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Workforce and Community Stabilization-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Minority-Disadvantaged Bus Mgr.E.ExMgt	1.00	0.00	0.00	0.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	1.00	1.00	1.00
Project Manager.E.Proj	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Coordinator Competitive Site Analyst-E-Miscellaneous	0.00	0.00	1.00	1.00
Senior Coordinator Consulting Outreach-E-Miscellaneous	0.00	0.00	6.00	6.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Economic Development (Continued)				
Senior Coordinator Industry Analysis-E-Miscellaneous	0.00	0.00	1.00	1.00
Senior Coordinator Redevelopment Site Analysis-E-Projects	1.00	1.00	1.00	1.00
Senior Coordinator Tourism Industry Analysis-E-Economics	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	4.00	0.00	1.00	1.00
Training Coordinator-N-Human Svcs	1.00	1.00	1.00	1.00
Subtotal	**34.00**	**27.00**	**28.00**	**28.00**
Engineering & Operations				
Accountant-E-Accounting	5.00	5.00	5.00	5.00
Accounting Clerk-N-Accounting	4.00	4.00	4.00	4.00
Accounting Specialist-N-Accounting	2.00	2.00	1.00	1.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	9.00	9.00	9.00	9.00
Animal Care Assistant-N-Animal Svcs	0.00	0.95	0.95	0.95
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	6.00	7.00	7.00	7.00
Community Relations Coord-E-Communications	1.00	1.00	2.00	2.00
Construction Helper-N-Trade Jobs	19.00	19.00	19.00	19.00
Construction Services Fiscal Manager-E-Accounting	1.00	1.00	1.00	1.00
Contracts Management Associate-N-Accounting	2.00	2.00	2.00	2.00
Contracts Management Associate-N-Purchasing	0.00	0.00	1.00	1.00
Contracts Manager-E-Purchasing	2.00	3.00	3.00	3.00
Data Scientist-E-Information Technology	1.00	1.00	1.00	1.00
Director Engineering and Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Technical Services Div.E.ExMgt	1.00	1.00	0.00	0.00
Division Dir Technical Services-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Director Business Operations-E-Business	1.00	1.00	1.00	1.00
Division Director Transportation Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer Intern-E-Engineering	3.00	5.00	3.00	3.00
Engineer Intern.N.Eng	3.00	0.00	0.00	0.00
Engineer-E-Engineering	19.00	19.00	18.00	18.00
Engineering Associate Supervisor-E-Engineering	1.00	1.00	1.00	1.00
Engineering Associate-E-Engineering	2.00	4.00	8.00	8.00
Engineering Associate-N-Engineering	23.00	23.00	21.00	21.00
Engineering Technician-N-Engineering	10.00	10.00	9.00	9.00
Environmental Scientist.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Supervisor.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Technician-N-Environmental Svcs	8.00	8.00	8.00	8.00
Equipment Technician-N-Trade Jobs	1.00	1.00	1.00	1.00
Field Operations Supervisor-N-Trade Jobs	37.00	37.00	37.00	37.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Floodplain Administrator-E-Administrative	1.00	1.00	1.00	1.00
Helicopter Pilot-N-Transportation	1.48	1.48	1.48	1.48
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 Countywide Construction-E-Construction	1.00	1.00	1.00	1.00
Manager Customer Resolution-E-Business	0.00	0.00	1.00	1.00
Manager Emergency Response Coordinator.E.Admin	1.00	0.00	0.00	0.00
Manager Engineering Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Engineering & Operations (Continued)				
Manager Mosquito Control-E-Executive Mgmnt	1.00	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	0.00	1.00	1.00	1.00
Manager Public Works Maint Ops-E-Engineering	3.00	3.00	4.00	4.00
Manager QA/QC-E-Business	1.00	1.00	1.00	1.00
Manager Specialized Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Stormwater Services-E-Engineering	1.00	1.00	1.00	1.00
Manager-E-Supervisory	4.00	1.00	1.00	1.00
Manager.N.Supv	1.00	0.00	0.00	0.00
Mosquito Control Inspector-N-Inspector	13.00	13.00	13.00	13.00
Mosquito Control Technician-N-Environmental Svcs	0.00	0.95	0.95	0.95
Network Architect-E-Information Technology	0.00	1.00	1.00	1.00
Operations Field Coordinator-N-Engineering	11.00	11.00	11.00	11.00
Operations Superintendent-N-Supervisory	6.00	6.00	6.00	6.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Professional Engineer II-E-Engineering	0.00	0.00	1.00	1.00
Program Coordinator-N-Projects	4.00	8.00	11.00	11.00
Project Coordinator.N.Admin	1.00	1.00	0.00	0.00
Program Manager-E-Projects	8.00	14.00	1.00	1.00
Project Coordination Manager-E-Business	0.00	0.00	1.00	1.00
Project Coordinator-E-Administrative	0.00	0.00	4.00	4.00
Project Manager-E-Projects	0.00	0.00	14.00	14.00
Project Manager.N.Proj	3.00	0.00	0.00	0.00
Section Manager Traffic Maintenance & Operations-E-Transportation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Environmental Scientist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior Environmental Specialist-E-Environmental Svcs	0.00	1.00	1.00	1.00
Senior Supervisor-N-Supervisory	3.00	3.00	3.00	3.00
Solutions Analyst-E-Information Technology	2.00	2.00	2.00	2.00
Spray Equipment Operator.N.Trade	1.90	0.00	0.00	0.00
Storekeeper-N-Purchasing	3.00	2.00	2.00	2.00
Stormwater Investigations Manager-E-Miscellaneous	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	9.00	4.00	3.00	3.00
Traffic Instrumentation and Control Technician-N-Utilities	18.00	18.00	18.00	18.00
Traffic Sign/Marking Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Traffic Sign/Marking Technician-N-Trade Jobs	13.00	13.00	13.00	13.00
Transportation Program Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Transportation Worker-N-Trade Jobs	41.00	41.00	35.00	35.00
Transportation Worker-N-Transportation	106.00	106.00	112.00	112.00
Subtotal	**446.38**	**446.38**	**455.38**	**455.38**
Enterprise Program Management Office				
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Division Director Enterprise Project Management Office-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	2.00	2.00	4.00	4.00
IT Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	1.00	1.00	1.00
IT Service Delivery Manager-E-Information Technology	2.00	1.00	1.00	1.00
Senior EPMO Portfolio Manager-E-Administrative	0.00	0.00	1.00	1.00
Senior Information Technology Projects Manager-E-Information Technology	4.00	4.00	4.00	4.00
Senior IT PMO Manager.E.ITS	1.00	1.00	0.00	0.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Solutions Analyst-E-Information Technology	5.00	5.00	3.00	3.00
Solutions Associate-E-Information Technology	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Enterprise Program Management Office (Continued)				
Solutions Engineer-E-Information Technology	6.00	6.00	6.00	6.00
Solutions Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Transformation Change Manager-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**30.00**	**29.00**	**29.00**	**29.00**
Enterprise Solutions & Quality Assurance				
Accountant-E-Accounting	2.00	2.00	2.00	2.00
Accounting Clerk-N-Accounting	2.00	2.00	3.00	3.00
Administrative Assistant-N-Administrative	0.00	2.00	2.00	2.00
County Capital Projects Coordinator-E-Accounting	1.00	1.00	1.00	1.00
Director Enterprise Solutions & Quality Assurance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Fiscal & Accounting Svs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
EBS Functional Support Analyst-E-Information Technology	2.00	2.00	2.00	2.00
EBS Timekeeping/Payroll Application Analyst-E-Information Technology	1.00	1.00	1.00	1.00
ERP Solutions Architect-E-Information Technology	1.00	1.00	1.00	1.00
ERP Techn Functional Solutions Mgr-E-Projects	1.00	1.00	1.00	1.00
ERP/HCM Technical Analyst-E-Information Technology	0.00	0.00	1.00	1.00
Fiscal Analyst-E-Administrative	3.00	3.00	2.00	2.00
Fiscal Manager Enterprise Programs-E-Accounting	1.00	1.00	1.00	1.00
Functional Procurement Applications Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Functional Prog Mgr ERP & Integrated Sol-E-Projects	2.00	2.00	2.00	2.00
HCM Functional Business Analyst-E-Information Technology	2.00	2.00	3.00	3.00
Manager Support ERP Human Capital Management Programs-E-Information Technology	1.00	1.00	1.00	1.00
Oracle EBS Developer-E-Business	2.00	2.00	2.00	2.00
Oracle HCM Functional Consultant.E.Admin	1.00	0.00	0.00	0.00
Project Manager-E-Projects	0.00	0.00	1.00	1.00
Senior Enterprise Project Manager-E-Information Technology	1.00	1.00	1.00	1.00
Senior ERP/HCM Information Systems Functional Manager-E-Business	0.00	1.00	1.00	1.00
Senior Functional Business Analyst-E-Information Technology	9.00	8.00	9.00	9.00
Senior Information Technology Projects Manager.E.ITS	1.00	0.00	0.00	0.00
Technical/Functional ERP Programs Manager-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**36.00**	**37.00**	**41.00**	**41.00**
Environmental Services				
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Chief Environmental Scientist-E-Environmental Svcs	3.00	3.00	3.00	3.00
County Sustainability Officer-E-Real Estate	0.00	0.00	1.00	1.00
Division Director Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineering Technician-N-Engineering	1.00	1.00	1.00	1.00
Environmental Manager-E-Environmental Svcs	3.00	3.00	3.00	3.00
Environmental Scientist.E.EnvSv	6.00	0.00	0.00	0.00
Environmental Scientist I.E.EnvSv	0.00	0.00	1.00	2.00
Environmental Scientist-N-Environmental Svcs	6.00	6.00	6.00	6.00
Environmental Scientist II.E.EnvSv	0.00	1.00	0.00	0.00
Environmental Scientist III.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist.E.EnvSv	7.00	0.00	0.00	0.00
Environmental Specialist-N-Environmental Svcs	9.00	14.00	15.00	15.00
Environmental Specialist II.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist II.N.EnvSv	0.00	0.00	1.00	1.00
Environmental Specialist III.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Supervisor-E-Environmental Svcs	3.00	5.00	5.00	5.00
Environmental Technician-N-Environmental Svcs	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	1.00	1.00	1.00	1.00
Hydrologist-E-Environmental Svcs	2.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Environmental Services (Continued)				
Manager Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Innovation & Resiliency-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager One Water Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Program Coordinator.N.Proj	1.00	0.00	0.00	0.00
Project Manager-E-Projects	0.00	1.00	2.00	2.00
Recycling Coordinator.E.Util	1.00	0.00	0.00	0.00
Senior Environmental Scientist-E-Environmental Svcs	0.00	6.00	6.00	6.00
Senior Environmental Specialist-E-Environmental Svcs	0.00	4.00	5.00	5.00
Supervisor-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**56.00**	**56.00**	**61.00**	**62.00**
Extension Service				
Administrative Assistant-N-Administrative	4.00	4.00	5.00	5.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
County Forester-E-Miscellaneous	1.00	1.00	1.00	1.00
Director Cooperative Extension-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Ext Agnt FLA Yards/Nghbrhd-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent 4H-E-Social Svcs	2.00	2.00	1.00	1.00
Extension Agent Agriculture / Small Farms-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Family Relations-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Home Environment-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Nutrition Health-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Ornmtl Horticulture-E-Social Svcs	1.00	1.00	1.00	1.00
Food Systems Program Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Manager Agricultural Industry Development-E-Miscellaneous	0.00	1.00	1.00	1.00
Ornamental Horticultural Assistant-N-Trade Jobs	6.00	6.00	6.00	6.00
Program Coordinator-N-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-CAD.E.Admin	0.00	1.00	1.00	1.00
Training Coordinator-N-Human Svcs	1.00	1.00	1.00	1.00
Subtotal	**24.00**	**25.00**	**25.00**	**25.00**
Facilities Management & Real Estate Services				
Accountant-E-Accounting	1.00	1.00	1.00	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	3.00	3.00	3.00	3.00
Architect.E.Eng	1.00	0.00	0.00	0.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst.E.Bus	1.00	0.00	0.00	0.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Carpenter-N-Trade Jobs	6.00	6.00	6.00	6.00
Contracts Compliance Inspector-N-Inspector	8.00	8.00	8.00	8.00
Contracts Management Associate-N-Accounting	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	2.00	2.00	2.00	2.00
County Sustainability Officer.E.Real	0.00	1.00	0.00	0.00
Custodian-N-Facilities	37.00	30.00	30.00	30.00
Director Facilities Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Facilities Operations and Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
ELAPP Acquisition Manager.E.Parks	0.00	1.00	0.00	0.00
Electrician-N-Trade Jobs	15.00	16.00	16.00	16.00
Engineering Associate-E-Engineering	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Facilities Management & Real Estate Services (Continued)				
Facilities Architect.E.Fac	0.00	1.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	1.00
HVAC Technician-N-Trade Jobs	20.00	20.00	20.00	20.00
Indoor Air Quality Specialist-N-Trade Jobs	2.00	2.00	2.00	2.00
Land Acquisition Division Director-E-Administrative	1.00	1.00	1.00	1.00
Locksmith-N-Trade Jobs	2.00	2.00	2.00	2.00
Maintenance Repair Leader-N-Trade Jobs	6.00	6.00	6.00	6.00
Maintenance Repair Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Manager County Properties-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Facilities Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Logistics-E-Business	1.00	1.00	1.00	1.00
Manager Real Estate Acquisition & Disposition Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Real Estate Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Real Property Section-E-Real Estate	1.00	1.00	1.00	1.00
Manager Repair/Preservation-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Support Services-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Technical Services and Voluntary Acquisitions-E-Real Estate	1.00	1.00	1.00	1.00
Manager-E-Supervisory	5.00	5.00	5.00	5.00
Multi-Trades Worker-N-Trade Jobs	18.00	18.00	18.00	18.00
Painter-N-Trade Jobs	5.00	5.00	5.00	5.00
Project Manager-E-Projects	14.00	14.00	13.00	13.00
Real Property Appraiser-E-Property	2.00	2.00	2.00	2.00
Real Property Specialist-E-Real Estate	2.00	11.00	11.00	11.00
Real Property Specialist.N.Real	11.00	0.00	0.00	0.00
Real Property Technician-N-Real Estate	0.00	2.00	2.00	2.00
Security Manager-E-Facilities	1.00	1.00	1.00	1.00
Security Projects Coordinator-E-Facilities	1.00	1.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
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	0.00	0.00	1.00	1.00
Subtotal	**208.00**	**203.00**	**201.00**	**201.00**
Fire Rescue				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	8.00	8.00	7.00	7.00
Battalion Chief-N-Fire	24.00	24.00	27.00	27.00
Chief Education/Employee Development-E-Human Svcs	1.00	1.00	1.00	1.00
Chief Rescue Division-E-Fire	1.00	1.00	1.00	1.00
Company Fire Captain-N-Fire	159.00	160.00	164.00	164.00
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

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Fire Rescue (Continued)				
Division Director Office of Emergency Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Driver/Engineer-N-Fire	191.00	183.00	194.00	194.00
Emergency Call Taker-P/T.N.Emerg	0.00	0.00	1.43	1.43
Emergency Management Coordinator-E-Emergency Svcs	12.00	12.00	12.00	12.00
Fire Fighter.E.Fire	0.00	1.00	0.00	0.00
Fire Fighter-N-Fire	276.00	297.00	254.00	254.00
Fire Inspector I.N.Fire	4.00	0.00	0.00	0.00
Fire Inspector II-N-Fire	26.00	29.00	30.00	30.00
Fire Inspector.N.Fire	1.00	1.00	0.00	0.00
Fire Investigator-N-Fire	3.00	3.00	4.00	4.00
Fire Marshal-E-Fire	1.00	1.00	1.00	1.00
Fire Medic I.E.Fire	12.00	0.00	0.00	0.00
Fire Medic I-N-Fire	302.00	348.00	401.00	401.00
Fire Rescue Training Officer-N-Fire	8.00	8.00	8.00	8.00
Fiscal Services Manager-E-Accounting	1.00	1.00	1.00	1.00
Health and Safety Chief-E-Emergency Svcs	0.00	0.00	1.00	1.00
Inventory Mgmt Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lead Fire Investigator-N-Fire	1.00	1.00	1.00	1.00
Lieutenant-N-Fire	102.00	82.00	80.00	80.00
Manager Contract Soltns Grant Mgmt-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Emergency Dispatch-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Logistics-E-Fire	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	1.00	1.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
OEM Section Chief-E-Administrative	3.00	3.00	3.00	3.00
Paramedic.N.Fire	1.00	1.00	0.00	0.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Public Safety Information Officer-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Quality Management Chief-E-Miscellaneous	1.00	1.00	1.00	1.00
Rescue Lieutenant-N-Fire	10.00	9.00	8.00	8.00
Research Planning/Spec Manager-E-Miscellaneous	1.00	1.00	1.00	1.00
Resource Management Chief-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor.N.Supv	1.00	1.00	0.00	0.00
Senior Telecommunicator-N-Communications	4.00	4.00	4.00	4.00
Shift Commander-E-Fire	3.00	3.00	3.00	3.00
Solutions Analyst-E-Information Technology	0.00	0.00	1.00	1.00
Special Operations Chief-E-Fire	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	7.00	7.00	9.00	9.00
Telecommunications Supervisor-N-Communications	4.00	4.00	4.00	4.00
Telecommunications Technician-N-Information Technology	3.00	3.00	2.00	2.00
Telecommunicator-N-Communications	32.43	32.43	32.43	32.43
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Subtotal	**1,230.43**	**1,257.43**	**1,283.85**	**1,283.85**
Fleet Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Fleet Services (Continued)				
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Fleet Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Equipment Fabrication Specialist-N-Trade Jobs	1.00	1.00	1.00	1.00
Equipment Operator-N-Trade Jobs	1.00	1.00	1.00	1.00
Fleet Master Technician-N-Trade Jobs	6.00	6.00	6.00	6.00
Fleet Technician Supervisor-E-Trade Jobs	6.00	6.00	6.00	6.00
Fleet Technician.N.Trade	34.00	34.00	1.00	1.00
Fleet Technician-N-Trade Jobs	1.00	1.00	32.00	32.00
Manager Fleet Management Services-E-Vehicle Maint	1.00	1.00	1.00	1.00
Manager Fleet Operations/Maintenance-E-Vehicle Maint	2.00	2.00	1.00	1.00
Manager-E-Supervisory	0.00	1.00	2.00	2.00
Project Manager-E-Projects	1.00	0.00	1.00	1.00
Property Control Specialist-E-Miscellaneous	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Training Specialist-E-Administrative	0.00	0.00	1.00	1.00
Service Advisor.N.VehMn	3.00	3.00	1.00	1.00
Service Advisor-N-Vehicle Maint	0.00	0.00	3.00	3.00
Vehicle Service Attendant-N-Vehicle Maint	2.00	2.00	3.00	3.00
Subtotal	**65.00**	**65.00**	**67.00**	**67.00**
Government Relations & Strategic Services				
Administrative Services Coord-E-Administrative	1.00	3.00	2.00	2.00
Administrative Specialist-E-Administrative	1.00	0.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Chief Government Relations and Strategic Services Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Commission Support/Chauffeur-E-Communications	2.00	1.00	1.00	1.00
Community Liaison.E.ExMgt	1.00	0.00	0.00	0.00
Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Government Relations Manager-E-Administrative	0.00	0.00	2.00	2.00
Grants Planning and Development Coordinator-E-Executive Mgmnt	0.00	0.00	2.00	2.00
GRSS Administrator 1-E-Administrative	3.00	1.00	1.00	1.00
GRSS Administrator 2.E.Admin	3.00	1.00	0.00	0.00
GRSS Division Director-E-Administrative	2.00	2.00	1.00	1.00
Human Rights and Investigation Manager-E-Supervisory	0.00	0.00	1.00	1.00
Lead COHT Program Coordinator.E.Admin	1.00	1.00	0.00	0.00
Investigator/Mediator Specialist-E-Administrative	0.00	0.00	1.00	1.00
Manager Human Rights & Internal Investigations.E.ExMgt	0.00	1.00	0.00	0.00
Professional Standards & Human Rights Investigator-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Program Coordinator-E-Projects	1.00	0.00	1.00	1.00
Program Coordinator.N.Proj	0.00	1.00	0.00	0.00
Project Manager-E-Projects	0.00	0.00	1.00	1.00
Special Projects Coordinator.E.Admin	1.00	0.00	0.00	0.00
Subtotal	**21.00**	**16.00**	**19.00**	**19.00**
Head Start				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	4.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	7.00	8.00	8.00	8.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	4.00	4.00	4.00	4.00
Business Systems Dept Specialist-E-Business	2.00	2.00	2.00	2.00
Case Manager-N-Social Svcs	25.00	25.00	25.00	25.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	0.00	7.00	7.00	7.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Head Start (Continued)				
Director Head Start/Early Head Start-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Early Head Start Teacher-N-Social Svcs	0.00	0.00	29.00	29.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Head Start Business Systems Manager-E-Business	1.00	1.00	1.00	1.00
Head Start Services Specialist.E.SSvcs	1.00	0.00	0.00	0.00
Head Start Services Specialist.N.SSvcs	7.00	9.00	2.00	2.00
Head Start Services Specialist-N-Social Svcs	0.00	0.00	7.00	7.00
Head Start Teacher.E.SSvcs	24.00	0.00	0.00	0.00
Head Start Teacher-N-Social Svcs	40.00	42.00	59.48	59.48
Head Start/EHS Center Supervisor-E-Social Svcs	14.00	13.00	13.00	13.00
Head Start/EHS Teacher Aide-N-Human Svcs	0.95	0.95	0.48	0.48
Head Start/EHS Teacher Assistant-N-Social Svcs	77.00	63.00	50.00	50.00
Head Start/EHS Teacher.N.SSvcs	18.00	33.00	0.00	0.00
Human Services Supervisor-E-Social Svcs	2.00	2.00	2.00	2.00
Lead Head Start Teacher-E-Social Svcs	0.00	21.00	21.00	21.00
Maintenance Repair Supervisor.E.Trade	0.00	1.00	0.00	0.00
Maintenance Repair Supervisor-N-Trade Jobs	0.00	0.00	1.00	1.00
Manager Education Administration-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Family and Community Engagement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Family Change and Integrative Services-E-Administrative	1.00	1.00	1.00	1.00
Manager-E-Supervisory	7.00	7.00	7.00	7.00
Minibus Driver.N.Trans	5.00	5.00	1.00	1.00
Minibus Driver-N-Transportation	0.00	0.00	4.00	4.00
Multi-Trades Worker-N-Trade Jobs	2.00	2.00	2.00	2.00
Program Coordinator.E.Proj	2.00	0.00	0.00	0.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	0.00	0.00	1.00	1.00
Property Control Specialist-N-Miscellaneous	0.00	1.00	1.00	1.00
Registered Nurse.E.MedSv	2.00	0.00	0.00	0.00
Registered Nurse-N-Medical Svcs	0.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	2.00	1.00	1.00
Social Services Specialist-N-Social Svcs	5.00	5.00	5.00	5.00
Solutions Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Training Specialist-N-Human Svcs	1.00	1.00	1.00	1.00
Treatment Counselor-E-Social Svcs	1.00	1.00	1.00	1.00
Subtotal	**262.95**	**269.95**	**269.95**	**269.95**
Health Care Services				
Accountant-E-Accounting	2.00	3.00	3.00	3.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	34.00	34.00	34.00	34.00
Contracts Manager-E-Purchasing	2.00	3.00	3.00	3.00
Director Health Care Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Health Care Services Fiscal Manager-E-Administrative	1.00	1.00	1.00	1.00
Health Care Services Manager-E-Administrative	5.00	5.00	5.00	5.00
Healthcare Svcs Review Nurse-E-Medical Svcs	2.00	2.00	2.00	2.00
Healthy Living 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

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Health Care Services (Continued)				
Manager-E-Supervisory	2.00	1.00	1.00	1.00
Program Coordinator-N-Projects	4.00	5.00	5.00	5.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Manager-E-Projects	5.00	6.00	6.00	6.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Social Services Specialist-N-Social Svcs	7.00	6.00	6.00	6.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Trauma Coordinator-E-Social Svcs	1.00	1.00	1.00	1.00
Wellness Specialist-N-Administrative	8.00	7.00	7.00	7.00
Subtotal	**90.00**	**91.00**	**91.00**	**91.00**
Homeless Services				
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Case Manager.N.SSvcs	1.00	0.00	0.00	0.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Community Services Manager-E-Social Svcs	0.00	1.00	1.00	1.00
Contracts Manager.E.Purch	3.00	3.00	0.00	0.00
Director Homeless Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Homeless and Community Services Manager-E-Social Svcs	0.00	1.00	1.00	1.00
Manager Contracts Grants Compl.E.ExMgt	1.00	0.00	0.00	0.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Project Manager-E-Projects	1.00	1.00	4.00	4.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Subtotal	**10.00**	**10.00**	**10.00**	**10.00**
Human Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Contracts Manager-E-Purchasing	0.00	1.00	1.00	1.00
Director Human Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	0.00	0.00	1.00	1.00
Fiscal Manager Human Resources & Healthcare/Benefits-E-Accounting	1.00	1.00	1.00	1.00
Hands On Educational Svcs Intern-N-Miscellaneous	7.50	7.50	7.50	7.50
Human Resource Wellness Coordinator-E-Administrative	0.00	1.00	2.00	2.00
Human Resource Wellness Coordinator.N.Admin	1.00	0.00	0.00	0.00
Human Resources Division Director-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Human Resources Manager I.E.ExMgt	0.00	1.00	0.00	0.00
Human Resources Manager.E.ExMgt	10.00	9.00	1.00	1.00
Human Resources Manager-E-Executive Mgmnt	0.00	0.00	8.00	8.00
Human Resources Partner.E.Admin	11.00	12.00	1.00	1.00
Human Resources Partner-E-Administrative	0.00	0.00	10.00	10.00
Human Resources Specialist-E-Administrative	22.48	19.48	22.00	22.00
Human Resources Support Technician.N.Admin	9.00	8.00	1.00	1.00
Human Resources Support Technician-N-Administrative	0.00	0.00	6.00	6.00
Oracle HCM Functional Consultant-E-Administrative	0.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Human Resources Partner-E-Administrative	0.00	4.00	4.00	4.00
Summer Youth Intern-N-Miscellaneous	3.45	3.45	3.45	3.45
Wellness Assistant.N.Admin	0.38	0.38	0.00	0.00
Wellness Specialist.E.Human	1.00	1.00	0.38	0.38
Subtotal	**73.80**	**76.80**	**77.33**	**77.33**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Information Technology Department				
Accounting Clerk-N-Accounting	0.00	1.00	1.00	1.00
Accounting Specialist.E.Acctg	1.00	0.00	0.00	0.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Client Endpoint Administrator-E-Information Technology	0.00	0.00	7.00	7.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Cyber Security Engineer.E.ITS	1.00	0.00	0.00	0.00
Desktop Support Manager.E.ITS	1.00	1.00	0.00	0.00
Director of Technology-E-Administrative	1.00	1.00	1.00	1.00
Disaster Recovery Administrator-E-Administrative	1.00	1.00	1.00	1.00
Division Director IT Business Management Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director, Technical Engagement and Client Success-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Dir Technology Infrastructure Strategic Planning.E.ITS	1.00	1.00	0.00	0.00
Division Director Infrastructure and Tech Support Services.E.ITS	1.00	1.00	0.00	0.00
Endpoint Technology Manager-E-Information Technology	0.00	0.00	1.00	1.00
Enterprise Applications Development Manager-E-Information Technology	1.00	1.00	1.00	1.00
Enterprise Content Management and Development Manager-E-Information Technology	1.00	1.00	1.00	1.00
Identity and Access Management Engineer-E-Information Technology	0.00	0.00	1.00	1.00
Information Systems Financial Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Associate Projects Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Contracts Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	3.00	2.00	2.00	2.00
IT Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
IT Asset Mgmt Specialist-N-Information Technology	1.00	1.00	1.00	1.00
IT Business Solutions Manager.E.ITS	1.00	0.00	0.00	0.00
IT Program Manager-E-Information Technology	0.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	1.00	1.00	1.00
IT Service Delivery Manager-E-Information Technology	5.00	5.00	5.00	5.00
Knowledge Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Manager Application Portfolio Management.E.ITS	1.00	1.00	0.00	0.00
Network Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Network Administrator-E-Information Technology	5.00	5.00	5.00	5.00
Network Architect-E-Information Technology	3.00	3.00	3.00	3.00
Network Engineer-E-Information Technology	5.00	4.00	4.00	4.00
PC Administrator.E.ITS	7.00	7.00	0.00	0.00
Personal Computer Specialist.E.ITS	1.00	1.00	0.00	0.00
Section Manager, Enterprise Infrastructure Services-E-Supervisory	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Information Technology Projects Manager-E-Information Technology	2.00	1.00	1.00	1.00
Senior Manager Enterprise Information Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Senior Supervisor-E-Supervisory	1.00	1.00	2.00	2.00
Software Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Software Developer.E.ITS	1.00	1.00	0.00	0.00
Solutions Analyst-E-Information Technology	7.00	8.00	10.00	10.00
Solutions Architect-E-Information Technology	6.00	6.00	5.00	5.00
Solutions Engineer-E-Information Technology	12.00	13.00	12.00	12.00
Solutions Specialist-E-Information Technology	3.00	3.00	3.00	3.00
Sr Telecommunications Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Systems Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Systems Administrator-E-Information Technology	11.00	8.00	8.00	8.00
Systems Architect-E-Information Technology	3.00	3.00	3.00	3.00
Systems Engineer-E-Information Technology	5.00	8.00	7.00	7.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Information Technology Department (Continued)				
Technical Support Desk Manager-E-Information Technology	1.00	1.00	1.00	1.00
Technical Support Specialist-N-Information Technology	5.00	5.00	5.00	5.00
Telecommunications Engineer-E-Information Technology	2.00	2.00	2.00	2.00
Subtotal	**118.00**	**116.00**	**114.00**	**114.00**
Library Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Librarian-E-Library Svcs	18.00	19.00	18.00	18.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Library Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Library Public Svcs-E-Library Svcs	1.00	1.00	1.00	1.00
Division Manager Library Support Services-E-Library Svcs	1.00	1.00	1.00	1.00
Librarian-E-Library Svcs	89.00	90.00	95.00	95.00
Librarian.N.LibSv	0.00	5.00	0.00	0.00
Library Associate-N-Library Svcs	74.00	77.00	76.00	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	7.00	7.00	7.00
Library Service and Technology Guide-N-Library Svcs	155.00	163.00	164.00	164.00
Manager Law Library-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Library Development-E-Library Svcs	1.00	1.00	1.00	1.00
Manager Library Learning Experiences.E.LibSv	4.00	4.00	0.00	0.00
Manager Library Support Services-E-Library Svcs	0.00	0.00	4.00	4.00
Manager-E-Supervisory	3.00	3.00	3.00	3.00
Multi-Trades Worker II.N.Trade	0.00	1.00	0.00	0.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	2.00	2.00
Paralegal Specialist-N-Legal	1.00	1.00	1.00	1.00
Program Coordinator.E.Proj	2.00	0.00	0.00	0.00
Program Coordinator-N-Projects	0.00	2.00	2.00	2.00
Project Manager I.E.Proj	0.00	1.00	0.00	0.00
Project Manager-E-Projects	2.00	2.00	3.00	3.00
Senior Administrative Specialist.E.Admin	0.00	1.00	1.00	1.00
Public Relations Strategist-E-Communications	0.00	0.00	1.00	1.00
Supervisor-E-Administrative	0.00	2.00	1.00	1.00
Training Specialist-N-Human Svcs	0.00	1.00	2.00	2.00
Subtotal	**368.00**	**391.00**	**391.00**	**391.00**
Management & Budget				
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Assistant County Administrator.E.ExMgt	1.00	0.00	0.00	0.00
Budget Analyst-E-Accounting	7.00	7.00	7.00	7.00
Budget Manager Capital Team-E-Accounting	1.00	1.00	1.00	1.00
Budget Manager Operating Team-E-Accounting	1.00	1.00	1.00	1.00
Budget Manager-E-Business	1.00	1.00	1.00	1.00
Budget Managing Director-E-Accounting	1.00	1.00	1.00	1.00
Business Intelligence Analyst.E.Bus	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	0.00	1.00	1.00
Capital Program Officer-E-Accounting	1.00	1.00	1.00	1.00
Debt & Financial Analysis Manager-E-Accounting	1.00	1.00	1.00	1.00
Director Management and Budget-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Economist.E.Econ	1.00	1.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Management & Budget (Continued)				
Fiscal Analyst.E.Admin	1.00	1.00	0.00	0.00
Fiscal Manager-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Grants Planning and Development Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Grants Reporting/Complnc Ofcr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Business Analytics-E-Business	1.00	1.00	1.00	1.00
Manager Crime Prevention/Coordinating Unit-E-Law	1.00	1.00	1.00	1.00
Manager Criminal Justice Grants Program-E-Legal	1.00	1.00	1.00	1.00
Manager Fiscal Services.E.Acctg	1.00	1.00	0.00	0.00
Manager Systems and Reporting-E-Accounting	1.00	1.00	1.00	1.00
Organizational Excellence Consultant-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Subtotal	**29.00**	**27.00**	**26.00**	**26.00**
Medical Examiner				
Accounting Clerk.N.Acctg	1.00	0.00	0.00	0.00
Administrative Assistant-N-Administrative	1.00	2.00	2.00	2.00
Administrative Specialist-N-Administrative	3.00	2.00	3.00	3.00
Assistant Chief Forensic Toxicologist-E-Medical Svcs	1.00	1.00	1.00	1.00
Associate Medical Examiner-E-Executive Mgmnt	4.00	4.00	4.00	4.00
Autopsy Technician-N-Medical Svcs	11.16	11.16	11.16	11.16
Chief Forensic Toxicologist-E-Forensic Ops	1.00	1.00	1.00	1.00
Chief Medical Examiner-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy Chief Medical Examiner-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Forensic Toxicologist-E-Medical Svcs	3.00	3.00	3.00	3.00
Laboratory Technician-N-Medical Svcs	1.00	1.00	1.00	1.00
Manager ME Office Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Medical Examiner Death Investigator-N-Forensic Ops	14.32	14.32	14.32	14.32
Senior Administrative Specialist.E.Admin	0.00	1.00	0.00	0.00
Subtotal	**45.48**	**45.48**	**45.48**	**45.48**
Minority & Small Business Enterprise				
Division Director MBE and SBE Programs-E-Administrative	0.00	1.00	1.00	1.00
Minority-Disadvantaged Bus Mgr-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	0.00	4.00	4.00	4.00
Subtotal	**0.00**	**6.00**	**6.00**	**6.00**
Non-Allocated Pool Positions				
Administrative Services Coord-E-Administrative	0.00	0.00	1.00	1.00
Case Manager-N-Social Svcs	3.00	3.00	3.00	3.00
Cashier-N-Accounting	1.00	1.00	1.00	1.00
Cook-N-Social Svcs	1.00	1.00	1.00	1.00
Human Services Supervisor.E.SSvcs	1.00	1.00	0.00	0.00
Pooled Temp-N-Miscellaneous	15.00	15.00	13.00	13.00
Special Advisor to Deputy County Administrator-E-Miscellaneous	0.00	0.00	1.00	1.00
Treatment Counselor-E-Social Svcs	2.00	2.00	1.00	1.00
Youth Care Specialist-N-Social Svcs	0.00	0.00	3.00	3.00
Subtotal	**23.00**	**23.00**	**24.00**	**24.00**
Office of Community Impact				
Administrative Specialist-N-Administrative	0.00	1.00	1.00	1.00
Community Affairs Liaison & Equal Opportunity Admin-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Community Impact Officer-E-Administrative	0.00	0.00	1.00	1.00
Community Liaison-E-Executive Mgmnt	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Office of Community Impact (Continued)				
Division Director.E.ExMgt	0.00	1.00	0.00	0.00
GRSS Administrator 1-E-Administrative	0.00	2.00	2.00	2.00
Subtotal	**0.00**	**6.00**	**6.00**	**6.00**
Parks & Recreation				
Accountant-E-Accounting	1.00	1.00	2.00	2.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Adaptive Recreation Specialist-N-Parks/Recreation	5.00	5.00	5.00	5.00
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	2.00	3.00	3.00
Athletics Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Athletics Specialist-N-Parks/Recreation	1.00	1.00	1.00	1.00
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Business Manager I-E-Planning	1.00	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	0.00	0.00	0.95	0.95
Director Recreation Athletics Neighborhood Parks-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Electrician-N-Trade Jobs	1.00	1.00	1.00	1.00
Event Coordinator Part-Time.N.Parks	0.00	0.00	1.00	1.00
Field Operations Supervisor.N.Trade	4.00	5.00	1.00	1.00
Field Operations Supervisor-N-Trade Jobs	0.00	0.00	5.00	5.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
HVAC Technician-N-Trade Jobs	2.00	2.00	2.00	2.00
Landscape Gardener-N-Trade Jobs	0.00	0.00	1.00	1.00
Manager Administrative Svcs.E.ExMgt	0.00	1.00	0.00	0.00
Manager Architecture & Engineering Svcs-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Manager Recreation Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	3.00	4.00	3.00	3.00
Multi-Trades Worker-N-Trade Jobs	37.00	38.00	34.00	34.00
Park Ranger-N-Parks/Recreation	2.50	2.50	2.50	2.50
Park Services Manager-E-Administrative	1.00	1.00	1.00	1.00
Parks Planning & Development Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Parks Safety/Maintenance Inspector-N-Parks/Recreation	0.00	0.00	2.00	2.00
Performing Arts Center Manager-E-Administrative	0.00	0.00	1.00	1.00
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	2.00	3.00	3.00	3.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	0.00	0.00	1.00	1.00
Public Safety and Community Outreach Manager-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Recreation Leader-N-Parks/Recreation	97.19	102.69	102.18	102.18
Recreation Manager-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Recreation Program Specialist-N-Parks/Recreation	13.00	14.00	15.00	15.00
Recreation Program Supervisor-N-Parks/Recreation	30.00	33.00	32.73	32.73
Recreation Specialist.N.Parks	0.00	0.00	1.00	1.00
Safety/Loss Control Coord-N-Inspector	2.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	2.00	2.00	2.00
Senior Program Coordinator.N.Proj	0.00	1.73	0.00	0.00
Senior Supervisor-E-Supervisory	2.00	2.00	3.00	3.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	2.00	2.00	2.00	2.00
Supervisor Buildings/Grounds-N-Facilities	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Parks & Recreation (Continued)				
Supervisor-E-Administrative	1.00	1.00	2.00	2.00
Supervisor.N.Admin	1.00	1.00	0.00	0.00
Theater Technical Coordinator-N-Information Technology	0.00	0.00	1.73	1.73
Trades Helper-N-Trade Jobs	1.00	1.00	1.00	1.00
Subtotal	**234.69**	**249.92**	**258.08**	**258.08**
Performance Data & Analytics				
Addressing GIS Specialist-N-Real Estate	0.00	0.00	4.00	4.00
Addressing Technician.N.Real	4.00	4.00	0.00	0.00
Administrative Specialist.N.Admin	1.00	0.00	0.00	0.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Business Process Engineer-E-Business	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	1.00	1.00	2.00	2.00
Database Administrator-E-Information Technology	5.00	5.00	4.00	4.00
Director Geospatial and Land Acquisition Services.E.ExMgt	1.00	1.00	0.00	0.00
Director Performance Data and Analytics-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Director Enterprise Data Governance-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Division Director Geospatial Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Drafting Technician-N-Engineering	3.00	3.00	3.00	3.00
Engineering Associate-N-Engineering	5.00	5.00	5.00	5.00
Field Data Technician-N-Engineering	5.00	5.00	4.00	4.00
GIS Analyst.E.ITS	2.00	0.00	0.00	0.00
GIS Analyst-N-Information Technology	12.00	8.00	7.00	7.00
GIS Database Administrator.E.ITS	1.00	1.00	0.00	0.00
GIS Project Manager-E-Projects	1.00	2.00	3.00	3.00
GIS Software Developer.E.ITS	1.00	1.00	0.00	0.00
GIS Systems Administrator-E-Information Technology	3.00	3.00	2.00	2.00
GIS Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
GIS/Mapping Technician-N-Information Technology	2.00	2.00	1.00	1.00
Manager Applied GIS-E-Information Technology	1.00	1.00	1.00	1.00
Manager Asset Registry-E-Engineering	1.00	1.00	1.00	1.00
Manager Database and Business Intelligence Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Enterprise Data and Analytics.E.Admin	1.00	1.00	0.00	0.00
Manager Enterprise GIS-E-Administrative	1.00	1.00	1.00	1.00
Manager GIS Core Data Services-E-Supervisory	0.00	0.00	1.00	1.00
Manager Public Safety 911-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Streets & Addresses.E.Trans	1.00	1.00	0.00	0.00
Manager Survey-E-Engineering	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	1.00	2.00	2.00
Procurement Performance and Business Manager-E-Administrative	0.00	1.00	1.00	1.00
Prof Land Surveyor/Mapper-E-Engineering	3.00	3.00	3.00	3.00
Program Coordinator.N.Proj	1.00	0.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Project Coordinator.N.Admin	1.00	0.00	0.00	0.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	0.00	6.00	5.00	5.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor.E.Supv	1.00	0.00	0.00	0.00
Solutions Analyst-E-Information Technology	0.00	0.00	1.00	1.00
Solutions Architect-E-Information Technology	1.00	1.00	3.00	3.00
Solutions Engineer-E-Information Technology	1.00	1.00	2.00	2.00
Solutions Specialist-E-Information Technology	0.00	1.00	1.00	1.00
Survey Technician-N-Engineering	4.00	4.00	3.00	3.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Performance Data & Analytics (Continued)				
Systems Architect-E-Information Technology	0.00	0.00	1.00	1.00
Subtotal	**74.00**	**75.00**	**74.00**	**74.00**
Pet Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Assistant-N-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Animal Behavioral Trainer-N-Animal Svcs	0.00	0.00	2.00	2.00
Animal Care Assistant-N-Animal Svcs	28.00	26.00	26.00	26.00
Animal Care Supervisor-E-Animal Svcs	2.00	2.00	2.00	2.00
Business Manager-E-Planning	0.00	1.00	1.00	1.00
Business Manager I.E.Plan	1.00	0.00	0.00	0.00
Business Systems Department Specialist-E-Business	1.00	1.00	1.00	1.00
Chief Veterinarian.E.Anim	1.00	1.00	0.00	0.00
Community Relations Coord.N.Comm	0.00	0.00	1.00	1.00
Customer Service Analyst-N-Administrative	4.00	4.00	4.00	4.00
Customer Service Representative-N-Administrative	16.00	13.00	13.00	13.00
Director Pet Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Shelter Operations-E-Animal Svcs	1.00	1.00	1.00	1.00
Division Director Veterinary/Behavioral Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Pet Resources Rescue/Foster Coordinator-N-Animal Svcs	4.00	10.00	10.00	10.00
Program Coordinator.E.Proj	5.00	2.00	0.00	0.00
Program Coordinator-N-Projects	1.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	1.00	1.00	1.00	1.00
Supervisor-E-Administrative	5.00	5.00	6.00	6.00
Veterinarian-E-Animal Svcs	4.00	4.00	3.00	3.00
Veterinary Practice Manager-E-Animal Svcs	0.00	0.00	1.00	1.00
Veterinary Technician-N-Animal Svcs	13.00	12.00	12.00	12.00
Subtotal	**95.00**	**95.00**	**96.00**	**96.00**
Procurement Services				
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	4.00	4.00	4.00
Business Analyst-E-Business	2.00	3.00	3.00	3.00
Contracts Management Associate.E.Purch	0.00	0.00	2.00	2.00
Director of Procurement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Functional Procurement Applications Coordinator.E.Admin	1.00	0.00	0.00	0.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Procurement Analyst-E-Purchasing	20.00	20.00	20.00	20.00
Procurement Operations Coordinator-E-Administrative	7.00	7.00	7.00	7.00
Procurement Performance and Business Manager.E.Admin	1.00	0.00	0.00	0.00
Project Coordinator-E-Administrative	2.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Subtotal	**40.00**	**38.00**	**40.00**	**40.00**
Risk Management Division				
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Division Director Risk Management/Safety-E-Administrative	1.00	1.00	1.00	1.00
Manager-E-Supervisory	0.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Risk Management Division (Continued)				
Program Coordinator.E.Proj	1.00	1.00	0.00	0.00
Program Coordinator-N-Projects	3.00	3.00	3.00	3.00
Safety Manager-E-Administrative	1.00	1.00	1.00	1.00
Safety Specialist.E.Admin	3.00	4.00	0.00	0.00
Safety Specialist.N.Admin	0.00	0.00	1.00	1.00
Safety Specialist-E-Administrative	0.00	0.00	4.00	4.00
Senior Program Coordinator-E-Projects	0.00	0.00	1.00	1.00
Subtotal	**10.00**	**12.00**	**13.00**	**13.00**
Social Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accountant.N.Acctg	0.00	1.00	0.00	0.00
Accounting Clerk-N-Accounting	3.00	2.00	3.00	3.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	2.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	39.00	42.00	42.00	42.00
Child Care Licensing Inspector-N-Inspector	0.00	0.00	1.00	1.00
Director Social Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	9.00	10.00	10.00	10.00
Program Coordinator.E.Proj	2.00	0.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	0.00	2.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	3.00	3.00	3.00
Senior Training Specialist-E-Human Svcs	0.00	2.00	2.00	2.00
Social Services Manager I-E-Executive Mgmnt	7.00	7.00	7.00	7.00
Social Services Manager II-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Social Services Specialist-N-Social Svcs	9.00	5.00	6.00	6.00
Special Projects Coordinator-E-Projects	2.00	2.00	2.00	2.00
Training Specialist.E.Human	4.00	0.00	0.00	0.00
Subtotal	**83.00**	**82.00**	**83.00**	**83.00**
Solid Waste				
Administrative Specialist I-N-Administrative	0.00	0.00	1.00	1.00
Administrative Specialist-N-Administrative	5.00	4.00	3.00	3.00
Budget Manager-E-Business	0.00	0.00	1.00	1.00
Business Analyst-E-Business	2.00	2.00	2.00	2.00
Business Manager-E-Planning	0.00	1.00	1.00	1.00
Community Collection Ctr Attendant-N-Trade Jobs	12.00	14.00	15.00	15.00
Contracts Compliance Inspector-N-Inspector	3.00	3.00	3.00	3.00
Contracts Management Associate.N.Acctg	0.00	0.00	2.00	2.00
Contracts Manager-E-Purchasing	2.00	4.00	4.00	4.00
Customer Account Specialist.E.Acctg	0.00	1.00	0.00	0.00
Customer Account Specialist.N.Acctg	0.00	0.00	1.00	1.00
Customer Account Specialist-N-Accounting	0.00	0.00	1.00	1.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative I.N.Admin	4.00	0.00	0.00	0.00
Customer Service Representative-N-Administrative	11.00	14.00	13.00	13.00
Director Solid Waste Management-E-Executive	0.00	0.00	1.00	1.00
Division Director.E.ExMgt	0.00	1.00	0.00	0.00
Division Director Solid Waste Management.E.ExMgt	1.00	0.00	3.00	3.00
Engineer-E-Engineering	2.00	4.00	3.00	3.00
Engineer.N.Eng	1.00	0.00	0.00	0.00
Engineering Associate-N-Engineering	2.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Solid Waste (Continued)				
Engineering Technician-N-Engineering	2.00	2.00	2.00	2.00
Environmental Specialist-N-Environmental Svcs	6.00	6.00	6.00	6.00
Environmental Technician-N-Environmental Svcs	2.00	2.00	2.00	2.00
Fiscal Analyst.E.Admin	1.00	0.00	0.00	0.00
General Maintenance Worker-N-Miscellaneous	0.00	3.00	3.00	3.00
Industrial Mechanic-N-Trade Jobs	1.00	1.00	1.00	1.00
Lead Solid Waste Transfer Equipment Operator-N-Miscellaneous	0.00	0.00	1.00	1.00
Manager Customer Resolution Unit.E.ExMgt	1.00	0.00	0.00	0.00
Manager Northwest Transfer Station-E-Administrative	1.00	1.00	1.00	1.00
Manager Scale House Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Solid Waste Landfill Ops-E-Executive Mgmnt	1.00	0.00	1.00	1.00
Manager South Solid Waste Ops-E-Executive Mgmnt	1.00	0.00	1.00	1.00
Manager South Solid Waste Ops.E.ExMgt	1.00	0.00	0.00	0.00
Manager Sustainable Materials Management-E-Supervisory	0.00	0.00	1.00	1.00
Manager-E-Supervisory	3.00	8.00	3.00	3.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Operations Superintendent-N-Supervisory	2.00	2.00	2.00	2.00
Program Coordinator.E.Proj	3.00	0.00	0.00	0.00
Program Coordinator-N-Projects	3.00	5.00	5.00	5.00
Project Manager I.E.Proj	1.00	0.00	0.00	0.00
Project Manager II.E.Proj	0.00	1.00	0.00	0.00
Project Manager.E.Proj	0.00	1.00	1.00	1.00
Project Manager-E-Projects	0.00	0.00	4.00	4.00
Recycling Coordinator-E-Utilities	0.00	1.00	1.00	1.00
Scalehouse Specialist-N-Accounting	14.00	14.00	14.00	14.00
Section Manager Solid Waste Collection and Support-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Business Analyst.E.Bus	1.00	0.00	0.00	0.00
Senior Program Coordinator-E-Projects	0.00	3.00	3.00	3.00
Senior Supervisor.E.Supv	3.00	1.00	2.00	2.00
Senior Supervisor-E-Supervisory	0.00	0.00	3.00	3.00
Senior Supervisor-N-Supervisory	9.00	11.00	9.00	9.00
Solid Waste Equipment Operator-N-Utilities	31.00	14.00	18.00	18.00
Solid Waste Transfer Equipment Operator-N-Utilities	34.00	45.00	39.00	39.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Utilities Plant Operator-N-Trade Jobs	1.00	1.00	1.00	1.00
Subtotal	**171.00**	**177.00**	**186.00**	**186.00**
Sunshine Line				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist.E.Admin	1.00	0.00	0.00	0.00
Business & Compliance Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Customer Service Analyst.N.Admin	2.00	3.00	0.00	0.00
Customer Service Representative-N-Administrative	8.00	7.00	7.00	7.00
Director Sunshine Line-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Transportation Coordinator-N-Human Svcs	0.00	0.00	4.50	4.50
Human Services Transportation Supervisor-E-Supervisory	0.00	0.00	5.00	5.00
Manager of Operations.E.ExMgt	1.00	0.00	0.00	0.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Paratransit Minibus Operator-N-Transportation	56.00	56.00	47.00	47.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior Paratransit Minibus Oper-N-Transportation	0.00	0.00	5.00	5.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Sunshine Line (Continued)				
Senior Supervisor.E.Supv	1.00	1.00	0.00	0.00
Special Projects Coordinator-E-Administrative	0.00	0.00	1.00	1.00
Sunshine Line Manager of Operations-E-Administrative	0.00	1.00	1.00	1.00
Supervisor.E.Admin	4.00	4.00	0.00	0.00
Transportation Route Scheduler-N-Transportation	3.00	3.00	3.00	3.00
Subtotal	**83.00**	**83.00**	**81.50**	**81.50**
Water Resources				
Accountant-E-Accounting	1.00	2.00	2.00	2.00
Accounting Assistant-N-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	18.00	20.00	16.00	16.00
Administrative Specialist-E-Administrative	0.00	0.00	1.00	1.00
Administrative Specialist-N-Administrative	17.00	17.00	25.00	25.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	16.00	17.00	18.00	18.00
Computerized Maintenance Management System (CMMS) Administrator-E-Administrative	0.00	0.00	1.00	1.00
Construction Services Fiscal Manager-E-Accounting	1.00	1.00	1.00	1.00
Contracts Management Associate.N.Acctg	0.00	0.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Cross-Connection Control Inspector-N-Inspector	2.00	2.00	1.00	1.00
Customer Account Specialist.E.Acctg	2.00	0.00	0.00	0.00
Customer Account Specialist-N-Accounting	14.00	18.00	21.00	23.00
Customer Collections Specialist-N-Administrative	13.00	14.00	13.00	13.00
Customer Service Analyst-N-Administrative	10.00	11.00	10.00	10.00
Customer Service Representative-N-Administrative	26.00	22.00	25.00	25.00
Cyber Security Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	1.00	2.00	2.00	2.00
Director Water Resource Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Field Maint Svcs-E-Construction	2.00	2.00	1.00	1.00
Division Dir Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Utility Operations-E-Utilities	1.00	1.00	1.00	1.00
Division Director Enterprise Solutions-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Systems Reliability-E-Miscellaneous	0.00	0.00	1.00	1.00
Engineer Intern-E-Engineering	8.00	7.00	8.00	8.00
Engineer-E-Engineering	23.00	29.00	27.00	29.00
Engineering Associate Supervisor-E-Engineering	0.00	0.00	1.00	1.00
Engineering Associate-E-Engineering	13.00	13.00	13.00	13.00
Engineering Associate-N-Engineering	5.00	5.00	5.00	5.00
Engineering Intern.E.Eng	0.00	1.00	0.00	0.00
Engineering Technician-N-Engineering	3.00	3.00	3.00	3.00
Environmental Manager.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Scientist.E.EnvSv	2.00	2.00	0.00	0.00
Environmental Specialist.E.EnvSv	1.00	0.00	0.00	0.00
Executive Planner.E.Plan	1.00	1.00	0.00	0.00
Field Service Representative-N-Utilities	17.00	19.00	19.00	19.00
Fiscal Analyst-E-Administrative	3.00	4.00	5.00	5.00
GIS Analyst.E.ITS	1.00	1.00	0.00	0.00
GIS Analyst-N-Information Technology	2.00	2.00	3.00	3.00
GIS Systems Analyst.E.ITS	1.00	0.00	0.00	0.00
Hydrologist.E.EnvSv	1.00	1.00	0.00	0.00
Industrial Automation SCADA Application Specialist-E-Information Technology	3.00	3.00	3.00	5.00
Industrial Automation SCADA Network Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Industrial Electrician-N-Trade Jobs	33.00	33.00	33.00	33.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Water Resources (Continued)				
Industrial Instrm/Control Tech-N-Trade Jobs	16.00	16.00	16.00	16.00
Industrial Mechanic.E.Trade	0.00	1.00	0.00	0.00
Industrial Mechanic-N-Trade Jobs	65.00	65.00	66.00	66.00
Information Technology Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Projects Manager.E.ITS	1.00	0.00	0.00	0.00
Manager Capital Improvement Program-E-Utilities	0.00	0.00	1.00	1.00
Manager Client Services Group-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Contract Admin & Assistant Group-E-Purchasing	1.00	1.00	1.00	1.00
Manager Contract Soltns Grant Mgmt.E.ExMgt	0.00	1.00	0.00	0.00
Manager Customer Billing Solutions-E-Administrative	1.00	1.00	1.00	1.00
Manager Engineering Svcs Capital Projects Management.E.Eng	1.00	2.00	0.00	0.00
Manager Engineering Svcs Capital Projects Management-E-Engineering	0.00	0.00	1.00	1.00
Manager Engineering Svcs Utility Design-E-Engineering	1.00	1.00	1.00	1.00
Manager Financial & Business Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager One Water Program-E-Executive Mgmnt	0.00	0.00	2.00	2.00
Manager QA/QC-E-Business	0.00	0.00	1.00	1.00
Manager Safety & Training-E-Administrative	1.00	1.00	1.00	1.00
Manager-E-Supervisory	29.00	33.00	35.00	36.00
Meter Reader-N-Utilities	17.00	18.00	18.00	18.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Plant Electronics Supervisor-N-Utilities	2.00	2.00	2.00	2.00
Plant Manager-E-Utilities	9.00	9.00	12.00	17.00
Program Coordinator.E.Proj	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	5.00	4.00	4.00	4.00
Program Manager - Septic to Sewer-E-	0.00	0.00	1.00	1.00
Program Manager-E-Projects	0.00	1.00	1.00	1.00
Project Controls and Performance Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Coordinator.E.Admin	1.00	1.00	0.00	0.00
Project Manager II.E.Proj	0.00	1.00	0.00	0.00
Project Manager III.E.Proj	0.00	1.00	0.00	0.00
Project Manager-E-Projects	16.00	16.00	19.00	25.00
Process Improvement Analyst.E.ExMgt	1.00	1.00	0.00	0.00
Safety/Loss Control Coord-N-Inspector	1.00	1.00	1.00	1.00
SCADA Control & Applications Engineer-E-Information Technology	1.00	2.00	2.00	2.00
SCADA Control & Network Systems Engineer-E-Information Technology	4.00	3.00	2.00	2.00
SCADA Systems Engineer-E-Miscellaneous	0.00	0.00	1.00	1.00
Section Manager FMS Line Maint-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Section Manager FMS Pump Stn Ops-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Public Utilities Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Public Utilities Wastewater-E-Executive Mgmnt	1.00	2.00	1.00	1.00
Section Manager Public Utilities Water-E-Executive Mgmnt	1.00	1.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	0.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	0.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	1.00	1.00
Senior Supervisor.E.Supv	8.00	7.00	1.00	1.00
Senior Supervisor-E-Supervisory	0.00	0.00	8.00	8.00
Senior Training Specialist-E-Administrative	0.00	0.00	1.00	1.00
Senior Training Specialist.E.Human	0.00	1.00	0.00	0.00
Solutions Analyst.E.ITS	5.00	2.00	0.00	0.00
Solutions Engineer-E-Information Technology	3.00	2.00	2.00	2.00
Solutions Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Storekeeper-N-Purchasing	6.00	7.00	7.00	7.00
Supervisor-E-Administrative	8.00	8.00	9.00	10.00
Supervisor-N-Administrative	7.00	8.00	8.00	8.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Water Resources (Continued)				
Systems Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Team Leader Transportation Planning/Spcl Program.E.Plan	0.00	1.00	0.00	0.00
Technical Writer.E.ITS	1.00	0.00	0.00	0.00
Training Specialist.E.Human	1.00	0.00	0.00	0.00
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Utilities Asset Program Manager-E-Projects	1.00	1.00	1.00	1.00
Utilities Maintenance Operator.E.Trade	0.00	4.00	0.00	0.00
Utilities Maintenance Operator-N-Trade Jobs	109.00	109.00	119.00	119.00
Utilities Maintenance Supervisor.E.Util	0.00	4.00	0.00	0.00
Utilities Maintenance Supervisor-N-Utilities	52.00	52.00	58.00	58.00
Utilities Manager-E-Utilities	11.00	11.00	11.00	11.00
Utilities Plant Operator.E.Trade	3.00	0.00	0.00	0.00
Utilities Plant Operator-N-Trade Jobs	97.00	100.00	101.00	105.00
Utilities Plant Operator-Shift Leader-N-Trade Jobs	13.00	14.00	16.00	17.00
Utility Locate Technician-N-Engineering	11.00	11.00	11.00	11.00
Utility Planning Manager-E-Administrative	1.00	1.00	1.00	1.00
Water Resources Grants Program Manager-E-Business	0.00	0.00	1.00	1.00
Subtotal	**779.00**	**808.00**	**834.00**	**858.00**
TOTAL COUNTY ADMINISTRATOR ORGANIZATION	**5,782.23**	**5,892.94**	**5,951.96**	**5,976.96**
ELECTED OFFICIALS ORGANIZATION				
Clerk of the Circuit Court - BOCC Funded	**104.00**	**106.00**	**118.00**	**118.00**
Property Appraiser	**125.00**	**125.00**	**120.00**	**120.00**
Sheriff	**3,649.00**	**3,587.00**	**3,807.00**	**3,816.00**
State Attorney Part II (Victim Assistance)				
Administrative Assistant.N.Admin	0.00	0.00	1.00	1.00
Administrative Assistant Part-Time.N.Admin	0.50	0.50	0.00	0.00
Court Clerk II-N-Court	8.00	7.00	7.00	7.00
Court Clerk III-E-Court	0.00	1.00	1.00	1.00
Court Clerk III-N-Court	1.00	1.00	1.00	1.00
Director Victim Assistance Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Domestic Violence Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Intake Counselor-N-Administrative	18.00	19.00	19.00	19.00
Notification Supervisor-E-Court	1.00	1.00	1.00	1.00
Program Manager-VA.E.Proj	1.00	0.00	0.00	0.00
Senior Case Manager.N.SSvcs	1.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Victim Support Specialist-VA.N.SSvcs	0.60	0.00	0.00	0.00
Subtotal	**32.10**	**32.50**	**33.00**	**33.00**
Supervisor of Elections	**49.00**	**49.00**	**49.00**	**51.00**
Tax Collector	**383.00**	**383.00**	**401.00**	**401.00**
TOTAL ELECTED OFFICIALS ORGANIZATION	**4,342.10**	**4,282.50**	**4,528.00**	**4,539.00**
JUDICIAL ORGANIZATION				
13th Judicial Branch - Administrative Offices of the Court				
Program Coordinator-E-Projects	0.00	0.00	1.00	1.00
ZCA-Accountant III-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Administrative Assistant I-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Chief Deputy Court Administrator-N-Court Administrator	2.00	2.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
13th Judicial Branch - Administrative Offices of the Court (Continued)				
ZCA-Circuit Court Counsel-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Counselor-N-Court Administrator	8.00	7.00	6.00	6.00
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 I-N-Court Administrator	5.85	5.85	1.85	1.85
ZCA-Court Program Specialist II-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Court Program Specialist II-N-Court Administrator	3.00	2.00	2.00	2.00
ZCA-Court Program Specialist III-E-Court	0.00	2.00	5.00	5.00
ZCA-Customer Service Agent-N-Court Administrator	1.00	1.00	1.00	1.00
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-N-Court Administrator	6.00	6.00	6.00	6.00
ZCA-Human Resources Mgr-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Information System Analyst-N-Court Administrator	2.00	2.00	2.00	2.00
ZCA-Mediation Services Coordinator-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Multi Trades Worker I-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Multi Trades Worker II-N-Court Administrator	4.00	4.00	4.00	4.00
ZCA-Paralegal Specialist-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Program Assistant-N-Court Administrator	3.00	3.00	3.00	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	2.00	2.00
ZCA-Senior Court Program Spec-N-Court Administrator	4.00	4.00	4.00	4.00
ZCA-Senior Information Systems Analyst-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Senior Secretary-N-Court Administrator	0.85	0.85	0.85	0.85
ZCA-Senior Trial Court Staff Attorney-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-System Project Consultant-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-User Support Analyst-N-Court Administrator	3.00	3.00	3.00	3.00
TOTAL JUDICIAL ORGANIZATION	**62.70**	**62.70**	**61.70**	**61.70**
BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION				
Environmental Protection Commission				
Accountant II-E-Accounting	0.00	1.00	1.00	1.00
Administrative Specialist II-N-Administrative	3.00	2.00	2.00	2.00
Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Environmental Scientist.E.EnvSv	1.00	1.00	0.00	0.00
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.N.Trade	2.00	3.00	1.00	1.00
Electronics Technician II-N-Trade Jobs	0.00	0.00	2.00	2.00
Electronics Technician III.E.Trade	1.00	0.00	0.00	0.00
Electronics Technician III-N-Trade Jobs	1.00	1.00	1.00	1.00
Engineering Specialist I-E-Engineering	2.00	2.00	2.00	2.00
Engineering Specialist II-E-Engineering	5.00	4.00	4.00	4.00
Engineering Specialist II.N.Eng	1.00	0.00	0.00	0.00
Environmental Scientist I-E-Environmental Svcs	11.00	15.00	13.00	13.00
Environmental Scientist I.N.EnvSv	2.00	1.00	0.00	0.00
Environmental Scientist II-E-Environmental Svcs	25.00	24.00	26.00	26.00
Environmental Scientist II.N.EnvSv	1.00	0.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Environmental Protection Commission (Continued)				
Environmental Scientist III-E-Environmental Svcs	18.00	18.00	18.00	18.00
Environmental Specialist I-N-Environmental Svcs	1.00	0.00	1.00	1.00
Environmental Specialist II-E-Environmental Svcs	1.00	2.00	1.00	1.00
Environmental Specialist II.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Specialist III-E-Environmental Svcs	6.00	6.00	5.00	5.00
Environmental Supervisor I-E-Environmental Svcs	4.00	4.00	3.00	3.00
Environmental Supervisor II-E-Environmental Svcs	9.00	7.00	6.00	6.00
Executive Director-EPC.E.ExMgt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
General Counsel-EPC-E-Legal	1.00	1.00	1.00	1.00
General Manager III-E-Executive Mgmnt	1.00	1.00	1.00	1.00
General Manager IV.E.ExMgt	1.00	1.00	0.00	0.00
GIS Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Resources Manager I-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Hydrologist-E-Environmental Svcs	2.00	2.00	2.00	2.00
IT Systems Administrator-E-Information Technology	2.00	2.00	2.00	2.00
Legal Administrative Assistant-E-Administrative	1.00	1.00	1.00	1.00
Office Assistant II-N-Administrative	1.00	1.00	1.00	1.00
Prof Engineer I-E-Engineering	3.00	3.00	3.00	3.00
Prof Engineer II-E-Engineering	3.00	3.00	3.00	3.00
Professional Engineer I-E-Engineering	1.00	1.00	2.00	2.00
Professional Engineer II-E-Engineering	0.00	0.00	1.00	1.00
Senior Attorney-E-Legal	1.00	1.00	1.00	1.00
Senior Engineering Specialist.E.Eng	1.00	1.00	0.00	0.00
Senior Environmental Manager-E-Environmental Svcs	8.00	8.00	11.00	11.00
Senior Environmental Scientist-E-Environmental Svcs	4.00	8.00	10.00	10.00
Senior Hydrologist-E-Environmental Svcs	3.00	3.00	3.00	3.00
Senior Professional Engineer-E-Engineering	1.00	1.00	1.00	1.00
Senior Program Coordinator.N.Proj	1.00	1.00	0.00	0.00
Senior Public Relations Strategist-E-Communications	1.00	1.00	1.00	1.00
Software Specialist II-E-Information Technology	0.00	0.00	1.00	1.00
Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**143.00**	**143.00**	**143.00**	**143.00**
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	3.00	3.00
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	1.00	1.00
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				
Assistant Executive Director.E.ExMgt	0.00	1.00	0.00	0.00
Budget and Grants Coordinator-E-Planning	0.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Contract and Grants Coordinator.E.Plan	1.00	0.00	0.00	0.00
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
Executive Planner.E.Plan	1.00	0.00	0.00	0.00
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	0.00	1.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY 22 # of FTEs	FY 23 # of FTEs	FY24 # of FTEs	FY25 # of FTEs
Hillsborough Transportation Planning Organization (Continued)				
Planner II.E.Plan	1.00	0.00	0.00	0.00
Subtotal	**8.00**	**8.00**	**8.00**	**8.00**
Planning Commission				
Administrative Specialist.N.Admin	0.00	0.00	1.00	1.00
Assistant Executive Director-E-Executive Mgmnt	0.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Data Librarian-E-Administrative	0.00	0.00	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	1.00	1.00
Executive Assistant.E.Admin	1.00	0.00	0.00	0.00
Executive Director Planning Commission-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	8.00	6.00	7.00	7.00
Financial Manager-E-Accounting	1.00	1.00	1.00	1.00
GIS Project Manager II-E-Projects	1.00	1.00	1.00	1.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Planner I-E-Planning	1.00	1.00	4.00	4.00
Planner II-E-Planning	5.00	6.00	3.00	3.00
Planner II-N-Planning	0.00	0.00	1.00	1.00
Planning Analyst.E.Plan	0.00	1.00	0.00	0.00
Planning and GIS Tech I-N-Information Technology	1.00	1.00	1.00	1.00
Planning Support Services Manager-E-Information Technology	1.00	1.00	1.00	1.00
Planning Support Specialist.N.ITS	1.00	1.00	0.00	0.00
Principal Planner-E-Planning	7.00	5.00	6.00	6.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Public Relations Strategist-E-Communications	1.00	1.00	1.00	1.00
Recording Secretary-N-Administrative	0.00	1.00	1.00	1.00
Research Librarian.E.LibSv	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	5.00	8.00	6.00	6.00
Systems Application Developer-E-Information Technology	1.00	1.00	1.00	1.00
Team Leader Cities Planning- PC-E-Planning	1.00	2.00	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	0.00	1.00	1.00	1.00
Web Manager-E-Information Technology	0.00	0.00	1.00	1.00
Webmaster.E.ITS	1.00	1.00	0.00	0.00
Subtotal	**45.00**	**48.00**	**48.00**	**48.00**
Soil & Water Conservation Board				
Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Community Relations Worker-N-Communications	0.50	1.00	1.00	1.00
Computer Graphics Designer-N-Information Technology	0.50	0.50	0.50	0.50
Executive Director-SWCD-E-Environmental Svcs	1.00	1.00	1.00	1.00
Subtotal	**3.00**	**3.50**	**3.50**	**3.50**
Value Adjustment Board	**3.00**	**3.00**	**3.00**	**3.00**
TOTAL BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION	**210.00**	**213.50**	**213.50**	**213.50**
GRAND TOTAL	**10,485.03**	**10,539.64**	**10,842.16**	**10,878.16**

FY 23 – FY 28 Proforma

Countywide General Fund

Unincorporated Area General Fund



FY 23 – FY 28 Baseline Proforma Parameters



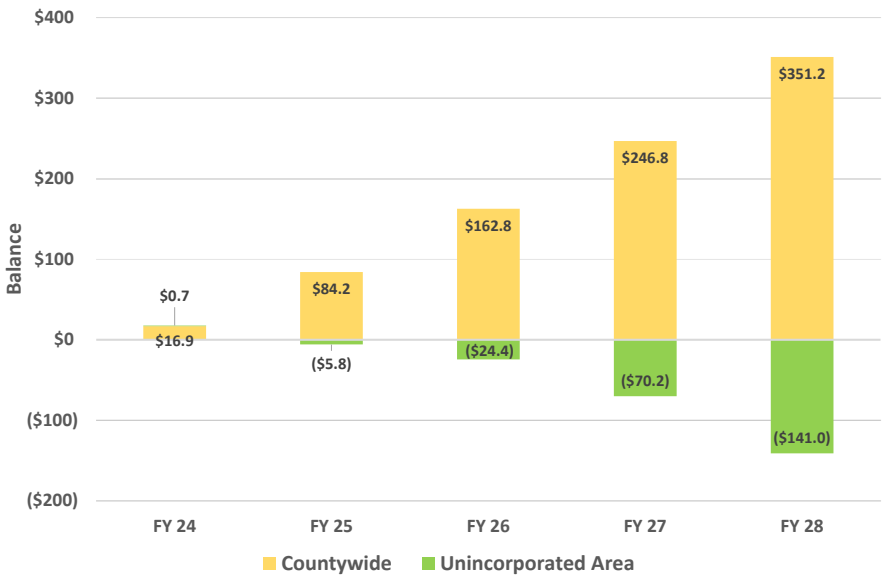
- Taxable Property Values growth
  - Modeled at 14.5% for FY 24
    - 1 % higher than Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference (REC) , Ad Valorem Assessments, March 6, 2023
    - Slightly below from 15.3% for FY 23
      - Home sales fell 12.1% in 2022 while prices rose 20%
      - Sales are down 9.2% in the first three months of 2024 and price gains have slowed to 2.41% in March 2023. These will likely limit gains in FY 25 taxable values.
    - A $111 million gain Countywide and $50 million Unincorporated (at 95%)
  - The state forecasts overall Hillsborough County taxable values will increase 8.1% for FY 25
  - 20-year average annual growth of 5.7% for FY 26 – FY 28
    - 2002 – 2022 Countywide average annual rate

FY 23 – FY 28 Baseline Proforma Parameters

- Expenditures
  - Most FY 24 non-personnel costs modeled to rise by combined 2022 rates of population and government inflation, 11.5%. 20-year long run average annual rate of 4.99% for FY 25 to FY 28.
  - Most nonunion personnel wage costs modeled to rise an average 6.0% in FY 24 and 3% annually thereafter
    - Florida Retirement System rates modeled at 17.9% to 24.7% for FY 24
    - Health plan cost modeled at 10% for FY 24
    - Disability costs modeled at 19% for FY 24
  - Constitutional increases
    - Countywide: 11.2% for FY 24, 3.4% for FY 25
    - Unincorporated: 2.4% for FY 24, 10.3% for FY 25

FY 23 – FY 28 Proforma

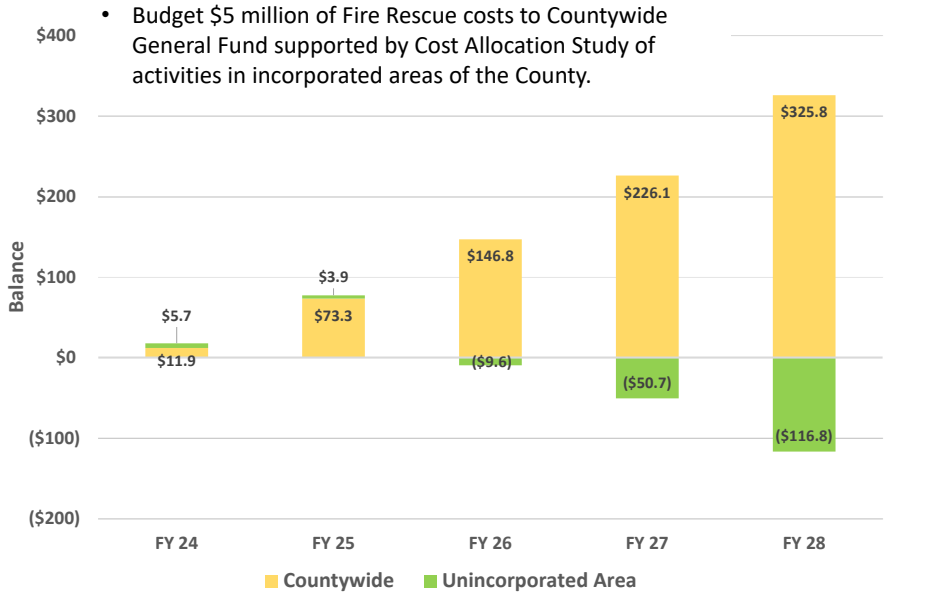
Baseline



FY 23 – FY 28 Proforma

Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide

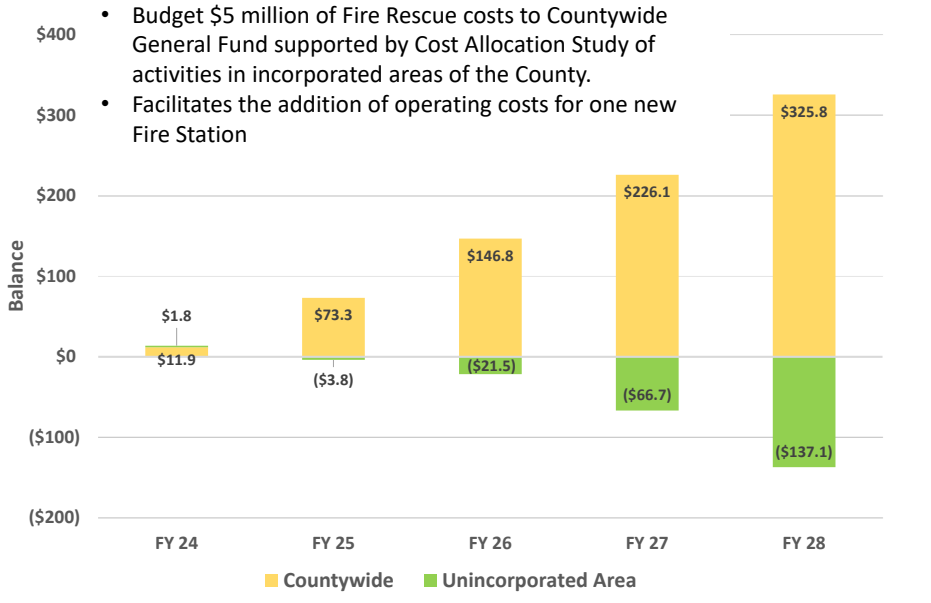
- Budget $5 million of Fire Rescue costs to Countywide General Fund supported by Cost Allocation Study of activities in incorporated areas of the County.



FY 23 – FY 28 Proforma

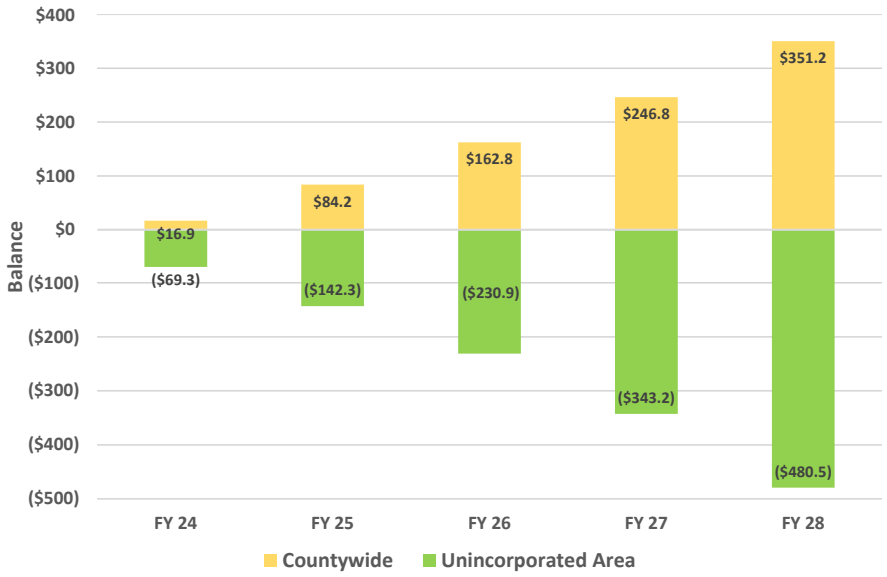
Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide

- Budget $5 million of Fire Rescue costs to Countywide General Fund supported by Cost Allocation Study of activities in incorporated areas of the County.
- Facilitates the addition of operating costs for one new Fire Station



FY 23 – FY 28 Proforma

$70 million annual Unincorporated Area contribution to transportation and/or Fire Rescue



Unincorporated Area General Fund Challenges

- **Fire Rescue Master Plan**
- **Transportation**
- **Parks Master Plan**
- **Law Enforcement**

Acronyms

ACES	Automated Client Eligibility System
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AFSCME	American Federation of State, County and Municipal Employees
ASE	Automotive Service Excellence
BAN	Bond Anticipation Notes
BEBR	Bureau of Economic and Business Research
BOCC	Board of County Commissioners
CARES	Coronavirus Aid, Relief, and Economic Security
CAU	Capacity Assessments Units
CCNA	Cisco Certified Network Associate
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CIT	Community Investment Tax
CLASS	Client Assistance System
CMCMP	Congestion Management/Crash Mitigation Process
CST	Communications Services Tax
CW	Countywide
DACCO	Drug Abuse Comprehensive Coordinating Office
DOR	Florida Department of Revenue
DRI	Developments of Regional Impact
EDI	Economic Development Innovation Initiative
EDR	Florida Legislature's Office of Economic & Demographic Research
ELAP	Environmental Land Acquisition Program
ELAPP	Environmental Lands Acquisition Protection Program
EPC	Environmental Protection Commission
ERC	Equivalent Residential Customers
ERP	Enterprise Resource Planning
ESG	Emergency Shelter Grant
ESQA	Enterprise Solutions & Quality Assurance Department
EVT	Emergency Vehicle Technician
FCIT	Florida Counties Investment Trust
FRS	Florida Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association of the United States and Canada
GIS	Geographic Information System
GTAR	Greater Tampa Association of Realtors
HIPAA	Health Insurance Portability and Accountability Act
IAFF	International Association of Firefighters
ITS	Information & Technology Services Department
JAWS	Judicial Automated Workflow System
JOIN	Judicial Online Internal Network
KPI	Key Performance Indicators
LRTP	Long Range Transportation Plan
MBE	Minority Businesses Enterprise
MOSI	Museum of Science and Industry
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Units
MSTU	Municipal Services Taxing Unit
NACSLB	National Advisory Council on State and Local Budgeting
NHSA	National Head Start Association
PAB	Private Activity Bond
PAM	Payback Analysis Model
PCI	Payment Card Industries
PHI	Protected Health Information
PPM	Project Prioritization Model
PSOC	Public Safety Operations Complex
REC	Florida Revenue Estimating Conference
REPS	Regional Election Problem Solvers
RWIU	Reclaimed Water Improvement Unit
SAINTS	State Attorney Interactive Notification Tracking System
SBE	Small Business Enterprise
SHIP	Safety & Health Investment Projects
SOH	Save Our Homes
STEMI	ST-elevated myocardial infarction
THHI	Tampa Hillsborough Homeless Initiative
TIP	Transportation Improvement Program
TSA	Tampa Sports Authority
TRIM	Truth-in-Millage
UA	Unincorporated Area
UAS	Uniform Accounting Standards
VDI	Virtual Desktop imaging
VOIP	Voice over Internet Protocol
VPK	Florida's Voluntary Prekindergarten

Glossary of Key Terms

ACCRUAL is a method of accounting that recognizes revenue when earned and expenditures when incurred regardless of when cash is received or disbursed.

AD VALOREM TAX is a tax levied on the assessed value of the property minus statutory exemptions on which it is levied. The rate of the tax is expressed in "mills." This tax is also called **PROPERTY TAX**. Also see the definition of **MILL**.

ADOPTED BUDGET is the financial plan for a fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

ADVANCED REFUNDED DEBT PRINCIPAL refers to principal owed on outstanding bonds that have been refinanced (refunded) prior to the date on which the outstanding bonds become due or callable. Proceeds from the refunding bond issue are used to pay principal and interest on the outstanding bonds until such time as the original bond issue can be retired.

ALL YEARS BUDGETING is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

ALLOTMENTS BY LEGISLATIVE ACTS is a department set up to provide a mechanism for the recording and payment of items which are general government costs and are not distributed to specific departments.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

APPROPRIATION is the legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value of property in Hillsborough County is determined by the Property Appraiser.

AUDIT is a systematic examination of financial or accounting records by an auditor, resulting in an expression of opinion on the fairness of the respective financial position of the governmental activities.

BEGINNING FUND BALANCE is the Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

BIENNIAL BUDGET PROCESS is a two-year budget process resulting from a policy adopted in 1995 by the Board of County Commissioners. In this process, two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as the FY 08 budget as required by State Statute. At the same time, the Board of County Commissioners also approves a budget for the second year, the planned FY 09 budget. Then, in the year 2008, the planned FY 09 budget is reviewed by staff and the Board during the budget update process. This review allows the County to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared in 2007. The Board then adopts a budget for FY 09 according to procedures outlined by State statute.

BOCC is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

BOARD OF COUNTY COMMISSIONERS is the seven-member legislative body of Hillsborough County's general purpose government. This board is governed by State law and the County Charter.

BOND is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

BUDGET is a financial plan containing an estimate of proposed sources and uses of funds for a given period of time (typically a fiscal year).

CAU is an acronym for Capacity Assessment Unit. See the definition for **CAPACITY ASSESSMENT UNIT**.

CAPACITY ASSESSMENT UNIT (CAU) is a financing tool that allows property owners to pay water and wastewater system connection charges over a 20 year period.

CAPITAL BUDGET is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual County budget.

CAPITAL EXPENDITURES are payments to acquire or construct capital assets which will benefit the County in both present and future periods.

CAPITAL IMPROVEMENT PROGRAM (CIP) is Hillsborough County's financial plan of approved capital projects with their schedules and costs over a six-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient

manner. It includes projects which are, or will become the property of Hillsborough County, as well as projects that although not owned by the County, will be part of a joint project agreement.

CAPITAL OUTLAY or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of $1,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CHARGES FOR SERVICES is revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP is an acronym for the **CAPITAL IMPROVEMENT PROGRAM**. See the definition for **CAPITAL IMPROVEMENT PROGRAM**.

CONTINUATION BUDGET is a level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

COVID is an acute respiratory illness in humans caused by a coronavirus.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

DECISION UNITS are groups of inputs which make a measurable contribution to the achievement of an established department purpose—a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are rank ordered in a hierarchical format.

DEFEASANCE is a financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. Cash is used to purchase government securities. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due. If the defeasance is consistent with generally accepted accounting principles and complies with the outstanding bond document requirements, the bonds will no longer treated as debt for accounting purposes nor for purposes of computing any statutory or constitutional debt limitation. In FY 10 the County will defease two bond issues; the 2003 CIP bonds and the 2006 MOSI / County Center bonds.

DEMAND is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners.

DEPRECIATION is a method of allocating the cost of a tangible asset over its useful life.

ELAPP is the acronym for Environmentally Sensitive Lands Acquisition and Protection Program. See the definition for **ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM.**

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM is a program established by Hillsborough County Ordinance Number 90-19 for the acquisition, preservation, protection, management and restoration of environmentally sensitive lands in Hillsborough County. Under Resolution Number 92-0131, the BOCC is authorized to issue limited ad valorem tax bonds and levy up to 0.25 mills for payment of these bonds.

FIDUCIARY FUNDS are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

FINES AND FORFEITURES REVENUES includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

FTE is the acronym for Full-Time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

Glossary of Key Terms

FULL-TIME EQUIVALENT is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

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

FUNDED POSITIONS is a term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

FUNDING SOURCES is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

FY (FISCAL YEAR) 20 ADOPTED BUDGET refers to the budget for the period beginning October 1, 2019 and ending September 30, 2020.

FY (FISCAL YEAR) 21 PLANNED BUDGET refers to the budget for the period beginning October 1, 2020 and ending September 30, 2021.

GAAP is the acronym for Generally Accepted Accounting Principles.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 34 is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing–requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 45 is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

GENERAL REVENUE FUND (GENERAL FUND) is the fund that accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues provide services or benefits to all residents of Hillsborough County.

GOVERNMENTAL FUNDS focus on how spendable resources flow into and out of those funds and the level of balances remaining at year end that are available for expenditure. These funds are where most of the County's basic services are reported. These funds are reported on an accrual basis.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

IMPACT FEES are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

INFRASTRUCTURE is a permanent installation such as a building, road, or water transmission system that provides public services.

INTERNAL SERVICE FUNDS are funds that finance and account for the operations of County agencies which provide services to other County agencies, organizations, or other governmental units on a cost-reimbursed basis such as the self-insurance fund.

INTERGOVERNMENTAL REVENUE includes all revenue received from federal, state, and other local government sources in the form of grants, shared revenue and payments in lieu of taxes.

LIBRARY TAXING DISTRICT is a special taxing district encompassing the City of Tampa and the unincorporated areas of the county. It provides library services for county residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

LICENSES AND PERMITS REVENUE are fees levied by the County for providing corporations or individuals the right to engage in a business, occupation, or activity otherwise lawful.

MAJOR FUND is generally a fund whose sources and uses of that individual fund are at least ten percent of the corresponding

total for the relevant fund type (i.e.,--governmental and proprietary funds). However, a major fund could also be a fund that is considered to be of particular importance to users of the budget.

MANDATE is a requirement imposed by a legal act of the federal, state, or local government.

MEASURE is a term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

METROPOLITAN PLANNING ORGANIZATION (MPO) is an agency that provides long-range transportation planning for Tampa, Temple Terrace, Plant City and Hillsborough County. The MPO works hand-in-hand with the three cities, the Hillsborough County City-County Planning Commission and with the West Central Florida Chairs Coordinating Committee, an organization of area MPO's, to ensure that local and regional transportation priorities are coordinated with land use. The MPO is statutorily required by Chapter 339.175 of the Florida Statutes.

MILL is a monetary measure equating to one one-thousandth (0.001) of a dollar. When used in reference to the **AD VALOREM TAX RATE,** it means a 1-mill tax is one dollar of tax on $1,000 of taxable value.

MILLAGE RATE is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MINIMUM SERVICE LEVEL (MSL) is a term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MISCELLANEOUS (FUNDING SOURCE) is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

MISSION STATEMENT is a broad statement of purpose derived from an organization's and/or community's values and goals.
MOSI is an acronym for the facility and organization known in Hillsborough County as the Museum of Science and Industry.

MPO is an acronym for the Metropolitan Planning Organization. See the definition for **METROPOLITAN PLANNING ORGANIZATION.**

MSTU is an acronym for Municipal Services Taxing Unit. See the definition for the **MUNICIPAL SERVICES TAXING UNIT**.

MUNICIPAL SERVICES TAXING UNIT (MSTU) is the taxing district encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area. Accounting for the funds from this taxing unit is done through the **UNINCORPORATED AREA GENERAL FUND**. See the definition for the **UNINCORPORATED AREA GENERAL FUND**.

NON-AD VALOREM ASSESSMENT is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES.**

OBJECTIVE is a statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT DAILY COST NOT TO EXCEED* $15.60 (quantified results) *DURING THE APPLICABLE FISCAL YEAR* (explicit timeframe).

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to- day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

OTHER TAXES are other charges levied by the local unit against the income or wealth of a person, whether natural or corporate.

PERSONAL SERVICES characterizes expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part- time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and

similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

PROJECT DEVELOPMENT AND ENVIRONMENTAL STUDY (PD&E) is the preliminary study to determine the best alternatives related to location, facility layout, materials of construction, design parameters, zoning requirements, right-of-way requirements, permitting issues, cost and schedule for completion. Additionally utility relocations, transportation needs, social and economic impacts, environmental impacts, economic factors and public acceptance are considered. The study results in a clear and complete project scope of work, schedule and budget such that a project can be properly prioritized and inserted into the County's CIP process.

PROJECTED EXPENSE is the estimated expense through the end of the current fiscal year for a respective budget line item.

PROPERTY TAX is another term for **AD VALOREM TAX**. See **AD VALOREM TAX**.

PROPRIETARY FUNDS account for the County's Enterprise Funds and Internal Service Fund operations. These funds account for activities of the County that are operated in a business-type manner. The County's proprietary funds include Water and Solid Waste Operations, and the County's Fleet Management and Risk Management Operations.

RECLAIMED WATER IMPROVEMENT UNIT is a type of **MUNICIPAL SERVICE BENEFIT UNIT** established by Hillsborough County in selected areas of the unincorporated area. The purpose of a unit of this type is to levy non-ad valorem assessments on properties benefiting from the installation of pipes carrying reclaimed water. The non-ad valorem assessments pay for costs associated with the installation of these pipes. There are multiple units of this type.

REPLACEMENT EQUIPMENT is equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE represents the increase or decrease in the unrealized value of the investments held by any subfund. While the change in the fair market value of any investment is reflected as a revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual reappropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the subfund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be include in a restricted reserve to prevent it from being "spent" or appropriated.

RESERVES AND REFUNDS refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RESTRICTED REVENUES are funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUES are funds received from the County by external sources; income. Revenues are to be differentiated from funding sources which include fund balance, interfund transfers, reimbursements, etc.

ROLLED-BACK RATE is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the "rolled-back rate" is governed by Florida Statutes.

RWIU is an acronym for Reclaimed Water Improvement Unit. See the definition for **RECLAIMED WATER IMPROVEMENT UNIT**.

SINKING FUND is an account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SPECIAL ASSESSMENT is another name for **NON-AD VALOREM ASSESSMENT**.

STRUCTURALLY BALANCED BUDGET An adopted budget where recurring revenues are equal to recurring expenditures, thus supporting long-term financial sustainability.

TAXABLE VALUE is the assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The **TAXABLE VALUE** is calculated by the Property Appraiser's Office in compliance with State law.

TE FLGFC is an acronym for *Tax Exempt Florida Local Government Finance Commission* and for the long term financing packages arranged through the Commission. This Commission is a legal entity formed through interlocal agreement among several Florida governments. This Commission enables public agencies

to benefit from the economies of scale associated with large commercial paper financings.

TRANSFERS is a term referring to monies moved from one budgetary fund or subfund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intrafund Transfer.

UNINCORPORATED AREA GENERAL FUND is the fund that accounts for MSTU ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, and emergency services.

UNRESTRICTED REVENUES is a term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions, or objectives.

USER FEES are charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, and park fees).

ZERO-BASE BUDGETING (ZBB) is a method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.