

County Administrator's Recommended Budget

FY27

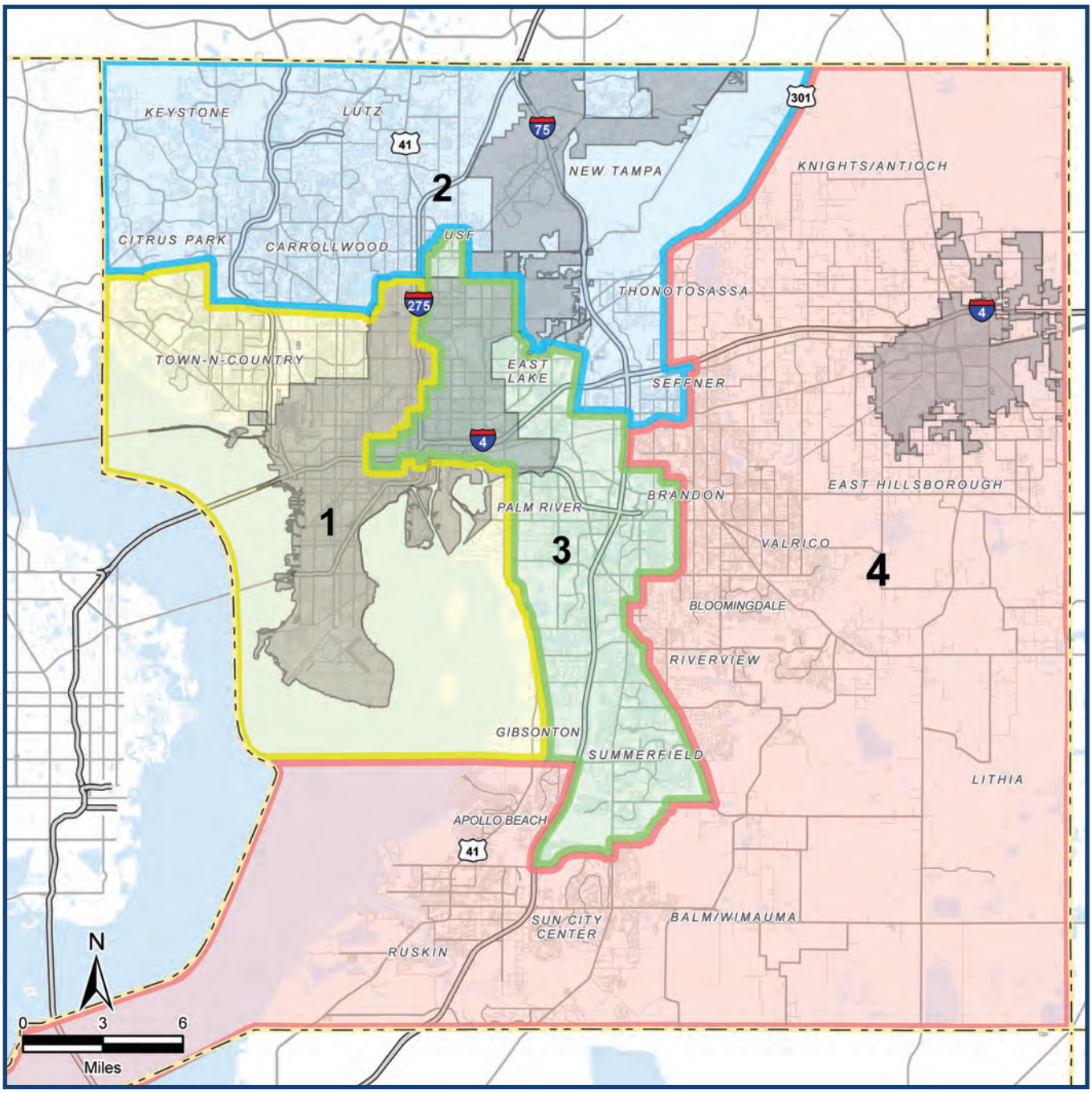
Hillsborough County Florida

Board of County Commissioners



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

Commissioner Districts



1. Harry Cohen
2. Ken Hagan, Chair
3. Gwen Myers, Chaplain
4. Christine Miller, Vice Chair
5. Donna Cameron Cepeda (Countywide)
6. Chris Boles (Countywide)
7. Joshua Wostal (Countywide)

Hillsborough County Florida

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For more information, contact the Management & Budget Department
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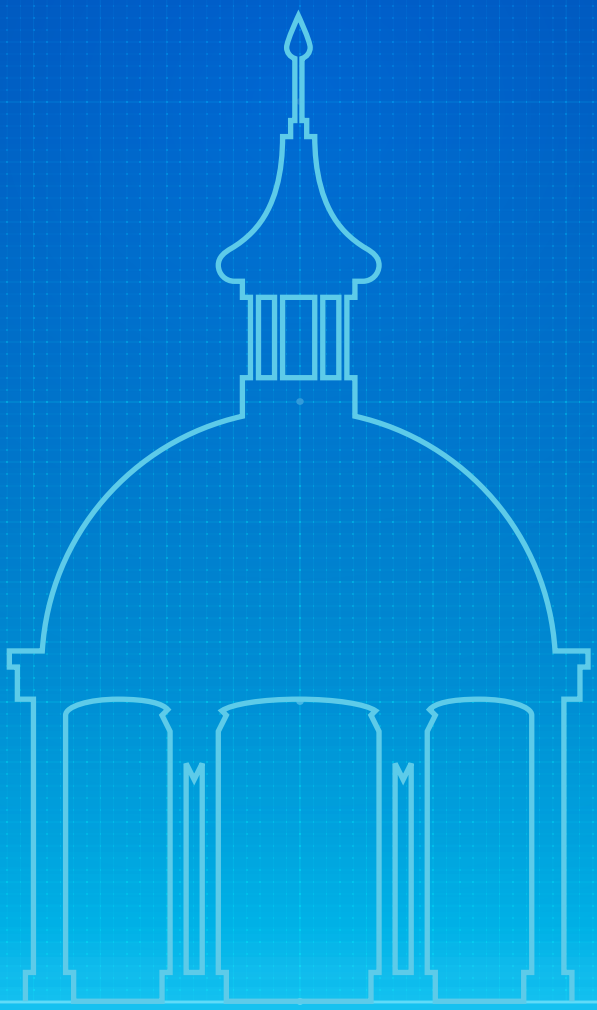
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Introduction



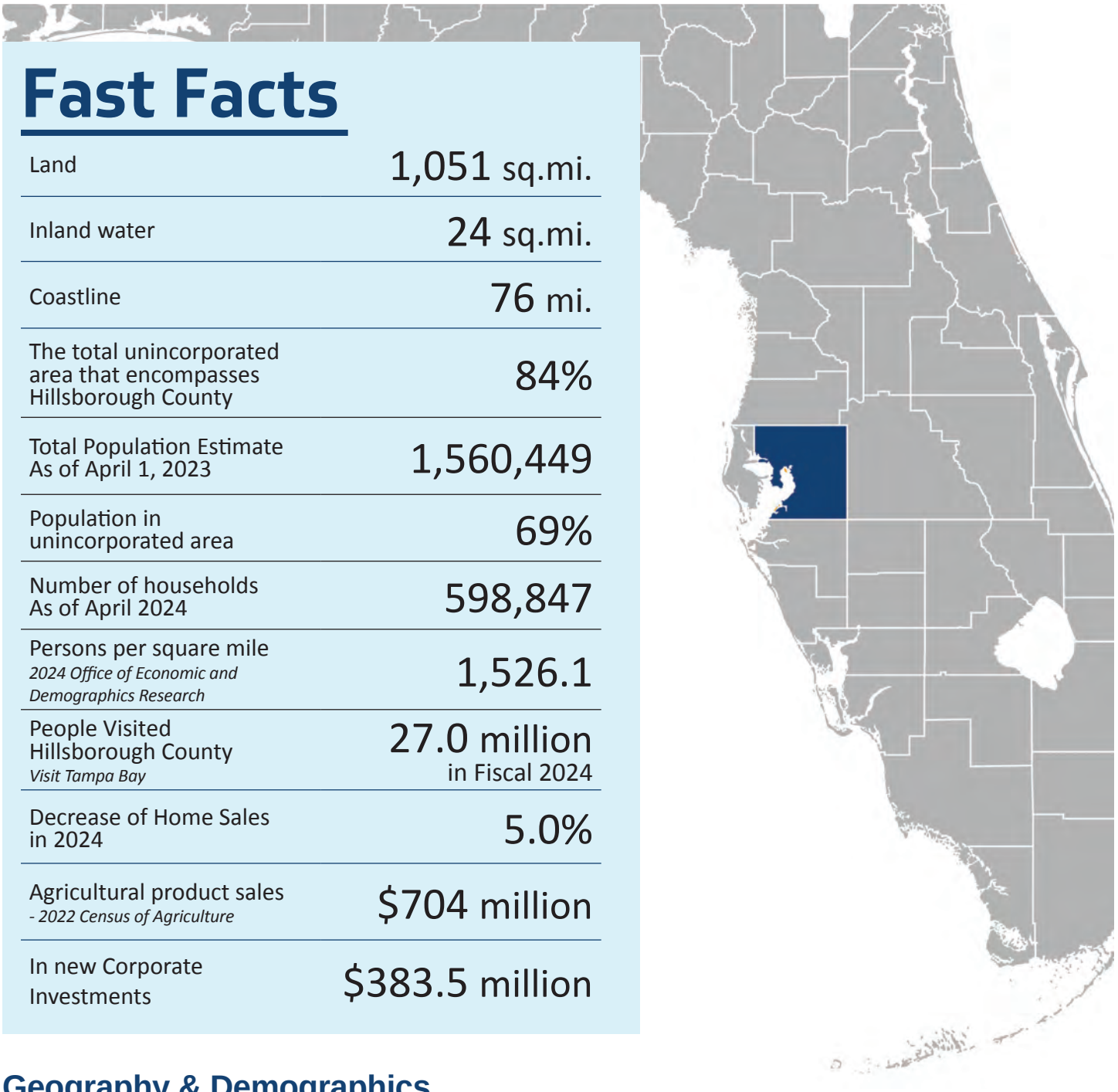


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Fast Facts

Land	1,051 sq.mi.
Inland water	24 sq.mi.
Coastline	76 mi.
The total unincorporated area that encompasses Hillsborough County	84%
Total Population Estimate As of April 1, 2023	1,560,449
Population in unincorporated area	69%
Number of households As of April 2024	598,847
Persons per square mile *2024 Office of Economic and Demographics Research*	1,526.1
People Visited Hillsborough County *Visit Tampa Bay*	27.0 million in Fiscal 2024
Decrease of Home Sales in 2024	5.0%
Agricultural product sales *- 2022 Census of Agriculture*	$704 million
In new Corporate Investments	$383.5 million



Geography & Demographics

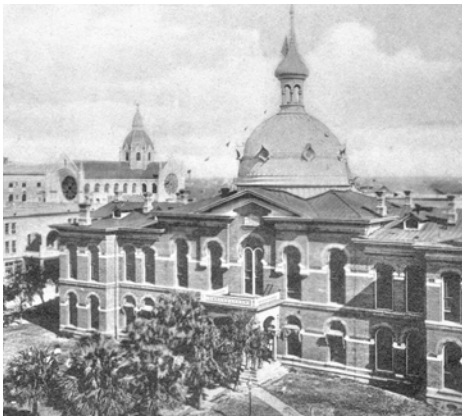
Located midway on the west coast of Florida, Hillsborough County's boundaries encompass 1,048 square miles of land and 24 square miles of inland water for a total of 1,072 square miles. With the largest bay in Florida opening to the Gulf of Mexico, its coast spans 76 miles.

The unincorporated area is 84% of the total county area. The municipalities of Tampa (the county seat), Temple Terrace, and Plant City account for the remainder. According to the latest population estimate from the University of Florida's Bureau of Economic and Business Research, the county's April 1, 2024, total population was 1,560,449 making it the third most populous county in the state. Of this population,1,081,381 or 69% live in the unincorporated area.

A Rich History

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

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



The old courthouse from Franklin Street, circa 1908.

The County's Economy

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

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

Agriculture remains a significant element of Hillsborough's economy. The 2022 US Census of Agriculture shows Hillsborough County's agricultural product sales were $704 million. Berries accounted for 32% of those sales.

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



Port of Tampa

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.

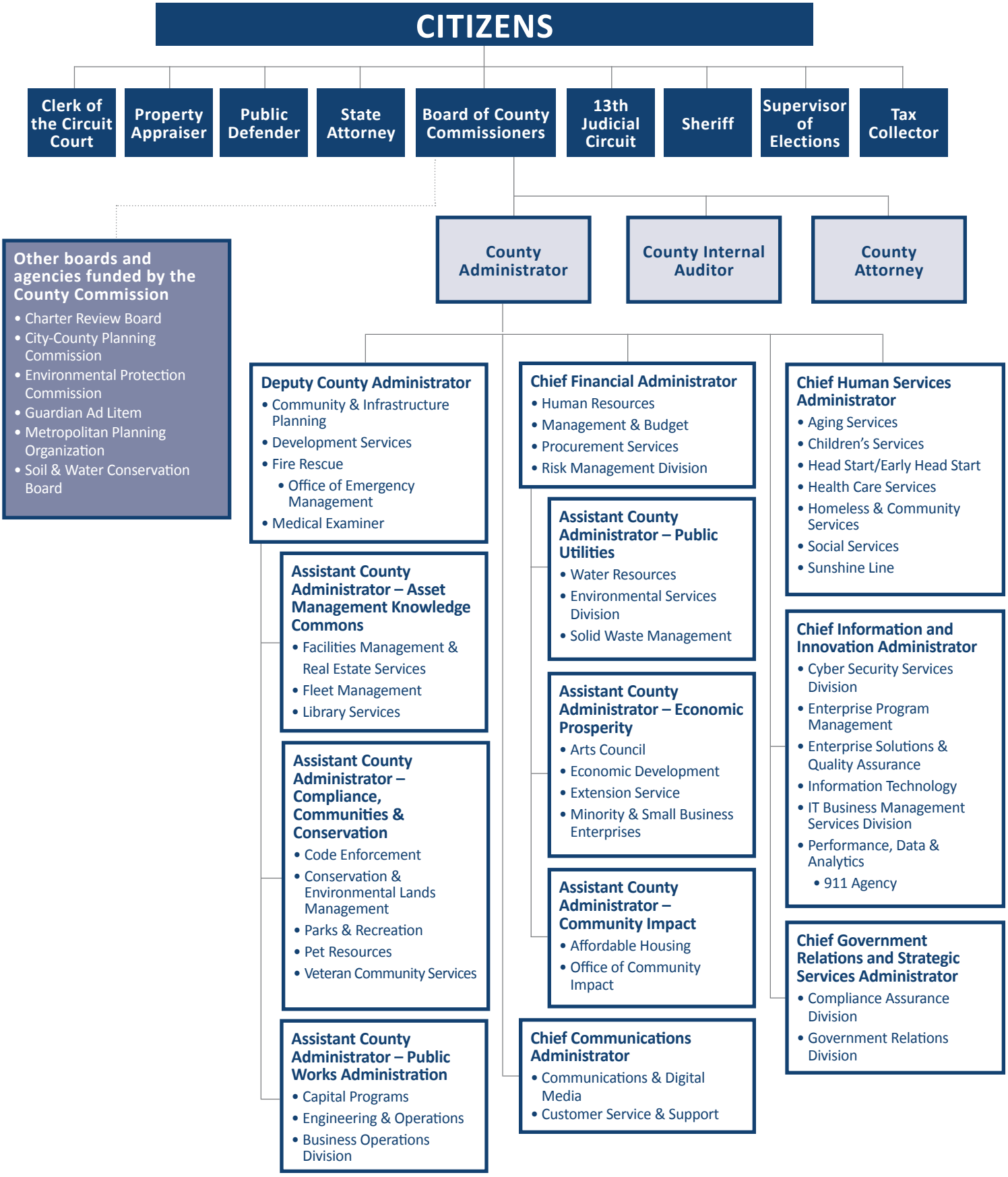
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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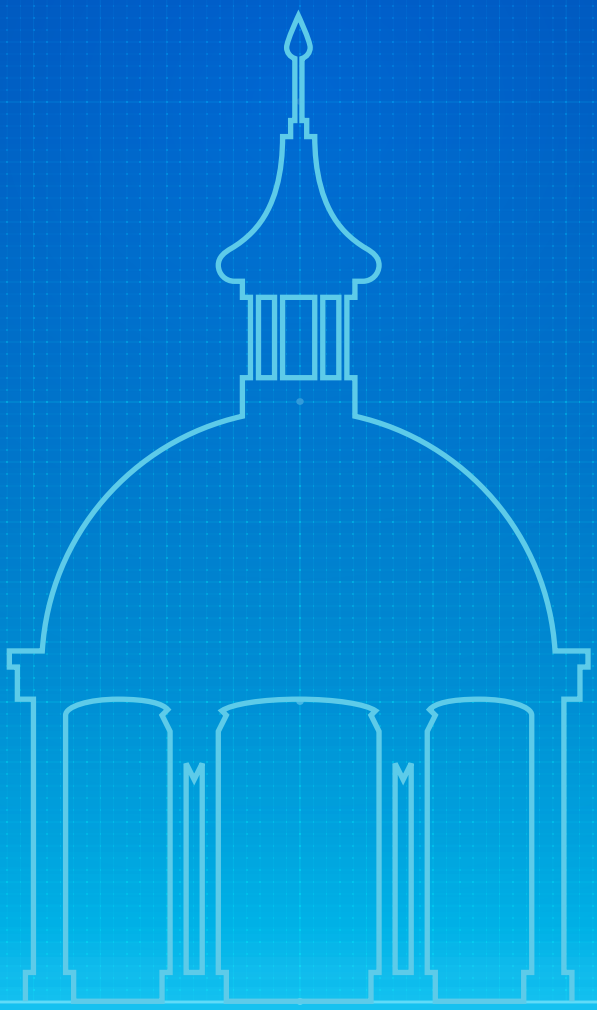
For the Biennium Beginning

October 01, 2023



Executive Director

Executive Summary





Hillsborough County Florida

For more information, contact the Management & Budget Department
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Introduction

In 1995 the Hillsborough County Board of County Commissioners (BOCC) adopted a two-year (biennial) budget process for Hillsborough County. During odd-numbered years two separate twelve-month budgets are prepared and approved. The first year of the current biennial cycle was adopted by the BOCC in September 2025, in accordance with State Statute, as the FY 26 budget. At the same time, the BOCC approved a planned budget for the second year, the Planned FY 27 budget. During calendar year 2026, staff and the Board will review the Planned FY 27 budget and adjust revenues and expenditures to accommodate needs that have arisen since the planned budget was prepared in 2025. The Board will adopt the FY 27 Budget in September 2026.

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

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

This book reflects the **Recommended Budget for FY 27**. It has four sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget,* and *Supplemental Information*. Financial schedules throughout this book include multi-year information for comparison.

The first section*, Executive Summary*, contains the County Administrator's budget message; information about the process of developing the budget; summary schedules on the budget, a summary table of funded positions; summary tables of the debt, capital, and department budgets; information on property taxes and major county revenues; and an analysis of local economic conditions.

The second section, *Operations and Funding Guide,* contains detailed information about the various budgetary funds and funding levels. It includes information on appropriations for individual County departments, commissions and boards funded through the Board of County Commissioners. Each department or organization page includes the organization's description, mission statement, major accomplishments, FY 27 core outcome objectives, key projects and their community value, and performance measures as well as a summary budget, a comparison of funded positions and notes explaining changes from year to year. This section also includes detailed information on reserves, non-departmental allotments, funding for non-profit organizations and interfund transfers.

The third section, *Capital Budget*, has information about the County's capital program for FY 27. It contains a narrative describing capital budget highlights as well as summaries showing projects to be started.

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

A second book, the **Adopted Capital Improvement Program FY 27—FY 31**, presents detailed information about each project in the Capital Improvement Program.

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



Hillsborough County Florida

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Hillsborough County Florida

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Melinda Jenzarli

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

I am pleased to present the Fiscal Year 2027 Recommended Budget. The Recommended Budget continues our focus on maintaining services and assets for our residents, prioritizing investment in transportation and public safety, and on our commitment to employees, who are the key to effective, impactful service delivery.

These ongoing priorities, combined with our commitment to strong financial management, have enabled Hillsborough County to sustain a sound financial position throughout recent hurricane events, recessions, and public health emergencies as evidenced by our consistently healthy reserves and retention of our "AAA" credit ratings by the credit rating agencies. The County remains in a solid position to meet similar future challenges. An additional challenge has recently arisen in the form of Property Tax Reform.

On May 27, 2026, the Governor issued a Proclamation calling for a Special Session of the Legislature from June 1 to June 3, 2026, to consider a joint resolution to place a Constitutional Amendment on the November 2026 ballot addressing property tax reform as well as related legislation. The Amendment, if approved by 60% of voters, would increase the current $50,000 homestead exemption to $150,000 in 2027 (Fiscal Year 2028) and $250,000 in 2028 (Fiscal Year 2029) and is applicable to all property tax levies except school districts. The Amendment would also require the Legislature to create a further phase-in schedule to fully eliminate homestead property taxes, reduce assessment caps on non-homestead property from 10% to 5%, and make other related changes. The related legislation narrows the maximum millage a governing body may adopt by simple majority vote, essentially limiting future revenue growth to that derived from new construction.

The Recommended FY 2027 Budget reflects decisions and economic conditions that existed prior to the Legislature's approval of the Constitutional Amendment Referendum. The Recommended Budget was built on expectations of a continued deceleration of growth in property taxes and sales taxes as well as preparing for possible property tax reform. The budget focuses on one-time expenditures on infrastructure and disaster preparedness and not on expanding recurring expenditures in areas other than public safety.

The Recommended FY 2027 Budget expands on the progress made in the FY 2025 and FY 2026 Adopted Budgets to enhance the financial sustainability of the Unincorporated Area General Fund while investing in public safety and transportation. These are areas funded primarily within the Unincorporated Area General Fund, where we are challenged to fund service deficiencies while keeping pace with rising demand for services and costs. The FY 2025 and FY 2026 Adopted Budgets each included a property tax millage "swap." Over that two-year period, the Adopted Countywide General Fund operating millage was reduced 0.2418 mils, while the Unincorporated Area General Fund operating millage was increased 0.2418 mils. Countywide millage was reduced a further 0.0283 mils but was not swapped to the Unincorporated millage.

The Recommended FY 2027 Budget includes an additional 0.1 mil property tax millage "swap." The Countywide General Fund operating millage includes a 0.1 mil reduction, while the Unincorporated Area General Fund includes a 0.1 mil increase. For properties located in the Unincorporated Area, this results in no net change in the combined property tax bill, while in the cities it is a net decrease of 0.1 mils. Countywide General Fund revenue is reduced about $18.6 million, and Unincorporated Area revenue is increased about $11 million, further strengthening the Fund's financial sustainability.

This Recommended Budget also includes significant capital investments in transportation and public safety. The combined transportation investment of General Funds and Community Investment Tax (CIT) is $117.1 million in this budget. An additional $27.8 million of Mobility Fee Revenue, Fuel Taxes, and grants are also invested in transportation for FY 2027. These investments include funding for repaving roads, sidewalks, intersection improvements, bridges, and safety improvements. The Recommended FY 2027 Budget also includes one-time capital investments in public safety, including land acquisition for future fire stations, 40 new fire staff for new rapid response rescue units, the Sheriff's Operations Center, Courtroom improvements, and additional equipment in support of Fire Rescue.

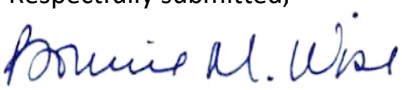
If the proposed Property Tax Amendment is approved, its increased homestead exemptions will begin impacting the budget in FY 2028. In FY 2029, when the full $250,000 exemption would go into effect, the Property Appraiser estimates that the County would lose annual property tax revenue of approximately $367 million (two general funds, Library District, and ELAPP debt millage). This is a 23% reduction when compared to FY 26 property tax revenues. While we will not know the outcome of the referendum until November we will continue to prepare and plan for its possible impacts.

The impacts to County operations are anticipated to be similar to those felt during the previous tax reform and coincident Great Recession of FY 2008 to FY 2012, but more lasting. Part of the legislation restricts growth in future budgets even more than previous tax reform legislation. The Recommended FY 2027 Budget was prudently built with an expectation that some form of property tax reform was likely. As the currently proposed Amendment exceeds the scope of our original expectations, we will perform a review of budget decisions incorporated in this Recommended Budget during the summer months and make recommendations for appropriate changes. For FY 2028 and FY 2029 difficult decisions would need to occur resulting in reduced services, reductions-in-force, and possible new and increased taxes, assessments and fees. Future budgets would be more difficult to balance, and current service backlogs would remain while the County would struggle to keep up with the service demands of new growth.

Continued population growth reflects Hillsborough County's status as a desirable place to live and work. However, this growth creates challenges requiring creative solutions in partnership with residents. The Recommended FY 2027 Budget continues to prioritize transportation and public safety while enhancing the financial sustainability of the Unincorporated Area General Fund. The Budget also continues our commitment to the strong financial management that has enabled the County to weather recent storms, both natural and economic, and future ones such as the possible impact of the proposed property tax reform.

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 Recommended Budget for Fiscal Year 2027 (FY 27) totals $14.142 billion; by contrast the FY 26 Adopted Budget was $12.038 billion. This is the second year of the sixteen biennial budget that will be adopted by the Board of County Commissioners (Board). The FY 27 budget will be adopted by the Board on September 24, 2026, for the period of October 1, 2026, through September 30, 2027.

Guiding Principles

- Adopt a structurally balanced budget where recurring revenues match recurring expenditures
- Use restricted funds first
- Maintain general fund reserves between 20% - 25% of expenditures
- Maintain County infrastructure/equipment
- Maintain current service levels
- Invest in County employees

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

The Recommended FY 27 Budget represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 27, we will continue to seek opportunities to improve the way we deliver service and continue to help grow our economy.

The County's FY 27 budget was developed in a conservative manner and designed with a focus on the following areas: public safety, transportation, stormwater, maintenance of County assets, maintenance of reserves, and investing in County employees.

During preparation of the budget, available resources were evaluated to determine the viability of the FY 27 budget. This process identified that overall resources would increase from FY 26 but at a reduced rate of growth. June 1st property taxable values for FY 27 as provided by the Hillsborough County Property Appraiser are about 3.4% higher than FY 26. This reflects a slower growth when compared to prior years, where growth rates were 15.3% in FY 23, 11.6% in FY 24, 6.8% in FY 25 and 6.9% in FY 26. Other revenues, such as sales tax, which recovered strongly in FY 21 and FY 22 from significant FY 20 pandemic-related declines, are expected to increase modestly in FY 27. Expectations of slower economic growth in 2027 could result in even slower FY 27 revenue growth. Economic conditions are also impacting our expenditure expectations with persistent inflation driving larger annual cost increases than in recent years.

An additional challenge has emerged with the statewide discussions on property tax reform. On May 27, 2026, the Governor called a Special Session of the Legislature to consider placing a Constitutional Amendment on the November 2026 ballot that would substantially expand homestead exemptions, reduce assessment caps, and limit future millage authority. These changes could materially constrain long-term revenue capacity. The Recommended FY 27 Budget was developed before the Legislature advanced the Amendment to the ballot. The budget was built on expectations of continued deceleration of growth in property taxes and sales taxes as well as anticipation of possible tax reform. As such, it emphasizes one-time investments in infrastructure, and disaster preparedness while avoiding expansion of recurring spending outside essential public safety services. This structure positions the County to navigate economic softening in FY 27 and prepare for potential long-term impacts resulting from the Constitutional Amendment referendum.

The FY 27 budget is balanced within available resources. The County seeks to identify ways to be more sustainable, and to identify revenues and efficiencies to address ever increasing service needs created by a growing population. Consequently, the Board has taken actions to maintain and enhance services to residents. Some of these actions include approving water, wastewater, and reclaimed water service rate increases of 5% per year for a period of seven years, commencing on October 1, 2025.

Two significant revenue initiatives are included in the Recommended FY 27 Budget. The first is a property tax millage "swap". The Countywide General Fund operating millage includes a 0.1 mil reduction, while the Unincorporated Area General Fund includes a 0.1 mil increase. For properties located in the Unincorporated Area, this results in no net change in the combined property tax bill, while properties within the cities see a net decrease of 0.1 mills. As a result, the Countywide General Fund property tax revenue is reduced by about $18.6 million, while revenue for the Unincorporated Area

Budget Overview

General Fund increases by about $11.0 million. Similar millage adjustments were made in the prior two fiscal years. The FY 26 budget included a 0.1418 mil reduction in the Countywide General Fund, and a corresponding 0.1418 mil increase in the Unincorporated Area General Fund. The Unincorporated Area General Fund also incorporated a 0.0259 mil decrease due to the maturity of the County's Unincorporated Area Parks and Recreation Bonds in July 2025, eliminating the need for that debt millage. The FY 25 budget included a millage adjustment, consisting of a 0.1 mil swap, and an additional 0.0283 mil reduction Countywide. The challenges of meeting increasing service demands, particularly for public safety services and transportation, in the Unincorporated Area as population grows has been an ongoing budget discussion topic during recent years. In contrast, the Countywide General Fund has experienced more modest financial challenges.

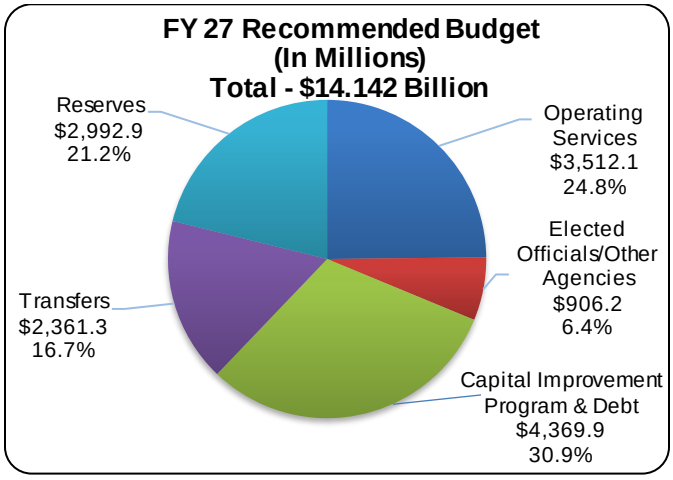
The second revenue initiative continues the strategic utilization of the Indigent Care Sales Surtax revenue. This surtax funds health care for indigent persons and surtax revenue has grown substantially in recent years. In FY 25 the Board approved a revenue initiative to employ $15.7 million of surtax revenue to aid the funding of health care for Hillsborough County Jail inmates and $5 million to aid the funding of Fire Rescue services, both for appropriate indigent populations. The FY 26 budget allocated an additional $5 million to support Fire Rescue services. The FY 27 budget builds on this approach by allocating an additional $2.5 million to further support Fire Rescue.

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

Budget in Brief

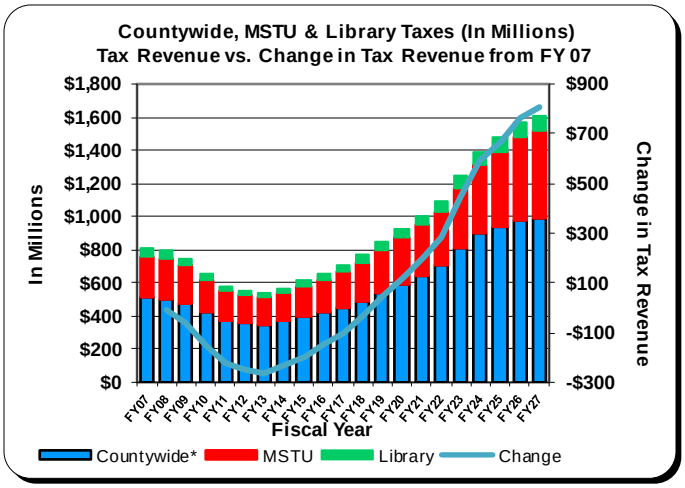
The County's Recommended Budget for FY 27 totals $14.142 billion, a $2.104 billion increase over the Adopted FY 26 budget of $12.038 billion. Some significant changes include:

- $406.8 million increase in the Capital Improvement Budget, including a $303.5 million increase in the Water and Wastewater Program, $56.2 million increase in the Government Facilities program, a $81.9 million increase in the Stormwater Program and a net reduction of $34.8 million in all the other programs. Additional information is found within the Capital Budget section;
- $11.9 million increase in Sheriff's budget to fund service continuation;
- $5.0 million increase in funding to Constitutional Officers, other than the Sheriff, and other elected officials;
- $5.9 million for forty new Fire Rescue positions to staff five previously approved rescue units;
- $296.1 increase in Grants and Aids. This is attributed to a $183.3 increase in the Community Development Block Grant – Disaster Recovery (CDBG-DR) fund for the Single-Family Housing Program and a $105.0 increase for the Hospital Direct Payment Program;
- $446.8 million increase in Debt Service and other related costs mainly related to financing of the South County One Water Campus;
- $402.6 million increase in transfers mainly related to financing of the South County One Water Campus;
- $360.5 million increase in reserves. This is attributed mainly to Enterprise Funds, $146.0 million; CIT Special Revenue Fund, $113.2; Internal Service Funds (Catastrophic Disaster Recovery, General Liability, and OPEB/Retiree Health Insurance), $74.6 million; and the Library Tax District Special Revenue Fund, $25.3 million.



It is the operating budget that is most impacted by changes in the property tax base and sales tax collections, as these are the primary funding sources. The FY 27 budget reflects increased revenue levels from Ad Valorem Property Taxes and sales taxes. Estimated FY 27 operating property tax revenue is $43.8 million above FY 26. Following five consecutive years of taxable property value declines brought on by a collapse in the housing market during the Great Recession, taxable valuations recovered slowly, finally surpassing the previous FY 07 valuation peak in FY 19. Growth accelerated to a peak of 15.0% in FY 23 and, amid high mortgage rates, high home prices and growing economic uncertainty, has steadily declined since. The following

chart reflects annual taxable values and the recovery of values since the Great Recession.



The County continues to provide services to a growing population. Areas of particular concern include transportation, fire services, and parks. Planning efforts in these areas are ongoing, and creative solutions will be necessary to meet identified needs. Recently, significant revenue growth has been committed to cost increases related to inflation; mandates of Florida Statutes, agreements, contracts, and ordinances; elected officials requests; and maintenance of County assets and service levels.

A prime challenge for today's public and private employers is attracting and retaining employees in a labor market characterized by low unemployment rates, numerous job openings and rising wages. In order to retain and recruit employees the Recommended Budget includes funding for pay adjustments to meet market challenges.

Operating Budget

The FY 27 operating budget includes $3,512.1 million for services delivered primarily by County Administrator departments as well as $906.2 million to fund Elected Officials and Other Agencies.

General fund property tax revenues will continue to increase in FY 27 but at a slower pace. This recurring increase is helping fund Constitutional Officer increases, statutory mandates, contractual increases, and payments to Community Redevelopment Agencies for incremental ad valorem taxable value growth in designated community redevelopment areas.

Capital Budget

The Recommended Capital Improvement Budget for FY 27 is $3,709.3 million while the FY 26 Adopted budget was $3,302.5 million. This represents a $406.8 million increase from the prior year's capital budget, primarily reflecting increases in the Water and Wastewater Program, the Stormwater Program, the Government Facilities Program and the Parks Facilities Program. The budget reflects ongoing expenditures of both one-time funding carried forward from previous years, and new FY 27 capital funding in support of service levels and operations. More information can be found in the Capital Budget section.

The FY 27 Capital Budget includes:

- $27.5 million for the new Race Track Road, Sun City North, Progress Village South, and Airport Industrial fire stations;
- $45.8 million for the replacement of Falkenburg Road, Armdale, Gunn Highway, Palm River, Thonotosassa, West Hillsborough, Brandon, and Midway fire stations;
- $8.7 million for sixteen (16) additional fully equipped Rescue Units to be added to high demand stations;
- $15.2 million for Public Safety Operations Center (PSOC) Renovations;
- $60.8 million for Sheriff's Operations Center Relocation;
- $40.0 million for Jail Maintenance;
- $10.5 million for Sheriff's Infrastructure Maintenance and Communication Equipment;
- $7.0 million for the Downtown Courtroom Renovations and Expansions Project;
- $4.0 million for a Clerk's Records Warehouse;
- $13.6 million for African American Art & Cultural Center;
- $12.9 million for a Pet Resources Facility;
- $15.7 million for the new Fishhawk Library;
- $40.0 million for the replacement of Brandon and Thonotosassa Libraries;
- $9.0 million for the New Tampa Regional Library Expansion;
- $10.9 million for the Veterans Memorial Park Entrance and Other Improvements;
- $10.5 million for Thonotosassa Park Improvement/ Expansion;
- $10.0 million for an Indoor Athletic Facility;
- $5.7 million for Boardwalk Replacements Various Locations;
- $5.0 million for Southshore Pickleball Complex;
- $2.5 million for Alderman's Ford Pedestrian Bridge Replacement;
- $11.1 million for Upper Tampa Bay Trail IV;

- $65.6 million for Bridge and Guardrail Improvements;
- $37.1 million for Sidewalk Repairs and Improvements;
- $79.3 million for Roadway Pavement Preservation;
- $182.5 million for Road Repaving-Surtax;
- $116.8 million for Intersection Improvements;
- $54.8 million for Safe Routes to School Programs and Safe Streets and Roads for All;
- $30.9 million for Pedestrian Safety and Mobility Enhancement Program;
- $24.5 million Lithia Pinecrest Rd Corridor Improvements;
- $26.1 million for Van Dyke Rd Corridor Improvements;
- $24.0 million for Fletcher District Transportation Improvement;
- $1,954.8 million for Water/Wastewater Improvements;
- $159.6 million for Solid Waste Improvements;
- $169.7 million for Stormwater Improvements

Planning

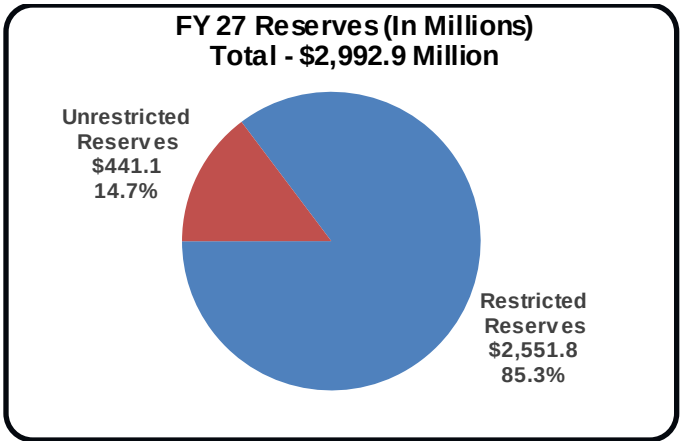
Revenue growth has slowed. A return to more moderate growth will likely continue budgetary stress for the Unincorporated Area General Fund. This is the fund from which much of Parks and Recreation and Public Safety, including Law Enforcement and Fire Rescue service, is funded. This fund also previously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

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

Other Factors Considered in the FY 27 Budget

Reserves – Our reserve strategy remains sound, maintaining reserves to meet various objectives, including adhering to best practices; complying with statutory, bond covenant, actuarial and other regulations; and providing a safeguard for unexpected circumstances. FY 27 reserves total $2,992.9 million, of which, $441.1 million are unrestricted reserves, with the remaining $2,551.8 million as restricted reserves.

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



Short-Term Factors Affecting The Budget

The biennial budget process used to develop this document was adopted by the BOCC in 1995. In September 2025 the BOCC adopted the first year of the sixteenth biennial budget for FY 26.

The FY 14 through FY 20 Adopted Budgets reflected a return to revenue growth after deep recession. The FY 21 budget reflected significant economic and revenue impacts of the pandemic emergency while maintaining service delivery. The Adopted FY 22 and FY 23 budgets continued to recognize the impact of the pandemic and the gathering economic recovery as it receded. The Adopted FY 24 and FY 25 Budgets reflected higher costs as inflation and supply chain issues worsened as well as an emphasis on investing in County staff and infrastructure. The Adopted FY 26 and Recommended FY 27 Budgets continue that emphasis on investing in County staff as well as maintaining our assets and financial stability amid persistent economic uncertainty and the possible approval of a significant Property Tax Reform Constitutional Amendment in November 2026.

ECONOMIC FACTORS

Average annual US Gross Domestic Product (GDP) fell 2.1% in 2020, the second largest decline since 1946. Economic growth in 2021 accelerated to 6.2%, the largest increase since 1984. Growth declined to 2.5% in 2022 amid higher inflation, the unwinding of pent-up consumer demand and war in Ukraine. Growth for 2023 through 2025 has displayed surprising resilience growing in the 2.1% to 2.9% range even as inflation, though slowing, remained stubbornly high, higher interest rates slowed housing and retail markets, higher tariffs were imposed in 2025, and geopolitical uncertainty impacted markets, not least oil markets. First quarter 2026 growth weakened to 1.6% amid those continuing constraints, yet analysts point to continued retail spending and business investment in AI as continued supports to economic growth.

The median forecast from the National Association for Business Economics (NABE) expects 2026 growth to be 2.4%, before modestly decreasing to 2.1% for 2027. Analysts consider downside risks related to tariffs, Middle East events and inflation driven by high oil prices, as predominant in this forecast. NABE forecasters expect annual inflation will rise to 2.8% in 2026 and remain above the Fed's 2.0% target in 2027 at 2.4%. (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 outstrips the overall population growth. The County works to improve the collection of performance measures to identify these high levels of demand for County services and to track performance in meeting the demands.

In September 2021 County Administration presented to the BOCC options to use the American Rescue Plan funding received from the Federal Government to aid state and local governments with pandemic response and recovery. The approved high-level plan was incorporated in the Adopted FY 22 through FY 26 budgets and continues in the Recommended FY 27 budget.

Personal Services (Compensation) reflects salaries of elected officials, salaried and hourly employees and temporary employees. It includes overtime pay, mandatory contributions to the Florida Retirement System (FRS), social security and Medicare taxes, employee health insurance and life insurance premiums, disability insurance, workers compensation assessments and wage loss payments. These benefits are subject to annual review and revision.

- The labor market continues to present retention and recruiting challenges for many private and public employers. The Recommended FY 27 budget includes funding for compensation adjustments reflecting a continuing commitment to investing in our County staff.

- The BOCC adopted service standard for Code Enforcement Officers is one Officer for every 18,000 persons in the unincorporated area of the County. The adopted service standard for law enforcement for the unincorporated area, is 1.7 sworn deputies per 1,000 citizens. Neither of these standards is currently being met due to on-going revenue constraints related to recent legislative actions and general economic conditions.

Short-Term Factors Affecting The Budget

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

  - ***American Federation of State, County and Municipal Employees (AFSCME) Local 167***
    Contract start: October 1, 2023
    Contract end: September 30, 2026
    Departments covered: Animal Services, Code Enforcement, Fleet Services, Facilities Management, Regional Parks Services, Public Utilities, and Public Works.

  - ***International Association of Firefighters (IAFF) Local 2294 PARAMEDICS AND TELECOMMUNICATOR UNIT***
    Contract start: October 1, 2021
    Contract end: September 30, 2027
    Departments covered: Public Safety Services - Fire Rescue & Emergency Dispatch/Communications.

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

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

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

- Operating budgets supported by the County's two major tax funds declined during FY 08 through FY 13 due to Legislative actions and worsening economic conditions. This trend reversed beginning in FY 14, with budgets reflected an overall increase in available resources. FY 27 will experience moderating growth in available recurring resources as property taxes grow at a slower rate, coupled with more cost increases in a persistently elevated inflation environment. Revenue growth has slowed since FY 24.

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

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

Equipment reflects costs of fleet, data processing and other equipment such as playground and recreation equipment. High inflation in recent years has resulted in faster growth of equipment costs.

The Capital Budget

A separate summary presenting details on FY 27 capital projects appears in the back of this document. The entire capital improvement program (CIP) can be reviewed in the volume containing the **Capital Improvement Program FY 27 - FY 31**.

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

Other key points regarding the capital budget are:

- Ongoing funding for new and replacement fire stations, improvements at jail facilities, and relocation of the Sheriff's Operations Center.

- Additional funding for the Roadway Pavement Preservation Program, Bridges, Sidewalks and Intersections.

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

- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund being set aside to maintain existing County facilities. For FY 27 two and one-half percent from the unincorporated Area General Fund of ad valorem revenues are set aside for maintenance.

Short-Term Factors Affecting The Budget

Debt Service

When financial conditions were appropriate, existing debt has been refinanced or defeased to lower interest expense. Details on the County's debt capacity and debt obligations will appear in a separate section of the future FY 27 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 equal to 5% of expenditures (exclusive of other reserves).

The BOCC adopted an additional reserve policy on September 6, 2016 which requires total reserves for the combined Countywide General Fund and the Unincorporated Area General Fund be maintained at 20% to 25% of budgeted expenditures. The purpose of this policy is to establish guidelines that allow the County to maintain adequate levels of fund balance in the general funds to mitigate current and future risks such as revenue shortfalls, unanticipated expenditures, natural disasters, other unforeseen circumstances, and to ensure stable tax rates for the taxpayer. An additional purpose is to establish certain sound financial management practices that in combination with the fund balance guidelines will allow the County to maintain the highest possible credit ratings.

Organizational Budgets

The budget presents organizational summaries without differentiating the level of control the BOCC may exercise over individual organizations. Departments and other offices under the County Administrator face the highest level of control through the direct reporting relationship of the County Administrator to the BOCC. Constitutional Officers –particularly the Sheriff and Supervisor of Elections – receive the least BOCC control over their budgets with control being primarily limited to level of funding. The Sheriff, Clerk, Tax Collector and Property Appraiser each maintain independent accounting systems.

Long-Term Financial Planning

PLANNING FOR SUSTAINABILITY

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

LONG TERM FINANCIAL PLANNING

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

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

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

- On an annual basis, the County's Economist produces a Pro Forma Analysis combining current policies and practices with expectations of future economic conditions to project the County's General Funds financial position five years out into the future. The model also includes sensitivity analysis which allows for changing assumptions. An indicated surplus or deficit in the General Funds frames the budget process for the following fiscal year. The FY 26 – FY 31 five-year Pro Forma with related graphs appears in the Supplemental Information section of this document. The FY 26 – FY 31 Pro Forma incorporated slower ad valorem revenue growth for FY 27 compared to recent years due to weaker home sales and values and slower growing sales tax revenues compared to FY 22 to FY 26. 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 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. This year's Pro Forma also considers the impact of possible Property Tax Reform increasing homestead exemptions. The Pro Forma frames the beginning of the budget process and the related availability of funds. As a result, the Unincorporated Area General Fund, particularly, is budgeted with those constraints in mind.

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

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

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

LONG TERM PRIORITIES

The County's long-term priorities are:

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

Basis of Budgeting

THE BASIS OF ACCOUNTING

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

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

THE BASIS OF BUDGETING

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

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

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

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

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

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

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

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

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

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

The Process of Adopting the Budget

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

BIENNIAL (TWO-YEAR) BUDGETING

The biennial budget process used to develop this document was adopted by the BOCC in 1995. While Florida Statutes require an annual process to adopt the budget, local governments are not prohibited from developing a budget plan for a second year. In this way, when it is time to legally adopt the second year of the budget plan, the process of preparing the adopted budget requires much less staff time to update the original plan. The update process accommodates necessary changes during each year as unplanned circumstances arise. Opportunities for public input are included in the abbreviated update process. In 2025, the BOCC adopted its sixteenth biennial budget for FY 26 and FY 27.

SPECIFIC LEGAL REQUIREMENTS

While the County employs a biennial budget process, Florida Statues set forth requirements to adopt the annual budget for the ensuing fiscal year. Primary requirements include:

- By June 1, the Property Appraiser must send an estimate of the total assessed value of nonexempt property for the current year to the Hillsborough County Board of County Commissioners (BOCC).

- By July 1, the Property Appraiser must certify the preliminary taxable value of property within each taxing district. Taxable values for each Tax Increment Financing District must be provided.

- Within 35 days of either July 1 or the date the Property Appraiser certifies the taxable value of property, whichever is later, the BOCC must tell the property appraiser prior year millage rates, proposed current year millage rates, the current year roll-back rate (the millage rate that will generate the same amount of revenue as the prior year for existing construction) as specified by s. 200.065, F.S., and the date, time and place for the first statutorily required public hearing on the proposed budget and millage rates.

- Within 65 to 80 days of July 1 or the date the Property Appraiser certifies the taxable value, the BOCC must hold a public hearing, after 5:00 p.m., to hear public testimony and to adopt a tentative budget and tentative millage rates. The date, time (after 5:00 p.m.) and place for the second required public hearing is set at this time.

- Within 15 days after the first statutorily required public hearing, the County is required to publish two budget advertisements in a newspaper of general circulation in the County. One advertisement notifies county residents of the BOCC's intent to adopt final millage rates and a final budget, identifying any increase in property taxes. The second advertisement summarizes the tentative budget, showing for each budget and for the total of all budgets, the proposed millage rates, balances, reserves, and major revenue and expenditure classifications.

- No earlier than 2 days and no later than 5 days after the advertisements have been published the second statutorily required public hearing must be held to receive public input and to adopt final millage rates and the final budget.

- Within 3 days of the final public hearing, copies of completed ordinances or resolutions adopting the final millages and budget must be forwarded to the Property Appraiser, the Tax Collector, and the Florida Department of Revenue.

- Within 30 days following adoption of the resolution establishing the property tax levy, the BOCC must certify to the Florida Department of Revenue that they have complied with the provisions of Chapter 200, F.S.

- Copies of the adopted budget are filed with the Clerk of the BOCC as public records.

Upon final adoption of the budget, the budget shall regulate expenditures of the County and the budget shall not be amended, except as provided in Chapter 129.06, Florida Statutes. Pursuant to Chapter 129.07, Florida Statues, it is unlawful for the BOCC to expend or contract for expenditures in excess of budgeted amounts in each fund.

ADOPTING THE FY 27 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, 2025, with a review of the FY 26 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 26 - FY 27 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 27** at the BOCC's regular July 15, 2026, 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 27 will be set at the July 29 Board Budget Reconciliation Workshop. The Property Appraiser uses these proposed millage rates to prepare Truth-in-Millage (TRIM) notices that are mailed in mid-August. A TRIM notice advises a property owner of how tax rates proposed by local taxing authorities, combined with the current taxable value of that property, will affect the taxes assessed on that property. The TRIM notice is the official notification of the time and place of the first State-required public hearing to adopt the tentative millage rates and tentative budget for each taxing authority.

- The first of two State required public budget hearings will be held on September 10, 2026. After hearing public testimony, the BOCC will adopt the tentative millage rates and a tentative FY 27 budget.

- The BOCC will adopt the FY 27 budget and millage rates at a second public hearing on September 24, 2026. As required by statute, the second public hearing will be advertised in the Tampa Bay Times, a newspaper of general circulation with a published notice containing detailed information of the tentative millage rates and the tentative budget.

The Process of Adopting the Budget

BUDGET PROCESS MILESTONES

Planning

- **October - December 2025 -** Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

Preparation

- **February 20, 2026—**Budget submissions due from all organizations except Constitutional Officers
- **April 22, 2026—**Budget Workshop - Budget Overview
- **May 1, 2026—**Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **May 27, 2026 —**Budget Workshop Budget – Nonprofit and Solid Waste
- **June 1, 2026—**Budget submission due from Property Appraiser

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, 2026—**Preliminary tax roll information from the Property Appraiser's Office available.

Public Adoption

- **July 15, 2026—**County Administrator will deliver the **Recommended Budget for FY 27** and the **Recommended Capital Improvement Program FY 27 - FY 31** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  July 29, 2026—Budget Reconciliation and Setting of TRIM-millage rates
- **Mandatory Public Hearings**
  September 10, 2026—First State Required Public Hearing to adopt tentative millage rates and a tentative budget.

  September 24, 2026—Second State Required Public Hearing to adopt final millage rates and the FY 25 operating and capital budgets.

Procedures for Amending the Budget

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

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

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

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

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

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

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

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

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



Hillsborough County Florida

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

Budget Summary

Fiscal Year	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Recommended
PROPERTY TAX RATES (In Mills)				
Countywide [1]	5.7913	5.6630	5.4608	5.3608
Library District [2]	0.5583	0.5583	0.5583	0.5583
General Purpose MSTU [3]	4.4004	4.5004	4.6163	4.7163
VALUE OF 1 MILL (In Millions of $) [4]				
Countywide	$ 122.4	$ 168.1	$ 179.5	$ 185.6
Library District	117.8	160.6	171.5	177.2
Unincorporated	73.8	100.3	106.9	110.1
BUDGET SUMMARY (In Millions of $) [5]				
Operating Program	$ 2,901.5	$ 3,249.7	$ 3,930.9	$ 4,418.3
Capital Improvement Program [6]	358.7	443.9	3,302.5	3,709.3
Debt Service [7]	154.8	198.0	213.8	660.6
Reserves & Refunds [8]	0.5	0.1	2,632.4	2,992.9
MAJOR ORGANIZATION OPERATING BUDGET (In Millions of $)				
Board of County Commissioners	$ 4.2	$ 4.3	$ 5.0	$ 5.2
County Administrator	1,651.0	1,804.7	2,411.5	2,569.1
County Attorney	10.6	11.1	11.8	12.8
Elected Officials	726.7	770.1	816.1	833.6
Judicial	11.8	12.3	21.7	22.1
Boards, Commissions & Agencies	31.3	31.7	45.4	46.5
Non-Departmental [9]	466.0	615.4	619.4	929.1
	$ 2,901.5	$ 3,249.7	$ 3,930.9	$ 4,418.3
CAPITAL IMPROVEMENT PROGRAM (In Millions of $)				
Fire	$ 6.1	$ 19.4	$ 160.9	$ 123.8
Government Facilities	39.9	49.6	241.4	297.6
Libraries	5.3	3.6	78.1	86.0
Parks	28.7	40.4	178.4	202.4
Solid Waste	2.6	13.6	178.5	159.6
Stormwater	24.7	42.3	87.8	169.7
Transportation	97.7	109.7	726.2	715.5
Water/Wastewater & Reclaimed Water	153.6	165.3	1,651.3	1,954.8
Total Programs Budget	**$ 358.7**	**$ 443.9**	**$ 3,302.5**	**$ 3,709.3**
Carryforward[10]	0.0	0.0	0.0	0.0
Total Capital Budget	**$ 358.7**	**$ 443.9**	**$ 3,302.5**	**$ 3,709.3**

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 - included Parks General Obligation millage for FY 25 and prior.

[4] Based on taxable assessed values as of June 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 27 Budget Summary by Major Fund

	COUNTYWIDE GENERAL	UNINCORP-ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE [4]	INTERGOVERN-MENTAL GRANTS	COUNTY TRANSPORT-ATION
Fund Balances (Beginning of Year)	**$517,687,959**	**$211,764,421**	**$714,503,197**	**$201,648,119**	**$90,272,371**	**$439,427,652**
REVENUES BY SOURCE:						
Taxes	$999,014,480	$520,764,630	$194,433,777	$267,398,229	$0	$36,387,266
Permits, Fees, & Assessments	587,247	1,442	396,324,448	0	0	55,961,736
Intergovernmental Revenue	7,476,500	54,540,014	22,995,033	145,788,937	215,547,484	230,016,514
Charges for Services	102,140,412	49,606,244	10,478,790	0	246,000	2,162,048
Fines and Forfeitures	900	5,597,334	528,100	0	0	0
Miscellaneous Revenues	22,062,668	8,043,328	30,422,263	6,526,000	5,445,139	9,662,357
Other Financing Sources [1]	(16,208,391)	73,354,102	353,389,030	(7,993,000)	61,564,061	158,314,793
Total Revenues and Other Financing Sources	**1,115,073,816**	**711,907,094**	**1,008,571,441**	**411,720,166**	**282,802,684**	**492,504,714**
Total Revenues and Balances	**$1,632,761,775**	**$923,671,515**	**$1,723,074,638**	**$613,368,285**	**$373,075,055**	**$931,932,366**
APPROPRIATIONS:						
Personnel Services	$204,616,580	$310,627,764	$28,440,466	$423,871	$63,372,864	$50,905,777
Operating Expenditures	145,135,635	128,086,789	138,048,897	366,375	174,303,576	55,026,253
Capital Outlay	2,624,426	743,000	7,008,162	0	20,053,911	567,615,979
Debt Service [3]	0	6,083	0	0	0	0
Grants and Aids	79,705,391	1,361,121	626,439,494	116,806,764	105,630,721	5,602,748
Other Uses	0	0	0	0	9,186,708	0
Transfers	284,104,929	114,292,811	294,172,189	344,343,302	170,038	50,899,501
Transfers to Constitutional Officers	578,593,777	211,665,282	24,499,097	580,985	0	286,994
Total Expenditures/Expenses	**1,294,780,738**	**766,782,850**	**1,118,608,305**	**462,521,297**	**372,717,818**	**730,337,252**
Reserves and Refunds	337,981,037	156,888,665	604,466,333	150,846,988	357,237	201,595,114
Total Appropriated Expenditures and Reserves	**$1,632,761,775**	**$923,671,515**	**$1,723,074,638**	**$613,368,285**	**$373,075,055**	**$931,932,366**

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 27 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	CDBG-DR FUNDS	TOTAL
Fund Balances (Beginning of Year)	**$226,874,684**	**$745,032,477**	**$849,980,921**	**$387,792,450**	**$459,132,245**	**$48,049,403**	**$0**	**$4,892,165,899**
REVENUES BY SOURCE:								
Taxes	$0	$132,569,667	$0	$0	$0	$0	$0	$2,150,568,049
Permits, Fees, & Assessments	0	78,818,678	11,964,992	225,000	0	0	0	543,883,543
Intergovernmental Revenue	0	40,313,302	28,948,185	0	65,369	0	395,740,473	1,141,431,811
Charges for Services	0	9,234,042	497,212,704	238,956,698	237,282,928	0	0	1,147,319,866
Fines and Forfeitures	0	110,281	142,440	0	0	0	0	6,379,055
Miscellaneous Revenues	4,185,000	11,949,073	21,366,610	9,355,070	31,253,392	846,962	0	161,117,862
Other Financing Sources [1]	153,997,566	301,321,724	2,772,319,028	184,599,484	64,924,493	(42,349)	0	4,099,540,541
Total Revenues and Other Financing Sources	**158,182,566**	**574,316,767**	**3,331,953,959**	**433,136,252**	**333,526,182**	**804,613**	**395,740,473**	**9,250,240,727**
Total Revenues and Balances	**$385,057,250**	**$1,319,349,244**	**$4,181,934,880**	**$820,928,702**	**$792,658,427**	**$48,854,016**	**$395,740,473**	**$14,142,406,626**
APPROPRIATIONS:								
Personnel Services	$0	$71,303,021	$106,882,697	$19,678,458	$12,899,995	$0	$2,062,943	$871,214,436
Operating Expenditures	7,779	145,443,817	274,195,379	183,448,211	225,436,291	0	44,091,931	1,513,590,933
Capital Outlay	194,599,856	401,666,034	1,921,738,367	161,873,351	67,908,819	18,878,065	166,298,991	3,531,008,961
Debt Service [3]	400,000	126,329,997	500,234,607	13,930,050	0	0	0	640,900,737
Grants and Aids	0	161,451,920	0	0	0	7,272,035	183,286,608	1,287,556,802
Other Uses	0	0	0	0	0	0	0	9,186,708
Transfers	0	53,691,537	1,019,865,382	196,276,322	3,500,000	0	0	2,361,316,011
Transfers to Constitutional Officers	13,282,058	101,813,360	0	0	4,000,000	0	0	934,721,553
Total Expenditures/Expenses	**208,289,693**	**1,061,699,686**	**3,822,916,432**	**575,206,392**	**313,745,105**	**26,150,100**	**395,740,473**	**11,149,496,141**
Reserves and Refunds	176,767,557	257,649,558	359,018,448	245,722,310	478,913,322	22,703,916	0	2,992,910,485
Total Appropriated Expenditures and Reserves	**$385,057,250**	**$1,319,349,244**	**$4,181,934,880**	**$820,928,702**	**$792,658,427**	**$48,854,016**	**$395,740,473**	**$14,142,406,626**

FY 27 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	$ 4,087,005	$ 0	$ 0	$ 0	$ 0	$ 0
County Internal Audit	1,071,495	0	0	0	0	0
TOTAL BOCC	**5,158,500**	**0**	**0**	**0**	**0**	**0**
COUNTY ATTORNEY	**12,825,617**	**0**	**0**	**0**	**0**	**0**
COUNTY ADMINISTRATOR						
Affordable Housing Services	16,672,141	1,360,975	0	0	54,073,300	0
Aging Services	11,762,368	0	0	0	19,099,106	0
Arts Council Division	1,187,791	0	0	0	60,000	0
Capital Programs	3,037,472	1,575,763	0	0	0	5,326,942
Childrens Services	5,094,322	0	39,900	0	4,859,037	0
Code Enforcement	7,512,839	10,879,346	890,017	0	0	0
Communications & Digital Media	8,080,769	0	0	0	0	0
Community & Infrastructure Planning	895,000	0	0	0	0	3,262,473
Conservation & Enivronmental Lands Management	22,640,226	1,585,948	0	0	0	0
County Administrator	3,671,354	0	0	0	0	0
Customer Service & Support	3,792,708	0	0	0	0	0
Cyber Secuity Services Division	1,596,528	0	3,135,837	0	0	0
Development Services	111,807	14,582,109	0	0	0	2,877,356
Economic Development	7,101,688	2,690,926	0	9,125,930	266,270	0
Engineering and Operations	9,559,098	19,535,576	750,000	0	0	89,860,866
Enterprise Program Management Office	2,489,665	202,831	912,250	0	0	600,878
Enterprise Solutions and Quality Assurance	10,345,330	0	1,448,817	0	0	0
Environmental Management Division	552,413	0	0	0	0	0
Extension Service	2,776,026	0	0	0	216,584	0
Facilities Management & Real Estate Services	51,860,516	687,706	0	0	0	1,459,544
Fire Rescue	8,974,524	318,689,453	10,251,271	0	8,882,151	0
Fleet Management	0	0	0	0	0	0
Government Relations & Strategic Services	2,489,981	0	0	0	0	0
Head Start - Early Head Start	0	0	0	0	63,891,200	0
Health Care Services	454,699	0	610,878,307	0	28,709,526	0
Homeless & Community Services	11,443,082	0	0	0	0	0
Human Resources	8,671,707	0	0	0	260,405	0
Information Technology	35,562,569	0	15,625,423	0	0	0
Library Services	0	0	199,500	0	0	0
Management & Budget	5,600,214	0	4,340,291	0	801,246	0
Medical Examiner	10,027,087	0	0	0	152,744	0
Office of Community Impact	1,652,299	0	0	0	0	0
Parks & Recreation	3,720,261	52,430,459	0	0	0	0
Performance Data & Analytics	7,111,085	5,115,321	7,408,386	0	0	1,593,971
Pet Resources	12,306,548	0	467,500	0	0	0
Procurement Services	5,168,787	0	0	0	0	0
Risk Management & Safety Division	0	0	0	0	0	0
Small Business Enterprises Division	1,418,341	0	0	0	0	0
Social Services	4,667,435	0	0	0	13,109,742	0
Solid Waste	0	0	0	0	0	0
Sunshine Line	9,723,706	0	0	0	4,910,046	0
Veteran Community Services	2,079,548	926,189	0	0	0	0
Water Resources	0	137,862	0	0	0	0
TOTAL COUNTY ADMINISTRATOR	**301,811,934**	**430,400,464**	**656,347,499**	**9,125,930**	**199,291,357**	**104,982,030**

FY 27 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	CDBG-DR FUNDS	TOTAL
$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4,087,005
0	0	0	0	0	0	0	1,071,495
0	**0**	**0**	**0**	**0**	**0**	**0**	**5,158,500**
0	**0**	**0**	**0**	**0**	**0**	**0**	**12,825,617**
0	40,482,909	0	0	0	0	0	112,589,325
0	0	0	0	0	0	0	30,861,474
0	0	0	0	0	0	0	1,247,791
0	350,385	0	0	0	0	0	10,290,562
0	0	0	0	0	0	0	9,993,259
0	0	0	0	0	0	0	19,282,202
0	0	175,800	0	0	0	0	8,256,569
0	0	0	0	0	0	0	4,157,473
0	385,000	0	0	0	0	0	24,611,174
0	0	0	0	0	0	0	3,671,354
0	0	0	0	0	0	0	3,792,708
0	0	0	0	0	0	0	4,732,365
0	30,140,975	749,720	0	0	0	0	48,461,967
0	0	0	0	0	0	0	19,184,814
0	12,984,610	0	0	0	0	0	132,690,150
0	167,861	844,767	327,445	0	0	0	5,545,697
0	0	0	0	0	0	0	11,794,147
0	1,750,871	13,511,529	0	0	0	0	15,814,813
0	230,015	0	0	0	0	0	3,222,625
0	450,000	148,178	0	0	0	0	54,605,944
0	0	0	0	0	0	0	346,797,399
0	0	0	0	103,275,912	0	0	103,275,912
0	0	0	0	0	0	0	2,489,981
0	0	0	0	0	0	0	63,891,200
0	0	0	0	0	0	0	640,042,532
0	0	0	0	0	0	0	11,443,082
0	0	0	0	2,064,185	0	0	10,996,297
0	0	0	0	0	0	0	51,187,992
0	71,888,170	0	0	0	0	0	72,087,670
0	0	0	0	0	0	0	10,741,751
0	0	0	0	0	0	0	10,179,831
0	0	0	0	0	0	0	1,652,299
0	700,000	0	0	0	0	0	56,850,720
0	0	84,219	21,055	0	0	0	21,334,037
0	0	0	0	0	0	0	12,774,048
0	0	0	0	0	0	0	5,168,787
0	0	0	0	2,504,021	0	0	2,504,021
0	0	0	0	0	0	0	1,418,341
0	0	0	0	0	0	0	17,777,177
0	0	0	202,325,991	0	0	0	202,325,991
0	0	0	0	0	0	0	14,633,752
0	0	0	0	0	0	0	3,005,737
0	0	379,023,954	2,588,962	0	0	0	381,750,778
0	**159,530,796**	**394,538,167**	**205,263,453**	**107,844,118**	**0**	**0**	**2,569,135,748**

FY 27 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	26,414,996	0	356,400	0	0	0
Property Appraiser	13,736,947	2,629,639	0	0	0	0
Public Defender	162,264	0	2,840,979	0	0	0
Sheriff's Office	472,042,066	198,303,451	23,727,697	0	0	0
State Attorney - Part I	553,544	0	3,917,846	0	0	0
State Attorney - Part II (Victim Assistance)	3,514,677	0	0	0	0	0
Supervisor of Elections	18,578,736	0	0	0	0	0
Tax Collector	47,169,852	10,732,192	0	580,985	0	286,994
TOTAL ELECTED OFFICIALS	**582,173,082**	**211,665,282**	**30,842,922**	**580,985**	**0**	**286,994**
JUDICIAL BRANCH	**4,260,877**	**0**	**15,957,878**	**0**	**1,849,405**	**0**
BOARDS, COMMISSIONS, & AGENCIES						
Charter Review Board	0	0	0	0	0	0
Environmental Protection Commission	15,913,598	0	1,884,559	0	7,568,549	0
Guardian ad Litem	800,639	0	0	0	0	0
Hillsborough Transportation Planning Organization	0	0	0	0	9,786,484	1,056,000
Planning Commission	0	0	0	0	0	0
Soil & Water Conservation District	664,093	0	0	0	0	0
Value Adjustment Board	651,180	0	0	0	0	0
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**18,029,510**	**0**	**1,884,559**	**0**	**17,355,033**	**1,056,000**
NON-DEPARTMENTAL						
Capital Improvement Program [1]	0	0	66,032,881	0	19,280,343	570,925,662
Debt Service Accounts [2]	0	0	0	0	0	0
Governmental Agencies	52,049,108	0	49,396,325	69,602,358	0	2,183,065
Non-Departmental Allotments	27,837,242	10,186,793	3,650,000	1,363,000	134,771,642	4,000
Nonprofit Organizations	6,529,939	237,500	324,052	37,505,722	0	0
TOTAL NON-DEPARTMENTAL	**86,416,289**	**10,424,293**	**119,403,258**	**108,471,080**	**154,051,985**	**573,112,727**
TRANSFERS, RESERVES, & REFUNDS						
Reserves and Refunds	337,981,037	156,888,665	604,466,333	150,846,988	357,237	201,595,114
Interfund Transfers	284,104,929	114,292,811	294,172,189	344,343,302	170,038	50,899,501
TOTAL TRANSFERS, RESERVES, & REFUNDS	**622,085,966**	**271,181,476**	**898,638,522**	**495,190,290**	**527,275**	**252,494,615**
TOTAL BOCC AND CONSTITUTIONAL OFFICERS	**$ 1,632,761,775**	**$ 923,671,515**	**$ 1,723,074,638**	**$ 613,368,285**	**$ 373,075,055**	**$ 931,932,366**

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 27 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	CDBG-DR FUNDS	TOTAL
0	0	0	0	0	0	0	26,771,396
0	659,818	0	0	0	0	0	17,026,404
0	0	0	0	0	0	0	3,003,243
0	0	0	0	4,000,000	0	0	698,073,214
0	0	0	0	0	0	0	4,471,390
0	0	0	0	0	0	0	3,514,677
0	0	0	0	0	0	0	18,578,736
0	3,396,930	0	0	0	0	0	62,166,953
0	**4,056,748**	**0**	**0**	**4,000,000**	**0**	**0**	**833,606,013**
0	**0**	**0**	**0**	**0**	**0**	**0**	**22,068,160**
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	25,366,706
0	0	0	0	0	0	0	800,639
0	29,450	0	0	0	0	0	10,871,934
0	8,107,719	0	0	0	0	0	8,107,719
0	0	0	0	0	0	0	664,093
0	0	0	0	0	0	0	651,180
0	**8,137,169**	**0**	**0**	**0**	**0**	**0**	**46,462,271**
207,881,914	602,103,493	1,890,228,276	159,656,567	0	18,878,065	174,298,991	3,709,286,192
407,779	127,872,943	518,284,607	14,010,050	0	0	0	660,575,379
0	106,307,000	0	0	0	0	0	279,537,856
0	0	0	0	198,400,987	7,272,035	221,441,482	604,927,181
0	0	0	0	0	0	0	44,597,213
208,289,693	**836,283,436**	**2,408,512,883**	**173,666,617**	**198,400,987**	**26,150,100**	**395,740,473**	**5,298,923,821**
176,767,557	257,649,558	359,018,448	245,722,310	478,913,322	22,703,916	0	2,992,910,485
0	53,691,537	1,019,865,382	196,276,322	3,500,000	0	0	2,361,316,011
176,767,557	**311,341,095**	**1,378,883,830**	**441,998,632**	**482,413,322**	**22,703,916**	**0**	**5,354,226,496**
$ 385,057,250	**$ 1,319,349,244**	**$ 4,181,934,880**	**$ 820,928,702**	**$ 792,658,427**	**$ 48,854,016**	**$ 395,740,473**	**$ 14,142,406,626**

Department Budget Summary Comparison

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Recommended
BOARD OF COUNTY COMMISSIONERS				
Board of County Commissioners	$ 3,437,792	$ 3,557,099	$ 3,946,513	$ 4,087,005
County Internal Audit	779,698	735,567	1,054,588	1,071,495
TOTAL BOARD OF COUNTY COMMISSIONERS	**4,217,490**	**4,292,666**	**5,001,101**	**5,158,500**
COUNTY ATTORNEY	**10,633,526**	**11,141,847**	**11,766,120**	**12,825,617**
COUNTY ADMINISTRATOR				
Affordable Housing Services	28,633,181	28,701,871	133,956,520	112,589,325
Aging Services	24,256,064	24,217,759	30,897,685	30,861,474
Arts Council	880,198	877,161	1,231,145	1,247,791
Capital Programs	10,444,922	8,179,037	9,582,811	10,290,562
Children's Services	6,351,636	6,315,723	12,212,757	9,993,259
Code Enforcement	14,483,331	15,128,797	17,508,207	19,282,202
Communications & Digital Media	7,205,988	7,561,019	8,064,373	8,256,569
Community & Infrastructure Planning	3,152,849	2,320,915	4,099,566	4,157,473
Conservation & Enivronmental Lands Management	19,131,304	20,851,704	25,428,623	24,611,174
County Administrator	3,516,786	3,721,272	3,536,190	3,671,354
Customer Service & Support	2,746,651	3,205,147	3,555,011	3,792,708
Cyber Security Services Division	1,875,907	2,093,738	4,536,005	4,732,365
Development Services	34,199,521	41,435,425	43,981,942	48,461,967
Economic Development	8,088,027	8,460,349	19,850,735	19,184,814
Engineering and Operations	110,779,407	115,228,550	129,899,796	132,690,150
Enterprise Program Management Office	4,355,248	4,049,484	5,243,522	5,545,697
Enterprise Solutions and Quality Assurance	7,985,069	8,128,025	11,592,898	11,794,147
Environmental Management Division	8,101,540	8,097,458	15,025,554	15,814,813
Extension Service	2,598,714	2,784,186	3,088,828	3,222,625
Facilities Management & Real Estate Services	43,075,567	47,095,294	52,599,638	54,605,944
Fire Rescue	259,096,249	289,833,835	315,863,151	346,797,399
Fleet Management	46,326,380	47,071,527	100,053,190	103,275,912
Government Relations & Strategic Services	2,096,257	2,325,444	2,746,034	2,489,981
Head Start - Early Head Start	47,003,209	50,856,491	61,652,142	63,891,200
Health Care Services	283,307,074	328,194,751	538,012,247	640,042,532
Homeless & Community Services	6,020,271	6,664,311	11,323,453	11,443,082
Human Resources	8,365,154	8,808,958	10,533,351	10,996,297
Information Technology	41,192,554	44,355,794	51,888,806	51,187,992
Library Services	55,101,026	57,353,907	67,692,417	72,087,670
Management & Budget	8,281,895	8,388,669	10,496,223	10,741,751
Medical Examiner	8,248,281	9,423,509	9,780,216	10,179,831
Office of Community Impact	715,738	739,254	1,210,498	1,652,299
Parks & Recreation	43,096,019	47,074,752	53,973,923	56,850,720
Performance Data & Analytics	21,407,728	20,621,004	20,727,779	21,334,037
Pet Resources	9,874,943	10,495,722	12,689,922	12,774,048
Procurement Services	4,401,657	4,428,629	5,182,085	5,168,787
Risk Management & Safety Division	1,742,747	1,935,438	2,531,201	2,504,021
Small Business Enterprises Division	988,384	980,014	1,358,996	1,418,341
Social Services	15,030,261	19,167,401	20,740,141	17,777,177
Solid Waste	165,085,160	188,801,161	202,384,845	202,325,991
Sunshine Line	9,229,958	10,533,080	13,380,144	14,633,752
Veteran Community Services	2,356,989	3,038,082	2,666,784	3,005,737
Water Resources	270,123,252	285,190,487	358,683,362	381,750,778
TOTAL COUNTY ADMINISTRATOR	**1,650,953,097**	**1,804,735,133**	**2,411,462,716**	**2,569,135,748**

Department Budget Summary Comparison

	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Recommended
ELECTED OFFICIALS				
Clerk of the Circuit Court & Comptroller	26,346,508	28,001,320	26,863,470	26,771,396
Property Appraiser	14,852,065	14,723,012	15,668,087	17,026,404
Public Defender	1,564,698	2,132,939	2,648,612	3,003,243
Sheriff's Office	612,830,640	653,302,922	686,137,207	698,073,214
State Attorney - Part I	3,484,483	3,572,655	4,495,872	4,471,390
State Attorney - Part II (Victim Assistance)	2,558,549	2,576,662	3,320,533	3,514,677
Supervisor of Elections	17,931,295	15,897,835	21,120,520	18,578,736
Tax Collector	47,119,287	49,898,331	55,866,334	62,166,953
TOTAL ELECTED OFFICIALS	**726,687,525**	**770,105,677**	**816,120,635**	**833,606,013**
JUDICIAL BRANCH	**11,756,026**	**12,326,555**	**21,725,222**	**22,068,160**
BOARDS, COMMISSIONS, & AGENCIES				
Charter Review Board	0	0	0	0
Environmental Protection Commission	19,750,030	20,308,789	24,057,186	25,366,706
Guardian ad Litem	516,981	535,623	699,032	800,639
Hillsborough Transportation Planning Organization	3,290,664	2,589,619	11,514,722	10,871,934
Planning Commission	6,793,751	7,252,546	7,853,802	8,107,719
Soil & Water Conservation District	296,111	271,997	664,703	664,093
Value Adjustment Board	637,104	764,191	632,244	651,180
TOTAL BOARDS, COMMISSIONS, AND AGENCIES	**31,284,640**	**31,722,765**	**45,421,689**	**46,462,271**
NON-DEPARTMENTAL				
Capital Improvement Program [1]	358,671,695	443,910,347	3,302,520,466	3,709,286,192
Debt Service Accounts [2]	154,780,251	198,049,377	213,783,836	660,575,379
Governmental Agencies	240,641,670	191,127,420	243,403,872	279,537,856
Non-Departmental Allotments	180,635,660	373,566,075	327,922,237	604,927,181
Nonprofit Organizations	44,696,684	50,675,956	48,061,153	44,597,213
TOTAL NON-DEPARTMENTAL	**979,425,960**	**1,257,329,175**	**4,135,691,564**	**5,298,923,821**
TRANSFERS, RESERVES, & REFUNDS				
Reserves and Refunds [3]	488,108	97,758	2,632,389,131	2,992,910,485
Interfund Transfers	1,385,408,696	2,078,210,025	1,958,747,467	2,361,316,011
TOTAL TRANSFERS, RESERVES, & REFUNDS	**1,385,896,804**	**2,078,307,783**	**4,591,136,598**	**5,354,226,496**
TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS	**$ 4,800,855,068**	**$ 5,969,961,601**	**$ 12,038,325,645**	**$ 14,142,406,626**

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

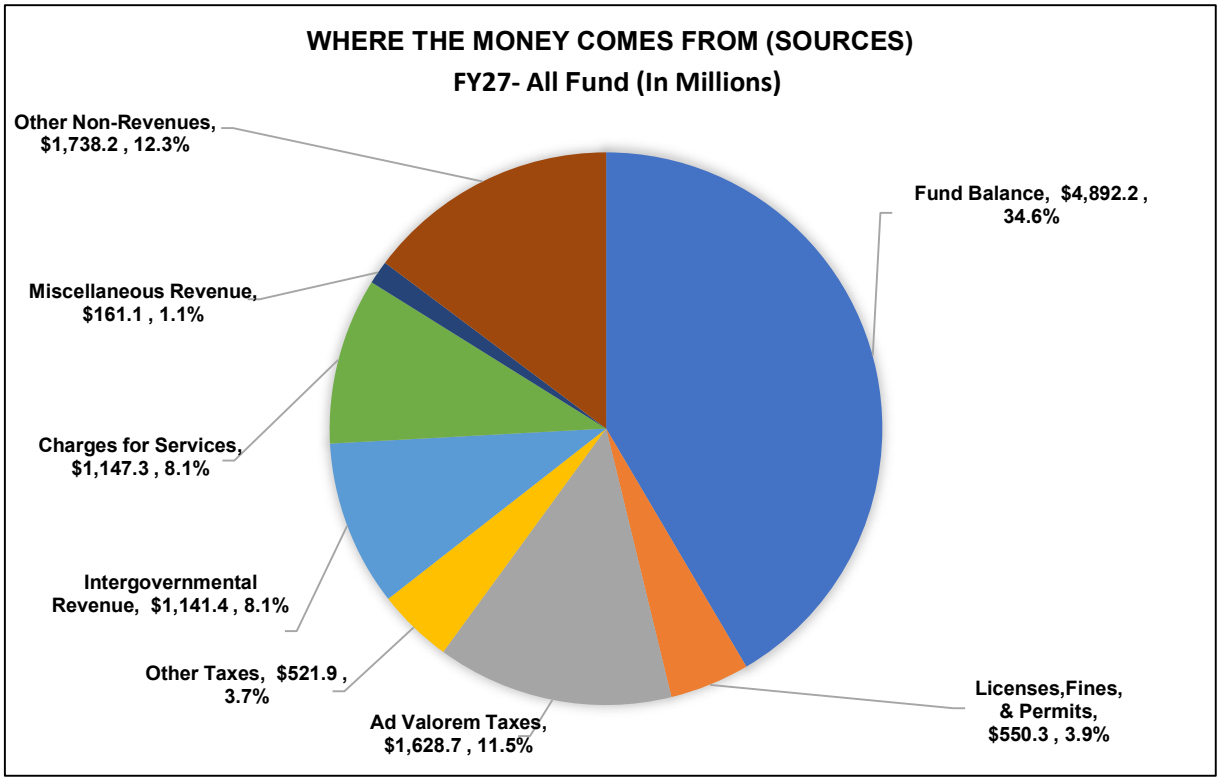
Budget Sources and Uses of Funds

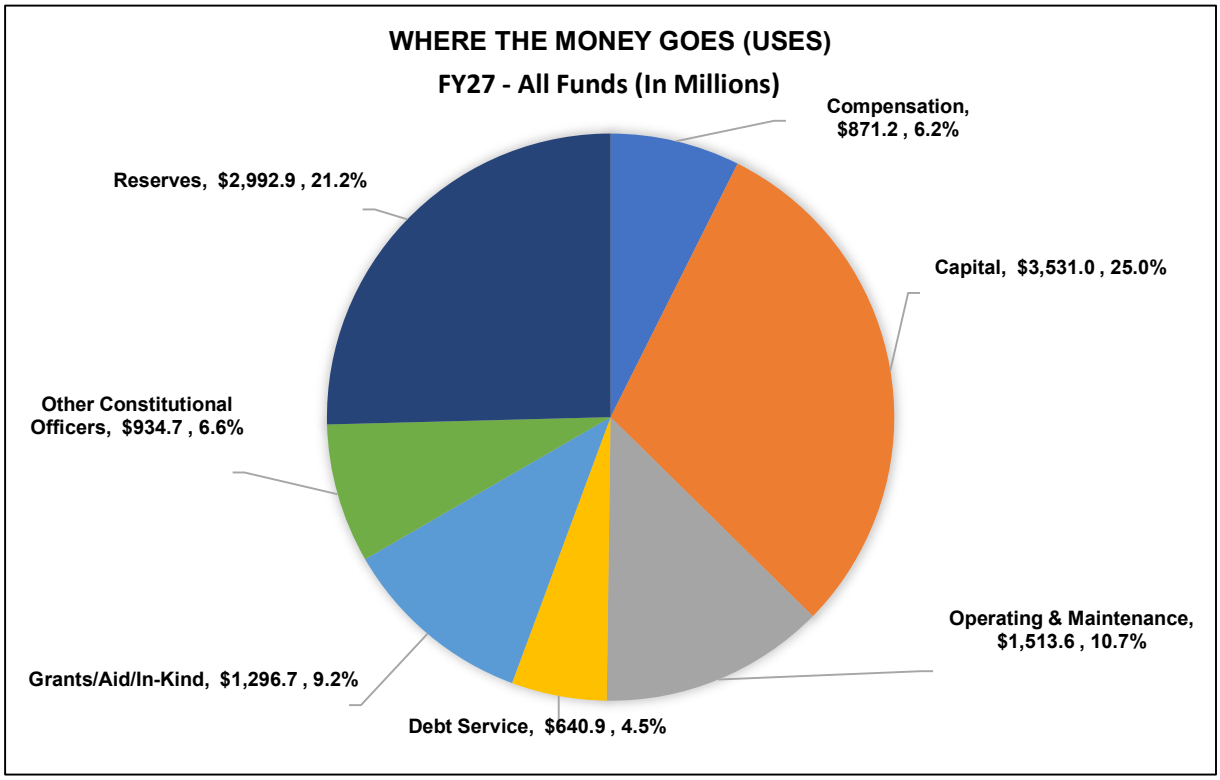
SOURCES	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Recommended
Fund Balance Beginning of Year	$ 4,700.3	$ 5,383.3	$ 4,588.1	$ 4,892.2
Revenue:				
Ad Valorem Taxes	1,352.0	1,436.6	1,584.5	1,628.7
Other Taxes	507.0	578.6	534.8	521.9
Licenses and Permits	317.3	329.0	406.5	543.9
Intergovernmental Revenue	435.6	596.0	813.0	1,141.4
Charges for Services	947.4	1,008.1	1,039.8	1,147.3
Fines and Forfeits	6.5	4.9	6.6	6.4
Miscellaneous Revenue (Including Interest)	319.2	281.4	148.4	161.1
TOTAL REVENUE	**$ 3,885.0**	**$ 4,234.7**	**$ 4,533.7**	**$ 5,150.7**
Interfund Transfers	1,385.4	2,078.2	1,958.7	2,361.3
Other Non-Revenues [1]	68.6	184.8	957.8	1,738.2
TOTAL AVAILABLE	**$ 10,039.3**	**$ 11,881.0**	**$ 12,038.3**	**$ 14,142.4**
USES				
Compensation	657.2	717.6	815.1	871.2
Operating & Maintenance	863.9	1,118.9	1,399.6	1,513.6
Capital	384.3	411.1	3,137.1	3,531.0
Debt Service [2]	154.2	197.4	201.7	640.9
Grants, Aids, & In-Kind	635.2	677.5	999.0	1,296.7
Transfers to Constitutional Officers	719.8	769.1	894.8	934.7
Interfund Transfers	1,385.4	2,078.2	1,958.7	2,361.3
Reserves and Refunds	0.8	-	2,632.4	2,992.9
TOTAL USES	**$ 4,800.9**	**$ 5,969.9**	**$ 12,038.3**	**$ 14,142.4**

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



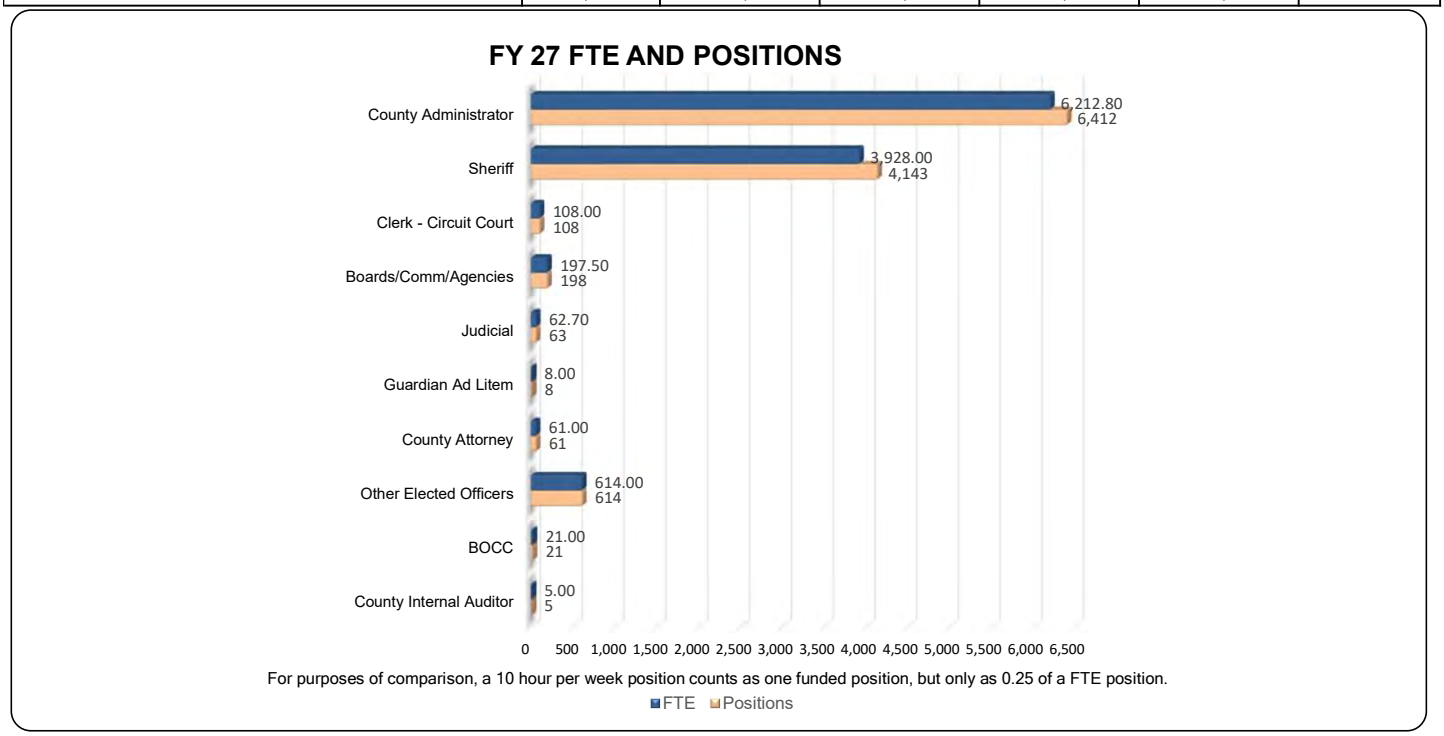


Note: Sources and Uses shown above exclude $2,361.3 billion in Tranfers In and Transfers Out, respectively.

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 23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Recommended	Changes FY 26 to FY27
County Administrator - Funded FTE	**5,892.94**	**5,951.96**	**6,044.52**	**6,081.39**	**6,212.80**	**131.41**
Funded Positions	6,088	6,135	6,232	6,277	6,412	135
Sheriff - Funded FTE	**3,587.00**	**3,807.00**	**3,831.00**	**3,927.50**	**3,928.00**	**0.50**
Funded Positions	4,072	4,072	4,069	4,144	4,143	(1.00)
Clerk of the Circuit Court/VAB - Funded FTE	**109.00**	**121.00**	**120.00**	**113.00**	**108.00**	**(5.00)**
Funded Positions	109	121	120	113	108	(5.00)
Boards, Commissions, and Agencies - Funded FTE	**202.50**	**202.50**	**207.00**	**197.50**	**197.50**	**0.00**
Funded Positions	203	204	208	198	198	0
Judicial - Funded FTE	**62.70**	**61.70**	**61.70**	**61.70**	**62.70**	**1.00**
Funded Positions	63	62	62	62	63	1
Guardian Ad Litem - Funded FTE	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**0.00**
Funded Positions	8	8	8	8	8	0
County Attorney - Funded FTE	**62.00**	**61.00**	**61.00**	**61.00**	**61.00**	**0.00**
Funded Positions	62	61	61	61	61	0
Other Elected Officers - Funded FTE	**589.50**	**603.00**	**616.00**	**618.00**	**614.00**	**(4.00)**
Funded Positions	590	603	616	618	614	(4.00)
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	**10,539.64**	**10,842.16**	**10,975.22**	**11,094.09**	**11,218.00**	**123.91**
Total Funded Positions	11,221.00	11,292.00	11,402.00	11,507.00	11,633.00	126.00



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 27** chart by one percentage point would require an added $71.4 million increase in funding. A $71.4 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require a 11.58 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals only $6.2 million.



Hillsborough County Florida

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

Program Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program Descriptions

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

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

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

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

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

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

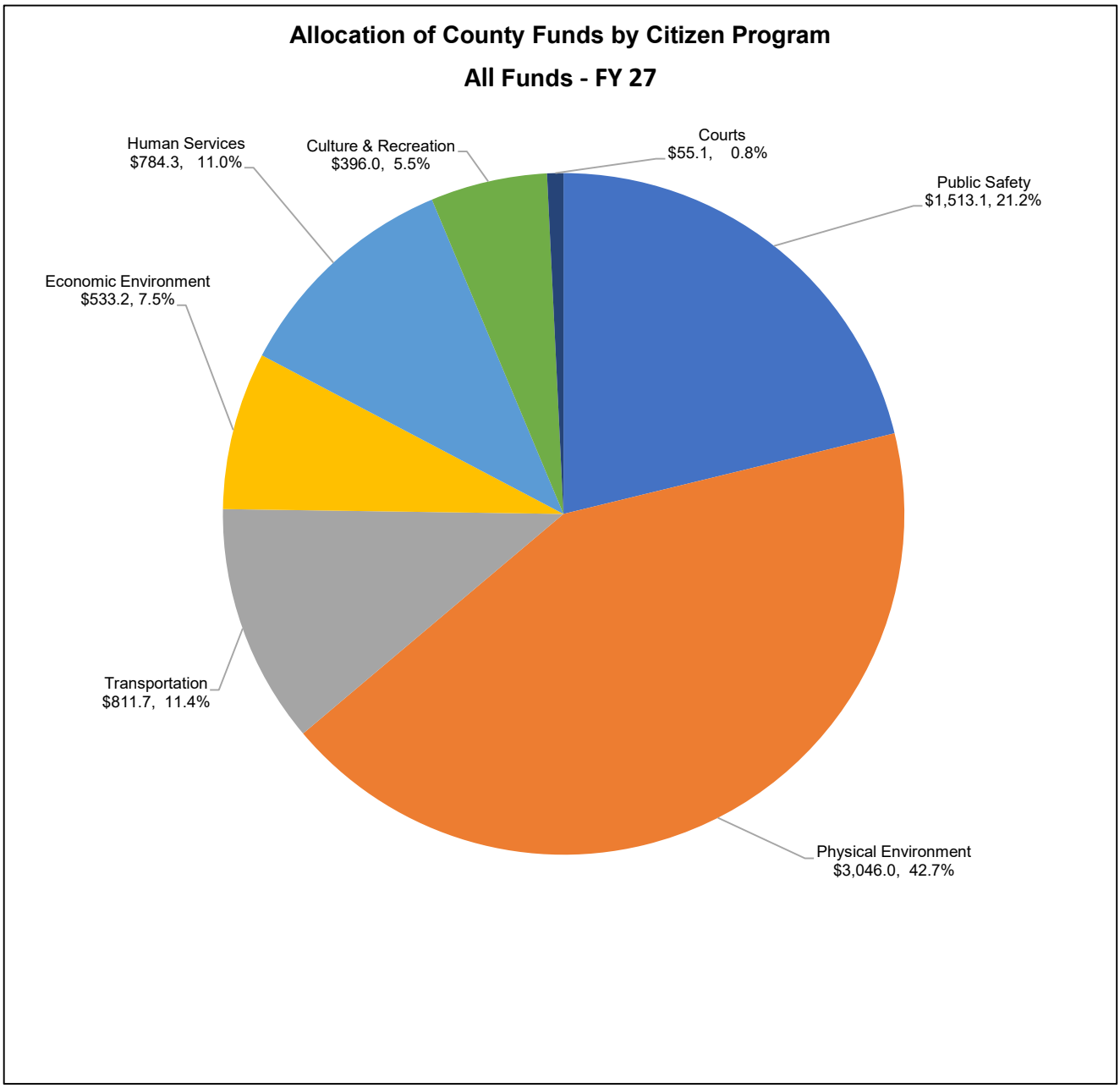
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations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

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

Budget By Program
All Funds

Program	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Recommended
Public Safety				
Law Enforcement	$ 388,731,365	$ 435,630,638	$ 448,118,584	$ 466,049,088
Fire Control	205,966,594	247,667,886	387,127,155	370,302,908
Ambulance and Rescue	51,628,699	51,873,964	49,821,822	60,893,790
Detention/Corrections	244,893,980	253,628,335	332,640,132	348,620,494
Public Safety Protective Inspections	31,451,166	38,510,514	42,514,972	46,852,285
Emergency & Disaster Relief Services	27,596,991	207,456,269	120,979,043	162,740,765
Medical Examiner	8,259,954	9,529,517	14,003,439	14,618,267
Consumer Affairs	1,003,078	1,058,054	1,261,227	1,321,807
Other Public Safety	21,466,886	21,070,417	53,067,069	41,696,059
	980,998,713	**1,266,425,594**	**1,449,533,443**	**1,513,095,463**
Physical Environment				
Conservation & Resource Management	31,523,578	39,348,232	100,676,963	114,928,969
Flood Control	44,059,384	65,254,651	118,211,434	200,879,695
Physical Environment/Solid Waste	172,811,739	204,301,528	383,892,948	365,843,153
Sewer/Wastewater Services	1,028,002	1,294,539	0	21,579,402
Water Utility Services	1,096,672	80,998,524	0	94,668,910
Water/Sewer Combination Services	425,263,261	374,963,250	2,023,242,361	2,242,049,662
Other Physical Environment	170,353	211,357	48,750	6,036,875
	675,952,989	**766,372,081**	**2,626,072,456**	**3,045,986,666**
Transportation				
Road & Street Facilities	194,342,021	205,502,064	827,577,656	810,499,622
Transport Transit Systems	13,045	260,848	830,667	838,256
Other Transportation	472,416	171,531	397,403	403,204
	194,827,482	**205,934,443**	**828,805,726**	**811,741,082**
Economic Environment				
Employment Opportunity & Development	750,000	495,000	687,500	834,487
Industry Development	71,109,166	90,388,961	146,837,956	213,894,049
Veterans Services	1,302,915	1,642,656	1,727,681	1,748,381
Housing & Urban Development	26,395,102	27,799,977	133,956,520	315,451,025
Other Economic Environment	3,804,904	3,012,904	1,686,124	1,248,342
	103,362,087	**123,339,498**	**284,895,781**	**533,176,284**
Human Services				
Health	151,907,428	184,156,545	269,052,946	262,907,512
Mental Health	12,757,712	14,065,043	36,144,422	41,549,072
Human Services Public Assistance	13,345,842	12,846,497	22,973,210	23,687,894
Hospital Services	125,339,667	132,431,696	213,556,355	318,551,807
Other Human Services	103,553,419	114,700,411	142,834,534	137,556,385
	406,904,068	**458,200,192**	**684,561,467**	**784,252,670**
Culture/Recreation				
Libraries	61,464,515	61,840,536	145,817,363	158,578,031
Parks & Recreation	81,484,856	86,157,050	183,917,264	197,461,155
Cultural Services	4,965,440	8,073,120	8,239,185	7,354,834
Special Recreation Facilities	15,780,569	4,270,813	5,343,540	6,063,535
Other Culture/Recreation	4,173,198	5,232,374	25,076,383	26,503,403
	167,868,578	**165,573,893**	**368,393,735**	**395,960,958**
Courts				
Court Related Services	25,083,492	26,829,657	47,523,349	55,136,691
	25,083,492	**26,829,657**	**47,523,349**	**55,136,691**
Total Citizen Programs	**$ 2,554,997,409**	**$ 3,012,675,358**	**$ 6,289,785,957**	**$ 7,139,349,814**
General Government Services				
Legislative	3,594,914	3,727,193	4,124,532	4,265,024
Executive	3,999,308	4,037,706	4,691,690	4,826,854
Financial & Administrative	295,575,734	317,017,070	377,044,516	373,091,466
Legal Counsel	10,818,830	11,241,088	12,396,120	13,455,617
Comprehensive Planning	27,511,340	28,392,115	42,122,808	42,681,355
Debt Service	154,229,655	197,378,989	201,712,774	640,900,737
Other General Government	364,231,074	317,184,299	515,310,650	569,609,263
	859,960,855	**878,978,460**	**1,157,403,090**	**1,648,830,316**
Non-Expenditure Disbursements				
Transfers	1,385,408,696	2,078,210,025	1,958,747,467	2,361,316,011
Reserves & Refunds	488,108	97,758	2,632,389,131	2,992,910,485
	1,385,896,804	**2,078,307,783**	**4,591,136,598**	**5,354,226,496**
Grand Total	**$ 4,800,855,068**	**$ 5,969,961,601**	**$ 12,038,325,645**	**$ 14,142,406,626**

Budget By Program
All Funds



Each 1% equals $71.4 million
Total funding equals $7.139 billion

Programs include the following:

Courts - Defense, Prosecution, Records, Court Services

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

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

Human Services - Health, Public Assistance, Social Services

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

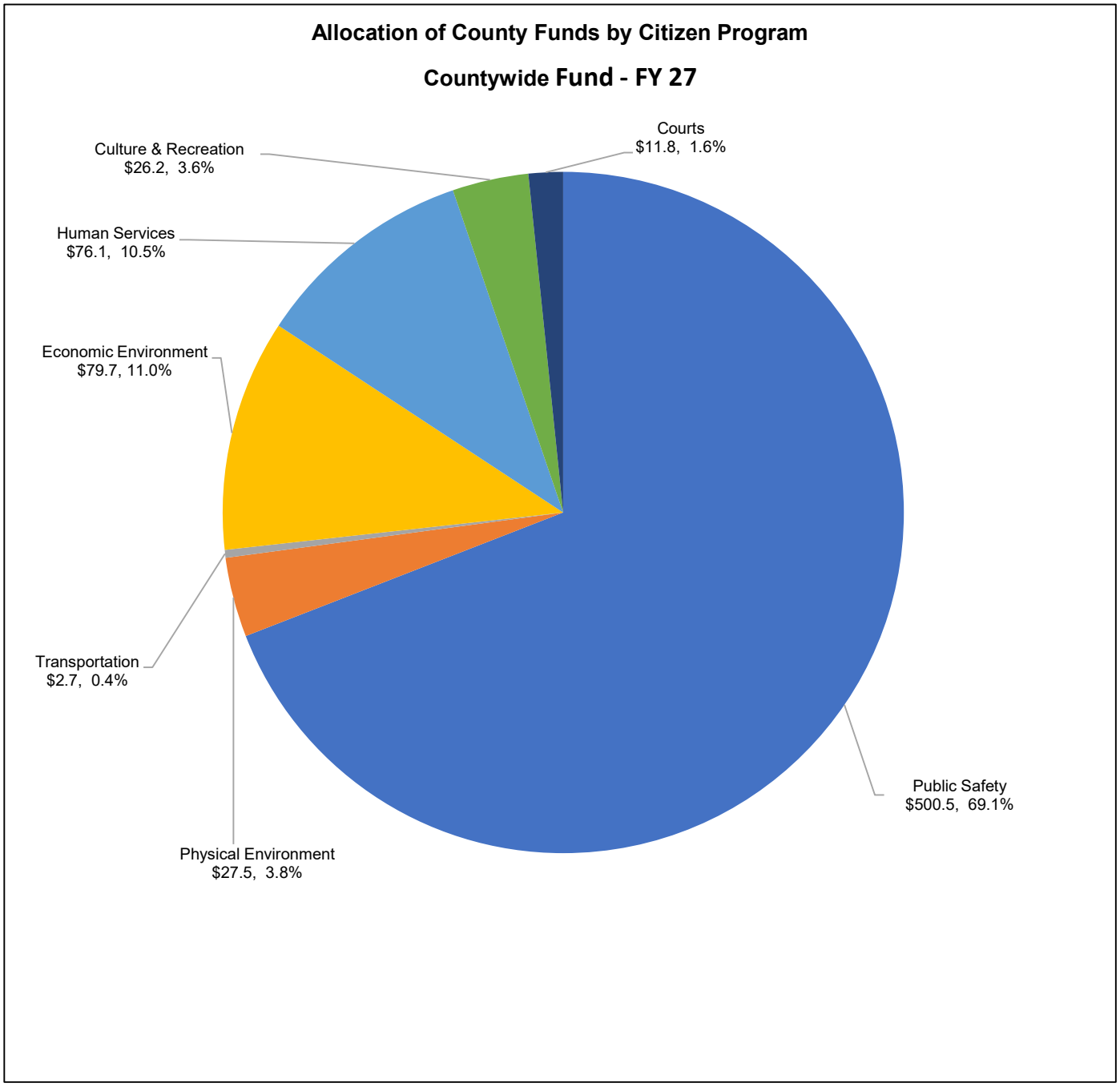
Public Safety- Law Enforcement, Detention, Fire Control, Ambulance & Rescue, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Countywide Funds

Program	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Recommended
Public Safety				
Law Enforcement	$ 194,725,255	$ 213,772,093	$ 243,426,132	$ 257,677,992
Fire Control	4,913,403	5,018,531	5,300,247	5,286,523
Ambulance and Rescue	152,183	0	0	0
Detention/Corrections	231,996,315	225,584,230	222,629,002	214,366,824
Public Safety Protective Inspections	2,541,976	2,623,834	3,299,154	3,625,034
Emergency & Disaster Relief Services	2,212,509	2,902,505	3,795,231	3,871,830
Medical Examiner	8,255,040	9,277,570	9,687,448	10,041,587
Consumer Affairs	953,638	1,009,237	1,124,706	1,206,531
Other Public Safety	2,329,553	2,883,123	3,830,166	4,446,339
	448,079,872	**463,071,123**	**493,092,086**	**500,522,660**
Physical Environment				
Conservation & Resource Management	21,258,999	21,934,070	25,685,232	26,883,065
Flood Control	410,875	272,825	238,195	263,173
Physical Environment/Solid Waste	8,634	11,464	8,000	8,000
Sewer/Wastewater Services	1,858	0	0	0
Water/Sewer Combination Services	30,979	2,100	120,000	300,000
Other Physical Environment	150,000	135,000	13,750	1,875
	21,861,345	**22,355,459**	**26,065,177**	**27,456,113**
Transportation				
Road & Street Facilities	1,265,584	1,176,032	2,322,499	2,300,376
Transport Transit Systems	6,149	260,848	100,000	100,000
Other Transportation	72,167	47,925	355,892	297,857
	1,343,900	**1,484,805**	**2,778,391**	**2,698,233**
Economic Environment				
Employment Opportunity & Development	750,000	495,000	687,500	593,750
Industry Development	25,344,211	32,609,657	58,369,511	59,472,811
Veterans Services	1,302,915	1,642,656	1,727,681	1,748,381
Housing & Urban Development	10,533,862	2,495,363	20,600,725	16,672,141
Other Economic Environment	3,006,015	2,377,871	1,608,824	1,208,912
	40,937,003	**39,620,547**	**82,994,241**	**79,695,995**
Human Services				
Health	20,231,114	19,555,101	24,293,628	24,742,716
Mental Health	242,096	92,410	150,000	156,300
Human Services Public Assistance	7,566,859	3,104,307	13,154,400	13,695,505
Other Human Services	38,677,488	43,882,897	46,617,994	37,523,972
	66,717,557	**66,634,715**	**84,216,022**	**76,118,493**
Culture/Recreation				
Libraries	995,408	1,076,046	283,000	283,000
Parks & Recreation	15,544,980	17,222,979	18,907,539	18,834,280
Cultural Services	23,642	80,893	337,900	319,150
Special Recreation Facilities	8,801,728	(3,146,195)	4,493,540	5,213,535
Other Culture/Recreation	2,309,151	2,405,138	1,784,965	1,501,111
	27,674,909	**17,638,861**	**25,806,944**	**26,151,076**
Courts				
Court Related Services	9,101,133	9,807,559	11,424,051	11,848,537
	9,101,133	**9,807,559**	**11,424,051**	**11,848,537**
Total Citizen Programs	**$ 615,715,719**	**$ 620,613,069**	**$ 726,376,912**	**$ 724,491,107**
General Government Services				
Legislative	3,594,914	3,727,193	4,124,532	4,265,024
Executive	3,999,308	4,007,434	4,691,690	4,826,854
Financial & Administrative	155,427,783	159,708,900	179,964,977	185,157,721
Legal Counsel	10,818,260	11,241,008	12,396,120	13,455,617
Comprehensive Planning	682,663	823,812	1,250,196	1,260,300
Debt Service	498	39	0	0
Other General Government	53,539,623	61,654,204	70,205,107	77,219,186
	228,063,049	**241,162,590**	**272,632,622**	**286,184,702**
Non-Expenditure Disbursements				
Transfers	140,451,713	253,883,188	283,150,752	284,104,929
Reserves & Refunds	0	10,604	324,135,123	337,981,037
	140,451,713	**253,893,792**	**607,285,875**	**622,085,966**
Grand Total	**$ 984,230,481**	**$ 1,115,669,451**	**$ 1,606,295,409**	**$ 1,632,761,775**

Budget By Program
Countywide Funds



Each 1% equals $7.2 million
Total funding equals $724.5 million

Programs include the following:

Courts - Defense, Prosecution, Records, Court Services

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

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

Human Services - Health, Public Assistance, Social Services

Physical Environment- Stormwater, Land Conservation, Environmental Protection

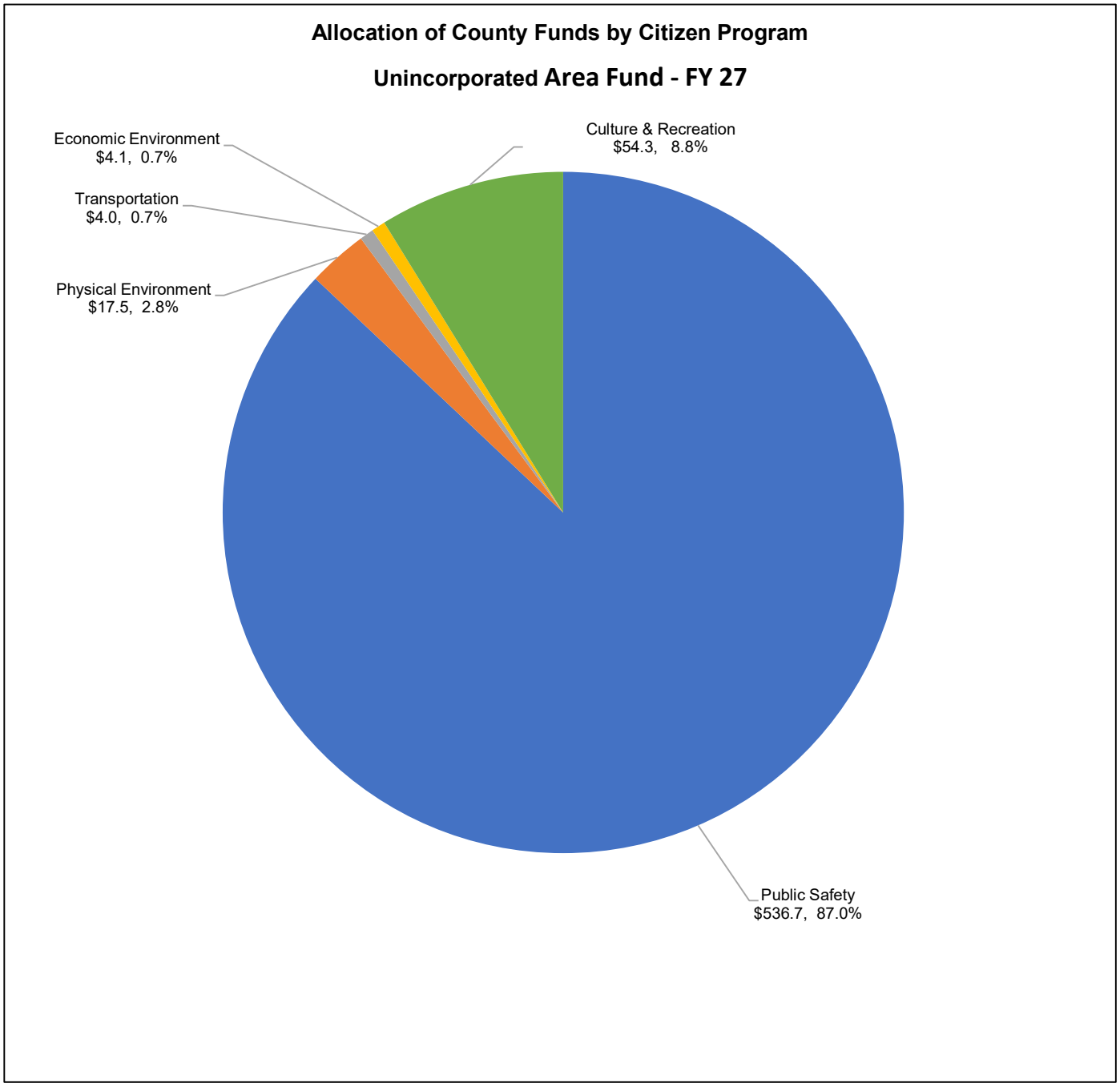
Public Safety- Law Enforcement, Detention, Medical Examiner, Consumer Affairs Disaster Relief

Transportation- Surface Transportation, Transit

Budget By Program
Unincorporated Area Funds

Program	FY24 Actuals	FY25 Actuals	FY26 Adopted	FY27 Recommended
Public Safety				
Law Enforcement	$ 183,649,086	$ 192,442,680	$ 199,279,730	$ 198,303,451
Fire Control	186,827,848	211,579,127	218,687,061	248,605,803
Ambulance and Rescue	51,448,159	51,769,825	39,821,822	50,893,790
Public Safety Protective Inspections	11,001,735	11,659,170	13,886,726	14,149,555
Emergency & Disaster Relief Services	330,047	312,679	534,419	580,459
Medical Examiner	4,248	5,286	0	0
Consumer Affairs	(11)	809	68,056	68,056
Other Public Safety	4,414,352	5,036,441	36,060,726	24,124,474
	437,675,464	**472,806,017**	**508,338,540**	**536,725,588**
Physical Environment				
Conservation & Resource Management	578	0	200,000	200,000
Flood Control	11,504,710	13,656,594	16,534,683	16,945,244
Physical Environment/Solid Waste	2,220	1,904	24,000	24,000
Water/Sewer Combination Services	52,265	93,548	266,959	248,238
Other Physical Environment	20,353	0	35,000	35,000
	11,580,126	**13,752,046**	**17,060,642**	**17,452,482**
Transportation				
Road & Street Facilities	7,440,339	5,983,966	3,946,473	4,045,657
	7,440,339	**5,983,966**	**3,946,473**	**4,045,657**
Economic Environment				
Industry Development	244,381	427,964	2,805,774	2,688,996
Housing & Urban Development	1,244,957	1,142,265	1,286,558	1,360,975
Other Economic Environment	699,626	635,033	77,300	39,430
	2,188,964	**2,205,262**	**4,169,632**	**4,089,401**
Human Services				
Health	0	658	0	0
	0	**658**	**0**	**0**
Culture/Recreation				
Parks & Recreation	42,299,349	45,048,226	51,370,877	54,016,407
Cultural Services	150,000	200,000	150,000	200,000
Other Culture/Recreation	0	17,500	55,000	55,000
	42,449,349	**45,265,726**	**51,575,877**	**54,271,407**
Courts				
Court Related Services	0	0	3,000	3,000
	0	**0**	**3,000**	**3,000**
Total Citizen Programs	**$ 501,334,242**	**$ 540,013,675**	**$ 585,094,164**	**$ 616,587,535**
General Government Services				
Executive	0	30,272	0	0
Financial & Administrative	10,384,366	11,150,890	14,650,309	15,645,911
Comprehensive Planning	11,713,802	12,387,185	13,692,849	14,131,493
Debt Service	-	94,633	6,900	6,083
Other General Government	3,129,603	3,565,355	5,726,902	6,119,017
	25,227,771	**27,228,335**	**34,076,960**	**35,902,504**
Non-Expenditure Disbursements				
Transfers	59,587,696	99,563,809	127,204,974	114,292,811
Reserves & Refunds	9,972	3,982	153,545,137	156,888,665
	59,597,668	**99,567,791**	**280,750,111**	**271,181,476**
Grand Total	**$ 586,159,681**	**$ 666,809,801**	**$ 899,921,235**	**$ 923,671,515**

Budget By Program
Unincorporated Area Funds



Each 1% equals $6.2 million
Total funding equals $616.6 million

Programs include the following:

Culture & Recreation - Parks & Recreation, Cultural Services

Economic Environment - Industry Development, Housing

Physical Environment- Stormwater

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

Transportation- Surface Transportation, Transit

Capital Improvement Program Budget
Sources and Uses of Funds

(in Millions of $)

SOURCES [1]	FY 24 Actuals	FY 25 Actuals	FY 26 Adopted	FY 27 Recommended
ARP Funds	$33.4	$54.2	$75.1	$18.9
Boat Fees	0.0	0.6	0.2	0.4
CDBG-DR	0.0	0.0	0.0	174.3
Community Invest. Tax	25.5	34.0	221.2	207.9
Enterprise Fees	51.3	119.8	554.8	628.0
Financing	150.6	63.9	1,174.2	1,388.8
Gas Taxes	6.9	4.0	20.9	16.6
General Revenues	43.9	73.3	564.1	652.2
Grants & County Match	13.6	21.9	303.6	258.5
Impact Fees	3.7	16.6	87.6	78.1
Library Fund	5.3	3.6	78.0	85.9
Mobility Fees	3.5	18.1	122.6	117.5
Other	2.1	1.5	35.8	32.3
Stormwater Fees	18.9	32.4	64.2	50.0
TOTAL SOURCES	**$358.7**	**$443.9**	**$3,302.5**	**$3,709.3**

USES	FY 24 Actuals	FY 25 Actuals	FY 26 Adopted	FY 27 Recommended
Fire	$6.1	$19.4	$160.9	$123.8
Government Facilities	39.9	49.6	241.4	297.6
Libraries	5.3	3.6	78.1	86.0
Parks	28.7	40.4	178.4	202.4
Solid Waste	2.6	13.6	178.5	159.6
Stormwater	24.7	42.3	87.8	169.7
Transportation	97.7	109.7	726.2	715.5
Water & Wastewater	153.6	165.3	1,651.3	1,954.8
TOTAL USES	**$358.7**	**$443.9**	**$3,302.5**	**$3,709.3**

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

Debt Service Budget Summary

(Millions)	FY 24 Actual	FY 25 Adopted	FY 26 Adopted	FY 27 Recommended
DEBT SERVICE BUDGET				
Principal	$ 78.0	$ 78.5	$ 81.2	$ 70.3
Interest Payments, except capitalized [1]	49.6	51.6	50.2	56.5
Total Principal & Interest	**127.7**	**130.1**	**131.4**	**126.8**
Debt Administration Expenses [2]	1.0	1.4	1.4	2.8
Principal Payment Defeased Debt [3]	0.0	0.0	0.0	0.0
Redemption of Debt	0.0	0.0	0.0	0.0
Redemption of Short term Loans	25.5	66.3	68.9	511.3
Interfund Short term Loans				
Sub Total	**$ 154.2**	**$ 197.8**	**$ 201.7**	**$ 640.9**
Other Debt Services Costs and Fees [4]	0.6	3.6	12.1	19.7
Net Debt Service Funding	**$ 154.8**	**$ 201.4**	**$ 213.8**	**$ 660.6**
(not including Commercial Paper rollovers)				
COUNTY DEBT OUTSTANDING BY TYPE: *(As of Fiscal Year End)*				
General Obligation Debt	$ 146.9	$ 144.0	$ 140.4	$ 137.2
Self-Supporting Debt [1]	573.3	1,094.1	1,637.0	1,576.5
Non Self-Supporting Debt	589.7	544.8	478.8	428.1
TOTAL COUNTY DEBT OUTSTANDING *(As of Fiscal Year End)*	**$ 1,309.9**	**$ 1,782.8**	**$ 2,256.2**	**$ 2,141.8**

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 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 reduces 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 forecast 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 27 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 27 estimates generally reflect improving economic activity that is expected to continue through 2027.

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 – 31.6% in FY 27.

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 5.3608 mills, FY 27 revenue prior to the 5% statutory reduction is projected to be $994 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 4.7163 mills, FY 27 revenue prior to the 5% statutory reduction is projected to be $519 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 27 revenue prior to the 5% statutory reduction is projected to be $98 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 27 budget includes a countywide millage of 0.0604 mills for voter approved general obligation debt for the acquisition of environmentally sensitive land. FY 27, revenue prior to the 5% statutory reduction is projected to be $11 million

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

As a separately elected constitutional officer, the Hillsborough County Property Appraiser is responsible for assessing property values and establishing taxable values for all property in the County. By statute, assessed values are based on property values as of the preceding January 1st. The Property Appraiser is required to provide taxing authorities with 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 at an interest rate to be earned by the purchaser, and the lowest interest rate bid wins the auction. Winners are required to pay the full tax bill amount; interest associated with the interest rate they bid becomes what they earn if a property owner subsequently pays what is owed. Property owners are required to pay the certificate holder the amount of the tax bill plus accrued interest. If a tax certificate is not redeemed within three years, the tax certificate holder can file with the court to take the property.

Several factors constrain annual growth in assessed property values:

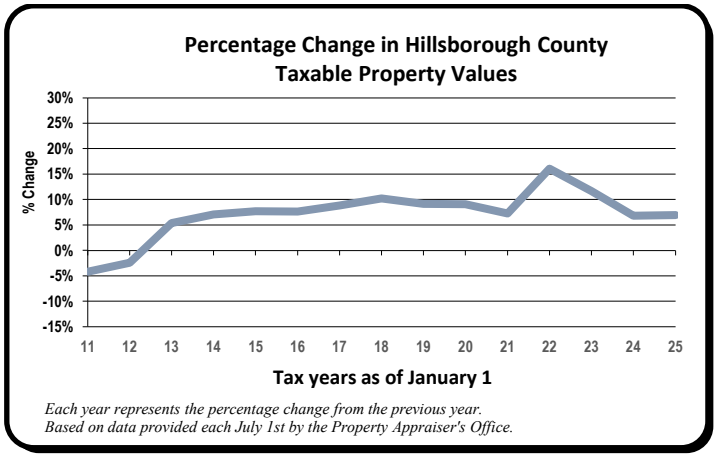
- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995, and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The 2026 tax year SOH limit is 3.0%.

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

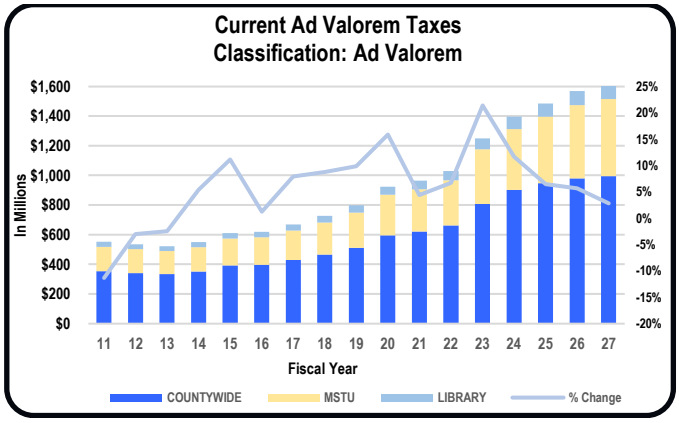
- Additional tax reform measures approved by the State and by voter referendum since 2007 further limit increases in taxable values and millage rates which can be assessed by local authorities and impact the taxable values not only for homesteaded properties but for residential and commercial property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

For a given ad valorem tax rate (millage), an increase in taxable values will result in higher County ad valorem tax revenues. Conversely, a decrease in taxable values will result in lower ad valorem revenues. As the chart below shows, taxable values fluctuate over time –2013 taxable values increased 2.88% from 2012, and FY 15 values increased an additional 8.5%. FY 16 taxable values increased by 7.7%, and FY 17 values increased an additional 7.6%. FY 18 taxable values increased by 8.9%, with FY 19 taxable values increasing by 10.2%. FY 20 taxable value increased 9.2%, FY 21 taxable values increased 9.1% and FY 22 taxable values increased 7.3%. FY 23 taxable values increased 16.1% and FY 24 taxable values increased 11.7%. FY 25 taxable values increased 6.8% and FY 26 taxable values increased by 6.9%. Preliminary FY 27 taxable values increased 3.4%.

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 2012.



(Note: All graphs show FY 11 – FY 25 actual revenue and budgeted FY 26– FY 27 revenue)

Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real estate markets. In FY 25, FY 26, and FY 27 Countywide millage was reduced by 0.1 mills while MSTU millage was increased 0.1 mills.

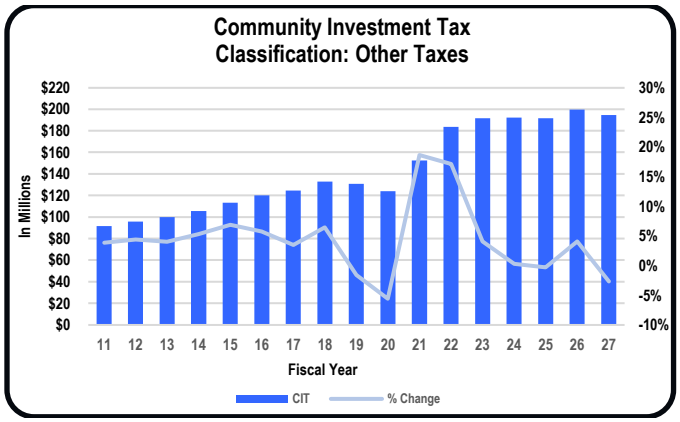
Major County Revenues

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 10.2% of FY 27 revenues.

Local Government Infrastructure Surtax - On September 3, 1996, voters of Hillsborough County approved the levy of a 0.5% sales surtax for a thirty-year period, effective December 1, 1996. The proceeds from this "*Community Investment Tax*"[3] are used to acquire, construct and improve transportation, stormwater, general government, public education and public safety infrastructure to promote the health, safety and welfare of Hillsborough County residents. This tax is due to sunset on November 30, 2026. In November 2024, voters of Hillsborough County approved the renewal of the *Community Investment Tax*"[4] for a fifteen-year period, commencing December 1, 2026, through December 31, 2041.

By agreement, several other governmental entities share in the proceeds of this tax. The Hillsborough County School Board receives 5% of gross revenue, distributed monthly. 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.



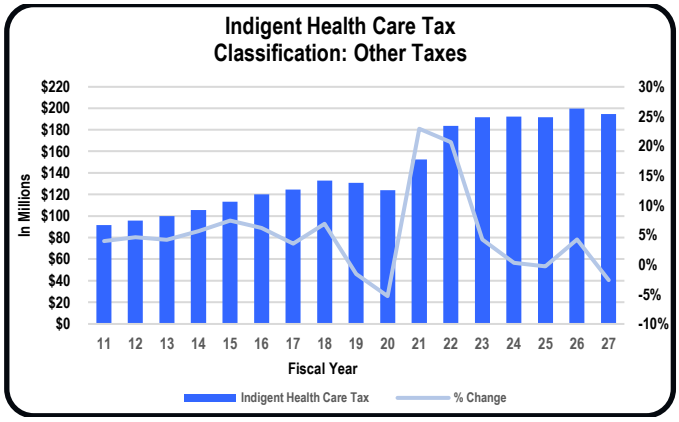
As previously discussed, staff prepare short- and long-term projections of sales surtax revenues based on various trend analyses, state forecasts, and economic conditions. The FY 26 and FY 27 estimates reflect the average of the various forecast results after dropping the high and low results.

[3] Section 212.055(2), Florida Statutes
[4] Section 212.055(2), Florida Statutes
[5] Section 212.055(4), Florida Statutes

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

Indigent Care and Trauma Center Sales Surtax - The Indigent Care and Trauma Center Sales Surtax[5] funds Hillsborough County's nationally acclaimed Indigent Health Care Program and was initially authorized by the State in 1984. Extended twice, the sunset provision was permanently removed in 2003.

The chart for this tax reflects revenues since FY 11. Since the tax is assessed similarly to the Local Government Infrastructure Surtax (CIT), revenue trends, barring rate changes, other structural tax changes and audit adjustments, will mirror the CIT.



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

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

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

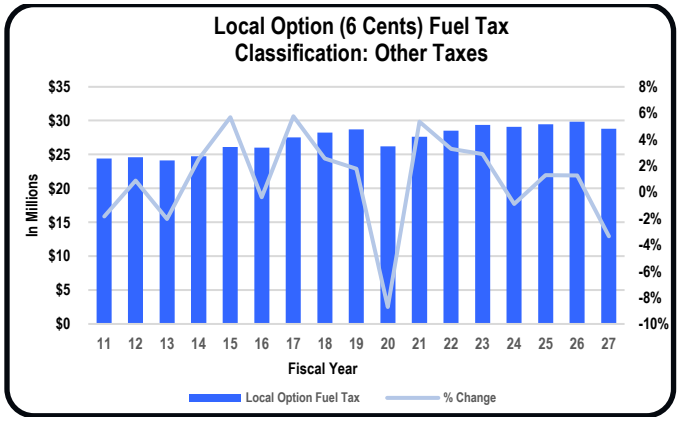
Major County Revenues

decline, demand, along with associated revenue, tends to increase. Over time, revenue increases due to higher demand are mitigated by the replacement of older vehicles with more fuel-efficient vehicles.

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

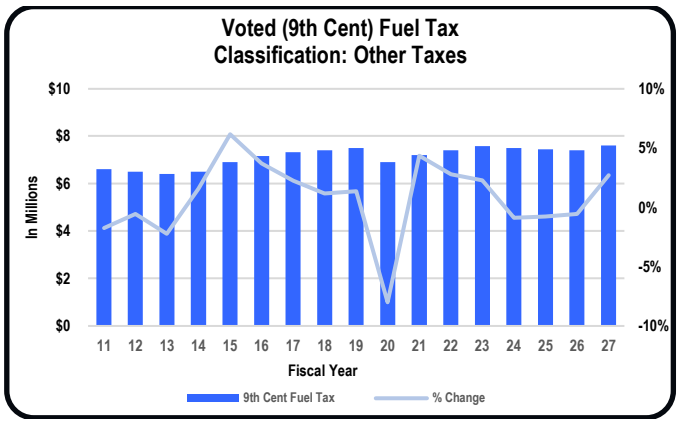
Hillsborough County levies the maximum 6 cents of the 1-6 Cents Local Option Fuel Tax; the tax is levied on each gallon of gasoline or diesel fuel. The Ninth Cent Fuel Tax is also levied on both gasoline and diesel fuel. By ordinance, use of the Ninth Cent Fuel Tax is restricted to pothole repair and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

Reflecting projections of continued varying fuel prices through the end of 2027. FY27 fuel tax revenue is projected to decrease 3.36% compared to FY 26.



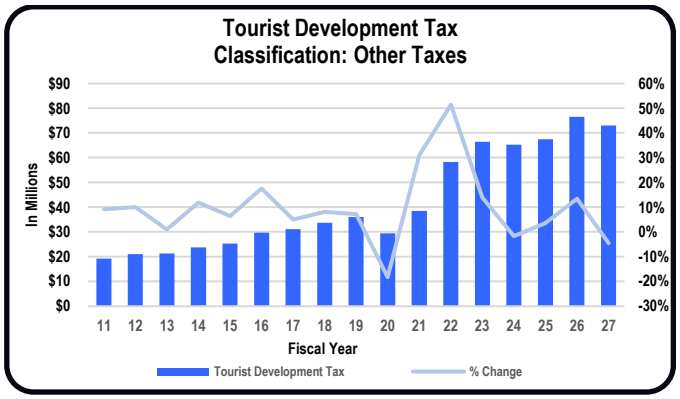
The Voted (9th Cent) Fuel Tax was extended through December 31, 2031, while the Local Option (6 Cents) Fuel Tax is scheduled to sunset on December 31, 2042. The sunset dates of these taxes can be extended by a resolution approved by the Board of County Commissioners. Staff used the average of the various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

[8] Section 125.0104, Florida Statutes



Local Option Tourist Development Tax[8] - This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond James Stadium, home to the Tampa Bay Buccaneers. In October 1995, an additional one percent was added to finance the Amalie Arena, an indoor sports and entertainment arena constructed in downtown Tampa, bringing the total tourist development tax to 5%. Hillsborough qualified as "high tourism impact" County in FY 19 as sales subject Tourist Developments Taxes (TDT) exceeded $600 million in FY 18. The BOCC voted an additional 1% in June 2019.

As the graph below illustrates, tourist tax revenues can vary widely from year to year, depending on the state of the economy and the success in attracting large conferences, national sports events, 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 decrease 4.61% in FY 27 as increased national economic conditions and increased tourism support more travel and improved local occupancy rates.

Communications Services Tax – In 2001 the State of Florida established the Communications Services Tax (CST)[9] to simplify

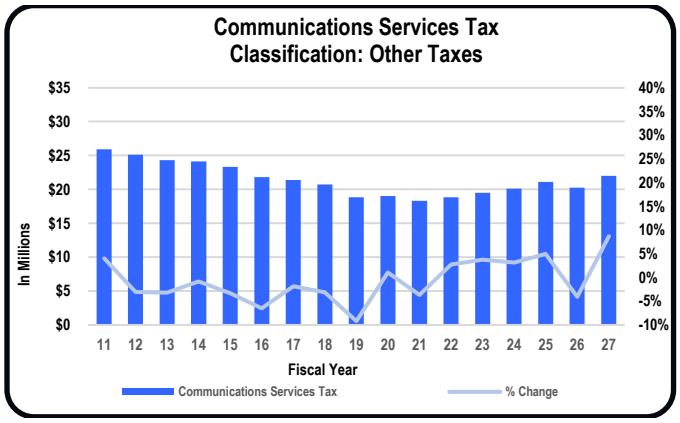
[9] Section 202.19(1), Florida Statutes

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 27 revenue is projected to increase by 8.7%.



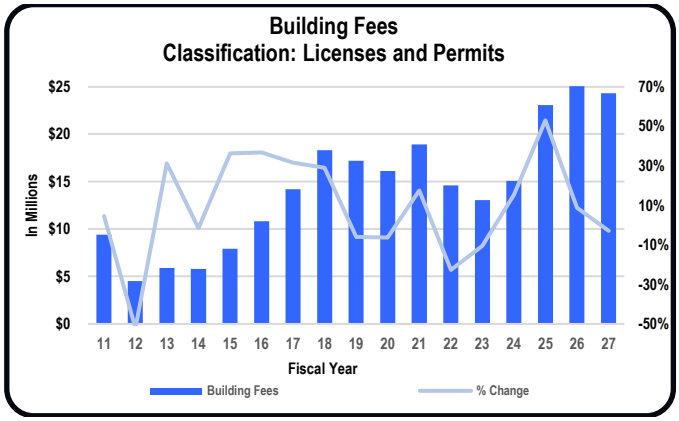
The County only collects revenue from this tax from residents in the unincorporated area, and the revenue is used to fund services provided only in the unincorporated area. The three municipalities levy their own communications services taxes from residents within their borders, so the County's revenue is not subject to sharing.

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

Licenses and Permits

Fees from licenses and permits will provide 10.6% of total FY27. 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.

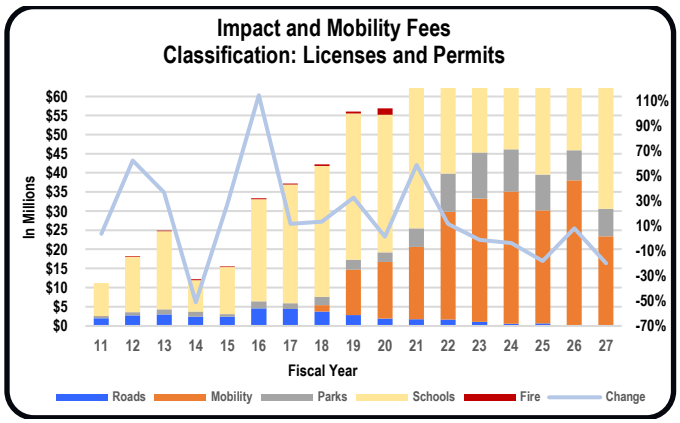


Despite permit activity falling another 28.2% in FY 08 due to the continued backlog of unsold existing and new homes, revenue increased 9.1%, realizing a full year of revenues based on the increased fee structure. Actual year-end FY 09 revenues fell 27.8%, or almost $3 million, from FY 08 revenues, reflecting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

FY 12 revenue was $4.5 million, reflecting a temporary 50% decrease in permit fee rates approved by the Board of County Commissioners on September 8, 2011. The reduction was intended to help encourage economic development and applied to construction related permit applications and applications for service filed between October 1, 2011, and December 31, 2012. Rates returned to FY 11 levels on January 1, 2013, resulting in higher revenue. Revenues increased to $8.4 million for FY 14 due to the continued improvement in the economy and a decrease in the inventory of homes for sale from a high of 15 months to 4 months in

mid-FY 13. FY 15 revenues declined to $6.8 million, a 20.1% reduction, despite BOCC approval to lower permit fee rates to draw down excess reserves, strong permitting demand was reflected in FY 15 revenue, which grew by 36.2% to $7.9 million. FY 16 revenues increased to $10.8 million, or 36.7%, with FY 17 revenues increasing to $14.2 million, or 31.5%. FY 18 revenues increased to $18.3 or 29% and FY 20 revenues decreased by 6.4%. FY 21 Permit fees increased 17.4%. FY 22 Permit Fees decreased by 22.8%. FY 23 Permit Fees are increased 16.3%. The FY 26 revenues are projected to increase 8.7% and FY 27 revenues are projected to decrease 2.97%. The 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 were 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.

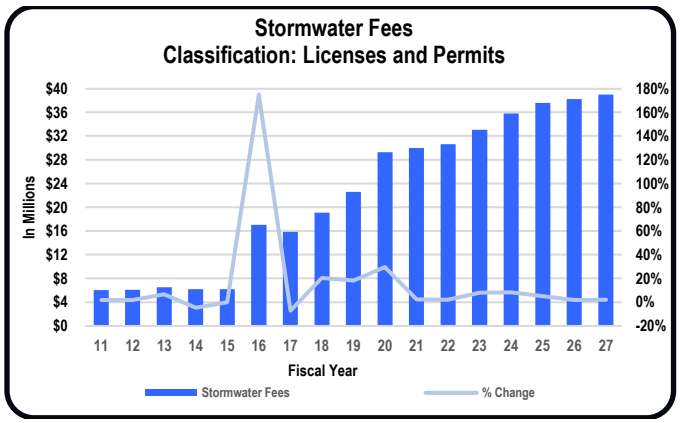
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017, are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being replaced by mobility fees; development will still be subject to Fire, Parks and School impact fees. Mobility fees are projected to generate $23.3 million in FY 27.

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.

Stormwater Assessments - On June 22, 1989, the Board of County Commissioners approved a stormwater assessment of 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 stormwater improvements needed, the Board of County Commissioners approved the first rate increase since the fee was implemented in 1991. The rates, effective in FY 16, were increased by 150%. The proposed rates for CY 25 for the annual assessment for a small single family residential is $47.57 per year, a medium single family residential is $86.49 and a large single family residential is $132.33. Other residential parcels, such as apartment complexes and condominiums, are assessed $28.54 per dwelling unit on the parcel. For non-residential parcels the assessment is $.0203 for each square feet of area which cannot absorb water.

Major County Revenues



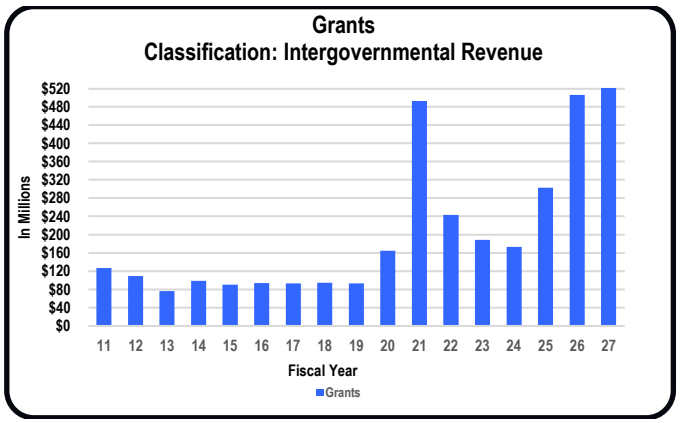
FY 27 revenues are expected to increase 2.0%. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

Intergovernmental Revenues

The County is projected to receive 22.2% of FY 27 revenue from intergovernmental sources such as federal and state grants and State levied taxes shared with local governments. The two largest components of this category are Local Grants, which represent 8.8% of intergovernmental revenues and the Federal Grants, which represent 50.0% 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.

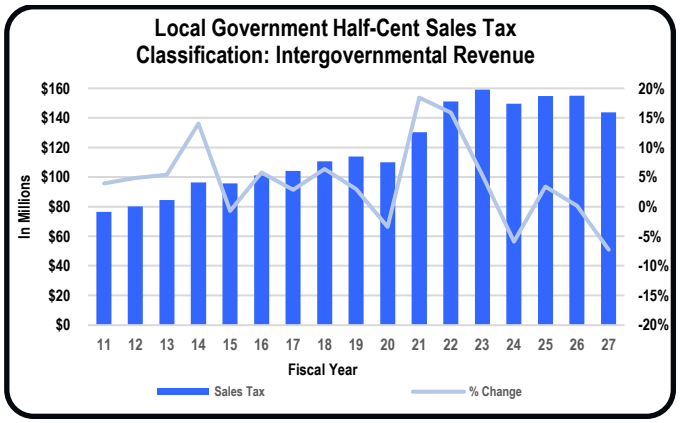
The County's largest grants are for Head Start/Early Head Start Programs. These programs provide services designed to enhance children's physical, social, emotional, and intellectual development. Early Head Start serves low-income pregnant women and families with infants and toddlers. Head Start provides 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 25 and forecast revenue for FY 26 through FY 27.

State Shared Revenues - Two State shared revenues are important sources of funding for the County. The *Local Government Half-Cent Sales Tax*[10] levied by the State has been a major source of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending in FY 08 and continued into FY 10, during which period annual revenue declined to a total of 20.1%.



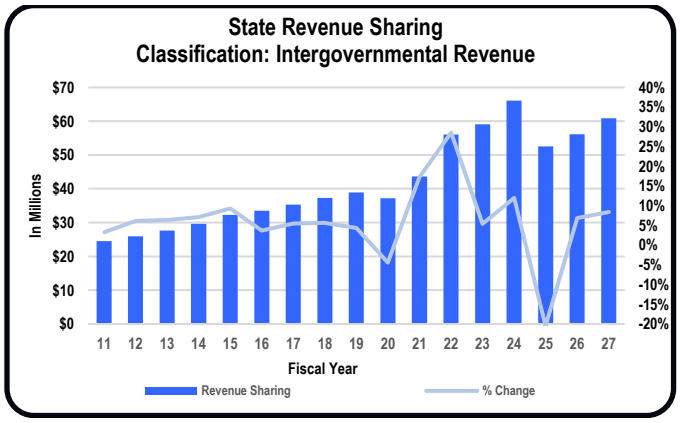
As consumer spending rose with a stronger economy and renewed job growth, half-cent sales tax revenue has risen each year

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

since FY 11. FY 14 reflects a one-time audit adjustment associated with an accounting change, resulting in a one-time increase of $7.3 million. Excluding this adjustment, FY 15 revenue increased 5.7% above FY 14. Continuing economic growth increased half-cent growth by 18.4% in FY 21 and 15.9% in FY 22. FY 23 Revenues increased 5.3%. FY 24 revenue declined by 5.9%, while FY 25 increased 3.4%. FY 26 revenues are projected to remain flat, increasing 0.2%. FY 27 revenues are projected to decrease 7.2%. Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

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

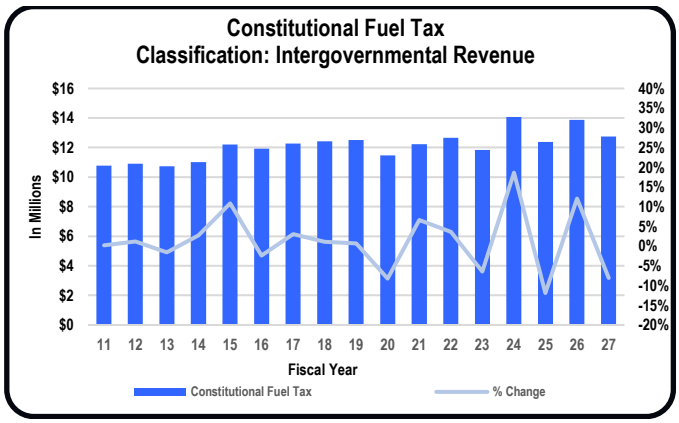
A weakening economy, with its associated impact on consumer spending, resulted in reductions in revenue from FY 07 through FY 10. Increased spending associated with an improving economy is evident starting in FY 11, when state revenue sharing revenue increased 3.3%. FY 15 actual revenue rose 9.3% over FY 14. FY 16 actual revenue exceeded FY 15 revenue by 3.7%, while FY 17 reflected a 5.4% increase. FY 20 reflected a decline of 4.4% while FY 21 increased 17.2%. FY 22 increased by 28.6%, FY 23 increased 5.4%. FY 24 revenues increased 11.9%. FY 26 revenues are projected to increase 6.9% and FY 27 revenues are projected to increase 8.4%.



The *Constitutional Fuel Tax*[12] is a two cent per gallon of motor fuel State levy shared only with counties. Eighty percent of the revenue can be used for debt services 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.

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

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 increased by 3.0%. FY 18 revenue reflects growth of 1.1%. FY21 revenues increased 6.6% and FY 22 revenue increased by 3.6%. The FY 25 Projection reflects a decrease of 11.9%, while FY 26 is projected to increase 12.0%. FY 27 is projected to decrease 8.1%. The forecasts were developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.



The *County (7th Cent) Fuel Tax*[13] is a one cent per gallon of motor fuel tax considered a State Shared Revenue since its distribution is based on a State-set formula not based solely on total collections within the county of collection. This revenue, along with other gasoline taxes and road network impact fees are used to support road network maintenance and improvements.

This fuel tax generally mirrors the Constitutional Fuel Tax, and the revenue outlook is similar. FY 24 revenue was $5.7 million. FY25 and FY 26 revenues are projected to be $5.5 million and $5.8 million, respectively. FY 27 revenues are projected to remain stable. The forecast was developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.

Charges for Services

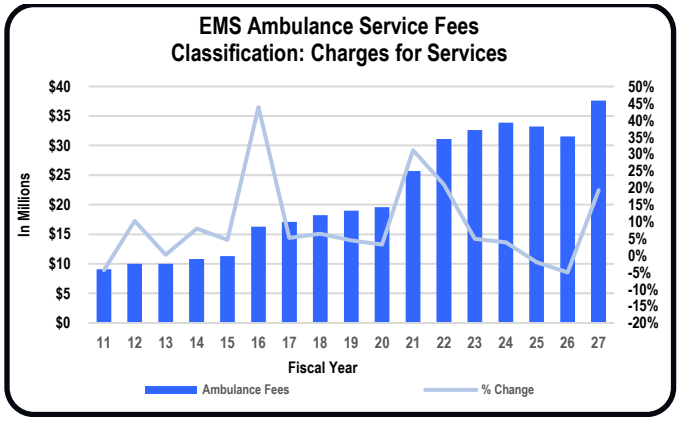
Charges for Services comprise 22.3% of FY 27 budgeted revenue, the largest component is water/wastewater and solid waste utility user charges, which represent 64.1% of total FY 27 charges for services. Internal service charges for services rendered by a central service department to other departments represent 5.0% of FY 27 charges for services. Examples of internal service charges include charges for fleet services and allocation of central service department costs funded by the countywide general fund to all other funds. Other charges are assessed for such services as ambulance transports, special recreation programs, fees for

[13] Section 206.41(1)(b), Florida Statutes

Major County Revenues

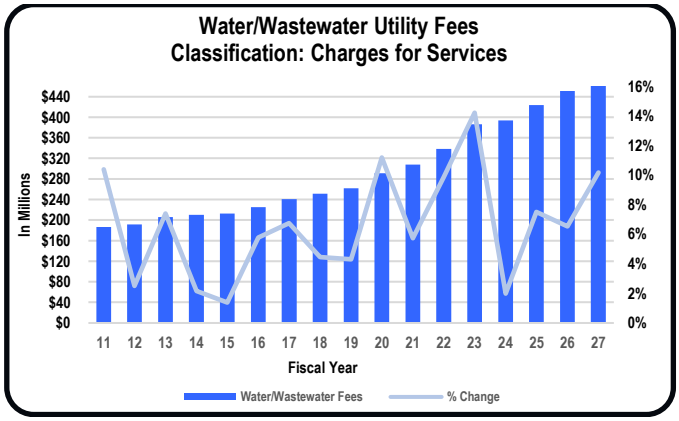
housing federal prisoners, various inspections, environment and physical resource fees, health and human services fees, and a myriad of other fees that generate relatively small amounts of revenue. In preparing the County's annual budget, departments whose operations are supported by these fees provide 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 11. FY 15 through FY 18 actuals reflect an increase in ambulance rates approved by the Board of County Commissioners in 2014. FY21 actual reflects a growth of 31.1%. FY 22 increased by 21.0% and FY 23 increased by 4.9%. FY 24 increased 3.8%, while FY 25 decreased by 2.0%. FY 26 is projected to decrease by 5.0%. FY 27 is projected to increase by 19.3%. 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, 2025, resulting in the following rates: a Residential Base Facility Charge for Portable Water of $13.58, a Residential Base Facility Charge for Wastewater of $21.95, and a Customer Service Charge of $6.54. These base charges are in addition to Volumetric Charges which are tiered as follows: $1.12 for each 1,000 gallons up to 5,000 gallons, $3.09 for each 1,000 gallons from 5,001 to 15,000 gallons, $5.19 for each 1,000 gallons from 15,001 to 30,000 gallons, and $7.73 per 1,000 gallons over 30,001 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 $7.07 for each 1,000 gallons.

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



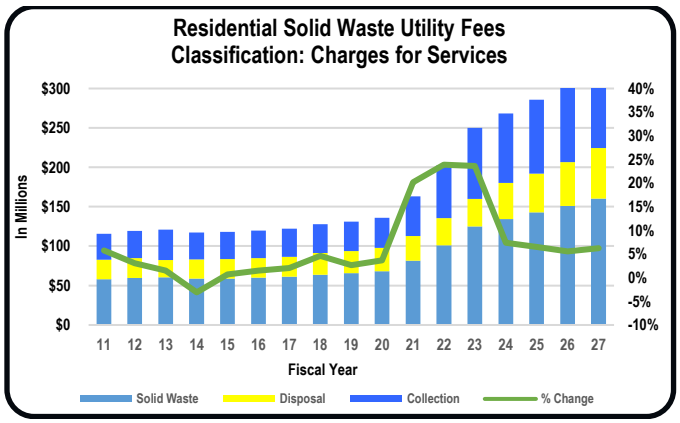
The Water/Wastewater chart reflects the improving economy and associated growth in the housing market, revenues from FY 11 through FY 14 increased an average of 6.0% per year. FY 15 revenue increased a slight 1.4% increase from FY 14: with FY 16 growth of 4.2% and FY 17 growth of 5.0%. Both FY 20 and FY 21 revenues increased by 11.2% and 5.7%. FY 22 increased by 9.8%. FY 23 revenue increased 14.2%. FY 24 revenues increased by 2.0% and FY 25 revenues increased by 7.5%. FY 26 increased by 6.5% and FY 27 by 10.9%, reflecting both population growth and annual rate indexing. 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.

Major County Revenues

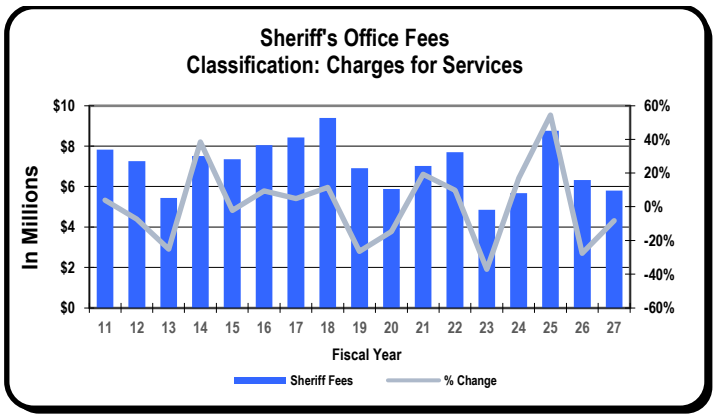
The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise collectors are now paid directly by the County. Bond covenant requirements dictate that the collection rate be reviewed annually. As of October 1, 2025, the residential curbside collection rate is $302.17.



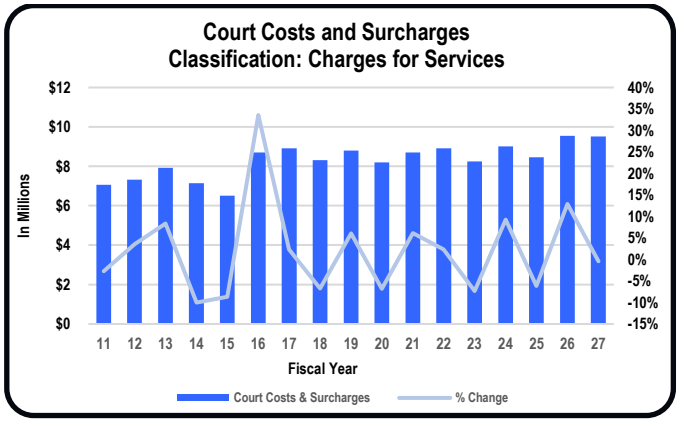
Residents are also assessed a solid waste disposal assessment on the ad valorem tax bill. These assessment fees replace the tipping fee previously charged by disposal facilities for residential refuse disposal, whether transported by the residential user or a commercial service. As of October 1, 2025, the residential disposal rate was $213.05. Refuse originating from non-residential sources is subject to a tipping fee per ton at the time of disposal, the fee being based on the type of refuse being tipped.

Revenues for FY 20 increased 3.7% primarily to population growth and disposal rate increase. FY 21 revenues increased 20.2%, while FY 22 and FY 23 revenues increased 23.9% and 23.6%, respectively. The FY 24 Revenues increased 7.3%. FY 25 increased 6.5% and FY 26 is projected to increase 5.5%. FY27 revenues are projected to increase 6.20%. 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 increased allocation from County general revenue to fund budget requests.



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

Major County Revenues

11 and FY 16 are reflected in annual revenue collected. The increase in FY 17 is attributable to 3 new court fees initiated by the Florida Legislature in 2016. FY22 Revenues increased 2.3%. FY 23 Revenues decreased 7.3%. FY 24 revenues increased 9.2%, FY 25 Revenues are decreased by 6.2%. While FY 26 is projected to increase 12.9%. FY 27 is projected to remain stable. Court fee estimates were provided by the Clerk of the Circuit Court.

Fines and Forfeitures

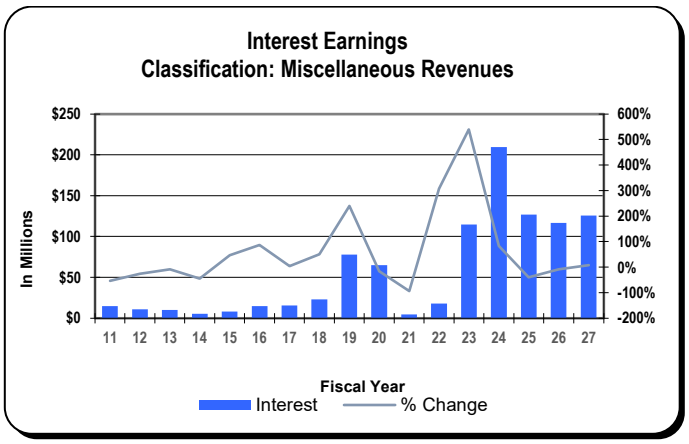
Fines and Forfeitures comprise only 0.1% for FY 27 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry out court-related functions. This resulted in an estimated ongoing annual revenue reduction of over $1.0 million.

Miscellaneous Revenues

Miscellaneous Revenues account for 3.1% of projected FY 27 revenues. While still at near historical lows, stable interest rates for FY 27 will result in increased interest revenues as reflected on the chart below. In addition to interest, this category also includes rental income, reimbursement of prior year expenditures, sale of surplus equipment, property and land, and contributions and donations. Prior year actuals also reflect the net change in the fair value of investments, as required by governmental accounting standards. The County does not currently budget for unrealized changes in the value of its investments, but they are reflected in its financial statements, and they impact future budgets through changes in the fund balance brought forward each year.

Interest Earnings – Although a very small component of total County revenues, interest revenue is the largest component of Miscellaneous Revenues and affects every county fund. As the chart below shows, there is a great deal of fluctuation in interest earnings from year to year due to changes in interest rates and changes in investment term structure.

County projections on interest earnings are 300 basis points (3.0%) in FY 26 and FY 27 as compared to 400 basis points (4.0%) in FY 25. FY 27 interest revenues are projected to be $125.5 million.



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

County Revenues by Source

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended	% Total FY27
Taxes					
Ad Valorem Taxes	$ 1,351,997,646	$ 1,436,633,702	$ 1,584,470,333	$ 1,628,708,350	31.5%
Communications Services Tax	20,106,996	20,821,216	20,240,461	22,023,279	0.4%
Community Investment Tax	192,054,564	225,523,221	199,593,337	194,433,777	3.8%
Indigent Healthcare Surtax	192,054,187	225,534,483	199,593,337	194,433,777	3.8%
Local Option Six-Cents Fuel Tax	29,058,156	29,050,504	29,800,694	28,773,406	0.6%
Ninth-Cent Gas Tax	6,661,445	7,546,939	7,399,869	7,613,860	0.1%
Tourist Development Tax	65,194,031	68,215,861	76,528,417	72,964,452	1.4%
Other Taxes	1,833,948	1,930,585	1,627,864	1,617,148	0.0%
Total Taxes	**$ 1,858,960,973**	**$ 2,015,256,511**	**$ 2,119,254,312**	**$ 2,150,568,049**	**41.6%**
Licenses & Permits					
Building Permits	15,059,485	23,198,714	25,044,377	24,335,887	0.5%
Fire Impact Fees	1,878,892	1,164,705	1,340,218	1,269,112	0.0%
Parks Impact Fees	11,083,366	7,118,688	7,867,364	7,161,411	0.1%
School Impact Fees	47,943,113	30,143,009	37,752,880	36,134,072	0.7%
Transportation Impact Fees	51,737,561	41,266,296	53,130,972	41,987,018	0.8%
Special Assessments - Capital Improvement	24,272,441	(38,301,719)	14,054,700	164,669,345	3.2%
Special Assessments - Stormwater	35,776,354	36,133,956	38,231,385	38,996,012	0.8%
Special Assessments - Public Service	114,948,200	214,000,000	214,000,000	214,000,000	4.1%
Special Assessments - Street Lighting	13,177,760	12,666,779	13,700,710	13,974,718	0.3%
Other Licenses & Permits	1,449,316	1,601,020	1,392,789	1,355,968	0.0%
Total Licenses & Permits	**$ 317,326,487**	**$ 328,991,447**	**$ 406,515,395**	**$ 543,883,543**	**10.5%**
Intergovernmental Revenue					
State Shared Revenues					
Constitutional Fuel Tax	14,053,041	12,953,520	13,871,438	12,744,963	0.2%
County Fuel Tax	5,682,217	5,643,854	5,829,722	5,518,321	0.1%
Local Government Half-Cent Sales Tax	149,695,361	150,707,184	155,020,989	143,788,933	2.8%
Shared State General Revenues	2,194,421	6,718,424	5,846,469	7,541,869	0.1%
Shared State Restricted Revenue	11,563,351	11,858,661	15,020,624	25,937,260	0.5%
State Revenue Sharing	66,086,355	58,255,662	56,144,647	60,833,540	1.2%
Other Culture & Recreation	2,649,468	2,245,803	2,250,004	2,000,004	0.0%
Other Intergovernmental Revenues	10,430,099	9,031,444	53,019,694	39,560,909	0.8%
	262,354,312	257,414,551	307,003,587	297,925,799	5.8%
Intergovernmental Grants					
Federal Grants	146,882,367	319,577,312	177,417,270	570,521,958	11.0%
Federal Payments In Lieu Of Taxes	1,282	1,324	0	0	0.0%
State Grants	24,477,302	16,571,371	112,507,297	97,403,924	1.9%
Local Grants	1,923,990	2,419,292	216,117,145	188,325,093	3.6%
	173,284,941	338,569,299	506,041,712	856,250,975	16.6%
Total Intergovernmental Revenue	**$ 435,639,253**	**$ 595,983,850**	**$ 813,045,299**	**$ 1,154,176,774**	**22.4%**

County Revenues by Source

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended	% Total FY27
Charges for Services					
Water/Wastewater Utility Fees					
Water/Reclaimed Water Utility Fees	183,883,938	195,133,622	203,791,852	221,361,193	4.3%
Wastewater Utility Fees	195,292,104	210,632,508	229,882,085	256,120,031	5.0%
Water/Wastewater Combination Fees	14,475,968	15,861,179	17,408,329	19,538,351	0.4%
	393,652,010	421,627,309	451,082,266	497,019,575	9.6%
Solid Waste Fees					
Solid Waste Collection/Disposal Fees	193,300,490	204,355,317	208,818,903	229,516,114	4.4%
Solid Waste Recycling Revenue	17,013,232	14,718,793	9,416,584	9,416,584	0.2%
Solid Waste Hardship/Assistance Credit	2,220	1,904	24,000	24,000	0.0%
	210,315,943	219,076,013	218,259,487	238,956,698	4.6%
Other User Fees					
Ambulance Fees	33,868,494	36,360,131	31,519,187	37,618,801	0.7%
Court Costs & Surcharges	9,007,540	9,080,489	9,539,318	9,546,200	0.2%
Sheriff's Office Fees	5,667,484	5,398,296	6,327,773	5,802,328	0.1%
Public Safety Fees	4,060,510	3,326,024	3,920,849	3,935,570	0.1%
Environment & Physical Resource Fees	6,199,555	6,158,661	5,103,194	6,323,447	0.1%
Transportation Fees	5,395,094	5,416,532	4,282,396	4,522,992	0.1%
Health & Human Services Fees	23,899,761	24,481,101	25,802,505	29,629,323	0.6%
Culture & Recreation Fees	5,217,595	4,838,429	4,740,478	4,936,091	0.1%
Economic Environment Fees	119,650	82,050	84,150	84,150	0.0%
Internal Service Charges	51,510,140	56,375,787	56,500,000	57,500,000	1.1%
Other User Fees	198,528,515	215,845,221	222,646,559	251,444,691	4.9%
	343,474,339	367,362,721	370,466,409	411,343,593	8.0%
Total Charges for Services	**$ 947,442,292**	**$ 1,008,066,043**	**$ 1,039,808,162**	**$ 1,147,319,866**	**22.2%**
Fines & Forfeits	**$ 6,490,873**	**$ 4,888,617**	**$ 6,619,465**	**$ 6,379,055**	**0.1%**
Miscellaneous Revenue					
Interest	261,982,044	219,491,752	116,444,066	125,525,764	2.4%
Other Miscellaneous Revenue	57,178,344	61,845,477	32,002,748	35,592,098	0.7%
Total Miscellaneous Revenue	**$ 319,160,388**	**$ 281,337,229**	**$ 148,446,814**	**$ 161,117,862**	**3.1%**
Total Revenue	**$ 3,885,020,265**	**$ 4,234,523,697**	**$ 4,533,689,447**	**$ 5,163,445,149**	**100.0%**

Millage Comparison

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

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

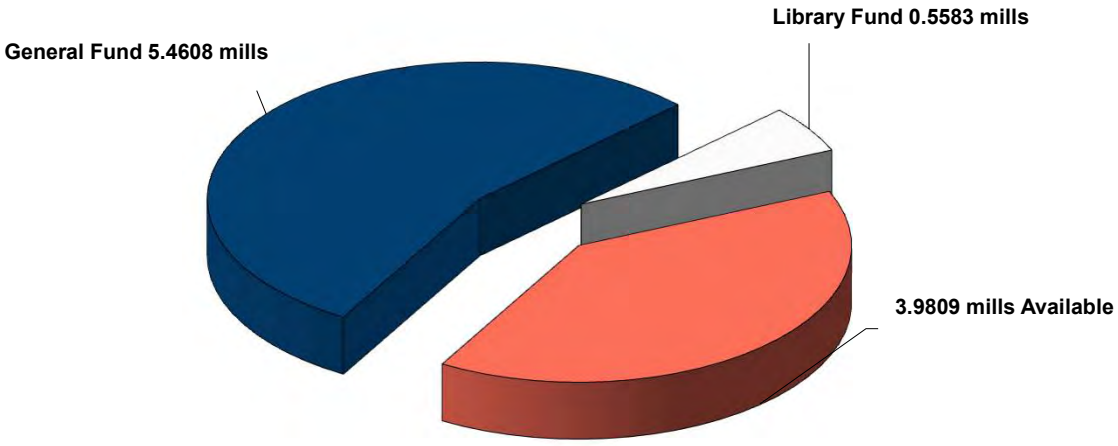
Millage Comparison

	FY 26 Adopted		FY 27 Recommended	
	MILLAGE	LEVY	MILLAGE	LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.4608	$ 980,334,924	5.3608	$ 994,964,480
TOTAL OPERATING	5.4608	980,334,924	5.3608	994,964,480
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	10,873,780	0.0604	11,246,480
TOTAL DEBT	0.0604	10,873,780	0.0604	11,246,480
TOTAL OPERATING & DEBT	5.5212	991,208,704	5.4212	1,006,210,960
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.6163	493,306,064	4.7163	519,264,630
Library Services	0.5583	95,753,565	0.5583	98,930,760
TOTAL OPERATING	5.1746	589,059,629	5.2746	618,195,390
DEBT SERVICE				
Parks & Recreation Bonds [1]		-		-
TOTAL OPERATING & DEBT	5.1746	589,059,629	5.2746	618,195,390
TOTAL BOCC	**10.6958**	**$ 1,580,268,333**	**10.6958**	**$ 1,624,406,350**

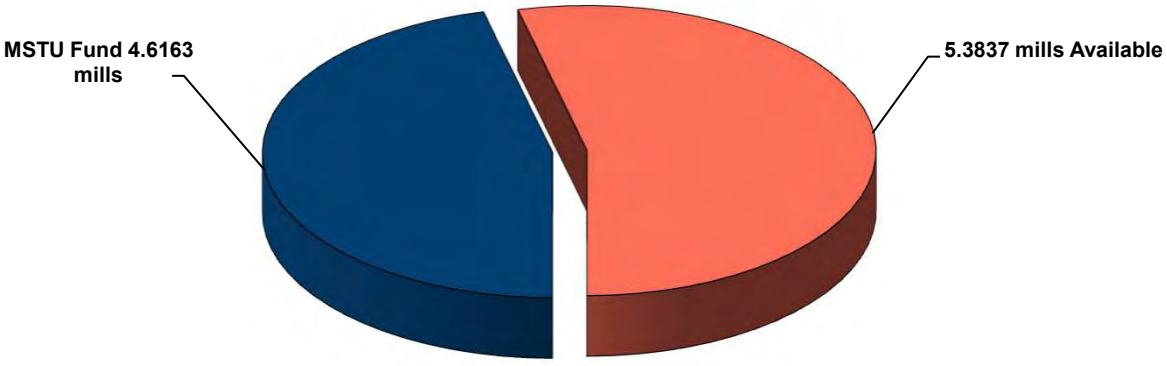
TAXABLE PROPERTY VALUES	FY 26	FY 27
COUNTYWIDE		
Value of Existing Property	$176,235,960,131	$185,600,000,000
Value of New Construction	3,286,257,170	N/A
Total Taxable Value	$179,522,217,301	$185,600,000,000
ELAPP DEBT SERVICE		
Value of ELAPP Property	$180,029,476,072	$186,200,000,000
Total Taxable Value	$180,029,476,072	$186,200,000,000
UNINCORPORATED(MSTU)		
Value of Existing Property	$105,186,838,233	$110,100,000,000
Value of New Construction	1,674,948,032	N/A
Total Taxable Value	$106,861,786,265	$110,100,000,000
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	$168,534,467,379	$177,200,000,000
Value of New Construction	2,974,694,583	N/A
Total Taxable Value	$171,509,161,962	$177,200,000,000
PARKS & RECREATION DEBT SERVICE		
Value of Existing Property	N/A	N/A
Value of New Construction	N/A	N/A
Total Taxable Value	$0	$0

Millage Comparison

Hillsborough County's Use of the Countywide 10-mill Cap FY 26

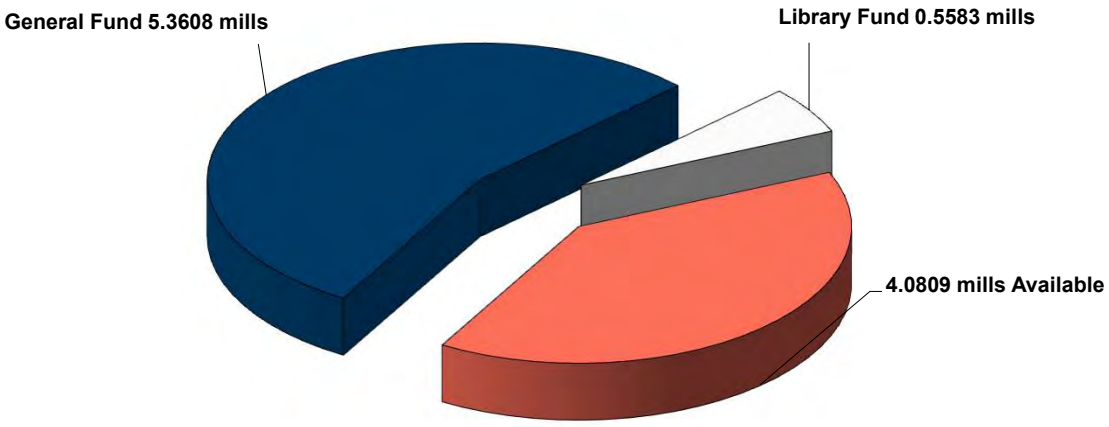


Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 26

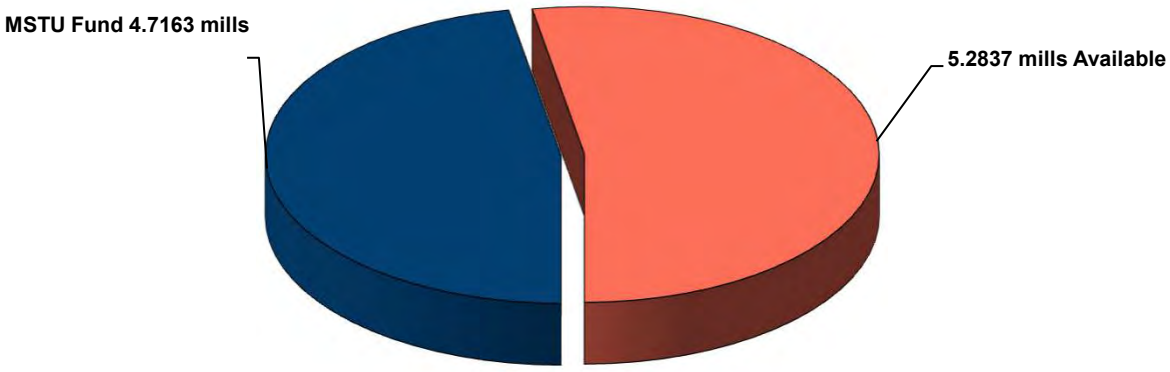


Millage Comparison

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



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



Basic Information on Property Taxes

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

EXEMPTIONS

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

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

COMPUTING PROPERTY TAXES

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

Example:

Assessed Value of Property	$165,000
Minus Exemptions:	
First Homestead Exemption	-25,000
Second Homestead Exemption	-25,000
Equals Taxable Value of Property	$115,000
Divide the Taxable Value of Property by $1,000	$115
Multiply $115 by the FY 27 Recommended county-wide millage rate	5.3608
Equals the amount of countywide property tax levied on property	**$616.49**

THE AGGREGATE ROLLED-BACK RATE

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

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

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

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

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

Basic Information on Property Taxes

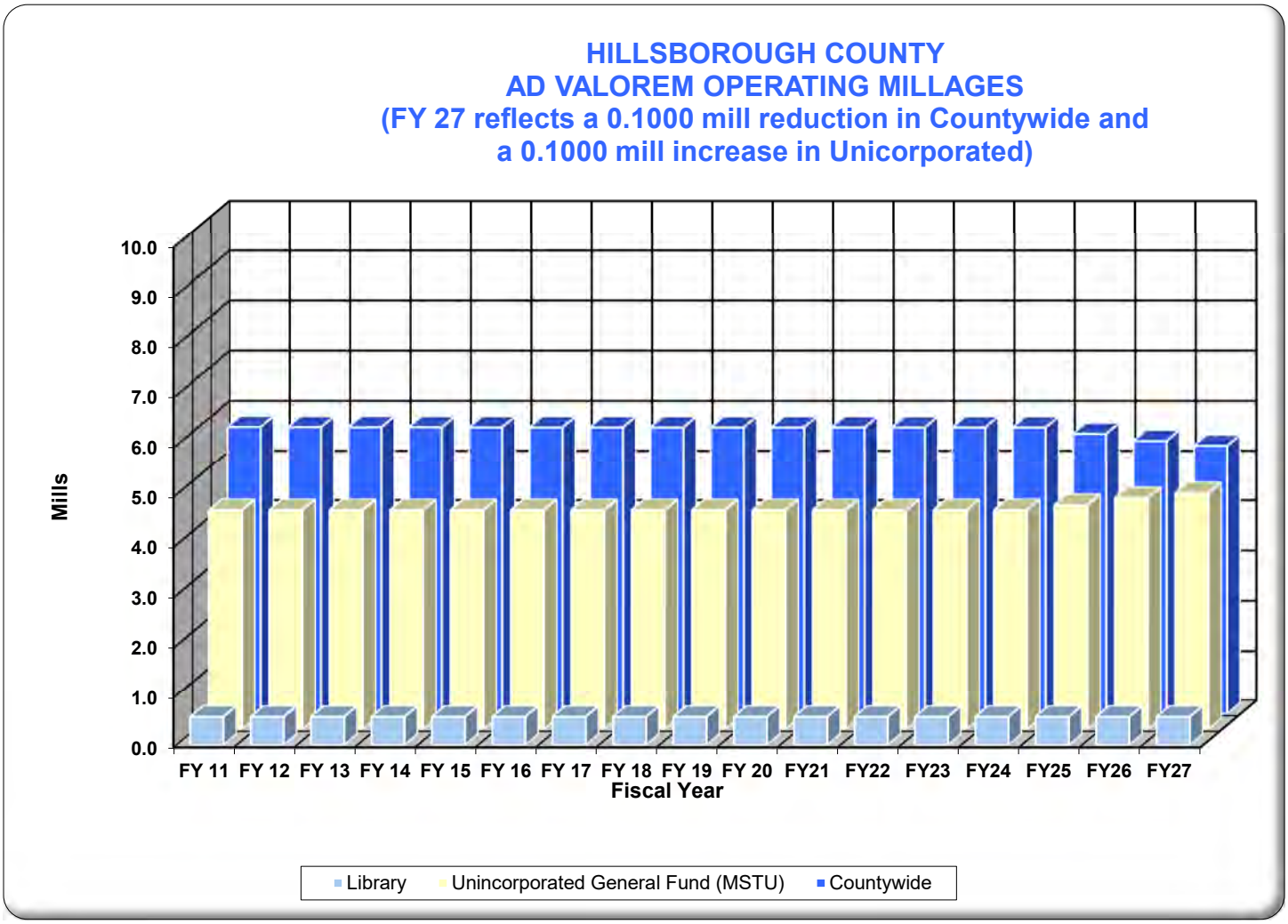
EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE [1]

Amount of Property Taxes Assessed in the Previous Year for the General Revenue Fund, MSTU, and Library District Less Payments to Tax Increment Financing Districts = $1,453,044,266

Divided by

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

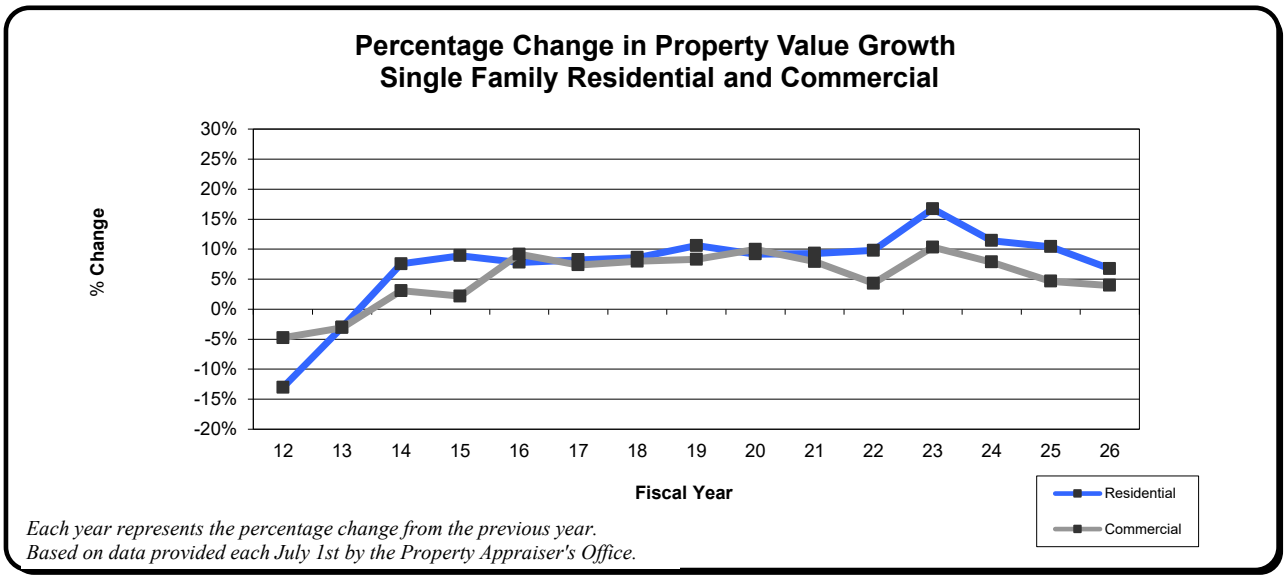
The result of this calculation is the Aggregate Rolled-Back Rate of 8.5073 Mills or $8.51 per $1,000 of Taxable Value



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

[2] FY 25 reflects a 0.100 millage swap between Countywide and Unincorporated Ares General Fund (MTSU)
[2] FY 26 reflects a 0.1418 millage swap between Countywide and Unincorporated Ares General Fund (MTSU)
[2] FY 27 reflects a 0.100 millage swap between Countywide and Unincorporated Ares General Fund (MTSU)

Changes in Taxable Values by Property Classification



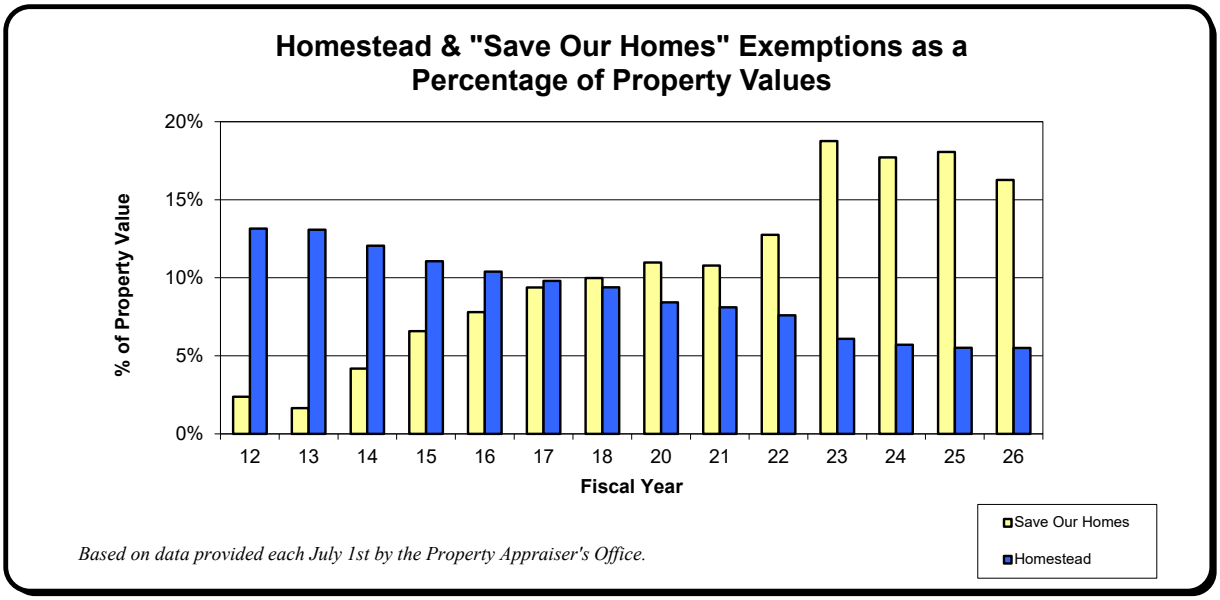
Each year represents the percentage change from the previous year.
Based on data provided each July 1st by the Property Appraiser's Office.

Real Property Value Changes by Fiscal Year

	Single Family Residential	Percent Change	Other Residential	Percent Change	Commercial Property	Percent Change
FY 12	28,528,801,337	-13.02%	8,319,781,336	-1.79%	12,382,858,678	-4.78%
FY 13	27,669,609,104	-3.01%	8,178,200,222	-1.70%	12,001,773,800	-3.08%
FY 14	29,759,828,385	7.55%	8,834,123,507	8.02%	12,369,456,398	3.06%
FY 15	32,413,326,378	8.92%	9,737,466,602	10.23%	12,637,185,161	2.16%
FY 16	34,943,064,891	7.80%	10,776,277,983	10.67%	13,794,390,404	9.16%
FY 17	37,817,808,556	8.23%	12,035,185,007	11.68%	14,812,306,845	7.38%
FY 18	41,073,218,173	8.61%	13,581,839,931	12.85%	15,996,564,906	8.00%
FY 19	45,434,858,223	10.62%	15,433,388,551	13.63%	17,324,512,154	8.30%
FY 20	49,606,552,717	9.18%	17,204,385,107	11.48%	19,050,497,113	9.96%
FY 21	54,215,673,537	9.29%	19,259,930,991	11.95%	20,563,040,570	7.94%
FY 22	59,528,781,162	9.80%	21,574,122,927	12.02%	21,446,225,502	4.30%
FY 23	69,498,404,301	16.75%	25,212,175,709	16.86%	23,661,929,223	10.33%
FY 24	77,434,972,287	11.42%	29,292,789,736	16.19%	25,521,882,042	7.86%
FY 25	85,500,091,746	10.42%	29,314,560,369	0.07%	26,708,773,003	4.65%
FY 26	91,268,857,779	6.75%	32,661,907,053	11.42%	27,764,565,447	3.95%

	Industrial Property	Percent Change	All Others	Percent Change	Total	Percent Change
FY 12	3,790,689,960	-5.10%	2,139,229,808	-5.27%	55,161,361,119	-4.37%
FY 13	3,629,873,686	-4.24%	2,091,759,025	-2.22%	53,571,215,837	-2.88%
FY 14	3,686,015,706	1.55%	2,142,673,418	2.43%	56,792,097,414	6.01%
FY 15	3,535,088,664	-4.09%	2,315,976,287	8.09%	60,639,043,092	6.77%
FY 16	3,871,607,485	9.52%	2,420,588,585	4.52%	65,805,929,348	8.52%
FY 17	4,153,593,720	7.28%	2,546,249,066	5.19%	71,365,143,194	8.45%
FY 18	4,495,872,336	8.24%	2,791,329,779	9.63%	77,938,825,125	9.21%
FY 19	5,005,530,582	11.34%	2,712,497,672	-2.82%	85,910,787,182	10.23%
FY 20	5,615,393,941	12.18%	2,940,147,489	8.39%	94,416,976,367	9.90%
FY 21	6,234,011,403	11.02%	3,103,518,282	5.56%	103,376,174,783	9.49%
FY 22	6,981,578,453	11.99%	3,196,023,247	2.98%	112,726,731,291	9.05%
FY 23	8,246,379,714	18.12%	3,899,465,745	22.01%	130,518,354,692	15.78%
FY 24	9,509,613,346	15.32%	3,865,768,972	-0.86%	145,625,026,383	11.57%
FY 25	10,749,695,597	13.04%	3,963,435,307	2.53%	156,236,556,022	7.29%
FY 26	11,859,784,946	10.33%	4,143,421,666	4.54%	167,698,536,891	7.34%

Major Tax Exemptions as a Percentage of Property Values



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 12	11,691,712,610	13.16%	2,115,377,944	2.38%	88,874,185,134
FY 13	11,331,635,284	13.08%	1,424,903,045	1.64%	86,627,296,537
FY 14	11,211,929,982	12.05%	3,886,149,714	4.18%	93,048,519,146
FY 15	11,164,864,607	11.06%	6,645,231,427	6.58%	100,956,959,399
FY 16	11,379,234,666	10.39%	8,548,286,690	7.80%	109,546,502,173
FY 17	11,683,785,946	9.80%	11,183,151,399	9.38%	119,262,935,375
FY 18	12,159,990,461	9.38%	12,931,703,458	9.98%	129,579,530,251
FY 19	12,633,735,556	8.75%	16,408,452,011	11.37%	144,359,931,974
FY 20	13,097,548,218	8.42%	17,072,682,812	10.98%	155,515,806,716
FY 21	13,555,560,530	8.11%	18,036,792,699	10.79%	167,233,133,437
FY 22	14,012,399,772	7.60%	23,525,049,626	12.75%	184,455,453,727
FY 23	14,257,006,381	6.08%	43,984,103,276	18.77%	234,393,365,874
FY 24	14,572,434,181	5.70%	45,279,868,593	17.72%	255,480,002,052
FY 25	14,908,595,248	5.52%	48,830,936,711	18.07%	270,280,908,844
FY 26	15,239,479,073	5.50%	45,060,843,113	16.27%	276,876,696,073

	Governmental Exemption	Percent Value	Institutional Exemption	Percent Value	Total Just Value
FY 12	7,287,453,720	8.20%	2,979,434,475	3.35%	88,874,185,134
FY 13	7,390,147,182	8.53%	3,070,061,016	3.54%	86,627,296,537
FY 14	7,491,569,124	8.05%	3,237,801,671	3.48%	93,048,519,146
FY 15	7,620,845,796	7.55%	3,391,141,487	3.36%	100,956,959,399
FY 16	7,909,061,680	7.22%	3,621,891,843	3.31%	109,546,502,173
FY 17	8,240,613,466	6.91%	3,825,479,910	3.21%	119,262,935,375
FY 18	8,682,731,491	6.70%	4,000,103,773	3.09%	129,579,530,251
FY 19	9,277,533,432	6.43%	4,553,993,190	3.15%	144,359,931,974
FY 20	9,914,479,566	6.38%	4,968,279,162	3.19%	155,515,806,716
FY 21	10,611,634,093	6.35%	5,294,324,224	3.17%	167,233,133,437
FY 22	11,331,145,243	6.14%	5,729,538,194	3.11%	184,455,453,727
FY 23	12,285,379,121	5.24%	6,402,546,706	2.73%	234,393,365,874
FY 24	13,576,403,183	5.31%	7,606,171,718	2.98%	255,480,002,052
FY 25	14,611,800,244	5.41%	8,322,312,179	3.08%	270,280,908,844
FY 26	15,262,794,704	5.51%	9,031,052,901	3.26%	276,876,696,073

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

	FY 21 Adopted	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Recommended
TAXES LEVIED COUNTYWIDE							
BOCC - General Fund	$659.05	$659.05	$659.05	$659.05	$644.30	$627.99	$616.49
BOCC - General Obligation Debt	$6.95	$6.95	$6.95	$6.95	$6.95	$6.95	$6.95
Southwest Florida Water Mgmt District *+	$30.69	$29.15	$25.99	$23.49	$21.95	$21.06	$21.06
School Board (incl. General Oblig. Debt)*	$835.38	$818.86	$768.18	$756.00	$754.32	$887.60	$887.60
Children's Board *	$52.77	$52.77	$52.77	$52.77	$52.77	$52.77	$52.77
Port Authority*	$11.41	$10.75	$9.66	$8.86	$8.86	$8.48	$8.48
TOTAL COUNTYWIDE TAXES	**$1,596.25**	**$1,577.54**	**$1,522.60**	**$1,507.12**	**$1,489.15**	**$1,604.84**	**$1,593.34**
TAXES LEVIED WITHIN SPECIFIC AREAS							
Library District	$64.20	$64.20	$64.20	$64.20	$64.20	$64.20	$64.20
Municipal Services Taxing Unit (MSTU) **	$503.07	$503.07	$503.07	$503.07	$514.57	$530.87	$542.37
MSTU Parks General Obligation Debt **	$2.98	$2.98	$2.98	$2.98	$2.98	$0.00	$0.00
Hillsborough Area Regional Transit*	$57.50	$57.50	$57.50	$57.50	$57.50	$57.50	$57.50
TOTAL TAXES WITHIN SPECIFIC AREAS	**$627.75**	**$627.75**	**$627.75**	**$627.75**	**$639.25**	**$652.58**	**$664.08**
TOTAL AD VALOREM TAXES	**$2,224.01**	**$2,205.29**	**$2,150.35**	**$2,134.87**	**$2,128.40**	**$2,257.42**	**$2,257.42**
$ change from preceding year:	($67.69)	($18.72)	($54.94)	($15.48)	($6.48)	$129.03	$0.00
% change from preceding year:	(3.0%)	(0.8%)	(2.6%)	(0.7%)	(0.3%)	5.7%	0.0%

Notes:

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

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

Assumptions:

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

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

Economic Indicators

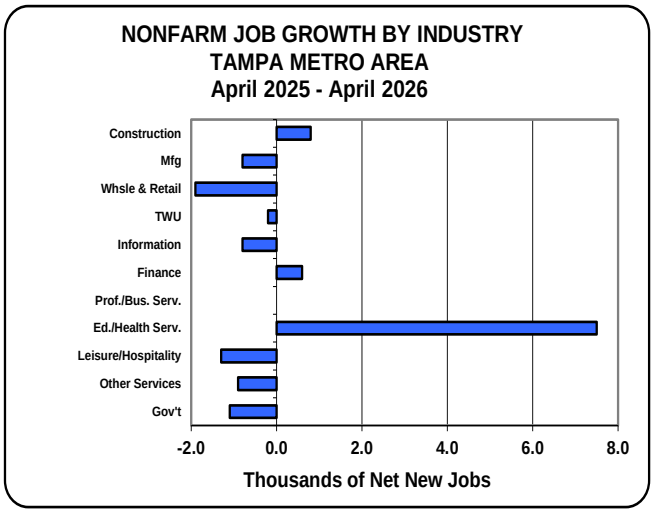
The Hillsborough County budget is affected by various economic variables that are significant drivers of demand for County services and of major revenues. The following is a brief discussion of past and projected trends for key economic indicators including jobs, population, income, housing, and taxable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

Average annual US Gross Domestic Product (GDP) fell 2.1% in 2020, the second largest decline since 1946. Economic growth in 2021 accelerated to 6.2%, the largest increase since 1984. Growth declined to 2.5% in 2022 amid higher inflation, the unwinding of pent-up consumer demand and war in Ukraine. Growth for 2023 through 2025 has displayed surprising resilience growing in the 2.1% to 2.9% range even as inflation, though slowing, remained stubbornly high, higher interest rates slowed housing and retail markets, higher tariffs were imposed in 2025, and geopolitical uncertainty impacted markets, not least oil markets. First quarter 2026 growth weakened to 1.6% amid those continuing constraints, yet analysts point to continued retail spending and business investment in AI as continued supports to economic growth.

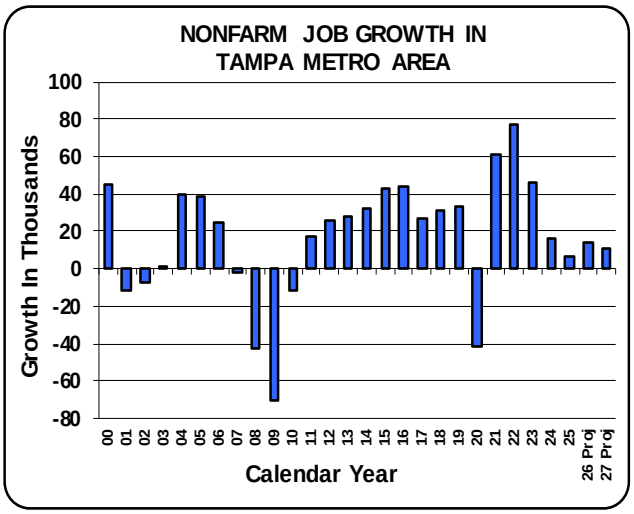
The median forecast from the National Association for Business Economics (NABE) expects 2026 growth to be 2.4%, before modestly decreasing to 2.1% for 2027. Analysts consider downside risks related to tariffs, Middle East events and inflation driven by high oil prices, as predominant in this forecast. NABE forecasters expect annual inflation will rise to 2.8% in 2026 and remain above the Fed's 2.0% target in 2027 at 2.4%.

Employment suffered greatly during the pandemic shutdowns with record unemployment compensation claims as a result. The US lost 1.0 million nonfarm jobs in March 2020 compared to February, followed by a further loss of 19.7 million jobs in April 2020. US nonfarm jobs quickly rose as states began to reopen their economies in May 2020 and rose strongly through mid-2023. The very strong labor market resulted in retention and recruiting difficulties which also resulted in higher wage increases. The labor market has moderated since late 2023 as slower economic growth has dampened labor demand. The NABE median forecast expects 2026 monthly job gains will rise to 40,000, up from 10,000 in 2025, and to 61,000 in 2027. These monthly gains are significantly below 2024's pace of 122,000.

Metro Tampa enjoyed monthly job gains compared to a year ago during most of April 2021 through mid-2025. Job growth during 2022 and 2023 was broadly based at 5.5% and 3.1% and decelerated to 1.0% and 0.4% for 2024 and 2025 respectively. Twelve-month job growth during early 2026 turned slightly negative before posting a modest gain of 1,900 jobs for March 2026. Annual Metro Tampa job growth has slowed from a recent peak of 76,900 in 2022 to 6,900 in 2025. Growth has weakened across industries with the exception of of Education and Health Services. Metro Tampa's 2025 job gain slowed to 1.2%. April 2025 to April 2026 posted a 0.4% job gain compared to the US gain of 0.5%. Florida jobs posted a 0.6% increase. Job growth has substantially weakened as economic and geopolitical headwinds persist. The University of Central Florida forecasts 0.9% job gains for Tampa Bay in 2026 followed by a 0.7% increase in 2027.



Source: Florida Commerce, Bureau of Workforce Statistics and Economic Research

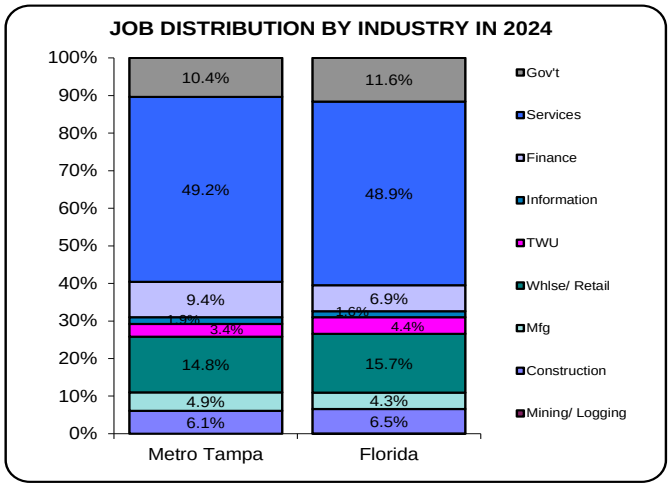


Source: Florida Commerce, Bureau of Workforce Statistics and Institute for Economic Competitiveness, University of Central Florida

Unemployment rates remain relatively low even as they show signs of modestly increasing as job growth has slowed. Hillsborough County's April 2026 rate is 4.6%, compared to 3.4% in April 2025. April 2026's Florida rate is 4.6%. The US rate is 4.0%.

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2024 services industries accounted for 49% of existing jobs in Metro Tampa and Florida. Services industries include high wage industries such as finance, insurance, legal services, engineering services, computer design, and health. Wholesale and retail trade accounted for about 15% of all jobs. Most of Hillsborough's ten largest employers in 2024 are government or health related.

Economic Indicators



Note: TWU = Transportation, Warehousing & Utilities

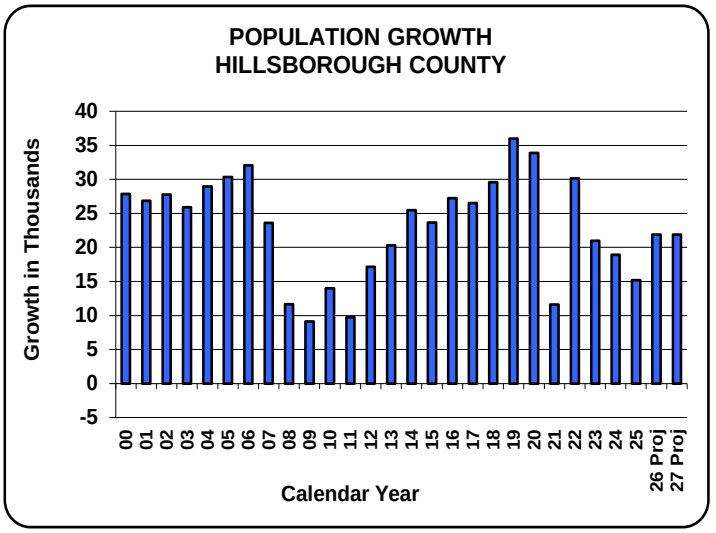
Source: Bureau of Labor Statistics

LARGEST HILLSBOROUGH EMPLOYERS, 2024

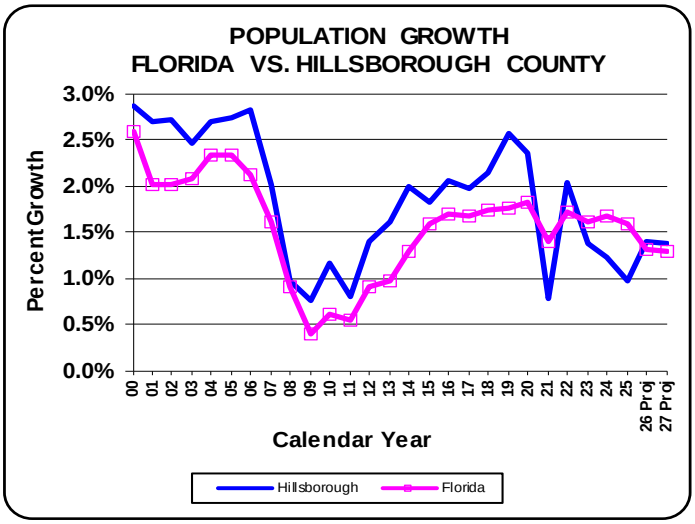
Publix	46,500
Baycare Health System	32,000
Hillsborough County School District	22,680
HCA West Florida Division	21,000
MacDill Air Force Base	16,900
University of South Florida	15,837
AdventHealth West Florida Division	12,000
Hillsborough County Government	10,093
Tampa General Hospital	10,000
Moffitt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

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

While job growth is perhaps the single most important and visible economic indicator for a local area, other indicators play important roles as well. The University of Florida's Bureau of Economic and Business Research (BEBR) reports that Florida and Hillsborough population growth has accelerated since dramatically slowing in 2008 through 2011. After average annual population growth of 26,300 in Hillsborough County during 1997-2007, BEBR estimated Hillsborough's population rose at an annual rate of only 11,100 during 2007-2011. Recovering population growth averaged 24,700 annually during 2011-2024. BEBR estimated Hillsborough gained 15,200 residents in 2025. BEBR forecasts Hillsborough population growth during 2025-2030 will average 21,900 annually.



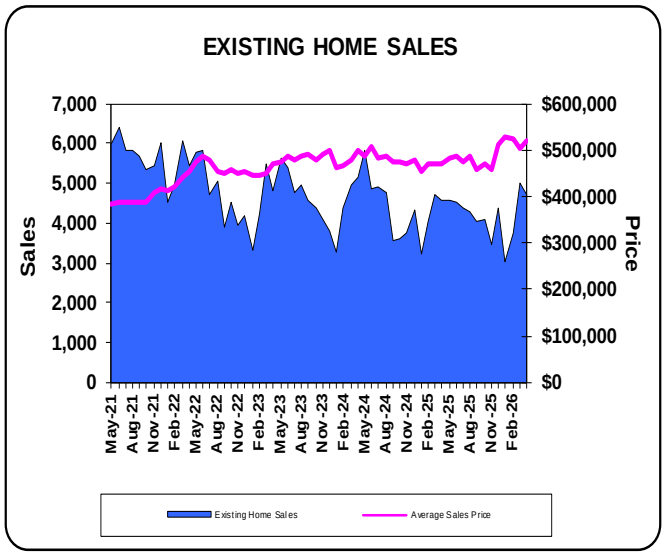
Source: Bureau of Economic and Business Research (BEBR)



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. Suncoast Tampa Association of Realtors reports that 2024 home sales fell 3.5% and 2025 sales fell 6.0% amid high prices and rising mortgage rates. Sales for the first four months of 2026 have dropped 0.5% compared to 2025. April 2026 average home sales price were 10.0% above April 2025. Sales are likely to remain flat while average prices fluctuate.

Economic Indicators



Source: Suncoast Tampa Association of Realtors

High interest rates, inventory and months of supply continue to contribute to slow housing markets. This will restrain taxable property valuations.

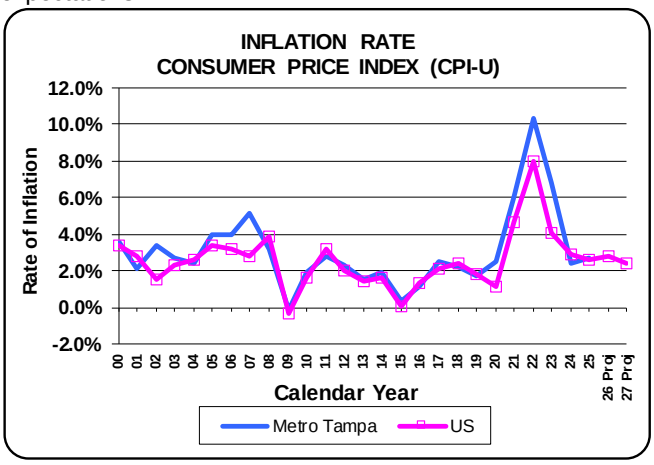
LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 24

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

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

Pandemic shutdowns hit consumer spending severely in the spring of 2020. Taxable Sales in Hillsborough County rose on a year ago basis from 2010 before falling 17.6% in April 2020 and 24.8% in May 2020. FY 21 taxable sales grew 17.6%, followed by an FY 22 gain of 16.2%. Sales rose strongly through 2022. Taxable sales growth in 2023 moderated to 5.6%. High inflation and interest rates, and lower consumer confidence impacted the pace of sales growth in FY 24 with taxable sales falling 1.5%. FY 25 rose 2.3%, a reflection of the volatility and resiliency observed in other economic indicators as well. FY 26 taxable sales through March 2026 are down 9.8% reflecting slower economic growth and, also, the new exemption of commercial leases.

US inflation jumped to 4.7% in 2021 and rose again to 8.0% for 2022. High consumer demand, chronic supply chain problems and high fuel prices have driven persistent inflation and caused the Federal Reserve to combat it with higher interest rates. While the rate of inflation peaked at 9.1% (not seasonally adjusted) in June 2022 and declined to 4.1% for 2023 it remains persistently higher than the Federal Reserve's target of 2.0%. 2025's rate was 2.6%. The recent surge in oil prices resulting from conflict in the Middle East has resulted in higher inflation than had been anticipated. The National Association for Business Economics expects inflation to remain rise to 2.6% for 2026 and fall modestly to 2.4% in 2027. Uncertainty surrounding events in the Middle East as well as the impact of tariffs are a main contributors to elevated expectations.



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

Financial Policies and Procedures

The County Administrator has explicit responsibility for all financial planning for the Board of County Commissioners (BOCC) including operating, capital and debt service budgets; and for the allocation of resources to facilitate accomplishing BOCC goals. The County Administrator is also responsible for developing long-range financial planning strategies, including reserve policies and forecasting. These functions are performed by the various team administrators and the Management and Budget Department.

To execute these responsibilities and to maintain sound financial management practices, it is important to have financial policies and related procedures that complement the statutory requirements and professional standards which establish local governments' financial management framework. To this end, the Management and Budget Department is involved in the ongoing effort to research, document, publish and update financial policies and guidelines.

The Board of County Commissioners has adopted a series of financial policies, presented in this section, as a major effort towards documenting a comprehensive approach to financial management. In some cases, written policies replaced informal rules that had been in place for years but had not been previously documented and formally approved. Given the structure of county government in Florida, with most accounting functions residing with the elected Clerk of Circuit Court, and the budget function residing with the County Administrator who reports to the elected Board, the documentation and approval of policies have particular importance. All BOCC policies can be found at: http://www.hcflgov.net/en/government/board-of-county-commissioners/board-policies and require Adobe Reader to view.

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

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

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

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

POLICIES AND GUIDELINES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

42. **Environmental Land Acquisition Program (ELAP) Fund—BOCC Policy 03.02.03.00:** It is the policy of the Board of County Commissioners that general obligation bonds for ELAP not be issued this fiscal year in order to save issuance and interest costs. Further, it is the policy of the Board that .25 mills be levied in September 1991

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

    Responsibility: Debt Management Department.

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

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

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

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

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

described in more detail in the attachment.

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

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

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

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

- It is the intent that phosphate severance tax revenue be separately accounted for in the County's accounting structure so that a clear record of receipts, balances, interest earnings, and uses may be maintained. Under the County's accounting structure, this requires maintaining revenues and recording expenditures within a separate fund.
- While several uses have previously been identified as eligible uses of this tax, it is the policy of this Board that the funds be used for phosphate-related purposes. Pursuant to this policy, phosphate-related purposes shall consist of or be similar to such uses as restoration of phosphate lands for appropriate and lawful public reuse, mitigation or remediation of environmental damage or harm caused or likely to be caused by phosphate mining or its related and intended activity, or repair or improvement of public infrastructure directly damaged or likely to be damaged from such phosphate activities. Any expenditure of phosphate severance tax revenue not covered by the above definition will require a supermajority 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 de-fined in §943.10, F.S.;
2. A firefighter as defined in §633.30, F.S.; or
3. An emergency medical technician or a paramedic as defined in §401.23, F.S., who is employed (including full-time, part-time, or volunteer) by Hillsborough County or one of the municipalities of Tampa, Temple Terrace, and Plant City.

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

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

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

Fallen Heroes Program: The Hillsborough County Board of County Commissioners hereby establishes the Fallen Heroes Program for the purpose of providing monetary benefits to the beneficiaries of First Responders who have died, or suffered an injury resulting in death, while In the Line of Duty, serving and protecting the citizens of Hillsborough County. County funding for the Program, including any mid-year supplemental appropriations, will be provided in the form of an annual General Fund non-departmental appropriation with provisions for total annual funding not to exceed one million dollars. The amount of County monetary benefits paid to the Beneficiary, as defined above, of a fallen First Responder shall be up to $100,000. County monetary benefits paid under the

program may be supplemented by private and/or outside donations through the establishment of a temporary escrow account within the County's financial system. Except as otherwise provided in this Policy, the Clerk of the Circuit Court (Clerk) is authorized through adoption of this policy to establish and account for such escrow account upon the request of the Program Administrator for ninety (90) days from the time of the death of an eligible First Responder for the purpose of paying such additional benefits that are funded by such private and/or outside donations. The Clerk is also authorized to issue payment(s), at the direction of the Program Administrator, without further action of the Board of County Commissioners, to eligible Beneficiaries, as defined above, in shares proportionate to the distribution of the County funds.

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

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

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

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

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

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

Calculation of Statutory Operating Budget

	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Recommended
Total Budget	**$9,033.5**	**$10,331.2**	**$12,038.3**	**$14,142.4**
Reductions:				
Internal Service Funds (Net of Transfers)	571.2	633.1	686.4	789.2
Trust and Agency Funds (Net of Transfers)	13.6	13.1	12.6	15.5
Debt Redemption, Defeasance and Commercial Paper Rollovers	45.5	66.3	57.2	511.3
Transfers	1,470.3	2,021.1	1,958.7	2,361.3
Capital Budget (Net of Reserves)	1,615.1	2,025.4	3,302.5	3,709.3
Capital Reserves	195.5	366.1	390.1	551.6
Total Reductions	3,911.2	5,125.1	6,407.5	7,938.2
Statutory Operating Budget[(1)]	**$5,122.3**	**$5,206.1**	**$5,630.8**	**$6,204.2**

Detail may not add to totals because of rounding.

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

Notes:

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

Estimating the County's Ending Fund Balance

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

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

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

On a budgetary basis State law requires a balanced budget, so a significant portion of the adopted budget is placed in reserves. Since these adopted reserves cannot be expended until they are first appropriated by amendment of the adopted budget, the reserves reflect an assumption of ending fund balance. In fact, sufficient reserves are included to ensure adequate funds are available at the beginning of the next fiscal year to meet payments. A schedule of reserves by fund is in the operations section of this document. FY 27 reserves total $2.9 billion.

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

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

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

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

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

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

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

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

The final column, which reflects a somewhat conservative projection of ending fund balance on September 30th is column one plus column two, less column three. The total for all funds is $4.8 billion for FY 27.

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 27, the following major funds are estimated to have an actual fund balance change of more than 10% (as indicated on the schedule following this narrative):

- Countywide General Fund – During FY 27, the fund balance is projected to decrease by $80.1 million, or 15.5%.
- Unincorporated Area general Fund – During FY 27, the fund balance is projected to decrease by $17.1 million, or 10.9%.
- Unincorporated Special Revenue Fund – During FY 27, the fund balance is projected to decrease by $75.1 million, or 49.4%.
- Sales Tax Revenue Fund – During FY 27 the fund balance is projected to fall $38.9 million or 19.3.
- County Transportation Trust Fund - During FY 27, the fund balance is projected to decrease by $116.8 million, or 26.6% due to carry forward of construction in progress costs.
- Library District Fund – FY27 anticipates a decrease of $57.5 million or 34.0%.
- Water & Wastewater Funds – FY 27 anticipates a decrease of 174.4 million or 20.5%.
- Solid Waste System Enterprise Fund – anticipates a decrease of $64.6 million or 16.7%. The primary drivers of the decrease are:
- Fleet Service Fund – FY 27 anticipates a decrease of $40.5 million or 40.3%. This drawdown primarily represents an increase in budgeted fleet replacement costs and fuel costs.
- County Self Insurance fund anticipates an increase in Fund Balance of $62.1 million, or 17.3%.

The aggregate fund balance for non-major funds is estimated to decrease by 11.3% in FY 27.

FY 27 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
General Fund						
Countywide General Fund	$ 517,687,959	$ 1,172,171,826	$ 1,252,235,608	$ 437,624,177	$ (80,063,782)	-15.5%
Unincorporated Area General Fund	211,764,421	743,915,084	$760,982,361	194,697,144	(17,067,277)	-8.1%
Subtotal	729,452,380	1,916,086,910	2,013,217,969	632,321,321	(97,131,059)	-13.3%
Special Revenue Funds						
Countywide Special Revenue Funds	714,503,197	1,022,139,752	$1,118,658,305	617,984,644	(96,518,553)	-13.5%
Unincorporated Area Special Revenue Fund[1]	152,114,535	128,316,653	203,410,053	77,021,135	(75,093,400)	-49.4%
Discretely Presented Component Units Fund	-	8,185,223	8,137,169	48,054	48,054	N/A
Sales Tax Revenue Fund[1]	201,648,119	423,610,082	462,521,297	162,736,904	(38,911,215)	-19.3%
Intergovernmental Grants Fund[2]	90,272,371	282,999,476	372,717,818	554,029	(89,718,342)	-99.4%
County Transportation Trust Fund[1]	439,427,652	498,557,089	615,337,252	322,647,489	(116,780,163)	-26.6%
Local Housing Assistance Program Fund[2]	-	40,482,909	40,482,909	0	0	N/A
Library Tax District Fund[1]	169,262,874	115,178,238	172,718,539	111,722,573	(57,540,301)	-34.0%
Infrastructure Surtax Fixed Project Fund[2]	226,874,684	158,391,816	208,289,693	176,976,807	(49,897,877)	-22.0%
Covid Relief	48,049,403	846,962	26,150,100	22,746,265	(25,303,138)	-52.7%
CDBG-DR Fund	-	395,740,473	395,740,473	0	0	N/A
Subtotal	2,042,152,835	3,074,448,673	3,624,163,608	1,492,437,900	(549,714,935)	-26.9%
Debt Service Funds[3]						
ELAPP Series 2019 Bds Sk Fd	-	7,763,451	5,616,117	2,147,334	2,147,334	N/A
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd	636,634	1,086,986	1,332,020	391,600	(245,034)	-38.5%
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,194,103	1,310,000	2,289,206	1,214,897	(979,206)	-44.6%
5th Cent TDT 06A/16 Ref Rev Bds	1,585,882	2,150,000	2,073,320	1,662,562	76,680	4.8%
P&R GO Ref Bnds 2002 Sk Fd-20024000	-	95,000	6,340,158	(6,245,158)	(6,245,158)	N/A
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	1,530,946	258,000	1,776,046	12,900	(1,518,046)	-99.2%
CIP Rev Bds 12/17 Note Sk Fd-20054001	471,000	39,000	508,050	1,950	(469,050)	-99.6%
CST Series 2015 Bonds Sk Fd	3,055,047	4,003,968	3,704,940	3,354,075	299,028	9.8%
CIT Series 2015 Refunding Revenue Bonds	292,212	0	292,212	0	(292,212)	-100.0%
CIT Series 2018 Sk Fd	29,762,813	181,000	29,934,763	9,050	(29,753,763)	-100.0%
CP Note Sk Fd-Stadium Impr Notes-20044004	-	39,808,000	39,750,000	58,000	58,000	N/A
CP Note Sk Fd-Arena Impr-20044005	-	10,027,000	9,950,000	77,000	77,000	N/A
CIP Half Cent Series 2020 Sk Fd	-	0	0	0	0	N/A
Transportation MP Bds DS	1,582,382	8,650,000	9,420,489	811,893	(770,489)	-48.7%
M2Gen Proj Rev/Sinking Fd-DS0155 Note 37	183,393	1,204,000	1,203,800	183,593	200	0.1%
M2Gen Proj Rev/Sinking Fd-DS0169 Note 39	19,300	416,000	435,000	300	(19,000)	-98.4%
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd	1,816,181	307,000	2,120,331	2,850	(1,813,331)	-99.8%
CIP Series 2019 Sk Fd Total	1,686,739	7,527,000	7,827,739	1,386,000	(300,739)	-17.8%
CP (Taxable) Series 2017 Sk Fd	-	0	0	0	0	N/A
Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd	598,535	733,000	1,329,235	2,300	(596,235)	-99.6%
CIP CP Notes Fd 30022 Sk Fd	539,798	3,944,000	1,625,000	2,858,798	2,319,000	429.6%
ELAPP Series 2023 Bds Sk Fd	2,243,312	3,490,429	3,232,832	2,500,909	257,597	11.5%
Taxable CP HCSO new Ops Ctr	-	5,817	0	5,817	5,817	N/A
Subtotal	48,198,277	99,344,809	130,761,258	16,781,828	(31,416,449)	N/A

FY 27 Estimated Ending Fund Balance

Descripton	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Change	Percent Change
Capital Projects Funds[2]						
Countywide Capital Projects Fund	194,851,630	62,153,660	99,440,231	157,565,059	(37,286,571)	-19.1%
Unincorporated Area Capital Projects Fund	121,179,722	21,266,283	66,856,355	75,589,650	(45,590,072)	-37.6%
BP Oil Spill Proceeds Prj Fd	6,137,395	0	6,137,395	0	(6,137,395)	-100.0%
Environmental Lands Acq & Protect Fund	38,639,825	1,704,101	14,161,762	26,182,164	(12,457,661)	-32.2%
Commercial Paper & Credit Capacity Fund	1,784,182	106,415,000	108,053,473	145,709	(1,638,473)	-91.8%
CST Bonds (2015) Project Fund (PSOC)	-	0	21,400	(21,400)	(21,400)	N/A
Subtotal	362,592,754	191,539,044	294,670,616	259,461,182	(103,131,572)	N/A
Enterprise Funds						
Solid Waste System Enterprise Fund [1]	387,792,450	445,563,090	510,206,392	323,149,148	(64,643,302)	-16.7%
Water & Wastewater Utility Enterprise Fund	849,980,921	3,358,488,296	3,532,916,432	675,552,785	(174,428,136)	-20.5%
Subtotal	1,237,773,371	3,804,051,386	4,043,122,824	998,701,933	(239,071,438)	-19.3%
Internal Service Fund						
Fleet Services Fund[1]	100,508,114	62,816,348	103,275,912	60,048,550	(40,459,564)	-40.3%
County Self Insurance Fund	358,624,131	272,563,227	210,469,193	420,718,165	62,094,034	17.3%
Subtotal	459,132,245	335,379,575	313,745,105	480,766,715	21,634,470	4.7%
Agency Funds						
Noncommitment Debt Service Funds [3]	6,592,479	9,240,220	7,684,300	8,148,399	1,555,920	23.6%
Subtotal	6,592,479	9,240,220	7,684,300	8,148,399	1,555,920	23.6%
Total	**$4,885,894,341**	**$9,430,090,617**	**$10,427,365,680**	**$3,888,619,278**	**($997,275,063)**	**-20.4%**

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

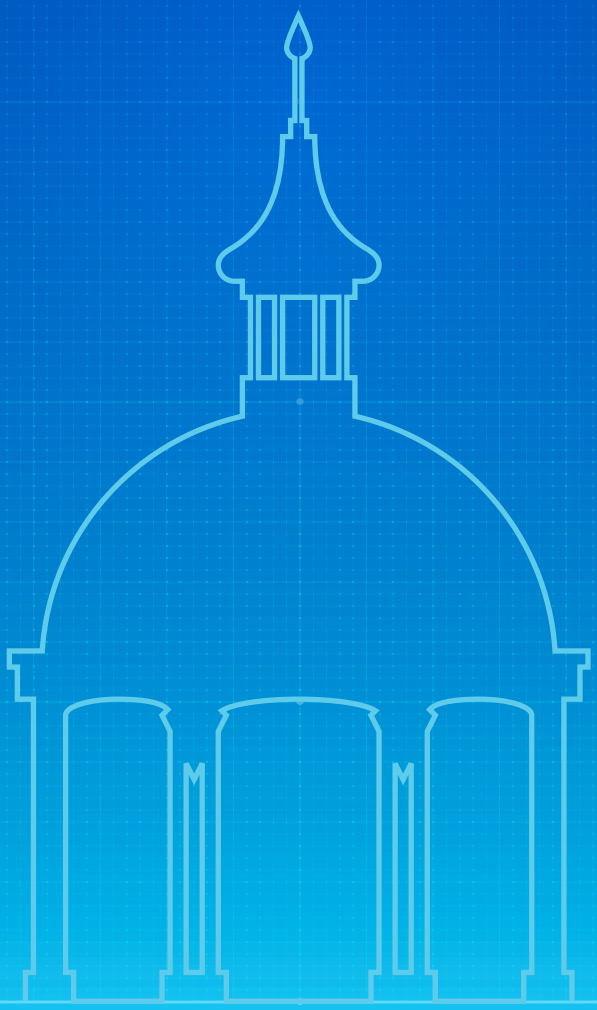
Notes:
(1) - See accompanying narrative for explanation of planned fund balance change.
(2) - Reductions are due to planned expenditures of one-time funding for associated capital projects or grant funded programs.
(3) - Debt service fund changes primarily reflect carryover of unexpended proceeds and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



Hillsborough County Florida

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

Operating & Funding Guide





Hillsborough County Florida

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Budget by Fund

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary by Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves and Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents actuals for FY 24, the FY 25 Adopted budget, the FY 26 Recommended budget, and the FY27 Planned budget.

The Budget by Fund schedule follows next. Funds allow County staff to separate, for example, the transportation impact fees collected in each of ten geographic zones, so they may be used exclusively within those zones for the benefit of those who paid the fees. The budget is balanced within each of the funds presented since each fund has unique sources and uses. Interest is earned, fund balances are estimated, and reserves are established, as needed. Funds which are marked with an asterisk are coded as "all years" in the County's financial system. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. With all year's budgeting, each year's budget only reflects that specific year's changes in funding.

The numbers that precede fund titles are primarily presented for the benefit of County staff that may use the table to identify funds in automated accounting reports and budget reports.

Information by department/agency immediately follows the Budget by Fund section. These summaries include department descriptions, summary budgets, and funded position comparisons for each individual department and various other organizations funded by the Board of County Commissioners.

For questions regarding the statutory authority of specific County services, please contact the County Attorney's Office at 813-272-5670 or the Management and Budget Department at 813-272-5890.

Hillsborough County Major Funds

Hillsborough County's funds follow the structure defined in the State of Florida's Uniform Accounting System (UAS). The County's major funds are:

Governmental Funds

General Funds—To account for all financial resources of the general government except those required to be accounted for in other funds. The County's General Fund is subdivided into the Countywide and Unincorporated Area Funds.

General Fund–Countywide—To account for the revenues and expenditures of the countywide portion of the General Fund–which are activities that benefit all County residents. Countywide activities include Administration, Management and Budget, Pet Resources, Consumer and Veterans Affairs, County Attorney, Economic Development, Emergency Management, Aging Services, Parks and Recreation, Conservation and Environmental Lands Management, Engineering and Operations, Facilities Management, Procurement Services, the Environmental Protection Commission, and certain payments to the court system, Constitutional Officers, and nonprofit agencies.

General Fund–Unincorporated Area—To account for the revenues and expenditures of the Unincorporated Area portion of the General Fund–which are activities that benefit County residents who do not live in the three municipalities (Tampa, Plant City or Temple Terrace). Unincorporated Area activities include Affordable Housing, Code Enforcement, Fire Rescue, Development Services, Parks and Recreation, and certain payments to Constitutional Officers.

Countywide Special Purpose Revenue Fund—To account for special purpose revenues used to provide services for residents throughout the County. The revenues in these funds are restricted to specific uses by statute, resolution, or other constraints. Examples include funds for state revenue sharing, the discretionary sales surtax for indigent health care, the 911 emergency telephone system, pollution settlement and recovery, and state contraband forfeitures.

Sales Tax Revenue Fund—To account for the local government infrastructure discretionary sales surtax known as the Community Investment Tax, the local government half-cent sales tax distributed by the state of Florida (which is transferred to other funds for various program expenditures); the various tourist development taxes designated to promote tourism in the County; and the professional sports franchise sales tax revenues.

Intergovernmental Grants Fund—To account for federal, state, local government, or other grants for programs including aging services, children's services, social services, transportation, public assistance, housing, public safety, physical environment, and capital projects.

County Transportation Fund—To account for motor fuel taxes, state revenue sharing, and various grant funds designated to finance road and street construction, maintenance, and other transportation projects.

Local Housing Assistance Program Fund—To account for State Housing Initiatives Partnership (SHIP) program moneys received from the state of Florida. This program makes loans to low and moderate income persons, first time home buyers, builders and others for funding home purchases, new home construction, existing home renovation, and for the payment of matching funds needed to obtain grants.

Infrastructure Surtax Projects Fund—To account for use of the County's share of the voter-approved local government infrastructure discretionary sales surtax levied per Section 212.055, Florida Statutes. This sales tax, commonly known as the Community Investment Tax, may be used to purchase or construct equipment or infrastructure related to jails, criminal justice computer systems, fire stations, roads and traffic intersections, stormwater systems, parks, and libraries. This tax is shared with the Hillsborough County School Board, the Tampa Sports Authority, and the three municipalities located in the County.

Proprietary Funds

Water Enterprise Fund—To account for the operations of the Water Enterprise Fund, a division of the Water Resources Department, which provides water and wastewater-related services in the unincorporated areas of the County. Water and wastewater fees are determined annually by rate studies and are set at levels to recover operating expenses, including debt service, in a manner similar to private business enterprises. Activities necessary to provide water and wastewater service are accounted for in this fund, including customer service, engineering, operations, and maintenance.

Solid Waste Enterprise Fund—To account for the operations of the Solid Waste Enterprise Fund, a division of the Solid Waste Department, which provides solid waste disposal services on a countywide basis. Refuse generated in the unincorporated areas of the County is collected by franchised and non-franchised collectors serving residential and commercial customers and by private companies serving their own customers. Refuse dumping fees are reviewed annually and are set at levels sufficient to recover operating and debt service expenses, and to also account for landfills owned and operated by the Solid Waste Fund as well as monitoring closed landfills.

The following pages provide detailed information about each of the above major funds, as well as other non-major funds.

Fund Accounting

The operations of the County are recorded in the following fund types for FY 24 actuals, FY 25 adopted budget, FY26 recommended budget, and FY 27 planned budget:

Governmental Funds

Most of the County's basic services are reported in governmental funds, which focus on how money or other spendable resources flow into and out of those funds and the level of balances remaining at year-end that are available for expenditure. The following are the County's governmental fund types:

A—General Fund
The general fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

B—Special Revenue Funds
Special revenue funds are those used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

C—Debt Service Funds
Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and other debt related costs.

D—Capital Projects Funds
Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types:

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of net income and capital maintenance. The following are the County's proprietary fund types:

A—Enterprise Funds
Enterprise funds are used to account for operations that are financed primarily through user charges, or where the governing body has concluded that the determination of net income is appropriate.

B—Internal Service Funds
Internal service funds are used to account for goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis.

Source of definitions: Hillsborough County 2024 Annual Comprehensive Financial Report (ACFR)

Budget Summary by Fund

		FY24 Actual	FY25 Actual	FY26 Budget	FY27 Recommended
	GENERAL FUNDS				
00003	Countywide General Funds	$ 984,230,481	$ 1,115,669,451	$ 1,606,295,409	$ 1,632,761,775
00050	Unincorporated Area General Funds	586,159,681	666,809,801	899,921,235	923,671,515
		1,570,390,162	**1,782,479,252**	**2,506,216,644**	**2,556,433,290**
	SPECIAL REVENUE FUNDS				
10002	Countywide Special Revenue Funds	561,279,589	651,879,204	1,588,365,628	1,723,074,638
10003	Unincorporated Area Special Revenue Funds	95,317,470	114,113,210	278,488,574	275,114,580
10004	Transportation Trust Fund	223,863,247	248,329,117	927,449,617	931,932,366
10005	Library Tax District Special Rev FUND	72,588,838	79,893,156	252,130,458	279,264,322
10006	CIT Special Revenue Fund	26,499,811	34,875,348	285,357,685	385,057,250
10008	Grants (Not Transportation Related)	154,702,506	346,862,450	372,944,172	373,075,055
10009	Sales Tax Revenue Fund	426,458,035	479,289,601	644,402,293	613,368,285
10010	Discretely Presented Component Units	6,793,751	7,261,290	7,883,252	8,137,169
10011	Local Housing Assistance Program Fund	5,310,278	10,170,023	54,131,694	40,482,909
		1,572,813,525	**1,972,673,399**	**4,411,153,373**	**4,629,506,574**
	COVID RELIEF FUNDS				
10034	Emergency Rental Assistance I 12/27/2020	81,190	0	0	0
10036	American Rescue Plan 3 Act	23,473,306	4,014,021	8,994,474	7,173,928
10037	American Rescue Plan 3 Act Interest	0	0	17,415,799	19,316,895
10038	Emergency Rental Assistance II May 2021	1,612,945	1,089,007	271,924	0
10039	American Rescue Plan 3 Act Revenue Recovery	1,100,394	768,494	92,939	98,107
10040	ARP 3 Act Revenue Recovery Project Fund	11,954,170	16,911,744	15,916,686	4,866,768
10041	ARP 3 Act Project Fund	21,548,546	37,263,762	61,524,213	17,398,318
10043	ARP Local Assistance and Tribal Consistency	89,769	0	0	0
		59,860,319	**60,047,028**	**104,216,035**	**48,854,016**
	CDBG-DR FUNDS				
13580	CDBG-DR Grant Fund	0	0	0	221,441,482
13581	CDBG-DR Project Fund	0	0	0	174,298,991
		0	**0**	**0**	**395,740,473**
	DEBT SERVICE FUNDS				
20007	P&R GO Ref Bnds 2002 Sk Fd 20024000	718,707	721,455	0	6,345,158
20030	ELAPP Series 2019 Bds Sk Fd	5,563,975	5,571,876	12,514,281	7,371,161
20050	ELAPP Series 2023 Bds Sk Fd	3,184,992	3,182,037	5,359,109	5,557,370
20003	Whse/Shrf Non Ad Ref Rev Bds 08/17 Not	1,328,761	1,328,483	1,684,874	1,719,478
20005	4th Cent TDT 06/17 Ref Rev Bds Sk Fd 2	2,291,545	2,292,923	4,884,641	3,501,103
20006	5th Cent TDT 06A/16 Ref Rev Bds	2,072,569	2,071,319	4,138,353	3,733,382
20011	CIP Ref Rev Bds Series 06/16 Sk Fd 200	2,745,600	685,787	0	0
20023	CIT 2012A&B Rev (2001A&B /2004 Ref) 20	9,856,575	9,861,750	8,128,543	1,776,046
20024	CIP Rev Bds 12/17 Note Sk Fd 20054001	6,662,656	6,665,736	6,876,924	508,050
20026	CST Series 2015 Bonds Sk Fd	4,026,850	4,027,750	7,903,821	7,054,415
20029	CIT Series 2015 Refunding Revenue Bond	20,237,375	20,183,625	20,733,500	292,212
20033	CIT Series 2018 Sk Fd	6,856,350	6,909,375	37,223,702	29,934,763
20034	Half Cent Transp Plan Sk Fd	85,842	20,547,843	0	0
20036	Non AdVal CIP Series 2019 Sk Fd	5,000,138	4,999,088	6,462,490	9,212,389
20037	Non AdVal CIP Transp Series 2021 Sk Fd	9,404,263	9,401,013	10,382,565	10,232,382
20016	CP Note Sk Fd Stadium Impr Notes 20044	64,382	13,911,728	28,940,023	39,792,600
20017	CP Note Sk Fd Arena Impr 20044005	12,424,073	9,493,098	14,200,000	10,025,650
20032	CP (Taxable) Series 2017 Sk Fd	0	0	8,891	0

Budget Summary by Fund

		FY24 Actual	FY25 Actual	FY26 Budget	FY27 Recommended
	DEBT SERVICE FUNDS CONTINUED				
20035	CP Note Half Cent Sk Fd	0	0	1,800,000	0
20038	CIP CP Notes Fd 30022 Sk Fd	250,000	1,688,851	4,483,498	4,483,498
20051	ELAPP 2023 CP Notes Sk Fd	0	57,428	0	0
20052	Taxable CP HCSO new Ops Ctr	0	48,375,340	1,255,000	5,567
20101	M2Gen Proj Rev Fund (Parent 20014 20	13,048,059	1,434,329	1,637,850	1,822,193
20010	CT Facil Ref Rev 05 Bds/15 Note RJames	2,027,667	2,026,208	3,869,052	2,120,331
20025	ARENA Non Ad Ref Rev Bds 05/15 Note Sk	1,147,916	1,153,620	2,615,742	1,329,235
		108,998,294	**176,590,660**	**185,102,859**	**146,816,983**
	CAPITAL PROJECTS FUNDS				
30002	Countywide Construction Fund	17,683,181	16,038,048	206,817,098	257,005,290
30003	Unincorp Area Construction Fund	9,974,730	15,827,104	141,241,848	142,446,005
30010	Court Facil Imprvmt Non Bd Proj Fund	3,349	0	0	0
30013	CST Bonds (2015) Project Fund (PSOC)	0	(20,181)	0	21,400
30024	BP Oil Spill Proceeds Project Fund	655,804	195,420	8,422,801	6,137,395
30025	Non Ad Val Bonds (2019) Project Fund	6,434,831	250,000	0	0
30100	Environmental Lands Acq & Protect Fund	3,901,849	11,336,039	47,881,569	40,258,721
30101	Commercial Paper & Credit Capacity Fund	15,788,903	43,818,546	44,417,384	108,193,782
		54,442,647	**87,444,976**	**448,780,700**	**554,062,593**
	ENTERPRISE (PUBLIC UTILITIES) FUNDS				
40001	Public Utilities Solid Waste Resource Recovery	355,848,859	510,556,892	751,444,047	820,928,702
40099	Public Utilities Water/Wastewater	873,284,914	1,065,631,537	2,929,443,172	4,181,934,880
		1,229,133,773	**1,576,188,429**	**3,680,887,219**	**5,002,863,582**
	INTERNAL SERVICE FUNDS				
50001	Fleet Management Fund	46,326,380	47,071,527	161,048,160	163,074,037
50002	Self Insurance Fund	151,508,067	260,074,837	528,356,971	629,584,390
		197,834,446	**307,146,364**	**689,405,131**	**792,658,427**
	AGENCY FUNDS				
61000	Noncommitment Debt Service Funds	7,381,903	7,391,493	12,563,684	15,470,688
		7,381,903	**7,391,493**	**12,563,684**	**15,470,688**
		$ 4,800,855,069	**$ 5,969,961,601**	**$ 12,038,325,645**	**$ 14,142,406,626**

Fund Summary by Type of Expenditure

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
00003: County Wide General Funds				
Personnel Services	$ 169,754,432	$ 179,236,213	$ 195,821,743	$ 204,616,580
Operating Expenditures/Expense	97,247,276	107,128,287	143,262,260	145,135,635
Capital Outlay	2,240,036	1,314,007	2,935,761	2,624,426
Grants & Aids	54,979,700	40,466,875	88,217,411	79,705,391
Other Non Operating	660,009,037	787,524,069	1,176,058,234	1,200,679,743
	984,230,481	**1,115,669,451**	**1,606,295,409**	**1,632,761,775**
00050: Unincorporated Area General Funds				
Personnel Services	232,658,702	262,381,643	282,562,101	310,627,764
Operating Expenditures/Expense	97,094,540	97,715,394	122,607,984	128,086,789
Capital Outlay	2,145,701	2,625,085	1,091,050	743,000
Debt Service Costs	0	94,633	6,900	6,083
Grants & Aids	1,072,605	1,303,186	1,200,746	1,361,121
Other Non Operating	253,188,134	302,689,861	492,452,454	482,846,758
	586,159,682	**666,809,802**	**899,921,235**	**923,671,515**
General Funds Total	**1,570,390,163**	**1,782,479,253**	**2,506,216,644**	**2,556,433,290**
10002: County Wide Special Revenue Funds				
Personnel Services	14,264,541	15,327,051	26,462,757	28,440,466
Operating Expenditures/Expense	41,745,830	51,405,033	126,511,822	138,048,897
Capital Outlay	2,167,930	3,985,392	11,271,690	7,008,162
Grants & Aids	354,046,689	338,548,515	524,212,518	626,439,494
Other Non Operating	149,054,597	242,613,213	899,906,841	923,137,619
	561,279,587	**651,879,204**	**1,588,365,628**	**1,723,074,638**
10003: Unincorporated Area Special Revenue Funds				
Personnel Services	17,236,071	17,621,882	20,268,881	23,032,417
Operating Expenditures/Expense	19,158,147	25,546,348	57,589,255	62,577,747
Capital Outlay	21,832,313	36,054,230	96,526,827	84,554,215
Debt Service Costs	174,980	175,306	181,338	184,338
Other Non Operating	36,915,959	34,715,444	103,922,273	104,765,863
	95,317,470	**114,113,210**	**278,488,574**	**275,114,580**
10004: Transportation Trust Fund				
Personnel Services	40,928,048	45,675,502	47,656,668	50,905,777
Operating Expenditures/Expense	48,233,240	46,273,911	52,119,108	55,026,253
Capital Outlay	69,726,474	70,261,833	578,339,290	567,615,979
Grants & Aids	2,134,560	2,136,734	4,656,398	5,602,748
Other Non Operating	62,840,923	83,981,136	244,678,153	252,781,609
	223,863,245	**248,329,116**	**927,449,617**	**931,932,366**

Fund Summary by Type of Expenditure

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10005: Library Tax District Special Revenue Fund				
Personnel Services	28,016,100	30,496,181	34,132,857	36,555,769
Operating Expenditures/Expense	25,554,078	25,434,790	44,084,859	45,023,982
Capital Outlay	6,247,084	4,433,473	66,665,631	76,250,941
Grants & Aids	374,878	373,487	560,164	373,487
Other Non Operating	12,396,698	19,155,225	106,686,947	121,060,143
	72,588,838	**79,893,156**	**252,130,458**	**279,264,322**
10006: CIT Special Revenue Fund				
Operating Expenditures/Expense	134,472	10,000	10,000	7,779
Capital Outlay	25,492,135	30,562,671	212,871,282	194,599,856
Debt Service Costs	873,204	550,361	650,000	400,000
Other Non Operating	0	3,752,316	71,826,403	190,049,615
	26,499,811	**34,875,348**	**285,357,685**	**385,057,250**
10008: Grants (Not Transportation-Related)				
Personnel Services	42,409,780	45,038,345	62,188,363	63,372,864
Operating Expenditures/Expense	27,166,388	215,859,547	141,395,504	174,303,576
Capital Outlay	7,862,798	4,823,602	25,093,388	20,053,911
Grants & Aids	42,166,640	55,667,955	109,513,828	105,630,721
Other Non Operating	35,096,901	25,473,002	34,753,089	9,713,983
	154,702,507	**346,862,451**	**372,944,172**	**373,075,055**
10009: Sales Tax Revenue Fund				
Personnel Services	281,426	371,243	393,700	423,871
Operating Expenditures/Expense	106,577	154,401	337,110	366,375
Grants & Aids	134,630,829	152,922,380	145,458,503	116,806,764
Other Non Operating	291,439,203	325,841,576	498,212,980	495,771,275
	426,458,035	**479,289,600**	**644,402,293**	**613,368,285**
10010: Discretely Presented Component Units				
Personnel Services	6,219,150	6,635,883	7,164,983	7,387,291
Operating Expenditures/Expense	574,601	615,663	708,269	733,878
Capital Outlay	0	9,744	10,000	16,000
	6,793,751	**7,261,290**	**7,883,252**	**8,137,169**
10011: Local Housing Assistance Program Fund				
Personnel Services	535,066	1,347,155	6,035,480	4,327,544
Operating Expenditures/Expense	45,188	74,147	222,246	87,627
Grants & Aids	4,730,024	8,748,721	47,873,968	36,067,738
	5,310,278	**10,170,023**	**54,131,694**	**40,482,909**

Fund Summary by Type of Expenditure

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10030: COVID Relief				
Personnel Services	(368)	0	0	0
Operating Expenditures/Expense	1,283,275	918,270	120,000	0
Capital Outlay	33,381,617	54,175,506	75,123,991	18,878,065
Grants & Aids	16,368,816	4,953,251	9,239,337	7,272,035
Other Non Operating	8,826,980	0	19,732,707	22,703,916
	59,860,320	**60,047,027**	**104,216,035**	**48,854,016**
10060: CDBG-DR Funds				
Personnel Services	0	0	0	2,062,943
Operating Expenditures/Expense	0	0	0	44,091,931
Capital Outlay	0	0	0	166,298,991
Grants & Aids	0	0	0	183,286,608
	0	**0**	**0**	**395,740,473**
Total Special Revenue Funds	**1,632,673,842**	**2,032,720,425**	**4,515,369,408**	**5,074,101,063**
20103: General Obligation Bonds Sinking Funds				
Operating Expenditures/Expense	4,519	525	34,000	34,000
Debt Service Costs	9,147,288	9,142,606	8,496,319	8,495,070
Other Non Operating	315,867	332,237	9,343,071	10,744,619
	9,467,674	**9,475,368**	**17,873,390**	**19,273,689**
20104: Revenue Bonds Sinking Funds				
Operating Expenditures/Expense	86,892	1,575	71,768	72,550
Debt Service Costs	70,481,631	67,739,485	67,848,926	55,359,164
Other Non Operating	0	21,233,630	40,498,719	12,532,506
	70,568,523	**88,974,691**	**108,419,413**	**67,964,220**
20105: Commercial Paper Sinking Funds				
Operating Expenditures/Expense	218,898	0	10,000	10,000
Debt Service Costs	25,317,615	49,184,494	45,572,850	52,953,800
Other Non Operating	250,000	25,776,279	6,742,412	3,165,708
	25,786,513	**74,960,773**	**52,325,262**	**56,129,508**
20106: Direct Borrowing and Placement Note Sinking Funds				
Operating Expenditures/Expense	0	0	60,694	94,896
Debt Service Costs	3,175,583	3,179,828	3,175,605	3,184,825
Other Non Operating	0	0	3,248,495	169,845
	3,175,583	**3,179,828**	**6,484,794**	**3,449,566**
Debt Service Funds Total	**108,998,294**	**176,590,660**	**185,102,859**	**146,816,983**
30002: Countywide Construction Fund				
Operating Expenditures/Expense	4,432,371	757,470	22,401,149	22,980,766
Capital Outlay	11,325,261	9,929,961	88,862,550	112,720,417
Grants & Aids	1,925,549	2,249,673	13,444,137	16,504,194
Other Non Operating	0	3,100,945	82,109,262	104,799,913
	17,683,181	**16,038,048**	**206,817,098**	**257,005,290**

Fund Summary by Type of Expenditure

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
30003: Unincorp Area Construction Fund				
Operating Expenditures/Expense	745,835	1,397,273	6,949,987	5,086,497
Capital Outlay	4,087,124	10,042,413	93,984,949	94,724,563
Grants & Aids	150,780	84,122	1,511,992	999,501
Other Non Operating	4,990,992	4,303,295	38,794,920	41,635,444
	9,974,730	**15,827,104**	**141,241,848**	**142,446,005**
30010: Court Facil Imprvmt Non-Bd Project Fund				
Other Non Operating	3,349	0	0	0
	3,349	**0**	**0**	**0**
30013: CST Bonds (2015) Project Fund (PSOC)				
Capital Outlay	0	(21,404)	0	21,400
Other Non Operating	0	1,223	0	0
	0	**(20,181)**	**0**	**21,400**
30024: BP Oil Spill Proceeds Project Fund				
Capital Outlay	655,804	195,420	6,937,396	4,937,395
Grants & Aids	0	0	1,485,405	1,200,000
	655,804	**195,420**	**8,422,801**	**6,137,395**
30025: Non Ad Val Bonds (2019) Project Fund				
Operating Expenditures/Expense	(9,387)	0	0	0
Capital Outlay	6,218,652	0	0	0
Grants & Aids	225,565	0	0	0
Other Non Operating	0	250,000	0	0
	6,434,831	**250,000**	**0**	**0**
30100: Environmental Lands Acq & Protect Fund				
Operating Expenditures/Expense	877,256	2,078,552	6,300,000	7,410,374
Capital Outlay	3,024,593	9,257,487	36,351,632	26,751,388
Other Non Operating	0	0	5,229,937	6,096,959
	3,901,849	**11,336,039**	**47,881,569**	**40,258,721**
30101: Commercial Paper & Credit Capacity Fund				
Capital Outlay	109,985	24,166,957	1,689,716	1,689,715
Grants & Aids	15,678,918	19,606,154	42,000,000	106,307,000
Other Non Operating	0	45,436	727,668	197,067
	15,788,903	**43,818,546**	**44,417,384**	**108,193,782**
Capital Projects Funds Total	**54,442,647**	**87,444,976**	**448,780,700**	**554,062,593**

Fund Summary by Type of Expenditure

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
40001: Public Works Solid Waste Resource Recovery				
Personnel Services	15,914,933	17,341,182	18,621,579	19,678,458
Operating Expenditures/Expense	150,707,961	171,674,106	183,117,061	183,448,211
Capital Outlay	6,430,476	16,175,196	182,268,939	161,873,351
Debt Service Costs	12,018,401	34,535,967	14,794,301	13,930,050
Other Non Operating	170,777,089	270,830,441	352,642,167	441,998,632
	355,848,859	**510,556,892**	**751,444,047**	**820,928,702**
40099-BOCC - Public Utilities Water/Wastewater				
Personnel Services	78,748,744	85,639,448	101,836,060	106,882,697
Operating Expenditures/Expense	182,344,031	196,676,194	286,410,983	274,195,379
Capital Outlay	162,459,245	114,185,189	1,590,807,040	1,921,738,367
Debt Service Costs	25,757,155	25,543,969	53,702,484	500,234,607
Grants & Aids	0	45,042,158	2,100,000	0
Other Non Operating	423,975,740	598,544,579	894,586,605	1,378,883,830
	873,284,914	**1,065,631,537**	**2,929,443,172**	**4,181,934,880**
Enterprise (Public Utilities) Funds Total	**1,229,133,773**	**1,576,188,428**	**3,680,887,219**	**5,002,863,582**
50001: Fleet Management Fund				
Personnel Services	6,709,756	6,818,569	7,501,640	8,193,978
Operating Expenditures/Expense	20,744,598	21,323,401	26,325,149	27,173,115
Capital Outlay	18,872,026	18,929,558	66,226,401	67,908,819
Other Non Operating	0	0	60,994,970	59,798,125
	46,326,380	**47,071,527**	**161,048,160**	**163,074,037**
50002: Self-Insurance Fund				
Personnel Services	3,518,009	3,701,527	4,470,033	4,706,017
Operating Expenditures/Expense	145,440,058	153,823,309	177,591,344	198,263,176
Other Non Operating	2,550,000	102,550,000	346,295,594	426,615,197
	151,508,067	**260,074,837**	**528,356,971**	**629,584,390**
Total Internal Service Funds	**197,834,446**	**307,146,364**	**689,405,131**	**792,658,427**
61000: Noncommitment Debt Service Funds				
Operating Expenditures/Expense	525	525	1,331,500	1,331,500
Debt Service Costs	7,283,300	7,282,300	7,284,051	6,152,800
Other Non Operating	98,078	108,668	3,948,133	7,986,388
	7,381,903	**7,391,493**	**12,563,684**	**15,470,688**
Total Agency Funds	**7,381,903**	**7,391,493**	**12,563,684**	**15,470,688**
Grand Total	**$ 4,800,855,068**	**$ 5,969,961,601**	**$ 12,038,325,645**	**$ 14,142,406,626**

Countywide General Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Current Ad Valorem Taxes	$ 865,501,577	$ 906,173,427	$ 980,334,924	$ 994,964,480
Delinquent Ad Valorem Taxes	385,346	(601,550)	2,500,000	2,500,000
Local Business Taxes	1,769,733	1,829,160	1,550,000	1,550,000
Permits, Fees & Special Assessments	663,089	830,186	617,919	587,247
Intergovernmental Revenue	1,897,095	6,368,637	5,781,100	7,476,500
Charges for Services	76,765,891	88,797,709	98,682,991	102,140,412
Fines and Forfeits	1,843	2,057	910	900
Miscellaneous Revenues	56,684,409	45,894,843	20,516,460	22,062,668
Gross Revenue	1,003,668,983	1,049,294,468	1,109,984,304	1,131,282,207
Less 5% required By Law	0	0	(56,027,065)	(57,098,010)
Interfund Transfers	28,275,829	36,213,192	27,413,026	28,211,619
Intrafund transfers	6,000,000	6,100,000	5,167,299	2,000,000
Residual Equity	43,463,410	26,199,020	10,410,000	10,510,000
Other	147,727	148,078	147,000	168,000
Fund Balance	481,840,215	579,165,524	509,200,845	517,687,959
	559,727,180	647,825,814	496,311,105	501,479,568
Total	**$ 1,563,396,163**	**$ 1,697,120,282**	**$ 1,606,295,409**	**$ 1,632,761,775**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Board of County Commissioners				
Board of County Commissioners	$ 3,437,792	$ 3,557,099	$ 3,946,513	$ 4,087,005
County Internal Audit	779,698	735,567	1,054,588	1,071,495
	4,217,490	4,292,666	5,001,101	5,158,500
County Administrator				
Arts Council Division	765,996	857,237	1,171,145	1,187,791
Affordable Housing Services	10,612,715	2,490,577	20,600,725	16,672,141
Aging Services	10,989,983	12,164,421	12,153,538	11,762,368
Capital Programs	1,990,818	1,956,254	2,551,656	3,037,472
Children's Services	4,493,419	4,528,260	6,919,144	5,094,322
Code Enforcement	5,082,121	5,518,411	6,573,349	7,512,839
Communications & Digital Media	7,074,387	7,410,311	7,908,578	8,080,769
Community & Infrastructure Planning	427,014	567,526	895,000	895,000
Conservation & Environmental Lands Management	17,505,803	18,880,089	22,774,827	22,640,226
Veteran Community Services	1,958,994	2,381,806	1,944,264	2,079,548
County Administrator	3,516,786	3,721,272	3,536,190	3,671,354
Customer Service & Support	2,754,962	3,194,176	3,555,011	3,792,708
Cyber Security Services Division	1,380,342	1,394,031	1,535,668	1,596,528
Development Services	61,144	85,809	113,421	111,807
Economic Development	3,591,703	4,115,261	6,771,111	7,101,688
Engineering and Operations	8,687,122	6,817,560	9,563,935	9,559,098
Enterprise Program Management Office	1,965,103	2,094,809	2,410,105	2,489,665
Enterprise Solutions and Quality Assurance	7,940,680	8,063,440	10,144,081	10,345,330
Environmental Management Division	203,972	143,968	351,259	552,413
Extension Service	2,310,560	2,483,512	2,656,621	2,776,026
Facilities Management and Real Estate Services	41,071,692	45,080,748	50,382,235	51,860,516
Fire Rescue	7,556,336	8,296,554	9,114,219	8,974,524
Government Relations & Strategic Services	2,096,257	2,325,444	2,746,034	2,489,981
Head Start - Early Head Start	(907)	(382)	430,000	0
Health Care Services	230,135	344,200	431,634	454,699

Countywide General Fund

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Homeless & Community Services	6,020,271	6,664,311	11,323,453	11,443,082
Human Resources	6,799,809	7,078,793	8,355,265	8,671,707
Information Technology	31,311,857	33,195,734	35,122,338	35,562,569
Management & Budget	3,769,956	3,909,405	5,239,078	5,600,214
Medical Examiner	8,248,281	9,268,487	9,672,948	10,027,087
Office of Community Impact	715,738	739,254	1,210,498	1,652,299
Parks & Recreation	3,048,260	3,451,852	3,776,353	3,720,261
Performance Data & Analytics	6,094,694	6,678,789	6,929,871	7,111,085
Pet Resources	9,583,658	10,154,787	12,222,422	12,306,548
Procurement Services	4,401,657	4,428,629	5,182,085	5,168,787
Small Business Enterprises Division	988,384	980,014	1,358,996	1,418,341
Social Services	7,267,133	6,378,742	7,789,330	4,667,435
Sunshine Line	6,711,198	7,555,565	8,574,303	9,723,706
Water Resources	1,148	75	0	0
	239,229,182	245,399,732	303,990,690	301,811,934
County Attorney				
County Attorney	10,633,526	11,141,847	11,766,120	12,825,617
Elected Officials				
Sheriff	426,720,765	439,354,724	466,052,384	472,042,066
Clerk of the Circuit Court	26,346,508	28,001,320	26,467,020	26,414,996
Public Defender	63,408	54,119	163,734	162,264
State Attorney - Part I	358,145	319,007	553,544	553,544
State Attorney - Part II (Victim Assistance)	2,558,549	2,576,662	3,320,533	3,514,677
Property Appraiser	12,134,719	12,005,576	12,787,571	13,736,947
Supervisor of Elections	17,931,295	15,897,835	21,120,520	18,578,736
Tax Collector	35,786,933	37,606,632	41,712,620	47,169,852
	521,900,321	535,815,876	572,177,926	582,173,082
Judicial				
	3,394,701	3,484,993	4,106,153	4,260,877
Boards, Commissions & Agencies				
Value Adjustment Board	637,104	764,191	632,244	651,180
Environmental Protection Commission	13,523,436	14,104,784	14,970,337	15,913,598
Soil and Water Conservation Board	296,111	271,997	664,703	664,093
Guardian Ad-litem Program	516,981	535,623	699,032	800,639
	14,973,632	15,676,595	16,966,316	18,029,510
Non-Departmental Organizations				
Capital Improvement Programs	0	(475)	0	0
Governmental Agencies	27,135,862	21,870,597	50,046,582	52,049,108
Major Maintenance & Repair	4,801	0	0	0
Non-Departmental Allotments	9,320,909	12,244,648	23,221,177	27,837,242
NonProfit Organizations	12,968,344	11,849,181	11,733,469	6,529,939
	49,429,916	45,963,951	85,001,228	86,416,289
Non-Expenditure Accounts				
Reserves and Refunds	0	10,604	324,135,123	337,981,037
Transfers	140,451,713	253,883,188	283,150,752	284,104,929
	140,451,713	253,893,791	607,285,875	622,085,966
Total	**$ 984,230,481**	**$ 1,115,669,451**	**$ 1,606,295,409**	**$ 1,632,761,775**

Unincorporated Area General Funds

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Current Ad Valorem Taxes	$ 393,777,187	$ 432,297,103	$ 493,306,064	$ 519,264,630
Delinquent Ad Valorem Taxes	126,361	215,636	1,500,000	1,500,000
Permits, Fees & Special Assessments	2,060	2,060	0	1,442
Intergovernmental Revenue	60,177,397	52,888,962	49,726,354	54,540,014
Charges for Services	44,750,479	46,572,601	43,026,979	49,606,244
Fines and Forfeits	5,061,218	3,564,085	5,851,183	5,597,334
Miscellaneous Revenues	21,212,829	19,056,147	6,780,990	8,043,328
Gross Revenue	525,107,531	554,596,594	600,191,570	638,552,992
Less 5% required By Law	0	0	(30,004,371)	(32,007,990)
Interfund Transfers	107,610,441	100,876,602	104,795,848	102,861,092
Intrafund transfers	1,000,000	1,000,000	1,000,000	1,000,000
Residual Equity	9,176,038	4,806,573	0	1,501,000
Fund Balance	183,636,131	240,370,459	223,938,188	211,764,421
	301,422,610	347,053,635	299,729,665	285,118,523
Total	$ 826,530,140	$ 901,650,228	$ 899,921,235	$ 923,671,515

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Affordable Housing Services	$ 1,244,957	$ 1,140,153	$ 1,286,558	$ 1,360,975
Capital Programs	1,523,785	1,325,616	1,502,916	1,575,763
Code Enforcement	9,351,759	9,573,258	10,866,393	10,879,346
Communications & Digital Media	(12,116)	0	0	0
Conservation & Environmental Lands Management	1,136,827	1,684,834	1,428,643	1,585,948
Veteran Community Services	397,996	656,276	722,520	926,189
Customer Service & Support	(23,311)	10,971	0	0
Development Services	12,011,453	12,791,777	14,150,345	14,582,109
Economic Development	244,381	429,912	2,808,074	2,690,926
Engineering and Operations	17,294,537	18,390,069	19,055,967	19,535,576
Enterprise Program Management Office	117,942	118,127	177,480	202,831
Facilities Management and Real Estate Services	529,846	499,012	657,456	687,706
Fire Rescue	242,215,720	267,965,558	289,621,088	318,689,453
Parks & Recreation	40,047,759	43,288,760	49,942,234	52,430,459
Performance Data & Analytics	4,335,962	4,428,456	4,731,981	5,115,321
Water Resources	70	0	137,862	137,862
	330,417,568	362,302,778	397,089,517	430,400,464
Elected Officials				
Sheriff	183,499,145	192,258,892	199,279,730	198,303,451
Property Appraiser	2,202,204	2,201,690	2,345,184	2,629,639
Tax Collector	7,889,117	8,661,488	10,077,429	10,732,192
	193,590,466	203,122,070	211,702,343	211,665,282
Non-Departmental Organizations				
Non-Departmental Allotments	2,094,027	1,405,288	10,154,264	10,186,793
NonProfit Organizations	459,951	411,875	225,000	237,500
	2,553,979	1,817,163	10,379,264	10,424,293
Non-Expenditure Accounts				
Reserves and Refunds	9,972	3,982	153,545,137	156,888,665
Transfers	59,587,696	99,563,809	127,204,974	114,292,811
	59,597,668	99,567,791	280,750,111	271,181,476
Total	**$ 586,159,681**	**$ 666,809,801**	**$ 899,921,235**	**$ 923,671,515**

Countywide Special Revenue Funds

This special revenue fund accounts for all financial transactions associated with restricted revenues which provide services to all residents of Hillsborough County. This special use fund is subdivided into numerous and varied sub funds which have been established to manage and account for revenues and fees which are restricted as to the purposes for which they may be used. Most of these revenues/fees are authorized by State law or by local government ordinance. For example, numerous court fees have been established by local ordinances to fund various court-related programs regarding services and facility improvements. State laws authorize fines to fund various criminal justice functions and education/training programs, and a half-cent sales tax to fund an indigent health care program. Other local fees, fines, and charges are used to fund wholly or in part such programs as the as the 9-1-1 emergency telephone system and the Animal Services spay/neuter program. In some cases, these restricted funds are supplemented by unrestricted revenues from the General Fund in order to provide for enhanced programs.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Local Option Taxes	$ 192,054,187	$ 225,534,483	$ 199,593,337	$ 194,433,777
Local Business Taxes	32,405	37,475	33,000	0
Permits, Fees & Special Assessments	163,441,413	183,906,652	252,301,334	396,324,448
Intergovernmental Revenue	17,166,005	16,998,689	23,116,033	22,995,033
Charges for Services	10,171,143	10,055,447	10,465,613	10,478,790
Fines and Forfeits	1,129,907	1,064,705	528,100	528,100
Miscellaneous Revenues	55,424,266	54,557,509	29,400,108	30,422,263
Gross Revenue	439,419,326	492,154,960	515,437,525	655,182,411
Less 5% required By Law	0	0	(13,755,227)	(13,568,311)
Interfund Transfers	45,941,185	55,118,451	65,371,267	73,953,479
Intrafund transfers	140,792,286	216,650,023	292,021,291	292,003,862
Residual Equity	1,428,051	2,636,800	970,000	1,000,000
Fund Balance	553,994,455	620,295,714	728,320,772	714,503,197
	742,155,976	894,700,988	1,072,928,103	1,067,892,227
Total	$ 1,181,575,302	$ 1,386,855,947	$ 1,588,365,628	$ 1,723,074,638

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Children's Services	$ 1,348	$ 5,299	$ 40,000	$ 39,900
Code Enforcement	49,451	37,128	68,465	890,017
Conservation & Environmental Lands Management	204,078	214,790	850,153	0
Cyber Security Services Division	495,565	699,707	3,000,337	3,135,837
Development Services	3,659	0	0	0
Engineering and Operations	0	0	3,000,000	750,000
Enterprise Program Management Office	669,199	314,483	855,000	912,250
Enterprise Solutions and Quality Assurance	0	65,000	1,448,817	1,448,817
Environmental Management Division	(1,555)	0	0	0
Fire Rescue	226,014	5,225,353	10,251,176	10,251,271
Health Care Services	268,217,467	314,282,553	508,154,292	610,878,307
Information Technology	9,880,697	11,160,059	16,766,468	15,625,423
Library Services	207,138	198,591	228,950	199,500
Management & Budget	3,537,052	3,400,180	4,445,627	4,340,291
Parks & Recreation	0	334,139	255,336	0
Performance Data & Analytics	7,228,348	8,161,604	7,365,924	7,408,386
Pet Resources	291,285	340,935	467,500	467,500
Social Services	0	0	0	0
	291,009,746	344,439,821	557,198,045	656,347,499
Elected Officials				
Sheriff	2,610,730	21,689,306	20,805,093	23,727,697
Clerk of the Circuit Court	0	0	396,450	356,400
Public Defender	1,501,290	2,078,820	2,484,878	2,840,979
State Attorney - Part I	3,126,339	3,253,648	3,942,328	3,917,846
	7,238,359	27,021,774	27,628,749	30,842,922
Judicial	7,844,704	8,411,510	15,946,045	15,957,878
Boards, Commissions & Agencies				
Environmental Protection Commission	1,678,984	1,519,599	1,482,728	1,884,559
	1,678,984	1,519,599	1,482,728	1,884,559

Countywide Special Revenue Funds

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	3,464,752	1,794,161	5,072,735	39,473,632
Governmental Agencies	96,044,809	36,689,861	49,978,954	49,396,325
Major Maintenance & Repair	3,750,415	7,218,026	48,820,792	26,559,249
Non-Departmental Allotments	3,598,990	3,575,584	3,650,000	3,650,000
NonProfit Organizations	284,962	284,962	297,282	324,052
	107,143,928	49,562,595	107,819,763	119,403,258
Non-Expenditure Accounts				
Reserves and Refunds	8,634	3,290	582,310,312	604,466,333
Transfers	146,355,233	220,920,617	295,979,986	294,172,189
	146,363,867	220,923,907	878,290,298	898,638,522
Total	**$ 561,279,589**	**$ 651,879,204**	**$ 1,588,365,628**	**$ 1,723,074,638**

Unincorporated Area Special Revenue Funds

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other General taxes	$ 20,106,996	$ 20,821,216	$ 20,240,461	$ 22,023,279
Local Business Taxes	31,810	63,950	44,864	67,148
Permits, Fees & Special Assessments	63,937,149	67,731,792	72,614,380	71,893,458
Charges for Services	6,182,245	7,970,832	6,417,961	8,141,417
Fines and Forfeits	82,074	61,082	50,562	64,651
Miscellaneous Revenues	7,493,421	6,780,025	3,979,275	4,476,917
Gross Revenue	97,833,694	103,428,896	103,347,503	106,666,870
Less 5% required By Law	0	0	(5,167,376)	(5,316,608)
Interfund Transfers	11,328,900	14,663,636	11,845,365	9,922,982
Intrafund transfers	16,576,023	14,097,139	13,413,482	11,726,801
Residual Equity	288,733	242,761	0	0
Other	1,782,802	0	0	0
Fund Balance	106,649,895	139,142,577	155,049,600	152,114,535
	136,626,353	168,146,113	175,141,071	168,447,710
Total	$ 234,460,047	$ 271,575,010	$ 278,488,574	$ 275,114,580

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Capital Programs	$ 450,534	$ 327,713	$ 355,885	$ 350,385
Conservation & Environmental Lands Management	284,596	71,991	375,000	385,000
Customer Service & Support	15,000	0	0	0
Development Services	19,345,402	25,532,296	26,460,818	30,140,975
Engineering and Operations	9,723,582	9,609,308	12,639,317	12,984,610
Enterprise Program Management Office	60,663	52,946	137,657	167,861
Environmental Management Division	1,179,568	1,065,798	1,722,812	1,750,871
Extension Service	99,488	104,331	231,962	230,015
Parks & Recreation	0	0	0	700,000
	31,158,832	36,764,383	41,923,451	46,709,717
Elected Officials				
Tax Collector	715,527	726,274	782,128	797,420
	715,527	726,274	782,128	797,420
Non-Departmental Organizations				
Capital Improvement Programs	24,099,263	37,035,024	119,133,243	115,084,127
Debt Service Accounts	215,830	175,306	181,338	184,338
Major Maintenance & Repair	2,927,585	5,423,054	13,693,269	8,735,535
	27,242,679	42,633,383	133,007,850	124,004,000
Non-Expenditure Accounts				
Reserves and Refunds	6,202	4,381	70,133,225	71,704,527
Transfers	36,194,230	33,984,790	32,641,920	31,898,916
	36,200,432	33,989,170	102,775,145	103,603,443
Total	**$ 95,317,470**	**$ 114,113,210**	**$ 278,488,574**	**$ 275,114,580**

Transportation Trust Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Local Option Taxes	$ 36,558,684	$ 36,597,443	$ 37,200,563	$ 36,387,266
Permits, Fees & Special Assessments	64,915,321	53,933,075	66,831,682	55,961,736
Intergovernmental Revenue	21,757,532	21,772,894	259,620,164	230,016,514
Charges for Services	1,950,166	2,530,596	2,075,129	2,162,048
Fines and Forfeits	15,191	225	0	0
Miscellaneous Revenues	17,789,497	16,517,690	9,055,100	9,662,357
Gross Revenue	142,986,390	131,351,924	374,782,638	334,189,921
Less 5% required By Law	0	0	(6,674,784)	(6,052,375)
Interfund Transfers	62,006,349	107,201,501	126,249,450	114,299,450
Intrafund transfers	61,545,918	51,721,914	54,609,145	50,067,718
Residual Equity	105,835	84,679	0	0
Fund Balance	306,829,484	349,610,729	378,483,168	439,427,652
	430,487,586	508,618,823	552,666,979	597,742,445
Total	$ 573,473,976	$ 639,970,747	$ 927,449,617	$ 931,932,366

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Capital Programs	$ 6,479,784	$ 4,569,454	$ 5,172,354	$ 5,326,942
Community & Infrastructure Planning	2,725,836	1,753,389	3,204,566	3,262,473
Development Services	2,168,014	2,369,177	2,562,386	2,877,356
Engineering and Operations	75,073,555	80,411,878	85,640,577	89,860,866
Enterprise Program Management Office	493,775	387,160	525,802	600,878
Facilities Management and Real Estate Services	1,354,318	1,390,691	1,421,294	1,459,544
Performance Data & Analytics	1,163,777	1,241,564	1,574,797	1,593,971
	89,459,058	92,123,314	100,101,776	104,982,030
Elected Officials				
Tax Collector	263,555	279,670	281,514	286,994
	263,555	279,670	281,514	286,994
Boards, Commissions & Agencies				
Metropolitan Planning Organization	0	0	0	1,056,000
	0	0	0	1,056,000
Non-Departmental Organizations				
Capital Improvement Programs	69,434,793	70,087,582	580,552,168	570,925,662
Governmental Agencies	2,128,092	2,136,734	2,113,520	2,183,065
Non-Departmental Allotments	381	351	4,000	4,000
	71,563,265	72,224,667	582,669,688	573,112,727
Non-Expenditure Accounts				
Reserves and Refunds	460,590	74,705	188,450,859	201,595,114
Transfers	62,116,778	83,626,761	55,945,780	50,899,501
	62,577,368	83,701,466	244,396,639	252,494,615
Total	**$ 223,863,247**	**$ 248,329,117**	**$ 927,449,617**	**$ 931,932,366**

Library Tax District Special Revenue Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Current Ad Valorem Taxes	$ 80,687,287	$ 86,313,078	$ 95,753,565	$ 98,930,760
Delinquent Ad Valorem Taxes	33,077	(60,282)	200,000	200,000
Intergovernmental Revenue	1,387,266	752,393	1,175,493	752,393
Charges for Services	151,524	183,517	168,684	192,550
Fines and Forfeits	69,538	36,248	46,270	45,630
Miscellaneous Revenues	6,564,794	6,220,446	2,967,119	3,106,994
Gross Revenue	88,893,485	93,445,400	100,311,131	103,228,327
Less 5% required By Law	0	0	(4,956,782)	(5,176,790)
Intrafund transfers	10,320,301	16,967,735	23,051,299	11,949,911
Residual Equity	658,755	581,228	0	0
Fund Balance	82,730,133	110,013,836	133,724,810	169,262,874
	93,709,189	127,562,799	151,819,327	176,035,995
Total	$ 182,602,674	$ 221,008,199	$ 252,130,458	$ 279,264,322

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Engineering and Operations	$ 0	$ (264)	$ 0	$ 0
Facilities Management and Real Estate Services	0	0	0	450,000
Library Services	54,893,889	57,155,316	67,463,467	71,888,170
	54,893,889	57,155,052	67,463,467	72,338,170
Elected Officials				
Property Appraiser	451,008	451,435	480,809	525,195
Tax Collector	1,625,389	1,736,055	1,954,513	2,039,254
	2,076,397	2,187,490	2,435,322	2,564,449
Non-Departmental Organizations				
Capital Improvement Programs	4,895,223	2,921,835	75,945,913	85,866,009
Major Maintenance & Repair	403,028	661,044	2,034,131	0
	5,298,251	3,582,879	77,980,044	85,866,009
Non-Expenditure Accounts				
Reserves and Refunds	0	0	81,200,326	106,545,783
Transfers	10,320,301	16,967,735	23,051,299	11,949,911
	10,320,301	16,967,735	104,251,625	118,495,694
Total	**$ 72,588,838**	**$ 79,893,156**	**$ 252,130,458**	**$ 279,264,322**

Community Investment Tax Revenue Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Miscellaneous Revenues	$ 7,790,325	$ 8,430,469	$ 4,309,000	$ 4,185,000
Gross Revenue	7,790,325	8,430,469	4,309,000	4,185,000
Less 5% required By Law	0	0	(215,450)	(209,250)
Interfund Transfers	88,387,046	54,593,958	66,711,192	154,206,816
Intrafund transfers	0	333,828	0	0
Fund Balance	105,597,088	175,274,648	214,552,943	226,874,684
	193,984,134	230,202,434	281,048,685	380,872,250
Total	$ 201,774,459	$ 238,632,903	$ 285,357,685	$ 385,057,250

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 25,492,135	$ 33,774,801	$ 221,171,124	$ 207,881,914
Debt Service Accounts	1,007,676	560,361	660,000	407,779
Major Maintenance & Repair	0	206,359	0	0
	26,499,811	34,541,520	221,831,124	208,289,693
Non-Expenditure Accounts				
Reserves and Refunds	0	0	63,526,561	176,767,557
Transfers	0	333,828	0	0
	0	333,828	63,526,561	176,767,557
Total	**$ 26,499,811**	**$ 34,875,348**	**$ 285,357,685**	**$ 385,057,250**

Grants (Not Transportation-Related)

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Intergovernmental Revenue	$ 118,296,774	$ 208,233,207	$ 222,357,868	$ 215,547,484
Charges for Services	181,247	239,940	242,000	246,000
Fines and Forfeits	44	143	0	0
Miscellaneous Revenues	3,306,583	8,964,335	4,007,446	5,445,139
Gross Revenue	121,784,648	217,437,625	226,607,314	221,238,623
Less 5% required By Law	0	0	(153,913)	(196,792)
Interfund Transfers	14,661,317	126,352,100	53,314,399	52,395,794
Intrafund transfers	4,292,418	19,409,849	114,944	0
Other	6,703,338	5,409,399	7,496,119	9,365,059
Fund Balance	57,262,566	50,001,781	85,565,309	90,272,371
	82,919,640	201,173,129	146,336,858	151,836,432
Total	$ 204,704,288	$ 418,610,754	$ 372,944,172	$ 373,075,055

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Arts Council Division	$ 114,203	$ 19,924	$ 60,000	$ 60,000
Affordable Housing Services	11,465,231	14,901,117	57,937,543	54,073,300
Aging Services	13,266,081	12,053,338	18,744,147	19,099,106
Children's Services	1,856,869	1,782,164	5,253,613	4,859,037
Economic Development	484,529	413,664	489,455	266,270
Engineering and Operations	611	0	0	0
Extension Service	188,666	196,343	200,245	216,584
Facilities Management and Real Estate Services	0	5,852	0	0
Fire Rescue	9,098,180	8,346,371	6,876,668	8,882,151
Head Start - Early Head Start	47,004,115	50,856,873	61,222,142	63,891,200
Health Care Services	14,859,472	13,567,998	29,426,321	28,709,526
Human Resources	2,058	1,071	209,797	260,405
Management & Budget	974,887	1,079,084	811,518	801,246
Medical Examiner	0	155,023	107,268	152,744
Performance Data & Analytics	2,468,377	0	0	0
Social Services	7,673,359	12,788,659	12,950,811	13,109,742
Sunshine Line	2,518,760	2,977,514	4,805,841	4,910,046
	111,975,396	119,144,995	199,095,369	199,291,357
Judicial				
	516,621	430,053	1,673,024	1,849,405
Boards, Commissions & Agencies				
Environmental Protection Commission	4,547,610	4,684,406	7,604,121	7,568,549
Metropolitan Planning Organization	3,290,664	2,580,875	11,485,272	9,786,484
	7,838,273	7,265,281	19,089,393	17,355,033
Non-Departmental Organizations				
Capital Improvement Programs	4,517,793	4,342,640	23,194,844	19,280,343
Non-Departmental Allotments	1,562,004	195,615,878	102,634,572	134,771,642
	6,079,797	199,958,518	125,829,416	154,051,985
Non-Expenditure Accounts				
Reserves and Refunds	0	0	352,378	357,237
Transfers	28,292,418	20,063,603	26,904,592	170,038
	28,292,418	20,063,603	27,256,970	527,275
Total	**$ 154,702,506**	**$ 346,862,450**	**$ 372,944,172**	**$ 373,075,055**

Sales Tax Revenue Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Local Option Taxes	$ 257,248,595	$ 293,739,082	$ 276,121,754	$ 267,398,229
Intergovernmental Revenue	152,028,699	152,707,188	157,020,993	145,788,937
Miscellaneous Revenues	12,295,578	9,972,553	5,932,000	6,526,000
Gross Revenue	421,572,872	456,418,823	439,074,747	419,713,166
Less 5% required By Law	0	0	(17,147,659)	(11,889,916)
Interfund Transfers	0	21,142,460	2,012,647	3,896,916
Fund Balance	237,134,086	232,248,923	220,462,558	201,648,119
	237,134,086	253,391,383	205,327,546	193,655,119
Total	$ 658,706,958	$ 709,810,206	$ 644,402,293	$ 613,368,285

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Economic Development	$ 3,767,414	$ 3,501,512	$ 9,782,095	$ 9,125,930
	3,767,414	3,501,512	9,782,095	9,125,930
Elected Officials				
Tax Collector	488,955	511,619	607,715	580,985
	488,955	511,619	607,715	580,985
Non-Departmental Organizations				
Governmental Agencies	99,653,991	110,824,074	99,264,816	69,602,358
Non-Departmental Allotments	614,000	992,500	1,337,000	1,363,000
NonProfit Organizations	30,983,427	38,129,939	35,805,402	37,505,722
	131,251,418	149,946,513	136,407,218	108,471,080
Non-Expenditure Accounts				
Reserves and Refunds	0	0	184,252,413	150,846,988
Transfers	290,950,248	325,329,957	313,352,852	344,343,302
	290,950,248	325,329,957	497,605,265	495,190,290
Total	**$ 426,458,035**	**$ 479,289,601**	**$ 644,402,293**	**$ 613,368,285**

Discretely Presented Component Units

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Charges for Services	$ 1,102,553	$ 1,009,584	$ 900,075	$ 900,075
Miscellaneous Revenues	67,423	40,253	67,000	61,000
Gross Revenue	1,169,977	1,049,837	967,075	961,075
Less 5% required By Law	0	0	(48,354)	(48,054)
Interfund Transfers	5,661,032	6,226,407	6,964,531	7,224,148
Fund Balance	16,923	54,180	0	0
	5,677,954	6,280,588	6,916,177	7,176,094
Total	**$ 6,847,931**	**$ 7,330,425**	**$ 7,883,252**	**$ 8,137,169**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Boards, Commissions & Agencies				
Hillsborough County Planning Commission	$ 6,793,751	$ 7,252,546	$ 7,853,802	$ 8,107,719
Metropolitan Planning Organization	0	8,744	29,450	29,450
	6,793,751	7,261,290	7,883,252	8,137,169
Total	**$ 6,793,751**	**$ 7,261,290**	**$ 7,883,252**	**$ 8,137,169**

Local Housing Assistance Program Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Intergovernmental Revenue	$ 10,430,099	$ 9,008,749	$ 53,019,694	$ 39,560,909
Miscellaneous Revenues	2,133,468	3,396,900	1,112,000	922,000
Gross Revenue	12,563,567	12,405,649	54,131,694	40,482,909
Fund Balance	26,344,309	33,597,598	0	0
	26,344,309	33,597,598	0	0
Total	$ 38,907,876	$ 46,003,247	$ 54,131,694	$ 40,482,909

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Affordable Housing Services	$ 5,310,278	$ 10,170,023	$ 54,131,694	$ 40,482,909
	5,310,278	10,170,023	54,131,694	40,482,909
Non-Expenditure Accounts				
Total	**$ 5,310,278**	**$ 10,170,023**	**$ 54,131,694**	**$ 40,482,909**

COVID Relief Funds

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Intergovernmental Revenue	$ 49,884,504	$ 124,649,623	$ 0	$ 0
Miscellaneous Revenues	10,186,727	5,538,679	2,063,791	846,962
Gross Revenue	60,071,231	130,188,302	2,063,791	846,962
Less 5% required By Law	0	0	(103,191)	(42,349)
Intrafund transfers	8,595,618	0	0	0
Other	965	(965)	0	0
Fund Balance	18,913,219	27,720,714	102,255,435	48,049,403
	27,509,802	27,719,749	102,152,244	48,007,054
Total	**$ 87,581,033**	**$ 157,908,051**	**$ 104,216,035**	**$ 48,854,016**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Social Services	$ 89,769	$ 0	$ 0	$ 0
	89,769	0	0	0
Non-Departmental Organizations				
Capital Improvement Programs	33,381,617	54,175,506	75,123,991	18,878,065
Non-Departmental Allotments	17,793,316	5,871,521	9,359,337	7,272,035
	51,174,932	60,047,028	84,483,328	26,150,100
Non-Expenditure Accounts				
Reserves and Refunds	0	0	19,722,103	22,703,916
Transfers	8,595,618	0	10,604	0
	8,595,618	0	19,732,707	22,703,916
Total	**$ 59,860,319**	**$ 60,047,028**	**$ 104,216,035**	**$ 48,854,016**

CDBG-DR Funds

The CDBG-DR funds account for the Community Development Block Grant – Disaster Recovery (CDBG-DR) funding awarded by the U.S. Department of Housing and Urban Development to support recovery and mitigation efforts following the 2023-2024 hurricane season. These funds are designated for disaster relief, long-term recovery, infrastructure and housing restoration, economic revitalization, and mitigation efforts in the areas deemed most impacted and distressed by the disasters.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Intergovernmental Revenue	$ 0	$ 0	$ 0	$ 395,740,473
Gross Revenue	0	0	0	395,740,473
Total	**$ 0**	**$ 0**	**$ 0**	**$ 395,740,473**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 0	$ 0	$ 0	$ 174,298,991
Non-Departmental Allotments	0	0	0	221,441,482
	0	0	0	395,740,473
Total	**$ 0**	**$ 0**	**$ 0**	**$ 395,740,473**

General Obligation Bonds Sinking Funds

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

Revenues by Source	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted**	**FY27 Recommended**
Current Ad Valorem Taxes	$ 11,481,717	$ 12,301,038	$ 10,873,780	$ 11,246,480
Delinquent Ad Valorem Taxes	5,094	(4,748)	2,000	102,000
Miscellaneous Revenues	228,863	267,167	3,400	5,400
Gross Revenue	11,715,674	12,563,457	10,879,180	11,353,880
Less 5% required By Law	0	0	(543,959)	(573,661)
Interfund Transfers	0	57,428	0	0
Residual Equity	101,947	89,690	0	0
Fund Balance	9,981,083	12,331,031	7,538,169	8,493,470
	10,083,031	12,478,149	6,994,210	7,919,809
Total	$ 21,798,705	$ 25,041,606	$ 17,873,390	$ 19,273,689

Appropriations by Organization	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted**	**FY27 Recommended**
Elected Officials				
Property Appraiser	$ 64,134	$ 64,311	$ 54,523	$ 134,623
Tax Collector	251,733	267,926	250,415	360,256
	315,867	332,237	304,938	494,879
Non-Departmental Organizations				
Debt Service Accounts	9,151,807	9,143,131	8,530,319	8,529,070
	9,151,807	9,143,131	8,530,319	8,529,070
Non-Expenditure Accounts				
Reserves and Refunds	0	0	9,038,133	10,249,740
	0	0	9,038,133	10,249,740
Total	**$ 9,467,674**	**$ 9,475,368**	**$ 17,873,390**	**$ 19,273,689**

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. Ten debt issues comprise this fund group and include both original and refunding debt issuances. All proceeds were originally obtained and used to fund a variety of capital improvement projects undertaken by the County. The debt issues in this group include the: Series 2012A and B Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2015 Communications Services Tax Revenue Bonds (final maturity will occur on October 1, 2045), Series 2015 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2025), Series 2016 Fifth Cent Tourist Development Tax Refunding Revenue Bonds (final maturity will occur on October 1, 2046), Series 2017A and B Fourth Cent Tourist Development Tax Refunding and Improvement Bonds (final maturity of the A Bonds will occur on October 1, 2035 and final maturity of the B Bonds will occur on October 1, 2046), Series 2017 Capital Improvement Non Ad Valorem Refunding Revenue Note (final maturity will occur on July 1, 2028), Series 2017 Capital Improvement Program Revenue Note (final maturity will occur on August 1, 2026), Series 2018 Community Investment Tax Refunding Revenue Bonds (final maturity will occur on November 1, 2026), Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2049), Series 2021 Capital Improvement Non-Ad Valorem Revenue Bonds (final maturity will occur on August 1, 2051), and the Series 2025 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (final maturity will occur on October 1, 2038). In addition to the bond issues described above, one commercial paper fund is included in this governmental revenue debt group and is on a budgeted repayment plan.

Revenues by Source	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted**	**FY27 Recommended**
Miscellaneous Revenues	$ 2,818,050	$ 2,172,738	$ 831,094	$ 789,844
Gross Revenue	2,818,050	2,172,738	831,094	789,844
Less 5% required By Law	0	0	(41,555)	(39,492)
Interfund Transfers	70,915,273	85,340,895	65,812,439	24,416,110
Other	0	272,500	0	0
Fund Balance	42,318,335	45,483,135	41,817,435	42,797,758
	113,233,608	131,096,531	107,588,319	67,174,376
Total	$ 116,051,658	$ 133,269,269	$ 108,419,413	$ 67,964,220

Appropriations by Organization	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted**	**FY27 Recommended**
Non-Departmental Organizations				
Debt Service Accounts	$ 70,568,523	$ 67,741,060	$ 67,920,694	$ 55,431,714
	70,568,523	67,741,060	67,920,694	55,431,714
Non-Expenditure Accounts				
Reserves and Refunds	0	0	40,294,963	8,805,435
Transfers	0	21,233,630	203,756	3,727,071
	0	21,233,630	40,498,719	12,532,506
Total	**$ 70,568,523**	**$ 88,974,691**	**$ 108,419,413**	**$ 67,964,220**

Commercial Paper Sinking Funds

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Miscellaneous Revenues	$ 917,113	$ 302,647	$ 422,000	$ 356,817
Gross Revenue	917,113	302,647	422,000	356,817
Less 5% required By Law	0	0	(20,850)	(17,800)
Interfund Transfers	14,311,061	43,644,157	46,834,389	53,842,780
Other	11,520,000	24,100,000	1,688,851	1,205,220
Fund Balance	15,099,217	16,060,877	3,400,872	742,491
	40,930,278	83,805,034	51,903,262	55,772,691
Total	$ 41,847,390	$ 84,107,681	$ 52,325,262	$ 56,129,508

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Debt Service Accounts	$ 25,536,513	$ 49,184,494	$ 45,582,850	$ 52,963,800
	25,536,513	49,184,494	45,582,850	52,963,800
Non-Expenditure Accounts				
Reserves and Refunds	0	0	3,187,046	3,165,708
Transfers	250,000	25,776,279	3,555,366	0
	250,000	25,776,279	6,742,412	3,165,708
Total	**$ 25,786,513**	**$ 74,960,773**	**$ 52,325,262**	**$ 56,129,508**

Direct Borrowing and Placement Note Sinking Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's direct placement notes, including the Series 2015 Arena Refunding Revenue Note and the Series 2015 Court Facilities Refunding Note. Both Notes were issued to fully refund earlier bond issues (the Series 2005 Tampa Bay Arena Refunding Revenue Bonds and the Series 2005 Court Facilities Refunding Revenue Bonds, respectively) for interest rate savings. The final maturity date of the Series 2015 Arena Refunding Revenue Note is October 1, 2026, and the final maturity date of the Series 2015 Court Facilities Refunding Revenue Note is November 1, 2026.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Charges for Services	$ 565,141	$ 519,512	$ 0	$ 0
Miscellaneous Revenues	141,937	117,137	103,000	103,000
Gross Revenue	707,078	636,649	103,000	103,000
Less 5% required By Law	0	0	(5,150)	(5,150)
Interfund Transfers	3,210,175	1,797,094	2,000,000	937,000
Fund Balance	3,037,388	3,779,058	4,386,944	2,414,716
	6,247,563	5,576,152	6,381,794	3,346,566
Total	$ 6,954,641	$ 6,212,801	$ 6,484,794	$ 3,449,566

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Debt Service Accounts	$ 3,175,583	$ 3,179,828	$ 3,236,299	$ 3,279,721
	3,175,583	3,179,828	3,236,299	3,279,721
Non-Expenditure Accounts				
Reserves and Refunds	0	0	3,248,495	0
Transfers	0	0	0	169,845
	0	0	3,248,495	169,845
Total	**$ 3,175,583**	**$ 3,179,828**	**$ 6,484,794**	**$ 3,449,566**

Countywide Construction Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Miscellaneous Revenues	$ 1,650	$ 0	$ 0	$ 0
Gross Revenue	1,650	0	0	0
Interfund Transfers	28,511,149	77,994,659	71,661,769	62,153,660
Intrafund transfers	3,349	0	0	0
Fund Balance	63,607,140	74,440,107	135,155,329	194,851,630
	92,121,638	152,434,766	206,817,098	257,005,290
Total	$ 92,123,288	$ 152,434,766	$ 206,817,098	$ 257,005,290

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 17,683,181	$ 16,036,398	$ 183,142,690	$ 224,440,231
Major Maintenance & Repair	0	0	3,300,000	0
	17,683,181	16,036,398	186,442,690	224,440,231
Non-Expenditure Accounts				
Reserves and Refunds	0	0	19,874,408	32,565,059
Transfers	0	1,650	500,000	0
	0	1,650	20,374,408	32,565,059
Total	**$ 17,683,181**	**$ 16,038,048**	**$ 206,817,098**	**$ 257,005,290**

Unincorporated Area Construction Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Miscellaneous Revenues	$ 1,726	$ 2,942	$ 0	$ 0
Gross Revenue	1,726	2,942	0	0
Interfund Transfers	13,877,876	84,342,519	33,181,154	21,266,283
Intrafund transfers	0	1,223	0	0
Fund Balance	34,062,834	37,967,705	108,060,694	121,179,722
	47,940,710	122,311,447	141,241,848	142,446,005
Total	$ 47,942,436	$ 122,314,389	$ 141,241,848	$ 142,446,005

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 4,983,739	$ 11,523,808	$ 120,046,928	$ 125,910,561
	4,983,739	11,523,808	120,046,928	125,910,561
Non-Expenditure Accounts				
Reserves and Refunds	0	0	16,484,255	10,589,650
Transfers	4,990,992	4,303,295	4,710,665	5,945,794
	4,990,992	4,303,295	21,194,920	16,535,444
Total	**$ 9,974,730**	**$ 15,827,104**	**$ 141,241,848**	**$ 142,446,005**

BP Oil Spill Proceeds Project Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Fund Balance	$ 9,336,642	$ 8,680,838	$ 8,422,801	$ 6,137,395
Total	**$ 9,336,642**	**$ 8,680,838**	**$ 8,422,801**	**$ 6,137,395**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 655,804	$ 195,420	$ 8,422,801	$ 6,137,395
	655,804	195,420	8,422,801	6,137,395
Total	**$ 655,804**	**$ 195,420**	**$ 8,422,801**	**$ 6,137,395**

Environmental Lands Acquisition & Protect Fund

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Miscellaneous Revenues	$ 5,256,024	$ 2,312,009	$ 1,801,101	$ 1,704,101
Gross Revenue	5,256,024	2,312,009	1,801,101	1,704,101
Less 5% required By Law	0	0	(90,055)	(85,205)
Interfund Transfers	0	20,799	0	0
Fund Balance	54,146,125	55,500,300	46,170,523	38,639,825
	54,146,125	55,521,099	46,080,468	38,554,620
Total	$ 59,402,149	$ 57,833,108	$ 47,881,569	$ 40,258,721

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 3,901,849	$ 11,336,039	$ 42,651,632	$ 34,161,762
	3,901,849	11,336,039	42,651,632	34,161,762
Non-Expenditure Accounts				
Reserves and Refunds	0	0	5,229,937	6,096,959
	0	0	5,229,937	6,096,959
Total	**$ 3,901,849**	**$ 11,336,039**	**$ 47,881,569**	**$ 40,258,721**

Commercial Paper & Credit Capacity Fund

This capital projects fund group accounts for capital improvement costs associated with Raymond James Stadium, Benchmark International Arena, and various other capital programs that utilize the County's commercial paper facility as a form of short-term interim financing. The County's commercial paper program provides a low-cost interim financing alternative and allows for the encumbering of capital contracts prior to the issuance of long-term fixed debt.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Miscellaneous Revenues	$ 140,200	$ 87,004	$ 108,000	$ 108,000
Gross Revenue	140,200	87,004	108,000	108,000
Less 5% required By Law	0	0	(5,400)	(5,400)
Interfund Transfers	250,000	25,718,851	1,746,475	0
Other	15,800,000	19,300,000	42,500,000	106,307,000
Fund Balance	4,268	405,564	68,309	1,784,182
	16,054,268	45,424,415	44,309,384	108,085,782
Total	$ 16,194,467	$ 45,511,419	$ 44,417,384	$ 108,193,782

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Non-Departmental Organizations				
Capital Improvement Programs	$ 109,985	$ 24,166,957	$ 1,746,475	$ 1,746,473
Governmental Agencies	15,678,918	19,606,154	42,000,000	106,307,000
	15,788,903	43,773,110	43,746,475	108,053,473
Non-Expenditure Accounts				
Reserves and Refunds	0	0	670,909	140,309
Transfers	0	45,436	0	0
	0	45,436	670,909	140,309
Total	**$ 15,788,903**	**$ 43,818,546**	**$ 44,417,384**	**$ 108,193,782**

Public Works Solid Waste Resource Recovery Funds

This enterprise fund accounts for the operations of the Solid Waste Management Department on a countywide basis. Refuse generated in the unincorporated areas of the County is collected by franchised and non-franchised collectors serving residential and commercial customers and by private companies serving their own customers. Refuse collection and disposal fees are reviewed annually and are set at levels sufficient to recover operating and debt service expenses.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Permits, Fees & Special Assessments	$ 225,000	$ 225,090	$ 225,000	$ 225,000
Charges for Services	210,316,193	219,076,013	218,259,487	238,956,698
Fines and Forfeits	90	0	0	0
Miscellaneous Revenues	18,525,070	21,746,358	8,870,973	9,355,070
Gross Revenue	229,066,354	241,047,462	227,355,460	248,536,768
Less 5% required By Law	0	0	(11,330,938)	(12,426,838)
Intrafund transfers	170,774,379	270,829,645	210,243,037	196,276,322
Other	(630,470)	30,497,235	0	750,000
Fund Balance	237,788,881	281,150,286	325,176,488	387,792,450
	407,932,791	582,477,166	524,088,587	572,391,934
Total	$ 636,999,145	$ 823,524,628	$ 751,444,047	$ 820,928,702

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Enterprise Program Management Office	$ 313,946	$ 309,578	$ 340,079	$ 327,445
Performance Data & Analytics	23,267	22,117	25,041	21,055
Solid Waste	165,085,160	188,801,161	202,384,845	202,325,991
Water Resources	5,013,319	1,762,138	2,660,451	2,588,962
	170,435,692	190,894,994	205,410,416	205,263,453
Non-Departmental Organizations				
Capital Improvement Programs	2,597,653	13,625,485	178,537,163	159,656,567
Debt Service Accounts	12,038,426	35,205,972	14,854,301	14,010,050
	14,636,079	48,831,457	193,391,464	173,666,617
Non-Expenditure Accounts				
Reserves and Refunds	2,709	796	142,399,130	245,722,310
Transfers	170,774,379	270,829,645	210,243,037	196,276,322
	170,777,089	270,830,441	352,642,167	441,998,632
Total	**$ 355,848,859**	**$ 510,556,892**	**$ 751,444,047**	**$ 820,928,702**

Public Utilities Water/Wastewater Funds

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Permits, Fees & Special Assessments	$ 15,903,278	$ 13,943,473	$ 6,247,942	$ 11,964,992
Intergovernmental Revenue	2,325,487	2,557,056	41,162,231	28,948,185
Charges for Services	393,918,422	421,927,248	451,275,176	497,212,704
Fines and Forfeits	131,148	159,391	142,440	142,440
Miscellaneous Revenues	52,004,970	39,207,784	22,772,427	21,366,610
Gross Revenue	464,283,306	477,794,952	521,600,216	559,634,931
Less 5% required By Law	0	0	(24,021,899)	(26,534,337)
Interfund Transfers	0	0	60,000	60,000
Intrafund transfers	423,975,740	598,544,579	578,291,884	1,019,865,382
Other	111,944,256	58,610,198	1,066,918,164	1,778,927,983
Fund Balance	1,725,648,031	1,853,465,111	786,594,807	849,980,921
	2,261,568,027	2,510,619,888	2,407,842,956	3,622,299,949
Total	**$ 2,725,851,333**	**$ 2,988,414,840**	**$ 2,929,443,172**	**$ 4,181,934,880**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Communications & Digital Media	$ 143,717	$ 150,709	$ 155,795	$ 175,800
Development Services	609,849	656,366	694,972	749,720
Enterprise Program Management Office	734,620	772,381	797,399	844,767
Enterprise Solutions and Quality Assurance	44,388	(415)	0	0
Environmental Management Division	6,719,555	6,887,693	12,951,483	13,511,529
Facilities Management and Real Estate Services	119,710	118,992	138,653	148,178
Performance Data & Analytics	93,304	88,474	100,165	84,219
Water Resources	265,108,715	283,428,274	355,885,049	379,023,954
	273,573,858	292,102,471	370,723,516	394,538,167
Non-Departmental Organizations				
Capital Improvement Programs	149,933,249	149,408,086	1,599,930,567	1,890,228,276
Debt Service Accounts	25,802,067	25,576,400	64,202,484	518,284,607
	175,735,316	174,984,486	1,664,133,051	2,408,512,883
Non-Expenditure Accounts				
Reserves and Refunds	0	0	316,294,721	359,018,448
Transfers	423,975,740	598,544,579	578,291,884	1,019,865,382
	423,975,740	598,544,579	894,586,605	1,378,883,830
Total	**$ 873,284,914**	**$ 1,065,631,537**	**$ 2,929,443,172**	**$ 4,181,934,880**

Fleet Management Funds

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

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Charges for Services	$ 51,511,913	$ 56,377,019	$ 56,502,000	$ 57,502,000
Miscellaneous Revenues	6,744,455	6,438,730	4,780,500	5,006,500
Gross Revenue	58,256,368	62,815,750	61,282,500	62,508,500
Less 5% required By Law	0	0	(239,125)	(250,425)
Interfund Transfers	35,031	70,971	71,487	307,848
Other	8,404,809	6,741,849	0	0
Fund Balance	106,680,454	126,961,366	99,933,298	100,508,114
	115,120,294	133,774,186	99,765,660	100,565,537
Total	$ 173,376,662	196,589,935	161,048,160	163,074,037

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Fleet Management	$ 46,326,380	$ 47,071,527	$ 100,053,190	$ 103,275,912
	46,326,380	47,071,527	100,053,190	103,275,912
Non-Expenditure Accounts				
Reserves and Refunds	0	0	60,994,970	59,798,125
	0	0	60,994,970	59,798,125
Total	**$ 46,326,380**	**$ 47,071,527**	**$ 161,048,160**	**$ 163,074,037**

Self-Insurance Funds

This internal service fund accounts for the revenues and expenses of the County's risk management and employee group health insurance programs. Risk management includes workers' compensation, automotive and general liability, and catastrophic disaster recovery programs. Employee group health insurance is a self-insurance program funded by employee payroll deductions and employer contributions. Prior to FY 94, this fund only included the workers' compensation program. In FY 94, Employee Group Life, Health and Accidental Death & Disability were added to the self-insurance program along with general liability operations and the County "Catastrophic Disaster Recovery" fund. Assessments to the participants of the program, recovered costs from third parties, and interest earnings are used to reimburse the fund for costs and claim payments.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Intergovernmental Revenue	$ 0	$ 50,452	$ 65,369	$ 65,369
Charges for Services	149,875,374	152,806,024	151,792,067	179,780,928
Fines and Forfeits	0	995	0	0
Miscellaneous Revenues	31,105,769	23,202,496	18,564,030	26,246,892
Gross Revenue	180,981,143	176,059,967	170,421,466	206,093,189
Less 5% required By Law	0	0	(1,379,733)	(1,602,968)
Interfund Transfers	44,000,000	38,628,411	91,789,648	62,970,038
Intrafund transfers	2,550,000	2,550,000	3,000,000	3,500,000
Other	(16,311)	3,204,940	0	0
Fund Balance	233,340,815	215,127,585	264,525,590	358,624,131
	279,874,503	259,510,936	357,935,505	423,491,201
Total	**$ 460,855,646**	**$ 435,570,903**	**$ 528,356,971**	**$ 629,584,390**

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
County Administrator				
Human Resources	$ 1,563,287	$ 1,729,094	$ 1,968,289	$ 2,064,185
Risk Management & Safety Division	1,742,747	1,935,438	2,531,201	2,504,021
	3,306,034	3,664,531	4,499,490	4,568,206
Elected Officials				
Sheriff	0	0	0	4,000,000
	0	0	0	4,000,000
Non-Departmental Organizations				
Non-Departmental Allotments	145,652,033	153,860,305	177,561,887	198,400,987
	145,652,033	153,860,305	177,561,887	198,400,987
Non-Expenditure Accounts				
Reserves and Refunds	0	0	343,295,594	419,115,197
Transfers	2,550,000	102,550,000	3,000,000	3,500,000
	2,550,000	102,550,000	346,295,594	422,615,197
Total	**$ 151,508,067**	**$ 260,074,837**	**$ 528,356,971**	**$ 629,584,390**

Noncommitment Debt Service Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's Special Assessment Revenue Bonds and Notes. These issuances were undertaken in order to provide funding for certain capital improvements to the Public Utilities Water/Wastewater System.

Revenues by Source	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Permits, Fees & Special Assessments	$ 8,239,178	$ 8,419,119	$ 7,677,138	$ 6,925,220
Miscellaneous Revenues	9,982	12,804	0	315,000
Gross Revenue	8,249,160	8,431,924	7,677,138	7,240,220
Less 5% required By Law	0	0	(383,857)	(362,011)
Other	1,036,412	718,641	0	2,000,000
Fund Balance	(1,975,017)	(71,347)	5,270,403	6,592,479
	(938,605)	647,294	4,886,546	8,230,468
Total	$ 7,310,555	$ 9,079,218	$ 12,563,684	$ 15,470,688

Appropriations by Organization	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Elected Officials				
Tax Collector	$ 98,078	$ 108,668	$ 200,000	$ 200,000
	98,078	108,668	200,000	200,000
Non-Departmental Organizations				
Debt Service Accounts	7,283,825	7,282,825	8,615,551	7,484,300
	7,283,825	7,282,825	8,615,551	7,484,300
Non-Expenditure Accounts				
Reserves and Refunds	0	0	3,748,133	7,786,388
	0	0	3,748,133	7,786,388
Total	**$ 7,381,903**	**$ 7,391,493**	**$ 12,563,684**	**$ 15,470,688**

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
00002 GENERAL FUNDS				
00003 Countywide General Fund				
00004 00004-BOCC - CW General Operating Fund-01001001	$ 971,898,048	$ 1,112,141,104	$ 1,559,797,745	$ 1,582,199,706
00005 00005-BOCC - Economic Devel Activity Fund-01001006	1,454,543	953,218	25,382,667	33,997,144
00006 00006-BOCC - CW Gaming Compact Grf-01001005	624,000	624,000	882,450	281,894
00007 00007-BOCC - Hillsborough County Local Affordable Housing Fund Ord 19-19	10,254,049	1,951,129	20,232,547	16,283,031
	984,230,639	**1,115,669,451**	**1,606,295,409**	**1,632,761,775**
00050 Unincorporated Area General Fund				
00051 00051-BOCC - UA Gen Op Fund-01003001	585,915,300	666,382,371	888,596,485	911,261,158
00052 00052-BOCC - UA Econ Devel Activity Fund-01003006	244,381	427,430	11,324,750	12,410,357
	586,159,681	**666,809,801**	**899,921,235**	**923,671,515**
GENERAL FUNDS TOTAL	**1,570,390,320**	**1,782,479,252**	**2,506,216,644**	**2,556,433,290**
10000 SPECIAL REVENUE FUNDS				
10002 Countywide Special Revenue Funds				
10100 10100-BOCC-CW Public Art Prog Fd Ord 89-32-10002602	91,390	241,993	0	0
10101 10101-BOCC-CW Major Maint & Repair Proj Fd-R3M-10002606	7,123,777	8,343,731	63,647,996	86,529,185
10103 10103-BOCC-CW School Site Impact Fee Fd (11/06-)10002637	85,747,039	32,560,848	46,845,123	47,087,126
10104 10104-BOCC-CW School Impact Fee Interest Fd (11/06-) Ord 06-16 Art 8 Sec L 2	6,385,818	0	0	0
10105 10105-BOCC-CW Crim Just Ed/Trg Fd-Fs318.18(11)D/938.15-10002702	819,390	1,600,006	2,691,894	2,900,709
10106 10106-BOCC-CW Crim Just Training Trust Fd R95-077-10002703	0	0	1,881,400	1,935,769
10107 10107-BOCC-CW County Boat Registr Fee Fd Ord08-32-10002705	586,326	566,198	1,354,925	1,162,555
10108 10108-BOCC-CW Sheriff's Child Protect/Trng Facility Fd-10002708	0	0	743,000	765,171
10109 10109-BOCC-CW US Marshals/DOJ Asset Forfeiture Fd-10002709	251,130	248,130	5,664,300	6,144,400
10110 10110-BOCC-CW Drug Abuse Alternate Source Fd R91-0223-10002713	0	0	321,509	332,809
10111 10111-BOCC-CW 800Mhz Intrgv Radio Comm Sys Fd Fs318.21-10002714	693,443	0	1,178,700	1,610,300
10112 10112-BOCC-CW Fla Contraband Forfeit Fd Fs 932.703/704-10002715	301,830	2,818,730	4,037,000	2,675,350
10113 10113-BOCC-CW Drug Abuse Tr Fd Fs 938.21/Ord 97-16-10002718	77,805	74,410	326,865	301,798
10114 10114-BOCC-CW Federal Treasury Asset Forfeiture Fd-10002719	0	0	342,500	352,023
10115 10115-BOCC-CW Children's Advocacy Ctr Fd Ao 99-081-10002736	0	0	23,055	23,395
10116 10116-BOCC-CW Drug CT Prog Admin Fd Fs 796.07(6) 10002738	0	0	26,448	33,048
10117 10117-BOCC-CW State Court Innov Ord 04-33;Fs 939.185-10002742	1,983,925	2,108,272	2,526,911	2,693,462
10118 10118-BOCC-CW Legal Aid Fd Ord 04-33; Fs 939.185-10002743	1,099,668	1,100,000	1,100,000	1,100,000
10119 10119-BOCC-CW Teen Ct/Juv Divrs Fd Ord 04-33; Fs 939.185-10002744	1,806,067	2,040,982	1,232,046	1,082,271
10120 10120-BOCC-CW Court-Related Tech Fd Fs 28.24(12)E)1-10002745	9,738,720	10,707,345	13,700,065	13,712,411
10121 10121-BOCC-CW Traf Surcharge Tr Fd Fs 318.18/Ord 04-26-10002746	2,047,751	1,897,096	10,002,500	10,874,000
10122 10122-BOCC-CW Crime Prev/Safe Neighborhds Fs 775.083(2)10002747	586,403	353,865	949,908	997,427
10123 10123-BOCC-CW Child Supprt Incent Fd-Ss Act Title Iv-D-10002749	0	0	396,450	356,400
10124 10124-BOCC-CW Florida Dept Of Juvenile Justice Fd-10002750	5,038,269	4,674,300	5,650,000	4,650,000
10125 10125-BOCC-CW Vict Asst; Crime Prev & Yth Advoc R09-132-10002751	421,111	388,630	1,276,391	1,098,471
10126 10126-BOCC-CW Emerg Mgt Facil Plns Rev Fd Fac 9G-20.004-10002904	0	0	54,739	52,839
10127 10127-BOCC-CW Lcl Air Poll Ctrl Tag Fee Tr Fd Fs 320.03-10002905	1,534,010	1,453,775	1,618,000	1,867,050
10128 10128-BOCC-CW Medicaid Certified Match Prog-10002906	0	0	100,850	101,850
10129 10129-BOCC-CW Indigent Health Care Svcs Fd Fs 212.055-10002907	145,632,506	205,042,381	294,990,823	295,074,810
10131 10131-BOCC-CW Pollution Recovery Fd Lf 84-446-10002909	146,783	65,824	919,700	2,037,750
10133 10133-BOCC-CW State Rev Sharing Fd; Entitlement I & II-10002911	1,561,061	1,452,942	21,383,224	27,193,092
10134 10134-BOCC-CW 911 Emer Tel Sys-Combined FS365.173 -10002917	7,454,362	8,386,964	18,923,864	22,213,308
10135 10135-BOCC-CW FL Boating Improv Prog Project Fd-Fs 328.72(15)-10002925	175,000	562,520	1,271,405	901,395
10137 10137-BOCC-CW Children's Svcs Contributions Fd-10002968 BA A-40;7/13/11	1,348	5,299	40,000	39,900
10138 10138-BOCC-CW Animal Cont Spay/Neuter Inc Pymt Prog-10002971 BA B-1;9/5/	291,285	340,935	904,964	942,776
10139 10139-BOCC-CW Animal Svcs Contributions Fd B-1; 9/5/01-10002972	0	0	321,046	329,692
10140 10140-BOCC-CW Its Project Fund-10002992	10,688,484	12,200,337	45,244,881	51,300,680
10141 10141-BOCC - CTY Lcl Alcohol/Drg Tr Fd 938.13 & 89-29 10002712	35,000	0	906,743	876,582
10144 10144-BOCC-CW Safe and Sound Hillsborough	284,962	284,962	297,282	324,052
10145 10145-BOCC - Misdemeanor Probationary Services FS 163.01(4)&(5)	2,700,428	2,868,855	3,633,800	3,510,886
10147 10147-BOCC - CW Vehicle for Hire Services Ord. 17-22	49,451	42,098	478,034	541,392
10148 10148-BOCC - Capital Project Priv/Dev Contributions (Non Transportation)	0	76,086	552,194	551,579
10149 10149-BOCC - CW FL Boating Improv Prog Operating Fd-Fs 328.72(15) non-proje	41,752	67,623	555,849	555,849
10150 10150-BOCC- CW Phosphate Severance Tax Fd Fs 211.31	296	0	0	0
10151 10151-BOCC- CW State Opioid Settlement R21-078	0	280,393	50,775,587	58,870,931
10152 10152-BOCC -CW Local Participation Fund Ord 22-15	125,342,271	132,432,823	254,335,061	363,379,769
10153 10153-BOCC- Drug CT Adult MH Program	0	27,818	3,215,386	3,215,386
10154 10154-BOCC - Circuit Opioid Prevention Screening Assessment and Treatment (C	0	0	3,013,173	3,013,173

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10002 Countywide Special Revenue Funds continued				
10155 10155-BOCC - CW FWC Contract 25180 Artifical Reef Program	0	0	0	60,000
10900 10900-County Law Library Bd Fd-Ord 14-27; Fs 939.18510006002	207,138	198,591	228,000	198,550
10901 10901-County Law Library Sales/Svcs Ord 14-27; Sec 810006903	0	0	950	950
15001 15001-BOCC - Indigent & Trauma Health Care Center Fund10009001	140,333,590	216,364,443	718,681,087	697,502,317
	561,279,589	**651,879,204**	**1,588,365,628**	**1,723,074,638**
10003 Unincorporated Area Special Revenue Funds				
10200 10200-BOCC-UA Public Art Prog Fd Ord 89-32-10004602	9,970	440,521	113,025	0
10201 10201-BOCC-UA Major Maint & Repair Proj Fd-R3M-10004610	4,729,317	6,128,744	29,563,855	32,068,944
10202 10202-BOCC-UA Parks Impact Fee (Nw Zone) Fd-10004620	213,296	18,624	2,748,693	3,557,295
10203 10203-BOCC-UA Parks Impact Fee (Ne Zone) Fd-10004621	1,074,321	1,053,432	5,555,916	6,393,354
10204 10204-BOCC-UA Parks Impact Fee (Cnt Zone) Fd-10004622	1,071,776	1,088,355	8,353,242	8,570,728
10205 10205-BOCC-UA Parks Impact Fee (S Zone) Fd-10004623	473,716	1,528,170	29,865,753	34,113,619
10206 10206-BOCC-UA Fire Svc Impact Fee (Nw Zone) Fd-10004630	3,301	6,090	2,097,969	2,403,526
10207 10207-BOCC-UA Fire Svc Impact Fee (Ne Zone) Fd-10004631	4,048	3,462	1,263,375	1,413,495
10208 10208-BOCC-UA Fire Svc Impact Fee (Cnt Zone) Fd-10004632	4,982	6,036	2,288,842	2,563,869
10209 10209-BOCC-UA Fire Svc Impact Fee (S Zone) Fd-10004633	323,183	94,918	7,838,736	6,018,082
10210 10210-BOCC-UA Impact Fees Administration-10004641	1,527,717	1,407,938	4,463,163	3,523,214
10211 10211-BOCC-UA Communication Services Tax-10004645	17,643,550	19,462,085	26,804,688	32,268,118
10212 10212-BOCC-UA Enviro Restoration Operating Fd (Ldc Sec 4.01.15)10004892	6,435,914	2,445,057	5,433,308	7,964,043
10213 10213-BOCC-UA Local Habitat Mitigation Bank Fd (R96-294)10004893	135,599	4,434	1,211,102	845,613
10214 10214-BOCC-UA Bldg Svc Div Fd; Ord 05-12/Fs553.80(7)10004900	17,871,545	24,167,435	42,956,064	39,007,238
10215 10215-BOCC-UA Land Excav Ops/Inspect Sec 8.01.03 Ldc-10004908	9,078	9,995	465,606	554,991
10216 10216-BOCC-UA Water Conserv Tr Fd Ord 03-7 Amended-10004913	101,988	101,831	406,050	334,472
10218 10218-BOCC-UA Stormwater Mgmt Proj Fd Ord 89-27-10004924	29,877,325	44,513,576	79,083,432	64,956,289
10219 10219-BOCC-UA Stormwater Mgmt Oper Fd Ord 89-27-10004925	11,329,267	11,002,818	13,762,557	14,380,409
10223 10223-BOCC - UA Enviro Restoration Projects Fund (LDC Sec 4.01.15 Ord 03-9 (	539,089	450,790	14,017,720	13,957,943
10224 10224-BOCC – Dana Shores Special Assessment Note 2023	1,938,487	178,900	195,478	219,338
	95,317,470	**114,113,210**	**278,488,574**	**275,114,580**
10004 Transportation Trust Fund				
10300 10300-BOCC - Transportation Trust Fund Operating-10013001	75,777,973	79,056,714	107,038,674	111,794,937
10301 10301-BOCC - Transp Trust Fd Projects- 6 Cent Fuel Tx-10013002	30,865,755	29,804,688	31,660,576	29,582,685
10302 10302-BOCC - Street Lighting Non-Ad Val Assessment Fd-10013005	13,945,021	13,346,620	18,008,618	17,443,863
10305 10305-BOCC - Dev/Privately Funded Transportation Proj-10013300	666,470	0	724,460	649,460
10306 10306-BOCC - Local Voted/9Th Cent Fuel Tx Proj Fd-10013940	4,883,800	3,106,404	18,028,219	15,629,682
10307 10307-BOCC - Road Impact Fee Zone 01 Fund-10013970	119,052	55,739	364,420	253,431
10308 10308-BOCC - Road Impact Fee Zone 02 Fund-10013971	7,294	14,192	696,365	792,109
10309 10309-BOCC - Road Impact Fee Zone 03 Fund-10013972	0	0	172,191	182,897
10310 10310-BOCC - Road Impact Fee Zone 04 Fund-10013973	3,117	313	1,871,495	1,575,088
10311 10311-BOCC - Road Impact Fee Zone 05 Fund-10013974	0	0	521,015	552,265
10312 10312-BOCC - Road Impact Fee Zone 06 Fund-10013975	0	0	122,246	140,426
10313 10313-BOCC - Road Impact Fee Zone 07 Fund-10013976	44,226	1,172,085	1,895,592	1,680,265
10314 10314-BOCC - Road Impact Fee Zone 08 Fund-10013977	331,640	333,309	6,988,357	7,084,065
10315 10315-BOCC - Road Impact Fee Zone 09 Fund-10013978	0	0	9,090,415	9,398,704
10316 10316-BOCC - Road Impact Fee Zone 10 Fund-10013979	34,118	11,246	563,603	574,327
10317 10317-BOCC - Constitutional Fuel Tax Fund-10013989	12,650,094	11,750,286	16,572,226	13,706,486
10318 10318-BOCC - County 7Th Cent Fuel Tax Fund- 10013990	6,644,945	5,686,774	6,833,136	5,951,689
10319 10319-BOCC - Local Voted/9Th CT Fuel Tx Rev Fd Ord 00-0110013991	7,517,190	7,536,946	8,475,977	7,350,145
10320 10320-BOCC - CW Ad Valorem Tax Transp Fd-10013995	4,651,137	18,188,449	64,881,648	73,739,718
10321 10321-BOCC - Uninc Ad Valorem Tax Transp Fd-10013992	6,402,481	11,304,229	113,427,630	140,017,321
10322 10322-BOCC - US 301 Road Widening Tier I - Cp0020	(41,447)	395,876	6,953,482	6,724,558
10323 10323-BOCC - US 301 Road Widening Tier II - Cp0026	0	0	1,025,974	1,070,457
10324 10324-BOCC - Madison Ave/Us41/66Th St Improvements - Cp0030	78,628	0	0	0
10325 10325-BOCC - Lake Hutto Dri-Boyette/Bell Shoals Int - Cp0031	280,034	11,465	115,614	104,149
10327 10327-BOCC - Sligh/Orient - CP0023	0	0	18,237	18,237
10330 10330-BOCC - BBD Blvd & Richard Silver Way	18,254	0	17,339	0
10331 10331-BOCC - Dev Prop Share Zn 1	19,495	0	6,766	6,766
10334 10334-BOCC - Dev Prop Share Zn 4	67,486	7,213	4,801	1,925
10337 10337-BOCC - Dev Prop Share Zn 7	0	0	223,618	223,618
10338 10338-BOCC - Dev Prop Share Zn 8	0	0	1,680,955	1,680,955
10339 10339-BOCC - Dev Prop Share Zn 9	0	0	136,000	136,000
10340 10340-BOCC - Dev Prop Share Zn 10	0	0	86,145	86,145

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10004 Transportation Trust Fund continued				
10351 10351-BOCC-Mobility Fee Benefit District 1	3,328,237	4,629,310	46,428,215	40,982,582
10352 10352-BOCC-Mobility Fee Benefit District 2	3,179,374	10,846,050	47,837,611	41,538,485
10353 10353-BOCC-Mobility Fee Benefit District 3	29,707	130,361	13,376,013	13,154,758
10354 10354-BOCC-Mobility Fee Benefit District 4	3,000,236	2,993,585	87,771,498	93,104,186
10355 10355-BOCC-Mobility Fee Benefit District 5	147,112	721,219	62,432,740	67,164,751
10356 10356-BOCC- Mobility Fee Benefit District 5-HC/CPA 24-44	0	0	1,730,470	6,719,503
10357 10357-BOCC- Mobility Fee Benefit District 5-HC/CPA 24-46	0	0	4,794,144	8,999,620
10361 10361-BOCC- Transportation MP Bds Project Fund	43,741,992	33,486,924	4,178,627	0
10364 10364-BOCC – HART Heavy Maint Facility Contribution Fd	0	10,000,000	0	0
10365 10365-Bay to Bay Blvd Safety Imp Construction	0	0	1,000,000	1,000,000
12881 12881-BOCC - BB Downs (Bearss-Plm Spgsl Rd Widening CP2407	0	226,362	0	0
12882 12882-BOCC - Int Imp-Valrico@ Sydney Trf Signal CP0002	0	700	140,625	140,364
12883 12883-BOCC - Int Imp-Mt Carmel@ Front St Trf Signal CP0003	9,100	0	6,275	6,275
12884 12884-BOCC - Int Imp-US 41@11th Trf Signal CP0004	0	0	132,224	132,224
12885 12885-BOCC - Int Imp-Sunlake @ Dale Mabry Hwy Trf Sig CP0005	0	0	583,169	583,169
12888 12888-BOCC - Int Imp-Van Dyke@ Simmons Rd Sig/Int Imp CP0019	0	2,584	380,195	0
12889 12889-BOCC - Big Bend Rd/S Shore Commons PD&E(NRI) CP0028	0	0	44,707	44,707
12890 12890-BOCC - Blmngdale & Provd Int Imp CP0032	891	500	2,719	2,718
12896 12896-BOCC - Madison Ave Improv CP0301	11,890	14,394	64,558	89,652
12901 12901-BOCC - W Waters Av & UTBT Improv-CP0432	0	0	143,118	143,118
12903 12903-BOCC - George Rd/Hillsborough Av Improv-CP0303	0	0	70,596	0
12940 12940-BOCC - PW South County Trail PD&E 19th Ave NE	152,337	(17,559)	122,248	0
12944 12944-BOCC - PW South Coast County Greenway Trail	(105,164)	0	0	0
12945 12945-BOCC - PW RRFB LF Agreement	10,483	8,517	315,000	315,000
12947 12947-BOCC - PW Gibsonton Dr/Fern Dr Imprv	4,625,485	1,373,846	126,000	100,649
12948 12948-BOCC - PW Safe Route to Schools-Limona Elementry	375,367	129,554	29,221,235	26,049,748
12949 12949-CLOSED - BOCC - PW HC CAV Transportation Project	389,438	335,170	0	0
12950 12950-BOCC - PW Surtax Road Repaving Grant	0	1,665,050	208,341,836	182,452,484
12951 12951-BOCC - MPO TB TMA Trans Impr Prog Grant	0	0	0	1,056,000
	223,863,247	**248,329,117**	**927,449,617**	**931,932,366**
10005 Library Tax District Special Rev Fd				
10400 10400-BOCC - Library Tax District Operating Fd-10014001	66,017,865	75,557,884	172,494,687	192,120,371
10401 10401-BOCC - Library Tax District Proj Fd-10014002	4,967,368	2,721,835	76,351,345	84,198,590
10402 10402-BOCC - Library Major Maint & Repair (R3M) Fd-10014003	330,883	861,044	2,108,933	2,192,968
10425 10425-BOCC - LS10425-22 State Aid To Lib	(114,544)	0	0	0
10426 10426-BOCC - LS10426-23 State Aid To Lib	587,971	0	0	0
10428 10428-BOCC - LS10428-24 State Aid To Lib	799,295	0	0	0
10429 10429-BOCC - LS10429-25 State Aid to Library	0	752,393	376,198	0
10430 10430-BOCC – LS10430 – 26 State Aid to Lib	0	0	799,295	0
10431 10431-BOCC – LS10431–27 State Aid to Lib	0	0	0	752,393
	72,588,838	**79,893,156**	**252,130,458**	**279,264,322**
10006 CIT Special Revenue Fund				
10501 10501-BOCC - CIT Proj Fd (Phase II 03-08)10030003	5,073	333,828	0	0
10502 10502-BOCC - CIT Proj Fd (Ph III Feb 08 - Sept 16)10030005	3,299,288	4,757,801	27,805,422	26,035,570
10503 10503-BOCC - CIT Proj Fd (Transportation Task Force)10030006	2,329,809	715,290	13,192,394	11,289,713
10506 10506-BOCC - Commercial Paper Notes Fd Ii -10030044	1,007,676	560,361	1,600,000	407,779
10507 10507-BOCC - CIT Project Fund (Phase IV November 2021 – November 2026)	19,857,965	28,508,068	242,759,869	232,331,936
10513 10513-BOCC – CIT Extension Project Fund (December 2026 – November 2041)	0	0	0	114,992,252
	26,499,811	**34,875,348**	**285,357,685**	**385,057,250**
10008 Grants (Not Transportation-Related)				
10702 10702-BOCC - FEMA FDEM Hurricane Irma - Disaster Events Fd	0	0	147,541	181,390
10707 10707-BOCC - Brownflds PG2002/ED3220/ED3221	0	0	352,378	357,237
10708 10708-BOCC - Nfl - Youth Education Tow PR2002	0	0	177,327	177,327
10709 10709-BOCC - Nfl - Youth Education Tow PR2902	0	0	533,155	533,155
10711 10711-BOCC – FEMA Hurricane Debby – Disaster Events Fd	213,298	85,260	6,291,550	156,095
10792 10792-BOCC - HR10792-19 Hands on Interns	2,058	1,071	209,797	260,405
10793 10793-BOCC FEMA COVID-19 – Disaster Events Fd	24,077,593	19,036,408	300,524	352,121
10794 10794-BOCC - FEMA Hurricane Eta - Disaster Events Fd	50,070	0	195,189	50,000
10795 10795-BOCC - FEMA Hurricane Elsa - Disaster Events Fd	3,196	0	234,743	51,844
10796 10796-BOCC – FEMA Hurricane Ian – Disaster Events Fd	348,678	203,863	9,293,931	2,434,693

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10008 Grants (Not Transportation-Related) continued				
10797 10797-BOCC – FEMA Hurricane Nicole – Disaster Events Fd	4,008,280	0	2,411,341	68,194
10798 10798-BOCC – FEMA Hurricane Idalia – Disaster Events Fd	713,784	295,595	10,187,331	317,000
10799 10799-BOCC – FEMA Hurricane Helene – Disaster Events Fd	147,105	3,259,936	5,984,596	4,679,483
10830 10830-BOCC – FEMA Hurricane Milton – Disaster Events Fd	0	111,058,637	31,853,141	13,189,759
10831 10831-BOCC – FEMA Advance Hurricane Milton – Disaster Events Fund	0	80,676,180	0	0
10832 10832-BOCC - Future Disaster Events	0	0	10,285,000	14,316,866
10833 10833-BOCC – Future Disaster Events	0	0	10,594,759	13,213,875
10834 10834-BOCC – Future Disaster Events	0	0	10,594,759	22,127,523
10835 10835-BOCC – Future Disaster Events	0	0	10,594,759	22,127,523
10836 10836-BOCC – Future Disaster Events	0	0	10,285,000	20,837,657
10837 10837-BOCC – Future Disaster Events	0	0	10,285,000	20,837,657
12284 12284-BOCC - Envirofocus Technologies EP3039	10,681	9,940	12,000	16,000
12365 12365-BOCC - AH12365-18 HOME Investment Ptp	0	0	400,751	0
12369 12369-BOCC - AH12369-19 HOME Investment Ptp	0	451,594	2,136,232	1,683,915
12370 12370-BOCC - AH12370-19 HUD CDBG	22,241	12,113	124,590	108,558
12399 12399-BOCC - PW12399 WMP- Hillsborough County Peak/Volume project	(3,332)	3,360	0	0
12400 12400-BOCC - PW12400 WMP Duck Pond Update Project	0	2,392	0	0
12401 12401-BOCC - PW12401 TPA Bypass Canal Trail Proj - CIP - Proj Dev &Envir - L	35,905	0	0	0
12406 12406-BOCC - PW12406 Pemberton/Baker Canal Watershed Mgmt	0	167	0	0
12407 12407-BOCC - PW12407 Hillsborough River/Tampa Bypass Canal WMP	(3,160)	10,204	0	0
12408 12408-BOCC - PW12408-19 HC SCADA Long-Term Planning	29,120	100,748	17,756	17,756
12717 12717-BOCC - PW12717 N. Falkenburg Road Drainage Imp	(401,285)	0	600,000	600,000
12756 12756-BOCC - MP12756-17 Healthiest Cities & Counties Challenge	0	0	14,136	0
12818 12818-BOCC - PW12818-18 WMP- East Lake Watershed Mgt Plan Update (N903	0	184	0	0
12824 12824-BOCC - PW12824-18 WMP- Floodplain Redelineation (N894)	(22,124)	11,070	0	0
12928 12928-BOCC - EP12928-19 EPC/COT – MS4 NPDES Permit Mon. Svcs	90,813	98,561	97,500	97,000
13012 13012-BOCC - AH13012-20 HOME Investment Ptp	167,441	0	930,253	746,475
13013 13013-BOCC - AH13013-20 HUD CDBG	0	0	20,155	10,019
13051 13051-BOCC - PW13051 56th St and Hanna Ave Drainage	(205,663)	400,000	0	0
13052 13052-BOCC - PW13052 Gibson Ave Drain Impr	0	147,621	0	0
13057 13057-BOCC - PW13057 Town N County/Hillsborough Ave Reginal Drainage Imp	0	41,926	0	0
13058 13058-BOCC - EP13058-20 EPC/HC - NPDES Permit Mon.s Svcs.	75,000	135,000	136,000	136,000
13067 13067-BOCC - SP13067-20 CJMHSA Reinvestment Grant	55,928	4,000	0	0
13068 13068-BOCC - SS13068-20 CSBG - CARES ACT	(110)	0	0	0
13070 13070-BOCC - EL13070-20 LGSP Hydrologic Impr Freshwater Wetland Restoratic	(955)	20,799	0	0
13077 13077-BOCC - AH13077-20 CDBG-CV	22,578	107,357	344,920	590,334
13078 13078-BOCC - AH13078-20 ESG-CV	19,808	0	0	0
13079 13079-BOCC - AH13078-20 ESG-CVII	440,671	0	0	0
13088 13088-BOCC - AH13088-20 CDBG-CV 3	1,540,747	801,959	2,459,162	589,847
13112 13112-BOCC - AH13112-21 HOME Investment Ptp	980,609	0	1,442,279	473,880
13113 13113-BOCC - AH13113-21 HUD CDBG	430,675	68,090	775,239	327,088
13134 13134-BOCC - HS13134-21 Head Start Prog HHS	0	0	0	0
13136 13136-BOCC - HS13136-21 Early Head Start Prog HHS	0	0	0	0
13147 13147-BOCC - SS13147-21 Emergency Home Assist Prog (EHEAP)	(359)	0	0	0
13149 13149-BOCC - SS13149-21 Community Svcs Block Grant (CSBG)	(12,374)	0	0	0
13151 13151-BOCC - MP13151-21 Fed Hwy Adm Sec 112 Plng	0	(7,623)	0	0
13154 13154-BOCC - MP13154-21 Long Range Transp Plan	0	(800)	0	0
13162 13162-JB13162-21 BJA Marchman Act Drug Court Enhancement	139,333	4,473	0	0
13163 13163-BOCC - PW13163-21 HC SCADA System	1,077,675	249,345	321,265	338,106
13165 13165-BOCC - ME 13165-24 FY24/25 Forensic Investigative Genetic Genealogy (	0	88,571	0	0
13166 13166-BOCC - PW13166-21 FEMA Flood Mitig 56th and Hanna	73,621	1,261	87,783	0
13170 13170-BOCC - PW13170-21 CW Floodway Update and Re-Delineation	136,062	0	0	0
13172 13172-BOCC - HS13172-21 CRRSA ARP	1,271,377	551,565	0	0
13174 13174-BOCC - AH13174-21 HOME ARP	1,094,664	0	9,310,564	9,220,439
13175 13175-BOCC - EL13175-21 RESTORE Act Bahia Beach Costal Restoration	214,940	187,919	1,410,771	1,280,855
13191 13191-BOCC - SS13191-21 Low Income Household Water Assistance Program (L	(2,250)	0	0	0
13211 13211-BOCC - AH13211-22 HUD CDBG	865	1,034,765	670,094	0
13212 13212-BOCC - AH13212-22 HOME Investment Ptp	2,497,383	2,494,335	2,172,621	4,799,174
13213 13213-BOCC - AH13213-22 HUD CDBG	720,758	884,377	2,616,685	358,559
13214 13214-BOCC - AH13214-22 Emergency Shelter Grant	3,960	0	16	0
13217 13217-BOCC - CS13217-22 Natl Sch Brkfst/Lunch Prog Educ	(7)	0	0	0
13221 13221-BOCC - EP13221-22 Petro Site Cleanup Fdep G	176,881	0	0	0
13222 13222-BOCC - EP13222-22 Pollutant Stge Sys Compli	61,472	0	0	0

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10008 Grants (Not Transportation-Related) continued				
13223 13223-BOCC - EP13223-22 National Air Toxics Trend	6,979	0	0	0
13225 13225-BOCC - EP13225-22 County Clean Air Program	325	0	0	0
13234 13234-BOCC - HS13234-22 Head Start Prog HHS	(268,626)	188	0	0
13235 13235-BOCC - HS13235-22 Child Care Food Prog	(5,295)	0	0	0
13236 13236-BOCC - HS13236-22 Early Head Start Prog HHS	(6,865)	0	0	0
13242 13242-BOCC - JB13242-21 SAMHSA - Fam Dep Treatment Exp Yr 5 of 5	2,072	0	0	0
13243 13243-BOCC - PW13243-22 76th St W Bypass Feasibility Study	611	0	0	0
13245 13245-BOCC - SP13245-22 Federal Justice Assistance	6,337	0	0	0
13246 13246-BOCC - SP13246-22 State JAG	(984)	0	0	0
13251 13251-BOCC - MP13251-22 Fed Hwy Adm Sec 112 Plng	(1,725)	0	0	0
13254 13254-BOCC - MP13254-22 Long Range Transp Plan	12,500	0	0	0
13255 13255-BOCC - EP13255-22 PM2.5 ARP	14,852	65,148	65,148	0
13258 13258-BOCC - PW13258-22 Countywide Watershed Model Migration Grant	176,619	61,804	1,548,220	700,954
13259 13259-BOCC - JB13259-22 Children's Network of Hillsborough	(486)	0	0	0
13261 13261-BOCC - SP13261-22 SAMHSA Enhanced Jail Diversion	92,771	0	0	0
13263 13263-BOCC - FR13263-22 AFG Auto Chest Comp	672,000	0	0	0
13265 13265-BOCC - FR13265-23 2022 Port Security Grant Program	0	0	417,488	0
13267 13267-BOCC - SP13267-22 CJMHSA Reinvestment Grant	644,646	563,309	0	0
13269 13269-BOCC - FR13269-22 Hillsborough County TF3	(19,004)	0	0	0
13270 13270-BOCC - FR13270-22 Urban Search & Rescue	429,761	13,326	0	0
13271 13271-BOCC - FR13271-22 EMPG ARPA CARES ACT	0	0	0	0
13272 13272-BOCC - FR13272-22 SAFER Grant	4,372,252	1,978,604	0	0
13273 13273-BOCC - AG13273-22 American Rescue Plan RP3B	386,875	0	0	0
13274 13274-BOCC - AG13274-22 American Rescue Plan RP3C1	804,431	0	0	0
13275 13275-BOCC - AG13275-22 American Rescue Plan RP3E	66,984	0	0	0
13276 13276-BOCC - AG13276-22 American Rescue Plan RP3C2	119,876	0	0	0
13277 13277-BOCC - 13277-22 FL Dept of Ecomonic Opprotunity Grant	1,552,694	97,306	0	0
13287 13287-BOCC - FR13287-22 MARC4	0	0	0	0
13288 13288-BOCC - ET13288-22 911 State Grant Program	2,468,377	0	0	0
13293 13293-BOCC - RE13293-22 African American Cultural Center FL State Grant (900	32,214	(32,214)	298,032	500,000
13301 13301-BOCC - AG13301-23 Congregate Meals Title III-C1	585,343	0	0	0
13302 13302-BOCC - AG13302-23 Home Deliv Meals Title III-C2	1,342,649	0	0	0
13303 13303-BOCC - AG13303-23 Sr Adult Day Care III-B	386,414	0	0	0
13304 13304-BOCC - AG13304-23 Homemkr Local Svc Prog	86,352	0	0	0
13305 13305-BOCC - AG13305-23 Alzheimer Disease Initiat	1,737,897	0	0	0
13307 13307-BOCC - AG13307-23 Community Care For The El	3,010,694	0	0	0
13308 13308-BOCC - AG13308-23 Home Care For The Elderly	177,326	0	0	0
13309 13309-BOCC - AG13309-23 NSIP Nutrition Incentive Svc Prog	99,362	0	0	0
13310 13310-BOCC - AG13310-23 Caregiver Svcs Title IIIE	15,785	0	0	0
13312 13312-BOCC - AH13312-23 HOME Investment Ptp	185,179	1,290,647	3,149,227	401,073
13313 13313-BOCC - AH13313-23 HUD CDBG	616,636	854,870	5,004,072	3,587,498
13314 13314-BOCC - AH13314-23 Emergency Shelter Grant	278,347	0	35,715	35,715
13315 13315-BOCC - CS13315-23 Emerg Shelter Care Reside	161,047	0	0	0
13316 13316-BOCC - CS13316-23 Florida Network Prog	924,854	0	0	0
13317 13317-BOCC - CS13317-23 Natl Sch Brkfst/Lunch Prog Educ	25,638	0	0	0
13319 13319-BOCC - CX13319-23 FL-Friendly Landscaping Prog	(610)	0	0	0
13320 13320-BOCC - EP13320-23 Air Pollution Control TitV	223,815	0	0	0
13321 13321-BOCC - EP13321-23 Petro Site Cleanup Fdep G	1,162,754	216,391	0	0
13322 13322-BOCC - EP13322-23 Pollutant Stge Sys Compli	449,411	23,767	0	0
13323 13323-BOCC - EP13323-23 National Air Toxics Trend	109,152	0	0	0
13324 13324-BOCC - EP13324-23 Federal Bio Watch Program	325,419	0	0	0
13325 13325-BOCC - EP13325-23 County Clean Air Program	1,089	0	0	0
13326 13326-BOCC - EP13326-23 Air Monitoring Sec 103;	50,683	0	0	0
13327 13327-BOCC - EP13327-23 Baywide Benthic Monitorin	3,161	0	0	0
13329 13329-BOCC - FR13329-23 HazMat Planning	11,605	0	0	0
13330 13330-BOCC - FR13330-23 Emer Mgt State/Lcl Prog	579,198	27,590	0	0
13331 13331-BOCC - FR13331-23 Emer Mgt Prep/Assist	79,355	0	0	0
13332 13332-BOCC - FR13332-23 Emer Medical Svcs Cnty Grt	28,357	0	0	0
13333 13333-BOCC - HC13333-23 Ryan White Part A-HIV/AIDS Prog Svcs	5,590,646	0	0	0
13334 13334-BOCC - HS13334-23 Head Start Prog HHS	5,834,308	(233)	0	0
13335 13335-BOCC - HS13335-23 Child Care Food Prog	21,640	0	0	0
13336 13336-BOCC - HS13336-23 Early Head Start Prog HHS	776,199	(106)	0	0
13338 13338-BOCC - JB13338-23 FNCAC (DCF License Plate Vol Contribution	3,240	0	0	0

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10008 Grants (Not Transportation-Related) continued				
13339 13339-BOCC - JB13339-23 Florida Network for Children's Advocacy Center (FNC.	165,158	0	0	0
13340 13340-BOCC - JB13340-23 VOCA (Victim of Crime Act)	(8,220)	0	0	0
13341 13341-BOCC - ED13341-23 Florida SBDC at USFSmall Business Development C	143,310	0	0	0
13344 13344-BOCC - SL13344-23 Sunshine Line Program	1,883,326	0	0	0
13345 13345-BOCC - SP13345-23 Federal Justice Assistance	18,904	1,464	0	0
13346 13346-BOCC - SP13346-23 State JAG	0	205,701	0	0
13347 13347-BOCC - SS13347-23 Emergency Home Assist Prog (EHEAP)	(418)	0	0	0
13348 13348-BOCC - SS13348-23 Low-Income Home Energy Assist Prg (LIHEAP)	4,004,058	108,427	0	0
13349 13349-BOCC - SS13349-23 Community Svcs Block Grant (CSBG)	1,037,024	0	0	0
13350 13350-BOCC - PW13350-23 Watershed BMP Alternative	165,262	277,642	1,259,064	172,879
13351 13351-BOCC - MP13351-23 Fed Hwy Adm Sec 112 Plng	1,896,855	(18)	0	0
13352 13352-BOCC - MP13352-23 Comm for Transp Disadvantaged Plng	53,371	0	0	0
13353 13353-BOCC - MP13353-23 Fed Transit Admin Sec 5303 Plng	87,982	0	0	0
13354 13354-BOCC - MP13354-23 Long Range Transp Plan	707,917	0	0	0
13355 13355-BOCC - MP13355-23 Enhanced Air Quality Monitoring	54,445	120,225	389,000	0
13356 13356-BOCC - PW13356-23 Digital Flood Ins. Rate Map	0	67,292	750,000	527,530
13358 13358-BOCC - RE13358-23 African American Cultural Center FL State Grant	905,883	159,266	0	0
13359 13359-BOCC - JB13359-23 Children's Network of Hillsborough	34,144	0	0	0
13362 13362-BOCC - PW13362-23 Shimberg Park Flood Mitigation Grant	145,106	58,777	78,800	46,116
13363 13363-BOCC - PW13363-23 Crosstown Bypass Feasibility Study Grant	82,771	17,045	183	183
13364 13364-BOCC - HC13364-23 Ending the HIV Epidemic RW Parts A and B	1,335,430	0	0	0
13368 13368-BOCC - FR13368-23 FF Cancer Decon Equip Grant	20,825	0	0	0
13372 13372-BOCC - FR13372-23 SAFER Grant	2,859,598	3,338,799	1,173,200	0
13375 13375-BOCC - EL13375-23 Rocky Brushy Creek Grant	0	7,650	826,339	818,689
13378 13378-BOCC - CS13378-23 Dom Violence Respite Svcs	171,013	0	0	0
13389 13389-BOCC - ED13389-23 Division of Cultural Affairs Grant	99,263	0	0	0
13390 13390-BOCC - ED13390-23 Arts Council Specialty License Plate	9,686	0	0	0
13391 13391-BOCC - SS13391-23 Low Income Household Water Assistance Program (L	30,108	0	0	0
13392 13392-BOCC - EP13392-23 EPA Section 103 Clean Air Act - IRA	4,049	37,478	63,065	0
13393 13393-BOCC - RE13393-23 African American Cultural Center FL State Grant (900	0	0	5,000,000	5,000,000
13401 13401-BOCC - AG13401-24 Congregate Meals Title III-C1	894,377	700,681	0	0
13402 13402-BOCC - AG13402-24 Home Deliv Meals Title III-C2	1,427,152	887,910	0	0
13403 13403-BOCC - AG13403-24 Sr Adult Day Care III-B	491,346	237,800	0	0
13404 13404-BOCC - AG13404-24 Homemkr Local Svc Prog	20,599	88,753	0	0
13405 13405-BOCC - AG13405-24 Alzheimer Disease Initiat	327,965	1,918,081	0	0
13407 13407-BOCC - AG13407-24 Community Care For The El	727,901	3,070,028	0	0
13408 13408-BOCC - AG13408-24 Home Care For The Elderly	38,684	202,837	0	0
13409 13409-BOCC - AG13409-24 NSIP Nutrition Incentive Svc Prog	289,083	0	0	0
13410 13410-BOCC - AG13410-24 Caregiver Svcs Title IIIE	228,984	41,396	0	0
13412 13412-BOCC - AH13412-24 HOME Investment Ptp	241,270	216,546	3,489,702	2,981,295
13413 13413-BOCC - AH13413-24 HUD CDBG	1,768,759	3,658,874	5,760,851	2,737,882
13414 13414-BOCC - AH13414-24 Emergency Shelter Grant	433,505	191,315	404,811	7,830
13415 13415-BOCC - CS13415-24 Emerg Shelter Care Reside	41,420	0	452,302	0
13416 13416-BOCC - CS13416-24 Florida Network Prog	422,026	1,215,121	0	0
13417 13417-BOCC - CS13417-24 Natl Sch Brkfst/Lunch Prog Educ	1,195	25,322	0	0
13419 13419-BOCC - CX13419-24 FL-Friendly Landscaping Prog	189,276	(1,233)	0	0
13420 13420-BOCC - EP13420-24 Air Pollution Control TitV	80,178	227,084	0	0
13421 13421-BOCC - EP13421-24 Petro Site Cleanup Fdep G	419,784	1,367,131	0	0
13422 13422-BOCC - EP13422-24 Pollutant Stge Sys Compli	140,339	466,392	0	0
13423 13423-BOCC - EP13423-24 National Air Toxics Trend	28,428	125,002	0	0
13424 13424-BOCC - EP13424-24 Federal Bio Watch Program	199,358	342,317	0	0
13425 13425-BOCC - EP13425-24 County Clean Air Program	1,108,276	3,756	0	0
13426 13426-BOCC - EP13426-24 Air Monitoring Sec 103;	50,605	49,229	0	0
13427 13427-BOCC - EP13427-24 Baywide Benthic Monitorin	39,722	5,278	0	0
13429 13429-BOCC - FR13429-24 HazMat Planning	0	11,071	0	0
13430 13430-BOCC - FR13430-24 Emer Mgt State/Lcl Prog	0	504,882	0	0
13431 13431-BOCC - FR13431-24 Emer Mgt Prep/Assist	26,451	79,355	0	0
13432 13432-BOCC - FR13432-24 Emer Medical Svcs Cnty Grt	0	97,575	0	0
13433 13433-BOCC - HC13433-24 Ryan White Part A-HIV/AIDS Prog Svcs	6,691,061	4,522,833	0	0
13434 13434-BOCC - HS13434-24 Head Start Prog HHS	32,374,609	4,312,893	0	0
13435 13435-BOCC - HS13435-24 Child Care Food Prog	1,203,822	8,688	0	0
13436 13436-BOCC - HS13436-24 Early Head Start Prog HHS	6,262,740	127,849	0	0
13438 13438-BOCC - JB13438-24 FNCAC (DCF License Plate Vol Contribution	2,545	2,758	0	0

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10008 Grants (Not Transportation-Related) continued				
13439 13439-BOCC - JB13439-24 Florida Network for Children's Advocacy Center (FNC.	39,177	175,806	0	0
13441 13441-BOCC - ED13441-24 Florida SBDC at USFSmall Business Development C	341,219	108,488	0	0
13443 13443-BOCC - SS13443-24 Emergency Home Assist Prog (EHEAP)	57,774	209,177	0	0
13444 13444-BOCC - SL13444-24 Sunshine Line Program	635,434	2,139,706	0	0
13445 13445-BOCC - SP13445-24 Federal Justice Assistance	164,085	4,527	0	0
13446 13446-BOCC - SP13446-24 State JAG	0	181,700	345,441	0
13447 13447-BOCC - SS13447-23 Emergency Home Assist Prog (EHEAP)	172,239	0	0	0
13448 13448-BOCC - SS13448-24 Low-Income Home Energy Assist Prg (LIHEAP)	1,669,276	3,742,441	0	0
13449 13449-BOCC - SS13449-24 Community Svcs Block Grant (CSBG)	522,627	1,627,559	0	0
13450 13450-BOCC - JB13450-24 BJA FY 23 Veterans Treatment Court Grant	131,295	158,791	950,000	950,000
13451 13451-BOCC - MP13451-24 Fed Hwy Adm Sec 112 Plng	464,507	1,682,705	0	0
13452 13452-BOCC - MP13452-24 Comm for Transp Disadvantaged Plng	395	45,765	0	0
13454 13454-BOCC - MP13454-24 Long Range Transp Plan	14,417	427,988	0	0
13456 13456-BOCC - SS13456-24 LIHEAP LEE23	195,765	5,713,569	0	0
13459 13459-BOCC - JB13459-24 Children's Network of Hillsborough	8,363	36,939	50,000	0
13460 13460-BOCC - SS13460-24 LIHEAP Infrastructure	0	1,162,226	0	0
13464 13464-BOCC - HC13464-24 Ending the HIV Epidemic RW Parts A and B	1,242,334	1,279,285	0	0
13469 13469-BOCC - FR13469-24 Hillsborough County TF3	37,782	104,912	0	0
13471 13471-BOCC - FR13471-24 HC EOC Improvements	65,784	51,161	2,500,000	0
13478 13478-BOCC - CS13478-24 Dom Violence Respite Svcs	109,683	68,735	0	0
13487 13487-BOCC - FR13487-24 MARC4	0	90,208	0	0
13490 13490-BOCC - ED13490-24 Arts Council Specialty License Plate	5,255	19,924	0	0
13494 13494-BOCC - PW13494-24 Columbus Dr, Bridge No 105504 - Feasibility Study	0	0	250,000	250,000
13495 13495-BOCC - PW13495-24 Platt St Bridge, No 105500 - Feasibility Study	0	0	250,000	250,000
13496 13496-BOCC - FR13496-24 Emergency Mgt Accreditation Prg Reimb Agreement	0	9,700	0	0
13497 13497-BOCC - ME13497-24 Postmortem Enhanced Toxicology Testing	0	66,452	107,268	152,744
13501 13501-BOCC - AG13501-25 Congregate Meals Title III-C1	0	1,000,493	525,133	0
13502 13502-BOCC - AG13502-25 Home Deliv Meals Title III-C2	0	1,497,470	784,820	0
13503 13503-BOCC - AG13503-25 Sr Adult Day Care III-B	0	552,770	255,102	0
13504 13504-BOCC - AG13504-25 Homemkr Local Svc Prog	0	31,367	98,417	0
13505 13505-BOCC - AG13505-25 Alzheimer Disease Initiat	0	665,951	2,019,875	0
13507 13507-BOCC - AG13507-25 Community Care For The El	0	619,087	3,548,317	0
13508 13508-BOCC - AG13508-25 Home Care For The Elderly	0	35,319	195,000	0
13509 13509-BOCC - AG13509-25 NSIP Nutrition Incentive Svc Prog	0	307,136	0	0
13510 13510-BOCC - AG13510-25 Caregiver Svcs Title IIIE	0	196,258	103,440	0
13512 13512-BOCC - AH13512-25 HOME Investment Ptp	0	483,085	2,773,629	2,540,501
13513 13513-BOCC - AH13513-25 HUD CDBG	0	4,431,243	6,941,906	5,223,300
13514 13514-BOCC - AH13514-25 Emergency Shelter Grant	0	387,355	632,617	985,409
13516 13516-BOCC - CS13516-25 Florida Network Prog	0	472,458	2,051,999	0
13517 13517-BOCC - CS13517-25 Natl Sch Brkfst/Lunch Prog Educ	0	528	82,000	0
13519 13519-BOCC - CX13519-25 FL-Friendly Landscaping Prog	0	197,575	0	0
13520 13520-BOCC - EP13520-25 Air Pollution Control TitV	0	43,101	262,500	0
13521 13521-BOCC - EP13521-25 Petro Site Cleanup Fdep G	0	447,661	1,508,938	0
13522 13522-BOCC - EP13522-25 Pollutant Stge Sys Compli	0	134,260	462,120	0
13523 13523-BOCC - EP13523-25 National Air Toxics Trend	0	30,191	127,859	0
13525 13525-BOCC - EP13525-25 County Clean Air Program	0	1,005,163	0	0
13526 13526-BOCC - EP13526-25 Air Monitoring Sec 103;	0	47,998	61,250	0
13527 13527-BOCC - EP13527-25 Baywide Benthic Monitorin	0	104,688	60,000	0
13528 13528-BOCC - EP13528-25 EPA Section 103 CAA-IRA-PAMS	0	107,762	642,486	534,811
13529 13529-BOCC - FR13529-25 HazMat Planning	0	0	10,982	0
13531 13531-BOCC - FR13531-25 Emer Mgt Prep/Assist	0	26,452	79,354	0
13533 13533-BOCC - HC13533-25 Ryan White Part A-HIV/AIDS Prog Svcs	0	6,247,002	10,773,400	0
13534 13534-BOCC - HS13534-25 Head Start Prog HHS	0	37,485,165	6,350,000	0
13535 13535-BOCC - HS13535-25 Child Care Food Prog	0	1,301,074	300,000	0
13536 13536-BOCC - HS13536-25 Early Head Start Prog HHS	0	7,647,131	1,350,000	0
13537 13537-BOCC - JB13537-25 FNCAC (License Plate Vol Contribution)	0	0	4,139	0
13538 13538-BOCC - JB13538-25 FNCAC DCF	0	2,200	9,516	6,976
13539 13539-BOCC - JB13539-25 Florida Network for Children's Advocacy Center (FNC.	0	44,463	274,083	221,857
13541 13541-BOCC - ED13541-25 Florida SBDC at USFSmall Business Development C	0	305,176	114,015	0
13543 13543-BOCC - SS13543-25 Emergency Home Assist Prog (EHEAP)	0	27,067	197,382	0
13544 13544-BOCC - SL13544-25 Sunshine Line Program	0	837,808	2,052,398	0
13545 13545-BOCC - SP13545-25 Federal Justice Assistance	0	122,382	34,029	0
13546 13546-BOCC - SP13546-25 State JAG	0	0	283,676	283,676

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10008 Grants (Not Transportation-Related) continued				
13548 13548-BOCC - SS13548-25 Low-Income Home Energy Assist Prg (LIHEAP)	0	16,609	4,172,840	0
13549 13549-BOCC - SS13549-25 Community Svcs Block Grant (CSBG)	0	181,585	1,360,396	0
13551 13551-BOCC - MP13551-25 Fed Hwy Adm Sec 112 Plng	0	303,657	3,878,178	0
13552 13552-BOCC - MP13552-25 Comm for Transp Disadvantaged Plng	0	375	58,523	0
13554 13554-BOCC - MP13554-25 Long Range Transp Plan	0	8,601	1,171,000	0
13559 13559-BOCC - JB13559-25 Children's Network of Hillsborough	0	4,624	50,000	0
13564 13564-BOCC - HC13564-25 Ending the HIV Epidemic RW Parts A and B	0	1,497,498	3,562,500	0
13569 13569-BOCC - FR13569-25 Homeland Security TF3 (2024)	0	117,609	123,074	0
13572 13572-BOCC - FR13572-25 SAFER Grant	0	1,942,933	5,037,470	5,037,470
13573 13573-BOCC - FR13573-25 PSOC Improvements Grant	0	0	2,000,000	2,000,000
13585 13585-BOCC - FR13585-25 Homeland Security HM4A (2024)	0	3,356	35,100	0
13590 13590-BOCC - ED13590-25 Arts Council Specialty License Plate	0	0	30,000	0
13591 13591-BOCC - FM Dept of Energy Block Grant	0	0	0	531,960
13592 13592-BOCC - FWC-24042 HC Artificial Reef Monitoring	0	11,727	60,000	60,000
13593 13593-BOCC - Partners for Fish and Wildlife Program	0	0	50,000	50,000
13594 13594-HC Aviation Authority Balm Scrub Preserve Tortoise Relocation	0	0	140,140	110,140
13595 13595-BOCC – CP13595-25 Tampa Bay Estuary Prg Little Bullfrog Crk Restoratio	0	0	225,915	225,915
13601 13601-BOCC - AG13601-26 Congregate Meals Title III-C1	0	0	1,506,696	519,184
13602 13602-BOCC - AG13602-26 Home Deliv Meals Title III-C2	0	0	2,248,840	787,151
13603 13603-BOCC - AG13603-26 Sr Adult Day Care III-B	0	0	725,908	261,268
13604 13604-BOCC - AG13604-26 Homemkr Local Svc Prog	0	0	109,352	92,949
13605 13605-BOCC - AG13605-26 Alzheimer Disease Initiative	0	0	2,244,305	1,960,136
13606 13606-BOCC - AG13606-26 Mental Well-Being and Social Connections Prg	0	0	0	1,000
13607 13607-BOCC - AG13607-26 Community Care For The Elderly	0	0	3,933,917	3,422,502
13608 13608-BOCC - AG13608-26 Home Care For The Elderly	0	0	150,000	189,655
13609 13609-BOCC - AG13609-26 NSIP Nutrition Incentive Svc Prog	0	0	0	6,432
13610 13610-BOCC - AG13610-26 Caregiver Svcs Title IIIE	0	0	295,025	102,111
13611 13611-BOCC - AG13611-26 AT&T Digital Literacy Prg	0	0	0	1,000
13612 13612-BOCC - AH13612-26 HOME Investment Ptp	0	0	2,960,866	2,671,498
13613 13613-BOCC - AH13613-26 HUD CDBG	0	0	7,606,094	5,209,114
13614 13614-BOCC - AH13614-26 Emergency Shelter Grant	0	0	644,586	16,115
13615 13615-BOCC - CS13615-26 Emerg Shelter Care Reside	0	0	122,947	110,789
13616 13616-BOCC - CS13616-26 Florida Network Prog	0	0	2,462,365	1,998,936
13617 13617-BOCC - CS13617-26 Natl Sch Brkfst/Lunch Prog Educ	0	0	82,000	82,000
13619 13619-BOCC - CX13619-26 FL-Friendly Landscaping Prog	0	0	200,245	0
13620 13620-BOCC - EP13620-26 Air Pollution Control Title V	0	0	310,963	260,000
13621 13621-BOCC - EP13621-26 Petro Site Cleanup Fdep G	0	0	1,810,725	1,549,095
13622 13622-BOCC - EP13622-26 Pollutant Stge Sys Compliance	0	0	554,544	462,120
13623 13623-BOCC - EP13623-26 National Air Toxics Trend	0	0	153,430	129,500
13625 13625-BOCC - EP13625-26 County Clean Air Program	0	0	1,015,759	0
13626 13626-BOCC - EP13626-26 Air Monitoring Sec 103 PM 2.5	0	0	99,834	60,000
13627 13627-BOCC - EP13627-26 Baywide Benthic Monitoring	0	0	100,000	50,000
13633 13633-BOCC - HC13633-26 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	11,340,421	10,234,730
13634 13634-BOCC - HS13634-26 Head Start Prog HHS	0	0	42,178,581	8,400,000
13635 13635-BOCC - HS13635-26 Child Care Food Prog	0	0	2,005,311	300,000
13636 13636-BOCC - HS13636-26 Early Head Start Prog HHS	0	0	9,038,250	1,550,000
13637 13637-BOCC - JB13637-26 FNCAC (License Plate Vol Contribution)	0	0	4,139	4,139
13638 13638-BOCC - JB13638-26 FNCAC DCF	0	0	7,064	7,064
13639 13639-BOCC - JB13639-26 Florida Network for Children's Advocacy Center (FNC	0	0	274,083	274,083
13641 13641-BOCC - ED13641-26 Florida SBDC at USFSmall Business Development C	0	0	375,440	118,216
13643 13643-BOCC - SS13643-26 Emergency Home Assist Prog (EHEAP)	0	0	246,727	270,343
13644 13644-BOCC - SL13644-26 Sunshine Line Program	0	0	2,753,443	2,156,603
13645 13645-BOCC - SP13645-26 Federal Justice Assistance	0	0	148,372	0
13647 13647-BOCC - AG13647-26 NCOA Better Bone Health Grant	0	0	0	1,000
13648 13648-BOCC - SS13648-26 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	5,272,971	4,214,173
13649 13649-BOCC - SS13649-26 Community Svcs Block Grant (CSBG)	0	0	1,700,495	1,360,396
13651 13651-BOCC - MP13651-26 Fed Hwy Adm Sec 112 Plng	0	0	4,213,260	3,159,945
13652 13652-BOCC - MP13652-26 Comm for Transp Disadvantaged Plng	0	0	61,175	45,881
13654 13654-BOCC - MP13654-26 Long Range Transp Plan	0	21,380	1,200,000	900,000
13655 13655-BOCC - MP13655-26 Regional MPO Framework Analysis	0	0	500,000	205,000
13659 13659-BOCC - JB13659-26 Children's Network of Hillsborough	0	0	50,000	50,000
13664 13664-BOCC - HC13664-26 Ending the HIV Epidemic RW Parts A and B	0	0	3,750,000	3,384,375
13672 13672-BOCC - FR13672-26 SAFER Grant	0	0	0	3,764,585

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10008 Grants (Not Transportation-Related) continued				
13684 13684-BOCC - FR13684-26 Fire Prevention & Safety	0	0	0	80,096
13686 13686-BOCC - FA13686-26 State Department of Commerce Grant	0	0	0	825,000
13687 13687-BOCC - AH13687-26 Brownfield Coalition Assessment Grant	0	0	0	1,500,000
13688 13688-BOCC - EL13688-26 FWC Ecological Restoration Project	0	0	0	445,000
13690 13690-BOCC - ED13690-26 Arts Council Specialty License Plate	0	0	30,000	30,000
13701 13701-BOCC - AG13701-27 Congregate Meals Title III-C1	0	0	0	1,483,385
13702 13702-BOCC - AG13702-27 Home Deliv Meals Title III-C2	0	0	0	2,249,004
13703 13703-BOCC - AG13703-27 Sr Adult Day Care III-B	0	0	0	735,171
13704 13704-BOCC - AG13704-27 Homemaker Local Svc Prog	0	0	0	109,352
13705 13705-BOCC - AG13705-27 Alzheimer Disease Initiative	0	0	0	2,309,497
13707 13707-BOCC - AG13707-27 Community Care For The Elderly	0	0	0	4,026,470
13708 13708-BOCC - AG13708-27 Home Care For The Elderly	0	0	0	233,124
13709 13709-BOCC - AG13709-27 NSIP Nutrition Incentive Svc Prog	0	0	0	321,576
13710 13710-BOCC - AG13710-27 Caregiver Svcs Title IIIE	0	0	0	287,139
13712 13712-BOCC - AH13712-27 HOME Investment Ptp	0	0	0	2,921,243
13713 13713-BOCC - AH13713-27 HUD CDBG	0	0	0	7,570,005
13714 13714-BOCC - AH13714-27 Emergency Shelter Grant	0	0	0	655,312
13715 13715-BOCC - CS13715-27 Emerg Shelter Care Reside	0	0	0	122,947
13716 13716-BOCC - CS13716-27 Florida Network Prog	0	0	0	2,462,365
13717 13717-BOCC - CS13717-27 Natl Sch Brkfst/Lunch Prog Educ	0	0	0	82,000
13719 13719-BOCC - CX13719-27 FL-Friendly Landscaping Prog	0	0	0	216,584
13720 13720-BOCC - EP13720-27 Air Pollution Control Title V	0	0	0	285,000
13721 13721-BOCC - EP13721-27 Petro Site Cleanup Fdep G	0	0	0	1,920,000
13722 13722-BOCC - EP13722-27 Pollutant Stge Sys Compliance	0	0	0	640,000
13723 13723-BOCC - EP13723-27 National Air Toxics Trend	0	0	0	153,430
13725 13725-BOCC - EP13725-27 County Clean Air Program	0	0	0	1,015,759
13726 13726-BOCC - EP13726-27 Air Monitoring Sec 103 PM 2.5	0	0	0	99,834
13727 13727-BOCC - EP13727-27 Baywide Benthic Monitoring	0	0	0	100,000
13733 13733-BOCC - HC13733-27 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	0	11,340,421
13734 13734-BOCC - HS13734-27 Head Start Prog HHS	0	0	0	42,472,837
13735 13735-BOCC - HS13735-27 Child Care Food Prog	0	0	0	2,011,831
13736 13736-BOCC - HS13736-27 Early Head Start Prog HHS	0	0	0	9,156,532
13737 13737-BOCC - JB13737-27 FNCAC (License Plate Vol Contribution)	0	0	0	4,139
13738 13738-BOCC - JB13738-27 FNCAC DCF	0	0	0	7,064
13739 13739-BOCC - JB13739-27 Florida Network for Children's Advocacy Center (FNC	0	0	0	274,083
13741 13741-BOCC - ED13741-27 Florida SBDC at USFSmall Business Development C	0	0	0	148,054
13743 13743-BOCC - SS13743-27 Emergency Home Assist Prog (EHEAP)	0	0	0	270,343
13744 13744-BOCC - SL13744-27 Sunshine Line Program	0	0	0	2,753,443
13745 13745-BOCC - SP13745-27 Federal Justice Assistance	0	0	0	172,129
13746 13746-BOCC - SP13746-27 State JAG	0	0	0	345,441
13748 13748-BOCC - SS13748-27 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	0	5,293,992
13749 13749-BOCC - SS13749-27 Community Svcs Block Grant (CSBG)	0	0	0	1,700,495
13751 13751-BOCC - MP13751-27 Fed Hwy Adm Sec 112 Plng	0	0	0	4,213,260
13752 13752-BOCC - MP13752-27 Comm for Transp Disadvantaged Plng	0	0	0	62,398
13754 13754-BOCC - MP13754-27 Long Range Transp Plan	0	0	0	1,200,000
13759 13759-BOCC - JB13759-27 Children's Network of Hillsborough	0	0	0	50,000
13764 13764-BOCC - HC13764-27 Ending the HIV Epidemic RW Parts A and B	0	0	0	3,750,000
13790 13790-BOCC - ED13790-27 Arts Council Specialty License Plate	0	0	0	30,000
	154,702,506	**346,862,450**	**372,944,172**	**373,075,055**
10009 Sales Tax Revenue Fund				
10800 10800-BOCC - Half-Cent Sales Tax Rev Fd10010010	139,027,354	209,854,213	257,659,881	205,133,195
10801 10801-BOCC - Local Govt Infrastructure Surtax Fd10010090	228,047,544	202,186,581	201,702,254	71,527,273
10802 10802-BOCC - Prof Sports Franchise Facil Sales Tax Fd10010020	2,000,004	2,000,004	2,570,654	2,577,304
10803 10803-BOCC - 3% Tourist Development Tx Fd; Fs 125.0104 10010030	29,491,481	37,791,929	69,180,039	58,091,578
10804 10804-BOCC - 1% Addl (4Th Ct) Tourist Tax Fd Ord 03-03 10010040	3,500,835	6,163,442	54,652,432	55,894,085
10805 10805-BOCC - 1% Addl (5Th Ct) Tourist Tax Fd Ord 03-03 10010050	15,841,486	13,770,331	23,386,440	19,436,627
10811 10811-BOCC - 1% Addl (6Th Ct) Tourist Tax Fd Ord 19-14	8,549,331	7,523,101	35,250,593	38,276,326
10813 10813-BOCC – Local Gov't Infrastructure Surtax Extension Fd	0	0	0	162,431,897
	426,458,035	**479,289,601**	**644,402,293**	**613,368,285**

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
10010 Discretely Presented Component Units				
10902 10902-City-Cnty Planning Com Fd-Ch 97/351 LOF10006006	6,766,090	7,227,300	7,819,602	8,079,219
10904 10904-MPO Events	0	8,744	29,450	29,450
10905 10905-Planing Commission Events	27,661	25,246	34,200	28,500
	6,793,751	**7,261,290**	**7,883,252**	**8,137,169**
10011 Local Housing Assistance Program Fund				
10787 10787-BOCC - SHIP AH10787-20 YR 28	6,056	0	0	0
10788 10788-BOCC - SHIP AH10788-21 YR 29	4,112,460	2,054,266	10,483,058	1,291,634
10789 10789-BOCC - SHIP AH10789-22 YR 30	1,178,348	4,257,218	13,313,439	4,727,181
12990 12990-BOCC - SHIP AH12990-23 YR 31	13,414	2,749,913	12,945,352	4,133,415
12991 12991-BOCC - SHIP AH12991-24 YR 32	0	1,108,627	8,694,923	12,374,528
12992 12992-BOCC - SHIP AH12992-25 YR 33	0	0	8,694,922	9,261,229
12993 12993-BOCC - SHIP AH12993-26 YR 34	0	0	0	8,694,922
	5,310,278	**10,170,023**	**54,131,694**	**40,482,909**
10030 COVID Relief Fund				
10034 10034-BOCC – Emergency Rental Assistance I 12/27/2020	81,190	0	0	0
10036 10036-BOCC – American Rescue Plan 3 Act	23,473,306	4,014,021	8,994,474	7,173,928
10037 10037-BOCC – American Rescue Plan 3 Act Interest	0	0	17,415,799	19,316,895
10038 10038-BOCC – Emergency Rental Assistance II May 2021	1,612,945	1,089,007	271,924	0
10039 10039-BOCC-American Rescue Plan 3 Act Revenue Recovery	1,100,394	768,494	92,939	98,107
10040 10040-BOCC - ARP 3 Act Revenue Recovery Project Fund	11,954,170	16,911,744	15,916,686	4,866,768
10041 10041-BOCC - ARP 3 Act Project Fund	21,548,546	37,263,762	61,524,213	17,398,318
10043 10043-BOCC - ARP Local Assistance and Tribal Consistency Fund	89,769	0	0	0
	59,860,319	60,047,028	104,216,035	48,854,016
SPECIAL REVENUE FUNDS TOTAL	**1,632,673,843**	**2,032,720,427**	**4,515,369,408**	**4,678,360,590**
10060 CDBG-DR Fund				
13580-BOCC - 13580-25 CDBG-DR Grant Fund	0	0	0	221,441,482
13581-BOCC - 13581-25 CDBG-DR Project Fund	0	0	0	174,298,991
	0	0	0	395,740,473
20000 DEBT SERVICE FUNDS				
20003 20003-BOCC-Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd-20011000	1,328,761	1,328,483	1,684,874	1,719,478
20005 20005-BOCC-4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	2,291,545	2,292,923	4,884,641	3,501,103
20006 20006-BOCC-5th Cent TDT 06A/16 Ref Rev Bds	2,072,569	2,071,319	4,138,353	3,733,382
20011 20011-BOCC-CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	2,745,600	685,787	0	0
20023 20023-BOCC-CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	9,856,575	9,861,750	8,128,543	1,776,046
20024 20024-BOCC-CIP Rev Bds 12/17 Note Sk Fd-20054001	6,662,656	6,665,736	6,876,924	508,050
20026 20026-BOCC-CST Series 2015 Bonds Sk Fd	4,026,850	4,027,750	7,903,821	7,054,415
20029 20029-BOCC-CIT Series 2015 Refunding Revenue Bonds	20,237,375	20,183,625	20,733,500	292,212
20033 20033-BOCC-CIT Series 2018 Sk Fd	6,856,350	6,909,375	37,223,702	29,934,763
20034 20034-BOCC-Half Cent Transp Plan Sk Fd	85,842	20,547,843	0	0
20036 20036-BOCC-Non AdVal CIP Series 2019 Sk Fd	5,000,138	4,999,088	6,462,490	9,212,389
20037 20037-BOCC-Non AdVal CIP Transp Series 2021 Sk Fd	9,404,263	9,401,013	10,382,565	10,232,382
	70,568,523	**88,974,691**	**108,419,413**	**67,964,220**
20103 General Obligation Bonds Sinking Funds				
20007 20007-BOCC-P&R GO Ref Bnds 2002 Sk Fd-20024000	718,707	721,455	0	6,345,158
20030 20030-BOCC-ELAPP Series 2019 Bds Sk Fd	5,563,975	5,571,876	12,514,281	7,371,161
20050 20050-BOCC-ELAPP Series 2023 Bds Sk Fd	3,184,992	3,182,037	5,359,109	5,557,370
	9,467,674	**9,475,368**	**17,873,390**	**19,273,689**

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
20105 Commercial Paper Sinking Funds				
20016 20016-BOCC-CP Note Sk Fd-Stadium Impr Notes-20044004	64,382	13,911,728	28,940,023	39,792,600
20017 20017-BOCC-CP Note Sk Fd-Arena Impr-20044005	12,424,073	9,493,098	14,200,000	10,025,650
20032 20032-BOCC-CP (Taxable) Series 2017 Sk Fd	0	0	8,891	0
20035 20035-BOCC-CP Note Half Cent Sk Fd	0	0	1,800,000	0
20038 20038-BOCC-CIP CP Notes Fd 30022 Sk Fd	250,000	1,688,851	4,483,498	4,483,498
20051 20051-BOCC-ELAPP 2023 CP Notes Sk Fd	0	57,428	0	0
20052 20052-Taxable CP HCSO new Ops Ctr	0	48,375,340	1,255,000	5,567
20101 20101-BOCC-M2Gen Proj Rev Fund (Parent 20014 - 20015)	13,048,059	1,434,329	1,637,850	1,822,193
	25,786,513	**74,960,773**	**52,325,262**	**56,129,508**
20106 Direct Borrowing and Placement Note Sinking Funds				
20010 20010-BOCC-CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd-20037002	2,027,667	2,026,208	3,869,052	2,120,331
20025 20025-BOCC-ARENA Non-Ad Ref Rev Bds 05/15 Note Sk Fd-20055001	1,147,916	1,153,620	2,615,742	1,329,235
	3,175,583	**3,179,828**	**6,484,794**	**3,449,566**
DEBT SERVICE FUNDS TOTAL	**108,998,294**	**176,590,660**	**185,102,859**	**146,816,983**
30000 CAPITAL PROJECTS FUNDS				
30002 30002-BOCC - Countywide Construction Fd-30002604	17,683,181	16,038,048	206,817,098	257,005,290
30003 30003-BOCC - Unincorp Area Construction Fd-30004608	9,974,730	15,827,104	141,241,848	142,446,005
30010 30010-BOCC - Court Facil Imprvmt Non-Bd Proj Fd-30034002	3,349	0	0	0
30013 30013-BOCC - CST Bonds (2015) Project Fund (PSOC)	0	(20,181)	0	21,400
30024 30024-BOCC - BP Oil Spill Proceeds Prj Fd	655,804	195,420	8,422,801	6,137,395
30025 30025-BOCC - Non Ad Val Bonds (2019) Project Fund	6,434,831	250,000	0	0
	34,751,895	**32,290,391**	**356,481,747**	**405,610,090**
30100 Environmental Lands Acq & Protect Fund				
30005 30005-BOCC - ELAPP Projects (Non-Bond) Fund-30029002	1,097,246	1,769,904	17,912,307	17,090,561
30019 30019-BOCC - ELAPP Bonds (2019) Project Fund	(3,149)	0	0	0
30040 30040-BOCC - ELAPP Bonds (2023) Project Fund	2,807,752	9,566,135	29,969,262	23,168,160
	3,901,849	**11,336,039**	**47,881,569**	**40,258,721**
30101 Commercial Paper & Credit Capacity Fund				
30011 30011-BOCC - Arena Improvements Fund CP Note Issuance Fd I-30044001	9,050,077	12,539,588	14,072,109	22,640,559
30014 30014-BOCC - Stadium Improvements Project Fund-30080002	6,628,841	7,066,566	28,598,800	83,806,750
30021 30021-BOCC - Taxable CP Notes Govt Facilities	0	42,935	0	0
30022 30022-BOCC - CIP CP Notes Project Fund	109,986	24,166,957	1,746,475	1,746,473
30041 30041-BOCC-ELAPP 2023 CP Notes Proj Fd	(1)	2,501	0	0
	15,788,903	**43,818,546**	**44,417,384**	**108,193,782**
CAPITAL PROJECTS FUNDS TOTAL	**54,442,647**	**87,444,976**	**448,780,700**	**554,062,593**
40000 ENTERPRISE (PUBLIC UTILITIES) FUNDS				
40001 Public Works Solid Waste Resource Recovery				
40003 40003-BOCC - SW & RR System Operating/Maintenance Fd-40032001	169,550,671	190,514,100	221,559,807	219,266,939
40004 40004-BOCC - SW & RR System Revenue Fund-40032003	168,474,316	229,293,951	239,300,808	321,685,441
40007 40007-BOCC - SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06-40032006	684,854	152,505	9,108,930	10,951,604
40009 40009-BOCC - SW/RR Sys (Fin Assur/GASB) LF Closure Fd-40032019	0	0	66,886,264	74,556,769
40010 40010-BOCC - SW/RR Sys Closed L/F Maintenance Fund-40032024	885,851	5,761,771	6,136,527	6,593,847
40011 40011-BOCC - SW/RR System Debt Service Fund-40032027	12,038,426	34,557,492	16,015,139	15,151,472
40012 40012-BOCC - SW/RR System General Purpose Fund-40032029	0	0	788,975	788,975
40013 40013-BOCC - Taylor Road Landfill Superfund Site Fund-40032041	1,880	9,444	327,887	342,222
40014 40014-BOCC - Landfill Closure Fd-Phase II (Cell 7) GASB-40032043	0	0	6,915,976	7,412,288
40016 40016-BOCC - SW/RR System Rate Stabilization Fd-40032049	2,300,063	9,087,662	22,614,362	6,514,362
40017 40017-BOCC - Internal Capital Improvement Fund-40032058	2,092,321	12,565,859	65,704,682	62,097,121
40024 40024-BOCC - Solid Waste Series 2016A (AMT) Debit Service Reserve	0	0	4,016,184	0
40026 40026-BOCC - Solid Waste Series 2016B (Non-AMT) Debt Service Reserve	0	0	1,137,942	0
40027 40027-BOCC - Solid Waste Series 2020 Note Project Fd	(179,522)	907,121	14,994,697	13,814,822
40028 40028-Solid Waste 2025B (Non-AMT)	0	24,972,176	38,321,733	41,181,035
40030 40030-Solid Waste Series 2025A (AMT)	0	2,734,811	33,793,358	36,751,029
40031 40031-Solid Waste Series 2025A (AMT) Debt Service Reserve	0	0	1,431,670	1,431,670
40032 40032-Solid Waste Series 2025B (Non-AMT) Debt Service Reserve	0	0	2,389,106	2,389,106
	355,848,859	**510,556,892**	**751,444,047**	**820,928,702**

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
40099 Public Utilities Water/Wastewater				
40100 40100-BOCC - Utility Sys Operating & Maintenance Acct-40040001	273,116,698	291,947,111	430,470,191	478,921,486
40101 40101-BOCC - Utility Sys Rev Bds Debt Service Acct-40040002	25,757,942	25,549,756	58,540,809	509,641,047
40102 40102-BOCC - Utility Sys General Revenue Acct-40040003	348,610,004	488,675,496	691,828,493	682,192,867
40103 40103-BOCC - Util Sys Impact Fees Gen Oper Acct-40040005	48,312,456	59,724,893	38,201,695	36,938,380
40104 40104-BOCC - Utility Sys Renewal & Replacement Acct A-40040007	14,172,136	22,569,886	104,708,021	138,777,807
40105 40105-BOCC - Utility Sys Gen Rev Cap Exp Acct-40040010	38,245,605	84,525,058	370,487,321	413,855,309
40115 40115-BOCC - Revenue Account Rate Stabilization Fund-40040046	5,304,183	0	76,000,000	76,000,000
40116 40116-BOCC - Reclaimed Water Impvmt Unit Assessmnt Fd-40040050	436,088	247,629	364,495	221,189
40117 40117-BOCC - Reclaimed Water Impvmt Unit Project Fd-40040051	1,234,514	6,662	748,576	1,037,938
40118 40118-BOCC - Impact Fees Assessmnt Unit Fd Ord96-07-40040052	10,964,466	13,176,646	6,233,921	11,116,943
40119 40119-BOCC - Infrastructure Assessment Unit Fd 99-08-40040054	0	165,782	0	0
40156 40156-BOCC - NW Consolid Proj Bond Fd	0	1,217,559	0	0
40161 40161-BOCC - 19th Ave RWTM SWFWMD	0	0	174,521	0
40163 40163-BOCC - Series 21 Utility Rev Bds Proj Fd	56,759,277	5,153,634	475,000	0
40164 40164-BOCC - BP Oil Spill Proceeds (Water) Prj Fd	190,028	391,575	959,239	442,840
40165 40165-BOCC - Series 21 Spec Assess IFAU Bond Project Fd	40,918,253	11,214,377	1,217,900	11,000
40167 40167-BOCC - Series 06 CAU SA Bond Sk Fd	44,125	33,290,356	1,348,565	0
40168 40168-BOCC - Series 00 RW SA Bond Sk Fd	667,000	245,489	4,641	0
40169 40169-BOCC - Series 00 IFAU SA Bond Sk Fd	4,734,605	1,743,779	33,300	0
40171 40171-BOCC - Series 2022 Utility Subordinate Lien Revenue Non-Revolving LOC	0	0	90,397	0
40174 40174-BOCC – WWW-Interim Financing CW LOC	0	0	152,525,198	104,033,401
40180 40180-BOCC - Water Projects Impact Fees South	0	0	12,854,700	12,942,188
40181 40181-BOCC - Wastewater Proj Impact Fees South	291,307	11,561,441	26,795,513	11,836,416
40182 40182-BOCC- Franchise	0	238,953	0	0
40184 40184-BOCC - DEP Gibsonton Septic to Sewer Grant	1,400,925	8,823,601	15,901,585	8,728,666
40185 40185-BOCC - DEP Gibsonton Septic to Sewer Ph2 Grant	0	2,933,774	11,509,545	7,365,945
40186 40186-BOCC - DEP Palm River Utility Expansion Grant	306,455	673,132	7,515,649	7,999,150
40187 40187-BOCC - DEP FY24 USEPA Septic to Sewer Grant	0	0	525,000	525,000
40188 40188-BOCC - SWFWMD NHARP Coop Phase 2 Grant	0	0	1,500,000	1,000,000
40189 40189-BOCC - FLDEP Ruskin and Wimauma LPSS Septic to Sewer Grant	605,570	1,554,945	4,375,531	3,379,924
40190 40190-BOCC - FDEP Vulnerability Assessment Grant 23PLN128	239,600	0	185,400	174,500
40191 40191-BOCC - WA Dept of Energy Block Grant	0	0	0	300,000
40192 40192-BOCC - WA FDEP Port Tampa Bay Vulnerability Assessment and Resilien	74,985	0	0	0
40193 40193-BOCC-2026/2027 Water/Wastewater Financing	0	0	913,867,966	399,492,884
40194 40194-BOCC - 2026 PUD Bond Issue	0	0	0	650,000,000
40195 40195-BOCC - 2027 PUD Bond Issue	0	0	0	625,000,000
	872,386,222	**1,065,631,537**	**2,929,443,172**	**4,181,934,880**
ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL	**1,228,235,082**	**1,576,188,428**	**3,680,887,219**	**5,002,863,582**

Budget by Fund

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
50000 INTERNAL SERVICE FUNDS				
50001 Fleet Management Fund				
50003 50003-BOCC - Operating Fund-50066001	28,014,767	27,982,377	39,059,057	37,851,002
50004 50004-BOCC - Lease Back Program Fund-50066003	18,311,612	19,089,150	121,989,103	125,223,035
	46,326,380	**47,071,527**	**161,048,160**	**163,074,037**
50002 Self-Insurance Fund				
50100 50100-BOCC - Insurance Program Admin Fd-50067000	2,402,835	2,615,266	4,501,791	5,346,598
50101 50101-BOCC - Workers Compensation Insur Fd-50067001	6,031,310	7,261,801	43,912,125	46,535,198
50102 50102-BOCC - General Liability Insurance Fd-50067002	15,919,084	16,829,757	61,545,574	68,595,265
50103 50103-BOCC - Catastrophic Disaster Recov Fd-50067003	0	100,000,000	116,215,259	181,045,189
50104 50104-BOCC - Employee Group Health Insur Fd-50067004	127,154,654	133,367,832	186,176,343	205,763,043
50105 50105-BOCC - OPEB/Retiree Health Insur Fd-50067005	184	180	35,040,778	39,304,249
50106 50106-BOCC - TX Coll OPEB/Retiree Health Ins Fd-50067006	0	0	470,060	487,618
50107 50107-BOCC - Sheriff OPEB/Retiree Health Ins Fd-50067007	0	0	29,681,997	30,832,654
50108 50108-BOCC - Sheriff Grp Hlth and Sht Term Dis State Req'D Rsv Fd-50067008	0	0	39,195,025	39,859,371
50109 50109-BOCC - Sheriff Workers' Comp Reserve Fd	0	0	3,380,646	3,437,706
50110 50110-BOCC - Sheriff Legal Liabilities Reserve Fd	0	0	8,237,373	8,377,499
	151,508,067	**260,074,837**	**528,356,971**	**629,584,390**
INTERNAL SERVICE FUNDS TOTAL	**197,834,446**	**307,146,364**	**689,405,131**	**792,658,427**
60000 AGENCY FUNDS				
61000 Noncommitment Debt Service Funds				
40170 40170-BOCC – Series 21 Wastewater IFAU SA Fd	7,381,903	7,391,493	12,563,684	15,470,688
AGENCY FUNDS TOTAL	7,381,903	7,391,493	12,563,684	15,470,688
GRAND TOTAL	**$ 4,799,956,534**	**$ 5,969,961,601**	**$ 12,038,325,645**	**$ 14,142,406,626**

Department Summaries

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

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

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

Matrix of Services

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

AFFORDABLE HOUSING SERVICES
Disaster Recovery – Rental Assistance Program
Disaster Recovery – Insurance Deductible Program
First Time Homebuyer Down-Payment Assistance
Funding for Homeless Services/Facilities
Funding for Public Services/Facilities
Multi-Family New Construction/Rehabilitation Funding
Single Family Homeowner Rehabilitation Assistance

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

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

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

Transportation
Volunteer Support

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

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

CHILDREN'S SERVICES
Children's Services Division
- Safe Place licensed agency for shelter and counseling services for youth

CHILDREN'S SERVICES (continued)
- Children in Need of Services & Families in Need of Services
- Emergency Shelter Care

Mental Health & Substance Abuse Services
- Residential Respite & Domestic Violence Services (Residential & Community Counseling Services)

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

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

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

Inspectional Services Division
- 911 Administrative Enforcement
- Animal Abuse & Neglect Investigation
- Burglar Alarm Ordinance Administration
- Enforcement of Ordinance/Investigation of State Law Violation
- Gas Pumping Assistance Ordinance (County-wide)
- Hand Sanitizer Ordinance
- Land Development Code
  - Agricultural Stand Enforcement
  - Sign Enforcement
  - Vendor Requirements
  - Zoning Regulations
- Marine Law Enforcement Advisory Committee
- Marine Safety Program
  - Waterway Marker Maintenance
  - Regulatory Signage Replacement
  - Derelict Vessel Removal
  - Administration of Speed Control Zones
  - Administration of Manatee Protection Areas
- Property Maintenance
- Sexually Orientated Business Ordinance
- Shopping Cart Ordinance
- Solid Waste Ordinance

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

COMMUNICATIONS & DIGITAL MEDIA
Closed Captioning
Graphic Design & Photography

Matrix of Services

COMMUNICATIONS & DIGITAL MEDIA (continued)
Market Research
Media Relations
Promotional Services
Public Meetings
Public Relations/Marketing Strategy/Special Events
Social Media
Sponsorship
Television
Video Production
Website Administration

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

CONSERVATION & ENVIRONMENTAL LANDS MANAGEMENT
Public Access & Passive Recreation
Parks Advisory Board
ELAPP General Committee
ELAP Program Oversight/Implementation
Emergency Management Support
Management of Leases and User Agreements
Environmental Lands Management (ELAPP)
- Large-Scale Land Management Services
- Environmental Grant/Contract Compliance
- Prescribed Burning
- Invasive Exotic Plant/Animal Control
- Habitat Restoration
- Site Security

Conservation Parks and Trails Management
- Large-Scale Parks and Trails Management
- Countywide Boat Ramp Management
- Environmental Programming
- Ecotourism Development
- Bakas Equestrian Center
- Veterans Memorial Park

Capital Project Planning and Maintenance
- Capital (CIP) Project Management for Parks, Preserves, and Boat Ramps
- Parks Facilities/Amenities Maintenance

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

COUNTY ATTORNEY
Provide legal advice, counsel and representation to the County BOCC, County Administration and to various other County constitutionals and agencies

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

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

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

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

CYBER SECURITY SERVICES
Cyber Security Services

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

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

ENGINEERING AND OPERATIONS
Bridge Inspection & Maintenance
Engineering & Construction
Mosquito Control

Matrix of Services

ENGINEERING AND OPERATIONS (continued)
Right of Way Management
Roadway Maintenance
Stormwater Maintenance
Traffic Engineering & Operations

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

ENTERPRISE SOLUTIONS & QUALITY ASSURANCE
ERP Cloud and related applications Operations, Integrations and System Support
Release Management, Enhancements & Projects
Security, Compliance & Audit Readiness
Training, User Experience & Workforce Development
Enterprise Financial & Human Capital Management
Partner Support Services
Implement standardized processes for enterprise alignment
Oversight of fiscal processes across departments
Manages a shared services support model for small departments

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

ENVIRONMENTAL SERVICES DIVISON
Environmental Laboratory
Innovation & Resiliency
Regulatory Services
Sustainable Water Resources

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

FACILITIES SERVICES & REAL ESTATE
Custodial Operations
Emergency Management/Response
Environmental Land Acquisition (ELAPP)
Facility Portfolio/Space Management & Planning
Facilities Services & Real Estate
Land Care & Maintenance
Lease Administration
Major Repair & Preservation of Facilities
Operations & Maintenance
Parking Administration
Pest Control Services
Real Estate Acquisition & Technical Services Support

FACILITIES SERVICES & REAL ESTATE (continued)
Real Estate Appraisal & Valuation Services
Sale of Surplus Real Estate
Strategic Facility & Master Planning
Surplus Warehouse Operations

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

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

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

GUARDIAN AD LITEM
Advocacy for Children in Foster Care

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

HEALTH CARE SERVICES
Certification/Coordination of Benefits Program
EMS & Trauma Program
Finance & Contract Compliance

Matrix of Services

HEALTH CARE SERVICES (continued)
Health Care Claims Recovery Program
Healthy Living Program
Hillsborough County Health Care Plan (HCHCP)Hillsborough County Health Care Responsibility Act (HCRA)
Hospital Directed Payment Program (DPP)
Low Income Pool (LIP)
Member Services & Provider Relations
Opioid Settlement Program & Resources
Ryan White Program
SSI/SSDI Outreach, Access, and Recovery (SOAR)

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

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

HUMAN RESOURCES
Employee Experience Division
- Employee & Labor Relations
- Learning & Organizational Development
- Talent Acquisition

Fiscal Management
People Operations Division
- Benefits & Retirement
- Classification & Compensation
- Employee Wellness
- Occupational Health & Leave Management
- Specialty Processing & People Analytics

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

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

MANAGEMENT & BUDGET
Management & Budget
- Budget Systems & Revenue Analysis
- Capital Budget Services

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

Criminal Justice Community Liaison
Grants Management

MEDICAL EXAMINER
Cause of Death Determination
Disposition of Unclaimed Bodies

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

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

PERFORMANCE DATA & ANALYTICS
911 Agency
Enterprise Data & Analytics
Geospatial Services
Survey & Mapping
Records Warehouse

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

Matrix of Services

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

PROCUREMENT SERVICES
Centralized Procurement
County's Electronic Procurement System
Construction Apprenticeship Program
Fuel Card Program
Oracle Documents Administrator
Purchasing Card Program
Vendor Engagement

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

PUBLIC DEFENDER
Legal Representation of Indigent Clients

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

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

Department of Administrative Services
- Facility Management Division
- General Services Division
- Information Services Division
- Occupational Health Clinic
- Public Affairs Office

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

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

Department of Operational Support
- Community Outreach Division
- Homeland Security Division
- Training Division

SHERIFF (continued)
Department of Patrol Services
- District I
- District II
- District III
- District IV
- District V
- Communications and Records

SMALL BUSINESS ENTERPRISES DIVISION
Small Business Encouragement Program

SOCIAL SERVICES
Adult Education & Training
Community Development Block Grant – Disaster Recovery (CDBG-DR)
Youth Education & Training
Family Empowerment/Self-Sufficiency
Eviction Prevention
Utilities/Energy Assistance Relocation

SOIL & WATER CONSERVATION DISTRICT
Conservation & Environmental Education
Soil & Water Technical & Permitting Assistance

SOLID WASTE DIVISION
Environmental Services
Landfill Operations & Maintenance
Solid Waste Collection & Disposal

STATE ATTORNEY
Domestic Crime Assistance
Initiate Criminal Legal Actions on Behalf of the State
Notification of Hearings Service to Victims
On-site Emergency Service to Violent Crime Victims
Sexual Battery Medical Screening
Victim Assistance
Worthless Check Diversion Program

SUNSHINE LINE
Transportation Disadvantaged Services
- Door-to-Door Transportation
- Bus Passes

SUPERVISOR OF ELECTIONS
Administer Elections
Candidate Services
Voter Registration & Education

TAX COLLECTOR
Bill & Collect Property Taxes & Assessments
Collect Tourist Development Tax
License Issuance (Occupational, Hunting & Fishing Licenses)
Motor Vehicle Registration/Title

Matrix of Services

VETERAN COMMUNITY SERVICES

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

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

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

WATER RESOURCES

Business & Management Services
Customer Communications & Public Outreach
Customer Service
Drinking Water Treatment & Distribution
Engineering & Project Management
Planning & Asset Management
Design & Development Review
Evaluation of Water Supply Projects
Operations & Maintenance
Reclaimed Water Distribution & Disposal
Wastewater Collection & Treatment

Board of County Commissioners

There are seven members of the Board of County Commissioners. Voters elect four commissioners to serve single-member districts and three for countywide representation. The Board approves the County's operating and capital budgets, and the County's Capital Improvement Program. County Commissioners develop the policy for the management of Hillsborough County and provide direction to the County Administrator for the improvement of the county and the welfare of its residents. The Board serves as the Environmental Protection Commission, and individual commissioners serve on various other boards, authorities, and commissions.



The Hillsborough County Board of County Commissioners is pictured as follows: Commissioners Harry Cohen and Gwen Myers, chaplain, seated; standing, from left to right, are Commissioners Joshua Wostal, Donna Cameron Cepeda, Chair Ken Hagan, Vice Chair Christine Miller, and Chris Boles.

FY 24 and FY 25 Accomplishments:

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

FY 26 and FY 27 Core Goals:

- The Board will adopt a balanced budget that is linked to its strategic objectives, incorporates strategic uses of funding, and ensures transparent and stable government operations.
- The Board will continue a history of making budget decisions consistent with sound financial management practices, resulting in the maintenance of the County's AAA general credit rating from all three credit rating agencies.
- The Board will continue to respond to resident requests to maximize two-way dialogue between the public and their government.

FY 26 and FY 27 Key Projects:

- The 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.

Board of County Commissioners

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 3,359,696	$ 3,469,158	$ 3,840,748	$ 3,963,339
Operating Expenditures/Expenses	78,095	87,941	105,765	123,666
Total	**$ 3,437,792**	**$ 3,557,099**	**$ 3,946,513**	**$ 4,087,005**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 3,437,792	$ 3,557,099	$ 3,946,513	$ 4,087,005
Total	**$ 3,437,792**	**$ 3,557,099**	**$ 3,946,513**	**$ 4,087,005**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of higher general liability insurance costs.

County Internal Auditor's Office

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

FY 24 and FY 25 Accomplishments:

- The CIAO enhanced County operations by verifying pay rates and leave accruals for all 5,367 employees after the Oracle Cloud Human Capital Management module implementation. The audit resulted in strengthened internal controls, revised procedures, configuration improvements, and improved interdepartmental coordination to ensure accurate leave accrual service dates.
- The CIAO strengthened the County's revenue protection by identifying ineligible senior discounts and enabling the recovery of over $166,000 through improved automated detection. The audit enhanced eligibility guidance, improved reporting tools, increased transparency, and prompted cross-departmental corrections to Solid Waste Information System data.
- The CIAO's monitoring activities contributed to enhanced service quality and strengthened operational integrity across the County. Communications and Digital Media improved website provided clarity and accessibility, while Facilities and Real Estate Services enhanced fire sprinkler oversight, increasing accuracy, accountability, and safety in County facilities.

FY 26 and FY 27 Key Projects:

- The CIAO will provide independent assurance and advisory services, conduct cone of silence investigations, perform annual risk assessment and planning, monitor corrective actions, and engage external experts for specialized coverage. Key projects include Affordable Housing, Economic Development, Mobility Fees, Fire Inspections, Solid Waste, and Temporary Traffic Control.
- The CIAO will assess the efficiency and effectiveness of processes, resource utilization, and the reliability of financial and operational information while ensuring compliance with applicable laws and adequate means for safeguarding assets.
- The CIAO will evaluate fraud risk management, promote continuous improvement in risk management processes, and assess progress toward the achievement of the County's strategic objectives.

FY 26 and FY 27 Core Goals:

- The CIAO will deliver independent assurance, informed advice, and high-value operational insights, while advising on the development and enhancement of internal controls and utilizing AI and advanced analytical technologies to strengthen data analysis capabilities and enhance fraud detection efforts.
- The CIAO will align audit and advisory services with the County's strategic objectives.
- Proactively identify and assess emerging risks before they escalate, and keep the County Administrator informed of issues that may materially impact County operations and programs.

Innovation:

During FY 25, the CIAO completed a comprehensive annual risk assessment to develop the 2026 Audit Plan. This process incorporated input from the BOCC, management, and other assurance providers, enabling the prioritization of high-risk areas and strengthening governance and resource allocation. The County Internal Audit Committee reviewed and endorsed the methodology and resource alignment, reinforcing transparency and responsible stewardship in the planning process.

The CIAO also conducted a full conformance assessment of its practices against the updated Global Internal Audit Standards™, resulting in strengthened internal processes, enhanced staffing strategies, and improved quality controls. These improvements support the Office's commitment to maintaining rigorous professional standards and delivering high-value assurance services. Collectively, these efforts demonstrate the CIAO's focus on continuous improvement, effective oversight, and responsible use of public resources.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Completed assurance and advisory services – measured by the number of final communications issued.	14	19	20	20

County Internal Audit

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 757,821	$ 714,238	$ 975,101	$ 991,281
Operating Expenditures/Expenses	21,877	21,330	79,487	80,214
Total	**$ 779,698**	**$ 735,567**	**$ 1,054,588**	**$ 1,071,495**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 779,698	$ 735,567	$ 1,054,588	$ 1,071,495
Total	**$ 779,698**	**$ 735,567**	**$ 1,054,588**	**$ 1,071,495**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

County Attorney's Office

The Hillsborough County Attorney's Office provides full service legal representation to the Board of County Commissioners (BOCC), the County Administrator, and County departments. The Office also represents certain Constitutional Officers and various Hillsborough County agencies at the direction of the BOCC. The attorneys work in partnership with clients to provide innovative solutions and deliver timely and effective results. The Office is committed to a proactive approach by keeping clients informed of legal developments and trends, providing a clear and practical analysis of risk, offering viable options to achieve their objectives; and when necessary, the office is fully prepared to advocate vigorously through litigation to protect the interests of their clients.

FY 24 and FY 25 Accomplishments:

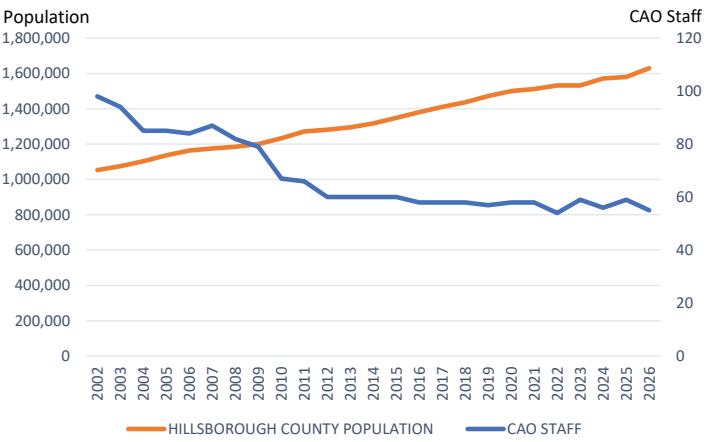
- Defended all lawsuits filed against Hillsborough County and other clients and handled over 920 litigation matters and 177 subpoenas/summons in fiscal year 2025. As of the date of this budget submittal, the office is handling over 1,007 litigation matters and 57 subpoenas/summons in fiscal year 2026.
- Provided preventative legal advice to all clients, which reduced liability risks.
- Continued Florida Bar Board Certification for 37% of the attorneys in the office and maintained paralegal certification of Florida Bar registration for 29% of the paralegals.
- Coordinated 7,847 public records requests in calendar year 2025.
- Managed the registration of 137 lobbyists in calendar year 2025.



The County Attorney's Office celebrating the holidays together.

FY 26 and FY 27 Core Goals:

- Continue to enhance in-house training programs to provide quality training and cost-effective continuing legal education (CLE), which will further improve staff members' abilities to perform their jobs with increased professionalism while fostering the development of exceptional lawyers and support staff.
- Continue to promote Board Certification by allocating funds to support staff attorneys who are seeking certification by paying for the training and certification process while recognizing that it is a capstone accomplishment of a legal career requiring a peer review process, extensive practical experience, and passing a test to demonstrate knowledge in a specialized area.
- Engage the Office in an active way in the development and review of proposed legislation during the legislative process to help protect and safeguard future County operations.
- Promote more engaged involvement with the BOCC and County departments and other outside clients during all aspects of legal needs.



Hillsborough County Population vs. County Attorney's Office Staff
Although the population in Hillsborough County has grown, the Hillsborough County Attorney's Office has managed to decrease staff numbers after former employees have retired by utilizing technology and encouraging current staff to work in a more efficient manner.

FY 26 and FY 27 Key Projects:

- Continue to emphasize customer service for clients (BOCC, County departments, and agencies) and the public in order to create an atmosphere of cooperation with clients and to assure consistency with the BOCC and County Administrator's objectives.
- Continue to enhance professionalism and excellence in legal services to the client, as quality legal services are the foundation of a successful law office.
- Maintain standards of practice for both attorney and non-attorney personnel to reinforce the responsibility of all staff to conduct themselves professionally and within the expectations associated with their job titles.
- Increase efficiency of legal services by providing exceptional services as cost effectively as possible without jeopardizing quality.
- Enhance department representation by providing enhanced legal services to the Code Enforcement staff in lieu of the Code Enforcement Board improving case development to generate successful outcomes.
- Replace the Office's outdated case management system with a new program which more efficiently tracks case matters, attorney time, and document storage.



Commissioner Harry Cohen, Commissioner Gwen Myers, and County Administrator Bonnie Wise present a special gift to former County Attorney Christine Beck in honor of her retirement.

Innovation:

The County Attorney's Office efficiently uses office resources in a manner that delivers the highest quality legal services on a vast array of issues without requested budget increases or amendments. The County Attorney's Office analyzes Office operations to determine if innovative thinking can achieve efficiencies. The County Attorney's Office has shifted and consolidated duties in order to create considerable savings and primarily utilizes existing in-house resources to provide exceptional legal services. Despite a constant increase in the volume and complexity of the workload, the total Office staff of 55 is 44% below the 98 previously funded positions. Taking on additional duties of representing the Charter Review Board, for example, at no additional cost achieves savings for the County.



Senior Assistant County Attorney Sacha Brown and Senior Legal Assistant Missy Hape meet to discuss legal matters.

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

County Attorney

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 10,405,414	$ 10,921,895	$ 11,518,025	$ 12,494,200
Operating Expenditures/Expenses	228,113	219,952	248,095	331,417
Total	**$ 10,633,526**	**$ 11,141,847**	**$ 11,766,120**	**$ 12,825,617**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 10,633,526	$ 11,141,847	$ 11,766,120	$ 12,825,617
Total	**$ 10,633,526**	**$ 11,141,847**	**$ 11,766,120**	**$ 12,825,617**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of digitization efforts and automation upgrades.

Affordable Housing Services

(813) 612-5397

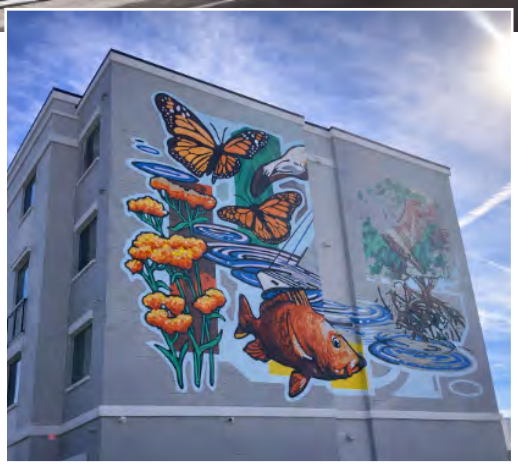
HCFL.gov/AffordableHousing

Affordable Housing Services (AHS) enhances the quality of life for Hillsborough County residents by helping low- and moderate-income families retain or find safe, quality affordable housing and improving lives in low- to moderate-income areas using federal, state, and local funding. Each year, the department effectively manages HOPE and Housing and Urban Development (HUD) funds, which include Community Development Block grants; HOME Investment Partnerships Program (HOME) funds; and Emergency Shelter Grants (ESG). In addition, AHS has been fortunate to receive State Housing Initiative Partnership (SHIP) funds. The department actively fosters housing development through public/private partnerships and by creating incentives and programs that support overall goals to preserve existing affordable housing, provide rehabilitation assistance for lower-income households, and fund the development of single-family and multifamily affordable housing units.

FY 24 and FY 25 Accomplishments:

- Affordable Housing helped increase accessibility and sustainability of housing for more than 342 people by providing down-payment assistance, new construction, and rehabilitation of homes for low- to moderate-income clients.
- The department improved the quality of living and community development for 6,445 low- to moderate-income households through rehabilitation projects to several public services and public facilities/infrastructure projects. This includes facilities for people with disabilities, homeless individuals, neighborhood facilities, parks, and recreational facilities.
- Affordable Housing accessed and preserved housing units for 83 households through multifamily development support, rapid rehousing, shelter, and rental/mortgage assistance. Other assistance was provided through CDBG public services and CDBG-ESG, reaching 2,789 in FY 23 and 5,676 in FY 24.





Casa Bel Mar was the first tri-agency project developed in Hillsborough County. Hillsborough County, the City of Tampa, and the Housing Authority all partnered to create a 100-unit apartment complex consisting of 63 one-bedroom/one-bathroom units and 37 two-bedroom/one-bathroom units. The property includes a community center, fitness center, and library/tech lab. The units include washer and dryer hookups, garbage disposals, programmable thermostats, window coverings, and Energy Star-rated appliances.

FY 26 and FY 27 Core Goals:

- Affordable Housing will increase and sustain decent, affordable housing opportunities for low-income families.
- The department will create long-term housing opportunities.
- Affordable Housing will preserve housing opportunities with improved accessibility and sustainability.

FY 26 and FY 27 Key Projects:

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

Innovation:

Affordable Housing Services awarded Tampa Housing Authority $1,272,960 in Community Development Block Grant funding for improvements to Palm Terrace Assisted Living Facility, located at 5121 E. Serena Dr., Tampa, FL 33607. The project included converting an existing inoperable pool and spa into a recreational area for physical activities such as yoga, stretching, and social distancing gatherings. Other repairs include painting the exterior of the building, resurfacing the parking lot, replacing all windows, HVAC, etc. This project improved the quality of life for senior residents in an assisted living environment.







Hillsborough County provided various agencies funding for the Owner-Occupied Rehabilitation Program, Demolition Rebuild Program, DPA, closing assistance, and new construction. In total, the County has restabilized over 30 rehabilitations, four demolitions, 22 roofs, and the construction of over 20 new homes.

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

Affordable Housing Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 4,358,683	$ 4,683,803	$ 14,034,351	$ 11,363,314
Operating Expenditures/Expenses	486,396	461,735	2,073,040	3,313,879
Grants & Aids	23,788,102	23,556,333	117,849,129	97,912,132
Total	**$ 28,633,181**	**$ 28,701,871**	**$ 133,956,520**	**$ 112,589,325**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 358,667	$ 539,448	$ 368,178	$ 389,110
Hillsborough County Local Affordable Housing Fund	10,254,049	1,951,129	20,232,547	16,283,031
Unincorporated Area General Operating Fund	1,244,957	1,140,153	1,286,558	1,360,975
Grants (Not Transportation-Related)	11,465,231	14,901,117	57,937,543	54,073,300
Local Housing Assistance Program Fund	5,310,278	10,170,023	54,131,694	40,482,909
Total	**$ 28,633,181**	**$ 28,701,871**	**$ 133,956,520**	**$ 112,589,325**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	43	41	41	37
Funded FTE Positions	43.00	41.00	41.00	37.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY 27, four positions are eliminated due to remaining vacant longer than one year.

OPERATING EXPENDITURES:
- Changes in operating expenditures are primarily the result of flucuations in grant appropriations.

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

Aging Services

(813) 272-5250

HCFL.gov/Aging

Aging Services promotes independence and prosperity for older adults by coordinating essential health and wellness services. These services include intake and screening assessments, individualized information and referral, case management, home-delivered meals, adult day services, social dining, personal care, homemaking, caregiver respite, nutrition counseling, consumables, emergency alert response buttons with lock box option, transportation, pest control services, and the customer care line. Active senior programming offers field trips, exercise classes, seminars, and group activities with an evidence-based focus aimed at preventing the need for long-term care services. Services are provided directly by the department, as well as through contracted vendors, volunteers, and community partners.

FY 24 and FY 25 Accomplishments:

- The department partnered with the Information and Innovation Office to automate the auditing process for Home-Delivered Meals, reducing the review time from several days to under an hour. This improvement greatly enhances the department's ability to ensure that homebound seniors are receiving nutritious meals quickly and reliably.
- As part of the department's emergency response functions, Aging Services has established a robust Comfort Station program. Seven locations have been identified, including five primary sites with formal agreements and a finalized site map. The team has also created a comprehensive training program supported by a detailed knowledge guide.
- In FY 25, Aging Services received both national and state recognition for excellence. The Progress Village Senior Center earned national recognition for its Life Purpose Challenge initiative, and the Gardenville Social Dining Center's supervisor received the Best Direct Services Employee Award, reflecting the department's commitment to quality services.



Plant City Adult Day Care enjoys a tremendous partnership with the University of Florida/IFAS Extension



The Aging Services Senior Spelling Bee at Town 'N Country Senior Center was full of excitement.

FY 26 and FY 27 Core Goals:

- The department plans to expand caregiver education and improve access to support resources by integrating technology-based learning platforms, and increase engagement, promote evidence-based training, and strengthen caregiver confidence to enhance participant stability and long-term care outcomes.
- The department plans to implement a structured fall-prevention initiative by integrating evidence-based movement and balance programs to strengthen mobility, coordination, and safety awareness. The program will target a 15% reduction in documented client falls within one year through education, prevention, and performance tracking.
- The department plans to implement three national initiatives in partnership with the National Council on Aging to reduce isolation, increase digital access, and improve physical health outcomes for seniors through targeted workshops, screenings, and evidence-based programming across dining and senior centers.

FY 26 and FY 27 Key Projects:

- The department is developing a Telephone Assurance program for wait-listed applicants with low priority scores. This service will offer socially isolated seniors scheduled wellness calls to help monitor their health and safety and provide early intervention when concerns arise.
- The department will work to ensure at least 20% of Nutrition and Wellness staff are certified in evidence-based fitness programs (e.g., Bingocize, Walk with Ease, Laughter Yoga, Ageless Grace) to expand access to highly effective, research-supported wellness programs for the department's clients.
- The Case Management team has begun a self-paced, five-course case management certificate program which prepares professionals for case management and related roles, training them to effectively support older adults and individuals with disabilities across the continuum of care.



Participants in this Aging Services chess tournament are locked in, contemplating their next moves.



Aging Services' Hispanic Heritage special event is a highlight of the year.



Wimauma Adult Day Care clients honor breast cancer survivors during Breast Cancer Awareness Month.

Innovation:

Aging Services established an innovative monthly technology club for seniors, the Creation Station, at the Ruskin Senior Center. This hands-on STEM engagement program is designed to increase digital confidence, reduce social isolation, and promote lifelong learning among older adults through structured exploration of mechanical engineering concepts, scientific design, and applied technology. It provides a supportive environment where older adults can explore innovation, strengthen peer connections, and gain confidence in technology-based settings while redefining what senior center programming can look like.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Maintained or improved independence in performing activities of daily living as a result of services provided, creating greater ability to remain at home and avoid long-term care placement.	99%	99%	75%	75%
Seniors reporting they feel healthier as a result of the meal program, which provides 1/3 of the Dietary Reference Intake as established by the Food and Nutrition Board of the Institute of Medicine	98%	95%	95%	90%
Maintained or improved ability of caregivers to continue to provide care after receiving caregiver support services	93%	100%	95%	95%
Seniors attending Hillsborough County Senior Centers who report taking better care of their health after enrolling in our healthy lifestyle/ wellness programs.	98%	100%	95%	95%
Residents receiving services through Hillsborough County Aging Services (adult day health care, care management, in-home care, nutrition, senior center, or information and referral services).	14,211	15,534	16,000	16,500

Aging Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 9,368,996	$ 10,475,300	$ 11,799,915	$ 12,612,165
Operating Expenditures/Expenses	14,887,068	13,742,458	19,097,770	18,249,309
Total	**$ 24,256,064**	**$ 24,217,759**	**$ 30,897,685**	**$ 30,861,474**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 10,989,983	$ 12,164,421	$ 12,153,538	$ 11,762,368
Grants (Not Transportation-Related)	13,266,081	12,053,338	18,744,147	19,099,106
Total	**$ 24,256,064**	**$ 24,217,759**	**$ 30,897,685**	**$ 30,861,474**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	144	137	137	139
Funded FTE Positions	138.18	131.70	131.70	133.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY26, two positions were established to address an increase in department responsibility.
- 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.

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 area. The division promotes the good news about the cultural vitality of the community to a national audience while providing grants, coordinated marketing efforts, research, and advocacy to help the entire Hillsborough County cultural community to thrive.

FY 26 and FY 27 Core Goals:

- The Arts Council will continue its efforts to ensure that all residents of Hillsborough County have access to arts and culture. This will be achieved by raising awareness of both current and new opportunities, removing barriers to participation, reaching underserved groups, and creating more ways for residents to engage with local culture.
- The Arts Council will continue to promote the value of the local arts economy by hosting an art exhibit, producing videos that showcase local artists and arts organizations, and utilizing other creative methods to raise awareness.
- The Arts Council will keep building connections within the community to engage a variety of stakeholders in long-term cultural planning. These stakeholders will include community organizations, arts groups, artists, and local businesses.

FY 24 and FY 25 Accomplishments:

- For Fiscal Year 2025, grant funding was awarded to 79 local organizations and 18 working artists. These grants foster community prosperity by supporting professional development opportunities for local small business arts entrepreneurs. Additionally, the funding helps sustain important community programs offered by a variety of nonprofits.
- The Arts Council expanded marketing of the arts throughout Hillsborough County by working with Visit Tampa Bay on a dedicated advertising campaign to showcase the area's cultural sector. This was a social media campaign that drew more than 1 million impressions.



Supported by the Cultural Development Grant program, Rudram Dance teaches traditional Indian dance. This program provides broad support to many cultural organizations in the area.

- The Arts Council continued its long-standing tradition of engaging directly with the organizations and events funded to maintain strong relationships with grantees and made an extra effort to attend each event where staff were invited.



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



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

FY 26 and FY 27 Key Projects:

- The Arts Council will present a four-week arts exhibition of work completed by County-funded artists who have received the Professional Development for Artists grant to increase awareness of this grant and the talents of local recipients.
- The Arts Council will further evaluate the creative local economy by continuing to collect data on topics such as jobs and businesses supported.
- The Arts Council will coordinate with other members of the cultural sector, businesses, and nonprofits, in tandem with residents and artists, to begin developing a long-range strategic plan for the arts and culture in Hillsborough County.



Local artist Marc Brechwald began making art during the pandemic and now has a full-time art business based in Ybor City. He received an artist grant in FY 24.

Innovation:

In November 2025, the Arts Council began hosting a rotating exhibition of youth artwork in the County Center lobby entitled “Rising Voices: Creative Works by Hillsborough County Youth.” The exhibition has showcased artwork from Blake High School student photographers, as well as sculptures created by elementary and middle school students who participated in the 12th Annual Doodads Sculpture Competition. Five other exhibitions are being scheduled for the remainder of the 2026 calendar year.



Claire May attended the Council’s Business Side of Art series, which supports local artists by teaching them business skills to improve sales, marketing, bookkeeping, and much more.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Attendance	1,473,579	1,413,121	1,400,000	1,400,000
Number of full-time or part-time jobs supported	644	486	480	480
Businesses/Vendors Supported	5,310	2,661	2,500	2,500
Matching Dollars - Special Event Partnership Grant Program	$5,727,968	$5,727,968	$5,300,000	$5,300,000
Matching Dollars - Historic Preservation Challenge Grant Program	$2,223,118	$1,955,598	$1,700,000	$1,700,000

Arts Council Division

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 456,589	$ 422,492	$ 537,051	$ 557,967
Operating Expenditures/Expenses	29,993	34,191	219,094	214,824
Grants & Aids	393,617	420,478	475,000	475,000
Total	**$ 880,198**	**$ 877,161**	**$ 1,231,145**	**$ 1,247,791**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 765,996	$ 857,237	$ 1,171,145	$ 1,187,791
Grants (Not Transportation-Related)	114,203	19,924	60,000	60,000
Total	**$ 880,198**	**$ 877,161**	**$ 1,231,145**	**$ 1,247,791**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Capital Programs

(813) 635-5400

HCFL.gov/PublicWorks

The Capital Programs department oversees the construction of the County's transportation and stormwater capital improvements. It is responsible for the design and construction of the County's government facilities, fire rescue, and libraries capital projects. The department is also responsible for the inspection of developer-constructed transportation and stormwater infrastructure in the County right of way.

FY 26 and FY 27 Core Goals:

- Capital Programs will ensure on-time and on-budget delivery of projects to address the needs of the community.
- Capital Programs will improve the safety of infrastructure assets for pedestrians, cyclists, and motorists.
- Capital Programs will provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.



The Upper Tampa Bay Trail Bridge over Rocky Creek was completed and opened to residents, enhancing safety and connectivity on Hillsborough County's Upper Tampa Bay Trail.

FY 24 and FY 25 Accomplishments:

- The department successfully delivered the Transportation, Stormwater, and Architecture Services Capital Programs, including $262 million in expenditures in FY 25 on projects providing for improved transportation facilities such as roads, sidewalks, bike lanes, stormwater systems, and the County's government facilities, fire rescue, and libraries capital programs.
- The department completed resurfacing in 34 neighborhoods in FY 25, including seven Surtax-funded projects, as well as North Howard Ave, and intersection improvements at Gibsonton Drive and Fern Hill Drive, and at Benjamin Road and Barry Road. The department also completed the replacement of Upper Tampa Bay Trail Rocky Creek Bridge and the bridge at Philips Lane over Kitchen Branch.
- Capital Programs completed seven facility improvement projects in FY 25, including the replacement of the La Paloma Head Start Facility, renovations to the Community-Based Step-Down Facility, security enhancements at Veterans Memorial Park, the Pet Resource Center, Lutz Senior Center, and the Williams Park Boat Ramp.



The Thonotosassa Fire Station replacement project promotes safety in the community and enhances emergency response capabilities for residents.

FY 26 and FY 27 Key Projects:

- Resurfacing of North Westshore Boulevard from West Kennedy Boulevard to West Spruce Street; West Columbus Drive from North Dale Mabry Highway to Armenia Avenue; Cooper Road/Fritzke Road from West Knights Griffin Road to Widgets Walk Way; and Muck Pond Road/Gore Road from North Kingsway Road to Gallagher Road.
- Construction of replacements for the Armdale, Gunn Highway, Palm River and Thonotosassa fire stations. Construction of new facilities including the Sun City North and Progress Village South fire stations and the new Fire Rescue/Emergency Management Warehouse. Replacement of the Brandon and Thonotosassa libraries, and renovation of the Southshore Library.
- Construction of replacements for the Pippin Road and Port Sutton Bridges.

Innovation:

The digitization of more than 2 million pages of Architectural Services documents improves efficiency and accessibility.



The La Paloma Head Start Facility supports early learning for young children in the community.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Linear feet of sidewalk repair	59,511 LF (approx. 11 miles)	168,000 LF (approx. 32 miles)	152,000 LF (approx. 29 miles)	150,000 (approx. 28 miles)
Linear feet of culverts repaired/replaced	14,634 LF (approx. 3 miles)	16,600 LF (approx. 3.1 miles)	20,000 LF (approx. 3.8 miles)	20,000 LF (approx. 3.8 miles)
Lane miles of roadway resurfaced	182 LM	121 LM	200 LM	250 LM

Capital Programs

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 8,460,180	$ 7,019,046	$ 8,042,605	$ 8,580,085
Operating Expenditures/Expenses	1,977,398	1,132,297	1,375,206	1,600,477
Capital Outlay	7,343	27,693	165,000	110,000
Total	**$ 10,444,922**	**$ 8,179,037**	**$ 9,582,811**	**$ 10,290,562**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 1,990,818	$ 1,956,254	$ 2,551,656	$ 3,037,472
Unincorporated Area General Operating Fund	1,523,785	1,325,616	1,502,916	1,575,763
Unincorporated Area Special Revenue Funds	450,534	327,713	355,885	350,385
Transportation Trust Fund	6,479,784	4,569,454	5,172,354	5,326,942
Total	**$ 10,444,922**	**$ 8,179,037**	**$ 9,582,811**	**$ 10,290,562**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	71	56	59	60
Funded FTE Positions	71.00	56.00	59.00	60.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, one position is established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of a digitalization project.

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

Children's Services

(813) 264-3807

HCFL.gov/Children

Children's Services administers high-quality, evidence-based treatment services designed to empower and protect children, teens, and families throughout Hillsborough County. The department offers therapeutic residential and outpatient counseling, as well as emergency shelter services. The department's primary goals include reducing juvenile crime and recidivism, supporting families in need, and promoting healthy family relationships.

FY 24 and FY 25 Accomplishments:

- Children's Services successfully hosted its annual campaign to raise funds for United Way and the Hillsborough County Employee Emergency Relief fund. In addition, the department partnered with various restaurants and companies to secure donations of furniture, bicycles, pillows, food, duffle bags, gift cards, and admission tickets to local attractions, valued at $108,022.44.
- The department's Duffels of Dignity program was selected as the International City/County Management Association Partner Program Service Project at its annual conference held in Tampa. This project assembled 300 duffel bags for youth entering foster care, ensuring that each child receives a new duffel bag and personal care items.
- The department hosted its third annual sleep-out event, Camp Street Lights, where more than 200 local high school and college students joined together for a powerful 12-hour event to confront the realities of youth homelessness. Participants engaged in expert-led discussions on housing challenges, civic dialogue with elected officials, and immersive learning sessions facilitated by Metropolitan Ministries.

FY 26 and FY 27 Core Goals:

- Children's Services will continue to grow and develop partnerships with community stakeholders, County departments, and other nonprofit agencies to provide prevention services to at-risk youth. These services will benefit the community by intervening, stabilizing, and preventing families from being separated, resulting in the positive reintegration of youth back into families and communities.
- Children's Services will increase revenue and/or identify reduction in costs to maintain a sustainable and financially viable business model and continue monitoring expenditures to maximize operational efficiencies. Financial viability increases community confidence in the program's ability to identify and maximize business efficiencies.
- Children's Services will remain active in fundraising to support United Way and the Hillsborough County Employee Emergency Relief Fund. The department's goal is to increase donation opportunities.



Attendees at the International City/County Management Association Conference pack donated duffel bags with personal care items at the Tampa Convention Center on Oct. 27, 2025.

FY 26 and FY 27 Key Projects:

- The department will continue the Duffels of Dignity program to provide foster care children, community youth in Children's Services programs, and those escaping domestic violence or homelessness with a new or gently used suitcase or duffle bag. In addition, the department will continue building partnerships with groups and organizations and distribute items to those in need.
- The department will provide analytic data that demonstrates year-end efforts to improve safety measures and reduction in injuries, incidents, and accidents to Hillsborough County employees, clients, and visitors.
- The department will work to secure grant funding to provide new programming to the community. This will include conducting intervention with preschool through school-age children, the homeless, and human-trafficked youth, as well as therapeutic groups of adolescents' substance abuse.



Former Tampa Bay Buccaneer Ryan Neece inspires attendees at Camp Street Lights on Nov. 21, 2025. The annual event is hosted by Children's Services.



Hillsborough County employees volunteer during the United Way Suncoast MLK Jr. Week of Caring 2026 packaging fruits and vegetables for children and families in the community.

Innovation:

Children's Services partnership with the Florida Department of Children and Families (DCF) and the Department of Juvenile Justice (DJJ), led by the U.S. Marshalls, has provided support to local, state, and federal officials to support human trafficking prevention and recovery during high-profile community operations throughout the year. Children's Services was an active partner in two missing child operations this past year. Children's Services was able to streamline processes with DCF and DJJ to accept youth who needed immediate shelter while the next safest placement was identified with DCF. Some of the youth recovered during these operations are verified victims of human trafficking, and Children's Services is the only immediate shelter location in Hillsborough County that provides immediate respite.



Carl Harness, Chief Human Services Administrator; Craig Jewesak, Children's Services; Laura Barragan, Customer Service & Support; and Alyssa Bishop, Communications & Digital Media, are shown at the International City/County Management Association Conference at the Tampa Convention Center on Oct. 27, 2025.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of contracted-filled bed days for the Children in Need of Services/ Families in Need of Services (CINS/FINS) program.	2,725	2,855	2,775	2,775
Number of contracted Community Counseling Program clients served.	273	276	320	320
Number of trained Safe Place sites.	198	214	214	214

Children's Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 5,611,581	$ 5,679,209	$ 8,750,337	$ 8,354,182
Operating Expenditures/Expenses	741,054	636,514	3,462,420	1,639,077
Grants & Aids	(1,000)	0	0	0
Total	**$ 6,351,636**	**$ 6,315,723**	**$ 12,212,757**	**$ 9,993,259**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 4,493,419	$ 4,528,260	$ 6,919,144	$ 5,094,322
Countywide Special Revenue Funds	1,348	5,299	40,000	39,900
Grants (Not Transportation-Related)	1,856,869	1,782,164	5,253,613	4,859,037
Total	**$ 6,351,636**	**$ 6,315,723**	**$ 12,212,757**	**$ 9,993,259**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	68	66	62	59
Funded FTE Positions	65.50	63.50	60.13	57.13

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, three positions are eliminated due to remaining vacant longer than one year.

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

Code Enforcement

(813) 274-6600

HCFL.gov/Code

Code Enforcement consists of three divisions: Code Enforcement, Animal Control, and Regulatory Compliance. The department works to provide stellar customer service while protecting the health, safety, comfort, and well-being of communities, and creating a conducive atmosphere for private investment and a growing local economy.

FY 24 and FY 25 Accomplishments:

- Code Enforcement provided bite prevention education to mail carriers at over 15 Post Offices.
- Code Enforcement supported Marine Safety with dozens of derelict vessel extractions.
- Code Enforcement retained a forensic veterinarian for cruelty and neglect case preparation.



Code Enforcement Officers secure an unoccupied residence.



Animal Control and FWC investigators rescue dogs in a joint operation.

FY 26 and FY 27 Core Goals:

- Code Enforcement will support and preserve public safety, health, and welfare through the enforcement of the County's Land Development, Property Maintenance, Animal Protection, and Business Regulations.
- Code Enforcement will protect property values and foster community responsibility and pride.
- Code Enforcement will assist first responders.

Innovation:

To meet the ever-growing demand from law enforcement, Animal Control established a night shift to reduce delays associated with after-hour on-call officer response.

FY 26 and FY 27 Key Projects:

- Code Enforcement will continue to address debris accumulation and illegal dumping through a combination of Fight the Blight events and community cleanups.
- Code Enforcement will assist Public Utilities in protecting water supplies.
- Code Enforcement will obtain state accreditation through the Florida Association of Code Enforcement.



The Rapid Response Team assists with derelict vessel disposal.

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

Code Enforcement

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 10,036,607	$ 10,769,077	$ 11,408,324	$ 12,592,928
Operating Expenditures/Expenses	4,369,113	4,322,502	5,922,803	6,056,874
Capital Outlay	77,611	37,219	177,080	632,400
Total	**$ 14,483,331**	**$ 15,128,797**	**$ 17,508,207**	**$ 19,282,202**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 5,082,121	$ 5,518,411	$ 6,573,349	$ 7,512,839
Unincorporated Area General Operating Fund	9,351,759	9,573,258	10,866,393	10,879,346
Countywide Special Revenue Funds	49,451	37,128	68,465	890,017
Total	**$ 14,483,331**	**$ 15,128,797**	**$ 17,508,207**	**$ 19,282,202**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	115	117	123	127
Funded FTE Positions	115.00	117.00	123.00	127.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Conservation & Environmental Lands Management and Code Enforcement result in three additional positions.
- In FY27, one position is established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to the transfer of the Marine Safety Unit from Conservation & Environmental Lands Management to Code Enforcement.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily due to vehicle purchases and budget carry-forwards resulting from delivery delays.

Communications & Digital Media

(813) 272-5314

HCFL.gov/Media

Communications & Digital Media (CDM) provides residents, businesses, and community partners with timely, accurate information related to County government programs, services, and emergency matters. Its expertise fosters two-way communication that is meaningful, clear, and concise. It engages the community using both traditional and digital channels, emerging media, printed material, the County's website, social media, and the award-winning television station, HTV. The department's work raises awareness of the programs and services available to residents and helps them access tools to improve their quality of life, grow businesses, and learn about County government.

FY 24 and FY 25 Accomplishments:

- CDM planned an extensive recycling campaign to educate the community on safe disposal of lithium batteries. By leveraging a mix of media including radio, TV, billboards, social media, and digital advertising, the campaign is aimed at raising awareness about the dangers of improper battery disposal and promoting responsible drop-off practices. The campaign goals are to increase collection center participation and reduce hazardous hot loads which is expected to demonstrate a positive change in behavior.
- CDM continued to successfully promote HCFL Alert, Hillsborough County's mass notification system, to encourage residents to sign up to receive emergency text or phone call alerts related to hurricane evacuations and other life-saving information, event notifications, road closures, and water restrictions. The promotions were heavy around hurricane season with a multichannel advertising campaign that continued to grow the subscriber base. Residents can sign up at HCFL.gov/HCFLAlert.
- HTV, one of CDMs most effective tools for disseminating information during emergencies, has been limited by its location. In past years, when County Center has lost power, HTV has also lost its cable presence. But that changed in 2026. In a combined effort with IIO and Spectrum, an ambitious project that included rerouting of fiber optic cable and implementation of an automatic switchover now allows PSOC to serve as the HTV hub of operation. Should County Center lose power for any reason, HTV will continue to provide programming uninterrupted to Spectrum customers, in blue skies and grey.



County Commissioners and guests break ground on Fire Rescue Station 47.



Members of the CDM team meet with residents during the 2026 Neighborhoods Expo.

FY 26 and FY 27 Core Goals:

- Establish quality partnerships with key stakeholders through intentional collaborations.
- Strengthen Hillsborough County's reputation and brand through open two-way communication across various platforms that create public trust and confidence.
- Leverage historical and real-time data to optimize strategies, refine decision-making, and enhance media-buy effectiveness.

FY 26 and FY 27 Key Projects:

- The Communications & Digital Media (CDM) team uses data to strengthen outreach and improve resident engagement. To better understand recycling behaviors and communication preferences, CDM will distribute a Recycling Education Survey to more than 5,000 customers. Insights from this survey will inform the Countywide Recycling Outreach Campaign, ensuring the campaign resonates with the community. Survey data will guide the development of targeted marketing materials designed to increase recycling participation, reduce contamination, and support the County's sustainability goals. These efforts are anticipated to continue to promote behavior change and proper recycling as the new Materials Recovery Facility comes online in 2026. The survey data will enable CDM to further refine outreach strategies in 2027 and deliver clear, effective educational materials that improve recycling habits and reduce contamination over the long term.
- Hillsborough Television (HTV) returned to longform programming for a very special cause: protecting the County's pets and helping good pet owners in their times of need. "Animal Control: Unleashed" is a new HTV series focusing on Hillsborough County's Animal Control officers and their fight to protect against cruelty, neglect, lost pets, and the struggles of pet ownership. The show is raw, strategic, compassionate, and heroic and is helpful for those who want to save pets.
- CDM began promoting the Rebuilding for Tomorrow program, which supports low-to-middle income homeowners and landlords whose homes were impacted by Hurricanes Helene and/or Milton. The program, funded by a federal grant, covers housing repair, reimbursement, and rebuilding assistance to qualified homeowners, as well as funds infrastructure projects to prevent future flooding and promote resiliency.



The hosts of the Hello Hillsborough podcast attend the 2026 Neighborhoods Expo.


CDM's social media team documents a day in the life of Hillsborough County Marine Safety team members.

Innovation:

One of CDM's primary responsibilities is to provide resources that allow residents to view and participate in County public meetings, including the Board of County Commissioners meetings. Many public meetings can be viewed on HTV, Hillsborough County's government access channel, which streams on both YouTube and the County website, among other places. In 2026, HTV invested in new innovative technology. This device binds multiple sources of bandwidth by utilizing an ethernet line and two cellular hotspots, and it can also include Wi-Fi. The binder provides a single, fast, reliable, and consistent data streaming service that facilitates viewing without lags, glitches, or stops during play, regardless of delivery channel (Facebook, YouTube, HCFL.gov, etc).

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Provide information about Hillsborough County services and programs, measured by the amount of new, original programming created by HTV, other than coverage of meetings. Original programming includes special events coverage, community outreach, and public service productions.	215	302	265	280
Web page views	19,028,000 (Helene)	18,530,000 (Milton)	16,500,000	17,000,000
Expand outreach, increase conversation, and connect with influencers through the most widely used social media platforms to complement traditional media outlets. This is measured by social media engagement.	**Facebook:** 891,253 **X (Twitter):** 86,918 **LinkedIn:** 42,951 **Instagram:** 97,411 **Numbers reflect a significant increase in engagements due to storm activity*	**Facebook:** 378,142 **X (Twitter):** 16,843 **LinkedIn:** 28,937 **Instagram:** 25,872	**Facebook:** 399,000 **X (Twitter):** 15,000 **LinkedIn:** 33,347 **Instagram:** 28,000	**Facebook:** 418,950 **X (Twitter):** 14,000 **LinkedIn:** 37,214 **Instagram:**30,000
HC Engage	**Participants**: 98,018 **Subscribers:** 52,344	**Participants**: 108,000 **Subscribers:** 55,421	**Participants**: 108,800 **Subscribers:** 55,921	**Participants**: 109,800 **Subscribers:** 56,621

Communications & Digital Media

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 5,974,065	$ 6,495,323	$ 6,483,506	$ 6,842,178
Operating Expenditures/Expenses	1,169,081	1,065,696	1,580,867	1,414,391
Capital Outlay	62,842	0	0	0
Total	**$ 7,205,988**	**$ 7,561,019**	**$ 8,064,373**	**$ 8,256,569**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 7,074,387	$ 7,410,311	$ 7,908,578	$ 8,080,769
Unincorporated Area General Operating Fund	(12,116)	0	0	0
Public Utilities Water/Wastewater Funds	143,717	150,709	155,795	175,800
Total	**$ 7,205,988**	**$ 7,561,019**	**$ 8,064,373**	**$ 8,256,569**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a project requiring one-time funding reaching completion.

Community & Infrastructure Planning

(813) 635-5400

HCFL.gov/CommunityPlanning

The Community & Infrastructure Planning department plays an important role in shaping the future of Hillsborough County by collaborating with various departments and agencies to address the needs of both existing and emerging communities. Its mission is to anticipate and facilitate community growth by strategically identifying and optimizing infrastructure opportunities. The department is dedicated to enhancing land use efficiency and uncovering redevelopment potential to foster long-term community prosperity. By employing fundamental principles of land use and infrastructure planning, the department works diligently to ensure that infrastructure investments are not only of high quality but also equitable and sustainable across the county. Through this proactive approach, the department aims to create vibrant, well-planned communities that provide residents with the resources they need to thrive, ensuring that Hillsborough County remains a desirable place to live, work, and grow.

FY 24 and FY 25 Accomplishments:

- The Community & Infrastructure Planning department successfully submitted a grant application to acquire state and federal funds for historic preservation. The $50,000 received will go toward the Progress Village Historic Resources Survey Project, which will evaluate historic and archeological resources for the purpose of defining historic districts or zones.
- A portion of the Upper Tampa Bay Trail from Peterson Road to Van Dyke Road received grant funding from FDOT's Shared-Use Non-Motorized (SUN) Trail Program. Constructing this last piece will complete a 14-mile-long trail connected to a regional trail system, improving access to transportation alternatives and recreational amenities while also providing tourism opportunities.
- The 2024 Level of Service (LOS) Report was published in July 2025. It lists major County- and State-maintained roadways within the county, and details their operating conditions based on recent traffic counts. The report's findings are used by multiple County departments to make informed decisions on capital improvement projects and traffic analyses for new developments.



The Bethune Park Master Plan was recognized at the Florida American Planning Association Conference with an Award of Merit for Neighborhood Planning.

FY 26 and FY 27 Core Goals:

- Community Infrastructure & Planning will develop infrastructure investment strategies for appropriations and other grants, such as coordinated transportation, water, and wastewater projects, that further the economic development goals of Hillsborough County. A key component of this will be communicating with other County departments and outside agencies to identify opportunities for collaboration.
- The department will use the Community Plans as the basis to reinforce community values by identifying and promoting capital improvement projects that make use of context-sensitive roadway planning and design, proactive land use regulatory strategies, and targeted incentives.
- The department will build and maintain productive partnerships with outside agencies such as the Transportation Planning Organization, the Planning Commission, HART, the Florida Department of Transportation, and any other organizations whose responsibilities link land use, infrastructure, and community building.



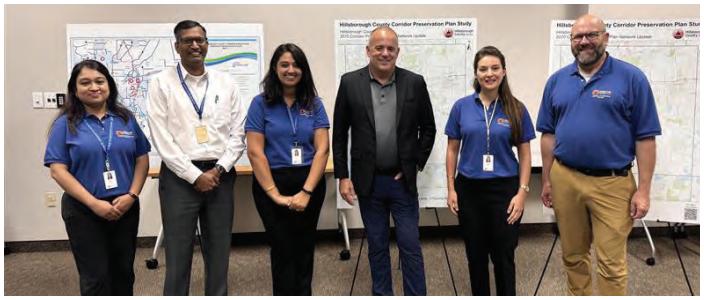
Members of the public discuss with staff their thoughts on the Corridor Preservation Plan.

FY 26 and FY 27 Key Projects:

- The department will complete an update of the South County Mobility Study, originally done in 2019. Updating the study with new data will provide information on how travel patterns have changed in South County given its recent growth and show what types of network improvements will be more effective for South County based on the recent patterns and trends.
- The department will refine the framework for the Palm River Form-Based Code Overlay. The intersection of 78th Street and Causeway Boulevard will serve as a pilot project to create a system that provides clarity on development expectations that is flexible but still maintains the integrity of a community node's design and functionality.
- The department will produce an Alignment Study Summary Report for Sligh Avenue. This report will identify and evaluate corridor alternatives prior to the Project Development and Environment (PD&E) Phase. Sligh Ave is a key roadway in the network surrounding Tampa Executive Airport and is also impacted by nearby interstates and major highways (I-4, I-75, and U.S. 301).

Innovation:

The Corridor Preservation Plan (CPP) is a map incorporated into the Comprehensive Plan that shows where the County may need to widen roadways to accommodate future growth, and helps guide development along major roads throughout the county. In 2025, Community & Infrastructure Planning conducted a study to develop a comprehensive update to the CPP. Recommendations are based on trends for population growth, land use, and planned transportation projects as far ahead as 2070. Previous updates to the CPP were based solely on the Adopted Future Land Use Map of the Comprehensive Plan, and population and employment data associated with approved future developments. Additionally, this study considered several alternative scenarios that could lead to different development patterns in the future. One of the more innovative scenarios considered concentrates employment and population growth into designated centers of greater density. If implemented, this potential land use scenario could help constrain costs associated with future infrastructure development by reducing the miles of roadway in need of major expansion.



Community & Infrastructure Planning staff with Commissioner Boles at a community engagement event for the Corridor Preservation Plan project.



Multiple community events were held throughout the development of the Palm River Overlay project for residents to share their feedback.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of projects recommended in various studies resulting in implementation though Capital Improvement Program.	75%	75%	75%	75%
Percentage of projects with ongoing stakeholder involvement. All projects with recommendations beyond roadway investments maintain continued stakeholder involvement throughout the implementation.	100%	100%	100%	100%
Percentage of support to other infrastructure and land use agencies through technical assistance.	100%	100%	100%	100%

Community & Infrastructure Planning

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,187,901	$ 1,249,326	$ 1,420,937	$ 1,488,049
Operating Expenditures/Expenses	1,964,948	1,052,105	2,678,629	2,669,424
Capital Outlay	0	19,484	0	0
Total	**$ 3,152,849**	**$ 2,320,915**	**$ 4,099,566**	**$ 4,157,473**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 427,014	$ 567,526	$ 895,000	$ 895,000
Transportation Trust Fund	2,725,836	1,753,389	3,204,566	3,262,473
Total	**$ 3,152,849**	**$ 2,320,915**	**$ 4,099,566**	**$ 4,157,473**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Conservation & Environmental Lands Management

(813) 635-3547

HCFL.gov/Conservation

Conservation parks and nature preserves are an essential component of every community. There are proven correlations between the presence of parks and preserves and enhanced environmental, economic, health, and social conditions. Hillsborough County Conservation & Environmental Lands Management (CELM) provides outdoor recreational opportunities for residents and visitors. The CELM Department oversees the management of the County's 17,000-acre Conservation Parks System and approximately 65,500 acres of preserved lands acquired through the County's Jan. K. Platt Environmental Lands Acquisition and Protection Program. In addition, the CELM Department manages all County boat ramps, the Marine Safety Program, Bakas Equestrian Center, Veterans Memorial Park, Upper Tampa Bay Trail, and South Coast Greenway. In total, the CELM Department manages over 84,000 acres of conservation park and preserve lands, serving 3.2 million visitors annually.

FY 24 and FY 25 Accomplishments:

- Collected $2,226,854 in conservation parks revenue during FY 25. This resulted in a 25.8% cost recovery for conservation park operations, allowing all parks to remain open seven days a week.
- Completed multiple ADA-access improvement projects. These include the Upper Tampa Bay and Edward Medard Conservation Park playground replacement projects, along with new parking and trailhead improvements at the Rocky Creek Trails and Triple Creek Nature Preserves.
- Implemented a new online camping reservation system for E.G. Simmons, Edward Medard, and Lithia Springs Conservation Parks. The system's ease of use and convenience for customers resulted in a projected 50% increase in camping revenue during FY 26.



This elevated video security camera system was recently installed at Williams Boat Ramp to provide an added level of security for patrons and their vehicles.

FY 26 and FY 27 Core Goals:

- CELM will provide an average cost recovery of approximately 25% to offset annual conservation park operational costs to allow all parks to remain open seven days a week.
- CELM will achieve a 90% customer satisfaction rating within the CELM Department's system of conservation parks and preserves to better serve the public and meet County customer service objectives.
- CELM will 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.



Ongoing renovation efforts at the heavily used Williams Boat Ramp in Riverview include repaving the boat ramp, parking area, and entry road.

FY 26 and FY 27 Key Projects:

- CELM will complete site security improvements at approximately 12 conservation park/preserve sites. Improvements include the installation of security cameras and automated gates at strategic locations, including park entrances, parking areas, and campgrounds.
- CELM will complete construction of recreational improvements at the Apollo Beach Nature Preserve. These include a new boardwalk system and fishing pier, bathroom renovation and expansion, additional picnic shelter, and ADA site improvements.
- CELM will complete construction of a new field office for the CELM Department's prescribed burn team at the Triple Creek Preserve in Riverview. The centralized location of this facility, combined with its close proximity to over 25,000 acres of CELM-managed lands, will decrease travel time, improve team efficiency, and enhance overall prescribed burn efforts.

Innovation:

During 2025-26, the CELM Department worked with the County's Facilities Management department to procure and install video surveillance cameras and automated gates at strategic locations within multiple conservation parks, preserves, and boat ramps. The surveillance cameras will deter criminal activities (i.e. vandalism, theft, illegal dumping, inappropriate behavior, etc.), assist law enforcement officials in investigating incidents and suspicious activities, and increase visitor comfort levels knowing that sites are under surveillance. The automated security gates will ensure compliance with daily operational hours, prevent unauthorized after-hours access, enhance crime prevention, and reduce the County's liability risk.



This pedestrian trail bridge, which crosses the Alafia River within the Alderman's Ford Preserve, was completely rebuilt by CELM staff after suffering damage from Hurricane Milton.



Newly installed ADA playground equipment at Upper Tampa Bay Park ensures enjoyment for all visitors.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Provide a cost recovery of approximately 25% to offset annual conservation park operational costs, allowing all parks to remain open seven days a week.	25.2%	25.8%	27.3%	25%
On an annual basis, reduce vegetation and overall fuel loads on 9,142 acres of ELAPP lands using prescribed fire and mechanical treatment methods. This will result in a 25% wildfire reduction threat.	14% (limited by drought conditions)	9% (limited by hurricanes in Q1, followed by drought conditions in Q2 & Q3)	15%	25%
Continue implementation of an online survey system to determine levels of customer satisfaction within the conservation parks and trails system and achieve a 90% satisfaction rating.	96%	91%	90%	90%
Through the use of CELM staff, nonprofit groups, and volunteers, provide a minimum of 80 environmental programs serving at least 1,000 participants on an annual basis.	117 programs/ 5,943 participants	107 programs/ 7,010 participants	130 programs/ 6,000 participants	130 programs/ 3,800 participants

Conservation & Environmental Lands Management

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 13,458,057	$ 14,366,961	$ 16,426,450	$ 16,881,671
Operating Expenditures/Expenses	5,333,614	5,905,046	7,577,829	6,476,258
Capital Outlay	103,018	118,110	1,051,098	769,624
Grants & Aids	236,616	461,587	373,246	483,621
Total	**$ 19,131,304**	**$ 20,851,704**	**$ 25,428,623**	**$ 24,611,174**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 17,505,803	$ 18,880,089	$ 22,774,827	$ 22,640,226
Unincorporated Area General Operating Fund	1,136,827	1,684,834	1,428,643	1,585,948
Countywide Special Revenue Funds	204,078	214,790	850,153	0
Unincorporated Area Special Revenue Funds	284,596	71,991	375,000	385,000
Total	**$ 19,131,304**	**$ 20,851,704**	**$ 25,428,623**	**$ 24,611,174**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	202	203	207	203
Funded FTE Positions	190.73	191.73	195.45	191.45

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Conservation & Environmental Lands Management and Code Enforcement result in four fewer positions.

OPERATING EXPENDITURES:
- The reduction in operating expenditures is mainly due to decreased building and facility maintenance requirements, as well as the transfer of the Marine Safety Unit from Conservation & Environmental Lands Management to Code Enforcement.

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

County Administrator

The County Administrator and her immediate staff are the senior executive leadership for all Hillsborough County government operations and programs under the authority of the Hillsborough County Board of County Commissioners. The County Administrator implements and manages all the Board's policies to provide sound administration of County programs and finances, as evidenced by comparisons with other local governments, and provides opportunities for the public to interact with the Board.



Hillsborough County Administrator Bonnie M. Wise during a Board of County Commissioners meeting.

FY 24 and FY 25 Accomplishments:

- The County continued to maintain its AAA credit rating from all three rating agencies. Hillsborough County is one of only four counties in the State of Florida to hold this distinction.
- The County developed a project plan for the extension of the Community Investment Tax (CIT). The plan includes investments in transportation, public safety, parks, courts, and stormwater. The CIT was extended to Dec. 31, 2041, by November 2024 referendum.

FY 26 and FY 27 Core Goals:

- The County Administrator will submit a balanced recommended FY 27 budget incorporating transparency and fiscal sustainability within the current economic climate. Budget decisions will be consistent with sound financial management practices, and the maintenance of the County's AAA credit rating.

FY 26 and FY 27 Key Projects:

- The County Administrator will continue to work with the Board to develop strategies to enhance fiscal sustainability.
- The County Administrator will continue to work with the Board to develop and implement plans and projects included in the approved project plan for the extended CIT.

County Administrator

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 3,432,531	$ 3,658,797	$ 3,430,593	$ 3,563,679
Operating Expenditures/Expenses	84,255	62,475	105,597	107,675
Total	**$ 3,516,786**	**$ 3,721,272**	**$ 3,536,190**	**$ 3,671,354**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 3,516,786	$ 3,721,272	$ 3,536,190	$ 3,671,354
Total	**$ 3,516,786**	**$ 3,721,272**	**$ 3,536,190**	**$ 3,671,354**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Customer Service & Support

Customer Service Center
(813) 272-5900
HCFL.gov/AtYourService

Neighborhhod Relations
(813) 272-5860
HCFL.gov/Neighborhoods

Customer Service & Support has two unique divisions that provide both internal and external support to residents, businesses, neighborhood organizations, the Board of County Commissioners (BOCC), and County staff. At a high level, the Customer Service team supports the County's main information line, assists residents with service-related concerns, and connects the public by providing general information about County government services, initiatives, and programs. The department's Neighborhood Relations team serves as a liaison for County government to neighborhood organizations and civic associations to help foster healthy, safe, and engaged neighborhoods through educational and informational programs and initiatives such as the Neighborhood Mini-Grant and Hillsborough County Backstage Pass programs. The Customer Engagement team is responsible for providing sign-posting services in support of County department initiatives to inform the public of upcoming projects, programs, BOCC town halls, and events by installing temporary signage in public rights of way throughout the County. Additionally, the department includes a customer experience section that oversees the management and improvement of customer service standards across departments.



More than three dozen County departments and agencies participated in the 2026 Neighborhoods Expo.

FY 24 and FY 25 Accomplishments:

- The Customer Service and IT teams continued to optimize the At Your Service portal for better user experience. Ongoing initiatives and improvements included a refreshed main webpage, easier navigation, and clearer registration instructions. The CS team also provided enhanced efforts supporting recovery operations after the storm season, with updated resources and messaging.
- The 2026 Neighborhoods Expo returned in person for the second year. Held at Feeding Tampa Bay, the event welcomed 223 households, an attendance increase of 8% compared to last year. Residents attended to learn more about County programs and services and to meet staff from over 30 County department and agency exhibitor booths.
- Due to the positive response generated by interest in informational signage, the Customer Engagement Support (CES) team increased sign-postings request by 60% for BOCC Town Hall meetings and Office Hours. CES collaborates closely with County departments to fulfill all signposting requests, ensuring residents are kept informed about BOCC events and initiatives.

FY 26 and FY 27 Core Goals:

- Customer Service & Support will continue to enhance the customer service experience for County residents to ensure quality services across the organization.
- Customer Service & Support will continue to strengthen and expand programs that reengage neighborhoods to ensure an understanding of County services and projects and increase collaboration to foster healthy, safe, and engaged communities across Hillsborough County.
- Customer Service & Support will enhance collaboration with County departments on signposting efforts to maximize messaging opportunities utilizing the backside of signs, if applicable. In addition, the team will continue to ensure messaging is delivered to the general public in a timely manner and monitor relevant data points and productivity for continual optimization.



The Customer Service and Neighborhood Relations teams participate in several community events throughout the year to educate the public about services and programs that Customer Service & Support offers.

FY 26 and FY 27 Key Projects:

- The CS team will launch a post-call survey, which enables them to collect real-time feedback on service delivery. This new initiative empowers customers to acknowledge excellent service and share constructive insights into refining operations. Input through the survey will help drive continuous improvement and ensure services remain responsive to the community.
- The CS team will launch the “Neighborhoods in Your Neighborhood” meet-and-greet program to strengthen and build the acquisition campaign to help identify neighborhood organizations currently not listed or inactive in the Neighborhood Roster.
- The CS team will analyze the Neighborhood Awards program to expand and redefine the award categories with the intention of expanding the category definition or introducing a new award to increase the number of Neighborhood Award applicants and/or recipients annually.

Innovation:

The Neighborhood Relations team continues to work with the Geospatial team to enhance their platform and streamline the process of the neighborhood listing, to include filters that will provide the opportunity to add/identify audiences that are pertinent to this listing.



The Customer Engagement sign team installed over 6,500 signs across Hillsborough County to ensure residents are kept informed about engagement opportunities and County events.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Customer Service Center interactions (phone calls, emails, service, and web requests)	92,555	92,703	115,000	115,000
Neighborhood Roster: Unincorporated HOAs & Civic Associations eligible for programs such as Mini-Grants & Neighborhood Awards. Roster is dependent on organizations keeping updated contact information	704	686	715	740
Neighborhood Listing: Unincorporated HOAs and Civic Associations, plus other organizations tied to neighborhoods such as CDD, Master Associations, Special taxing Districts, Neighborhood Watch	705	806	827	886
Informational signs are installed and retrieved to promote events, BOCC public meetings, & hearings, with annual totals varying based on projects and initiatives throughout the year	7,290	6,591	7,000	7,000

Customer Service & Support

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 2,480,380	$ 2,939,622	$ 3,055,617	$ 3,295,049
Operating Expenditures/Expenses	266,271	227,211	499,394	497,659
Capital Outlay	0	38,314	0	0
Total	**$ 2,746,651**	**$ 3,205,147**	**$ 3,555,011**	**$ 3,792,708**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 2,754,962	$ 3,194,176	$ 3,555,011	$ 3,792,708
Unincorporated Area General Operating Fund	(23,311)	10,971	0	0
Unincorporated Area Special Revenue Funds	15,000	0	0	0
Total	**$ 2,746,651**	**$ 3,205,147**	**$ 3,555,011**	**$ 3,792,708**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

Cyber Security Services

Cyber Security Services (CSS) safeguards critical services and information from cyberattacks. These attacks can disrupt essential services and incur significant costs. By proactively identifying and mitigating potential threats, CSS establishes and upholds the County's cybersecurity strategy. To empower employees as the frontline defense, CSS shares cybersecurity knowledge and best practices through a monthly newsletter.

FY 24 and FY 25 Accomplishments:

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



Cyber Security Services safeguards critical services and information from cyberattacks.

FY 26 and FY 27 Core Goals:

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

FY 26 and FY 27 Key Projects:

- The FY 26 and FY 27 key project is the migration of the County's on-premises SIEM (Security Information and Event Management) to a cloud-based SaaS solution. This effort will improve scalability, resilience, and overall efficiency for day-to-day cybersecurity investigations, as well as during PSOC activations. As more County systems and vendors continue moving to the cloud, a SaaS SIEM will provide real-time threat detection, better visibility across distributed environments, and quicker access to advanced analytics and updated threat intelligence.

Innovation:

Participation in the Florida ESF-20 Cybersecurity Tabletop Exercise in Tallahassee highlighted the importance of innovation, collaboration, and preparedness in addressing evolving cyber threats. Working alongside state agencies, local EM and cybersecurity professionals reinforced how coordinated response planning, information sharing, and emerging technologies strengthen resilience across critical systems. The exercise emphasized integrating cybersecurity into broader emergency management efforts to better protect infrastructure and ensure continuity of essential services during cyber incidents.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Malicious events analyzed	3.8 million	4 million	4.5 million	4.9 million
Phishing messages blocked	350,000	415,000	450,000	485,000
Percentage of employees who completed cybersecurity training with a passing score	87%	91%	100%	100%

Cyber Security Services Division

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 991,730	$ 875,158	$ 1,192,638	$ 1,252,310
Operating Expenditures/Expenses	884,177	1,218,580	3,343,367	3,480,055
Total	**$ 1,875,907**	**$ 2,093,738**	**$ 4,536,005**	**$ 4,732,365**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 1,380,342	$ 1,394,031	$ 1,535,668	$ 1,596,528
Countywide Special Revenue Funds	495,565	699,707	3,000,337	3,135,837
Total	**$ 1,875,907**	**$ 2,093,738**	**$ 4,536,005**	**$ 4,732,365**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

Development Services

(813) 272-5600

HCFL.gov/Development

Development Services administers the Hillsborough County Land Development Code and provides planning, zoning, development review, permitting, and building inspection services for unincorporated areas of Hillsborough County. In doing so, the department helps to ensure not only the prosperity of the County, but also the safety of those who reside within its borders. The department reviews and processes rezoning requests and applications for other development orders, performs review and permitting of site development plans and proposed subdivisions of land to include the preservation of natural resources, and administers and enforces the Florida Building Code. This includes issuance of building permits, inspection of permitted work, and administration of the impact fee program.

FY 24 and FY 25 Accomplishments:

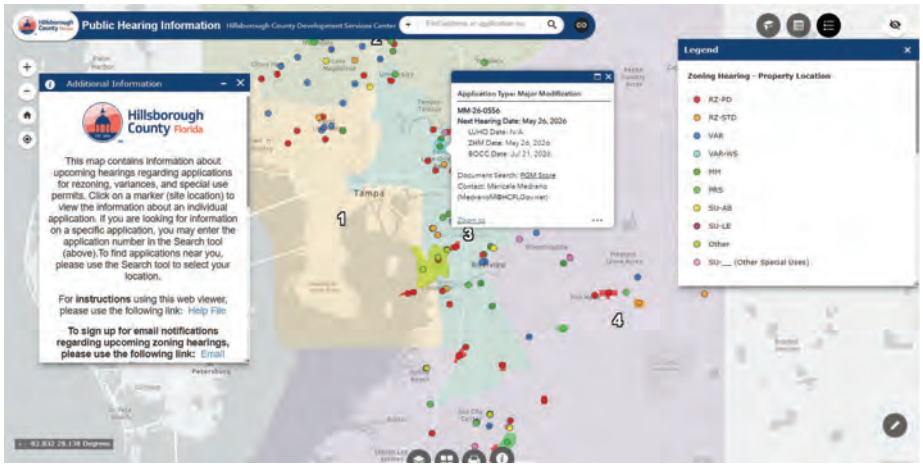
- Development Services supported the community through post-disaster recovery efforts. After recent hurricane events, staff managed a large volume of permitting activity, including substantial damage determinations, while providing clear and personalized guidance to residents navigating the rebuilding process, thereby helping them rebuild and recover as efficiently as possible.
- Development Services modified the Letter of Notice generation process for zoning applications with hearings. The new process involves the County providing notice letters with pre-filled information in order to reduce noticing errors that cause delays in the process for both applicants and citizen participants.
- Development Services now has five additional Natural Resources staff who are ISA Certified Arborists. The additional knowledge learned through this certification allows the department to be more effective at protecting and promoting Natural Resources within the County. It also allows staff to provide the residents with more in-depth knowledge of tree-related matters.

FY 26 and FY 27 Core Goals:

- Development Services will continue to enhance all application processes and improve HillsGovHub to provide better public access to development resources. Staff will evaluate and refine submittal and review process to boost efficiency, reduce delays, and ensure clearer, more accessible information for residents and applicants.
- Development Services aims to provide consistent, high-quality service, thereby reducing confusion and improving overall client satisfaction. The department will implement a departmental knowledge base solution for standardizing response protocols and training to ensure timely, clear, and accurate service by enhancing internal communication tools and support systems.
- Development Services Natural Resources staff will engage more directly with the community through additional outreach efforts, including tree giveaways, and various environmental education events throughout the County. Residents and other stakeholders will become familiar with the benefits of maintaining trees in their communities and what challenges the county's urban forest faces.



Development Services staff are available in the department's Tech Center to help residents submit applications electronically.



Recent enhancements to the Zoning Hearing Map and other departmental dashboards allow for greater public access to development information.

FY 26 and FY 27 Key Projects:

- Development Services plans to adopt technology to enhance the review of Elevation Certificates, ensuring greater accuracy and consistency in compliance with Community Rating System (CRS) requirements. This effort will directly benefit constituents by supporting stronger CRS ratings, which can lead to reduced flood insurance premiums and increased community resilience.
- To provide more user-friendly zoning information to residents, zoning staff will develop online data sheets to provide general and useful information on each zoning district. Each sheet provides easily understandable information from the Land Development Code, including allowable uses, development standards, types of permits required for certain uses, and helpful links.
- Development Services will launch HillsGovHub's Zoning module for new zoning applications. This allows for entirely online processing of zoning applications, leading to faster review times, greater public transparency, and new staff efficiencies. This is the final component to bring all Development Services Department permit and review processes under a single software.



New implementations for HillsGovHub provide staff with additional efficiencies helping to reduce application processing times.

Innovation:

In collaboration with Performance and Data Analytics, Development Services introduced updated dashboard maps for Zoning, and Site and Subdivision projects. For Zoning, a more efficient search function for locating specific applications was implemented. Application types were also color-coded, making it easier for the public to quickly identify the different types of active applications in the County. For Site and Subdivision, the map was overhauled to coincide with the launch of the Land Development Module of HillsGovHub. This update allows more up-to-date data to be displayed on the map while also linking directly to the record on HillsGovHub, allowing for easier access to project documents and providing greater transparency. The department will continue to enhance the functionality and uses of the GIS Map Viewer for both the public and staff. Maps will be updated to show zoning approval information, including a full range of permit types issued for properties to allow for more comprehensive permit history and to create enhanced interactive components that will assist staff with permit review.



County employee James Tapp conducts an electrical inspection on an electrical panel in Hillsborough County.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Building Services: Permits issued	56,518	68,742	80,132	95,838
Customer Service Call Center: Percentage of calls answered	80.9%	90%	94%	94%

Development Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 25,409,174	$ 26,509,180	$ 29,566,532	$ 32,399,386
Operating Expenditures/Expenses	8,790,347	14,845,938	14,415,410	16,062,581
Capital Outlay	0	80,308	0	0
Total	**$ 34,199,521**	**$ 41,435,425**	**$ 43,981,942**	**$ 48,461,967**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 61,144	$ 85,809	$ 113,421	$ 111,807
Unincorporated Area General Operating Fund	12,011,453	12,791,777	14,150,345	14,582,109
Countywide Special Revenue Funds	3,659	0	0	0
Unincorporated Area Special Revenue Funds	19,345,402	25,532,296	26,460,818	30,140,975
Transportation Trust Fund	2,168,014	2,369,177	2,562,386	2,877,356
Public Utilities Water/Wastewater Funds	609,849	656,366	694,972	749,720
Total	**$ 34,199,521**	**$ 41,435,425**	**$ 43,981,942**	**$ 48,461,967**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	254	258	234	248
Funded FTE Positions	254.00	258.00	234.00	248.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- In FY27, 14 positions are established.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of higher indirect administrative costs, increased costs associated with enhancements for the permitting and floodplain management software, and increases in fleet replacement costs.

Economic Development

(813) 272-7232
HCFL.gov/EconDev

Entrepreneur Collaborative Center
HCFL.gov/ECC

Economic Development Innovation Initiative (EDi2)
HCFL.gov/EDi2

The Economic Development department strengthens Hillsborough County's business climate to attract high-wage jobs, foster capital investment, and support long-term prosperity. Using a proactive approach, the department advances 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. Programs include Business Development, which assists companies with expansions, relocations, permitting, and incentives while leveraging data and partnerships to promote the County; Cultural Facilities Matching Grants to preserve cultural assets that enhance tourism and education; and the Economic Development Innovation Initiative to grow technology and innovation start-ups. Entrepreneur Services provides training, counseling, and grants through the Entrepreneur Collaborative Center in Ybor City. Additional programs include Targeted Redevelopment and Competitive Sites to encourage private investment, Tourism Development to promote Hillsborough as a premier destination, and Workforce Development in partnership with CareerSource Tampa Bay to ensure a skilled workforce. Through strategic planning and collaboration, the department drives innovation, supports entrepreneurs, and positions Hillsborough County as a vibrant place to live, work, and invest.



Project Transition USA hosts packed, no-cost LinkedIn workshops at the ECC, empowering veterans to transition confidently into civilian careers.

FY 24 and FY 25 Accomplishments:

- Economic Development entered into a Phase 1 Redevelopment Agreement for the MOSI Property, including submission of Zoning and Future Land Use amendments to City of Tampa, and the subsequent development of the Master Development Plan.
- Economic Development and partner organizations have trained over 24,000 residents and students in fields like manufacturing, engineering, video production, and vocational training. These programs offer both theoretical knowledge and practical skills, creating meaningful career opportunities and fostering a brighter future for the community.
- The Entrepreneur Collaborative Center (ECC) hosted 1,400-plus events with more than 22,000 attendees and strengthened 100-plus community partnerships. Through programs like 1 Million Cups, the Small Business Development Center at Hillsborough County, and EDI2's Homebrew Hillsborough, ECC continues to drive entrepreneurship, innovation, and small business growth.

FY 26 and FY 27 Core Goals:

- Economic Development, in collaboration with its partners, will deliver impactful workforce training programs and paid work experience opportunities to residents in need. These initiatives will equip participants with the skills necessary for in-demand job careers, fostering connections to job opportunities and promoting upward economic mobility.
- Economic Development will proactively identify, advance, and secure strategic targeted industry development projects in partnership with organizations like the Tampa Bay Economic Development Council. These efforts will focus on expanding higher-wage job opportunities within targeted industries, increasing capital investment, and diversifying the county's tax base.
- Economic Development is committed to fostering a stronger and more sustainable community by promoting workforce development, facilitating redevelopment, and advancing cultural initiatives. These efforts will strategically leverage private sector investment, attract and retain targeted industries and businesses, and enhance the overall aesthetics of the built environment.



Crossroads Logistics Park at Competitive Site #320 has been recognized as the "Industrial Lease Deal of the Year."



The Next Generation Digital Dome Theatre and Planetarium at the Museum of Science & Innovation was completed in FY 25 with a Cultural Facilities Matching Grant.

Innovation:

The Entrepreneur Collaborative Center (ECC) has expanded implementation of partner reporting in collaboration with Economic Impact Catalyst, a locally developed software company founded at the ECC in 2018 and often referred to as the "Salesforce of Economic Development." Implementation of the platform has already begun, enabling partners to schedule programming, track attendance, and standardize reporting metrics. The system also enhances constituent access to business support resources and captures measurable success outcomes to strengthen performance evaluation and strategic decision-making.

FY 26 and FY 27 Key Projects:



Pictured is an image of horizontal construction of the 770,000-square-foot Coca-Cola distribution facility at Competitive Site #300.

- Economic Development will leverage funding opportunities like the Economic Development Administration Infrastructure Grants, Florida Job Growth Grant Fund, and other relevant grants to address the community's infrastructure needs. By utilizing these resources, the department aims to drive job creation and foster the growth of new businesses in Hillsborough County.
- Economic Development will advance the MOSI property redevelopment by securing final PD-A rezoning and entitlements from the City of Tampa, finalizing the Master Development Plan to include the Indoor Sports Facility and TECO utility strategies, and initiating the transition into the Phase 2 Master Developer Agreement for site disposition and construction.
- Economic Development will engage the private sector in redevelopment and competitive sites initiatives to drive targeted industry job growth. Utilizing its award-winning redevelopment tool kit, the department will strategically leverage private investment to revitalize some of the county's most underutilized areas, promoting the reuse and transformation of these spaces.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of Jobs Facilitated	6,124	7,030	7,200	7,400
Number of Businesses and Entrepreneurs Supported	25,417	30,730	32,000	34,000
Tourist Development Tax Collections	$65.03M	$76.49M	$69.80M	$72M
Government Contracts Awarded	$4.1M	$7.3M	$7.5M	$8.0M
Sales Growth of Businesses Consulted	$5.78M	$7.06M	$7.2M	$7.4M

Economic Development

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 2,843,502	$ 3,290,507	$ 3,630,456	$ 3,900,451
Operating Expenditures/Expenses	1,045,175	1,237,332	4,025,183	3,804,868
Grants & Aids	4,199,350	3,932,510	12,195,096	11,479,495
Total	**$ 8,088,027**	**$ 8,460,349**	**$ 19,850,735**	**$ 19,184,814**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 3,006,126	$ 3,658,043	$ 5,685,183	$ 6,145,198
Economic Development Activity Fund	585,577	457,218	1,085,928	956,490
Unincorporated Area General Operating Fund	0	2,482	2,300	1,930
Unincorporated Area Economic Development Activity Fund	244,381	427,430	2,805,774	2,688,996
Grants (Not Transportation-Related)	484,529	413,664	489,455	266,270
Sales Tax Revenue Fund	3,767,414	3,501,512	9,782,095	9,125,930
Total	**$ 8,088,027**	**$ 8,460,349**	**$ 19,850,735**	**$ 19,184,814**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of fluctuations in carryforward of the Cultural and Attraction Based Capital and Infrastructure expenditures.

Engineering & Operations

(813) 635-5400
HCFL.gov/PublicWorks

The Engineering & Operations department operates, maintains, manages, and engineers county roadway systems and right of way to provide: 1) functional roads, sidewalks, bridges, and traffic signals for safe travel, 2) stormwater systems to convey runoff and reduce flooding, and 3) mosquito management to protect public health. The department is responsible for maintaining more than 3,478 centerline miles of roadway, or 7,615 traffic-lane miles; 3,360 miles of sidewalks; 291 bridges; 1,494 miles of pipes; 1,231 miles of ditches; 57,646 drainage structures; 37 pump stations; 17 watersheds (1,243 square miles, 895 square miles in unincorporated Hillsborough County); more than 500 acres of wetland mitigation; 143 miles of channels; 593 traffic signals; more than 152,000 traffic signs; and 5,500 mosquito inspection sites. The department operates from its main office in downtown Tampa and seven satellite facilities to provide timely response for transportation and stormwater maintenance.

FY 24 and FY 25 Accomplishments:

- The department improved transportation safety and reliability by resurfacing 148 lane miles of roadway and repairing 53 miles of sidewalk; completing 18 bridge repairs; completing 1,823 traffic safety investigations and 675 safety reviews; studying 115 miles of school walking routes and 25 pedestrian corridor projects; and completing 4,108 traffic signal repairs and adding 33 new ones.
- The department improved flood protection and awareness by completing 1,575 investigations/work orders for 193 culvert projects and 133 structure/pipe repairs; cleaned over 1.3M linear feet of ditch and 595,015 feet of pipe; repaired 18 pump stations; developed 15 new flood protection capital projects; completed 36 culvert replacement projects; and connected 25 pump stations to the network.



Public Works resurfaced over 148 lane miles of roads in FY 24 and FY 25.

- Engineering & Operations controlled mosquito-borne diseases by conducting multiple larvicide and adulticide missions, resulting in 1,001,038 acres treated, and distributed 53,070 mosquito fish to residents at 13 mosquito fish distribution events or through service requests.

FY 26 and FY 27 Core Goals:

- The department will develop transportation and stormwater infrastructure projects for advancement to design and construction, thus supporting the annual capital improvement program, improving safety and mobility, reducing vulnerability, and preserving transportation and stormwater infrastructure assets.
- Mosquito Management Services aims to continually expand the department's operations and productivity in the field and office and through public education to better serve Hillsborough County residents. The unit aims to increase efficiency, safety, and morale through communication and teamwork.
- The department will identify cost-effective solutions to extend the service life of the County's infrastructure assets, document the condition of existing inventories, and utilize work management plans to sustain existing transportation and stormwater right-of-way infrastructure assets.



Engineering & Operations staff maintain a canal in the Town 'N Country area using a walking excavator.

FY 26 and FY 27 Key Projects:

- All 54 Tier 1 Transportation Surtax-funded resurfacing projects either will be completed or under contract for completion.
- The department will develop and design eligible stormwater infrastructure and resiliency projects made possible with funding through the CDBG-Disaster Relief grant.
- The department will implement a countywide flood forecasting initiative that will collect data from recently installed flood monitoring stations as well as SWFMD and USGS gauges. The goal is to utilize National Weather Service forecasts and the County's stormwater model to provide real-time flood forecasting.

Innovation:

Engineering & Operations partnered with 191 homeowners, awarding over $283,000 through the Sidewalk Repair Partnership Program to repair individual sidewalk issues, improve public safety, and reduce the backlog of sidewalk repairs.



Staff work to maintain a portion of the County's 3,360 miles of sidewalk.



Aerial treatment for mosquitoes is one of many tactics used to control the spread of mosquito-borne diseases.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Conduct stormwater maintenance (linear feet), pipe repair, and replacement	514,825	542,165	650,000	650,000
Localized roadway pavement repairs (lane miles)	12	13	13	13
Mosquito Management aerial larvicide (acres treated)	445,987	555,051	685,000	698,892
Mosquito public awareness and outreach events	25	25	28	28

Engineering and Operations

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 40,870,086	$ 47,726,148	$ 49,418,955	$ 53,078,784
Operating Expenditures/Expenses	68,096,380	66,858,703	76,976,902	78,786,366
Capital Outlay	1,812,942	643,700	3,503,939	825,000
Total	**$ 110,779,407**	**$ 115,228,550**	**$ 129,899,796**	**$ 132,690,150**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 8,687,122	$ 6,817,560	$ 9,563,935	$ 9,559,098
Unincorporated Area General Operating Fund	17,294,537	18,390,069	19,055,967	19,535,576
Countywide Special Revenue Funds	0	0	3,000,000	750,000
Unincorporated Area Special Revenue Funds	9,723,582	9,609,308	12,639,317	12,984,610
Transportation Trust Fund	75,073,555	80,411,878	85,640,577	89,860,866
Library Tax District Special Revenue Fund	0	(264)	0	0
Grants (Not Transportation-Related)	611	0	0	0
Total	**$ 110,779,407**	**$ 115,228,550**	**$ 129,899,796**	**$ 132,690,150**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, six positions are established to address an increase in department responsibility.
- During FY26, one position was eliminated.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of utility and fleet costs.

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

Enterprise Program Management Office

The Enterprise Program Management Office (EPMO) partners with County departments and external stakeholders to plan, manage, and deliver customer-centric solutions that transform government services through innovative, consultative, and project management services. The Technology Service Delivery Teams work with departments to establish technology roadmaps, implement solutions, and support business applications. The EPMO evaluates and prioritizes project requests, manages resources, and executes enterprise projects and programs in accordance with project management best practices to ensure alignment with County strategic goals and successful delivery.

FY 24 and FY 25 Accomplishments:

- Implemented a revised building fee schedule and virtual inspection capabilities for the Development Services department and also completed the Site and Subdivision and Code Enforcement projects in Accela, including historical data migration from end-of-life software platforms.
- Implemented a secure cloud-based asset management solution to replace the current on-premises legacy software for the Engineering & Operations department. The new solution improved warehouse inventory management, work order management, data analytics and reporting, asset condition, and risk data assessment.
- Partnered with the Water Resources department to implement a secure cloud-based asset management solution to replace the current on-premises legacy software. The new solution will improve warehouse inventory management, work order management, data analytics and reporting, asset condition, and risk data assessment.

FY 26 and FY 27 Core Goals:

- EPMO will enhance governance and Project Portfolio Management (PPM) capabilities by developing and publishing demand and project management processes, guidelines, and policies. In addition, EPMO will implement a PPM solution to effectively track, manage, and communicate enterprise project and program status, metrics, and portfolio investments.
- EPMO will innovate process-driven technology solutions to improve, digitize, and/or transform government services to modernize the customer experience, provide self-service options, and reduce wait times in accordance with technology standards and cybersecurity requirements.



The HillsGovHub Service Delivery Team provides training on the new Land Development module to back-office users at the Brandon Support Operations Complex.

FY 26 and FY 27 Key Projects:

- EPMO will implement a modern, cloud-based enterprise asset management platform to ensure seamless interoperability across departments. This initiative strengthens asset management capabilities, supports cybersecurity best practices, and provides secure, consistent functionality for all authorized applications – enhancing service delivery for residents.
- EPMO will expand HillsGovHub for the Development Services department within Accela, migrating historical data and documents across Zoning, Building, and Natural Resources, and enabling the retirement of end-of-life systems. Digital Plan Room capabilities will support Land Development and Zoning records, improving efficiency, transparency, and digital service delivery.
- EPMO will partner with IT to implement Demand Management in ServiceNow, creating a digitized intake and evaluation process for project and technology requests. This approach will assess strategic alignment, risk, effort, and cost, streamline workflows, enhance decision-making, and eliminate paper-based processes.

Innovation:

In collaboration with the Performance Data & Analytics department, the Enterprise Program Management Office has introduced Microsoft Copilot across the organization. Copilot is a secure, AI-powered solution that seamlessly integrates with Microsoft 365 applications – including Word, Excel, OneNote, and Outlook. Its deployment enhances organizational effectiveness by strengthening decision-making, streamlining routine operational tasks, and supporting improved service delivery.



System Integration Testing is conducted with members of the Water Resources Systems Reliability Division.

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

Enterprise Program Management Office

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 3,622,894	$ 3,694,755	$ 4,338,135	$ 4,574,233
Operating Expenditures/Expenses	732,354	354,729	905,387	971,464
Total	**$ 4,355,248**	**$ 4,049,484**	**$ 5,243,522**	**$ 5,545,697**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 1,965,103	$ 2,094,809	$ 2,410,105	$ 2,489,665
Unincorporated Area General Operating Fund	117,942	118,127	177,480	202,831
Countywide Special Revenue Funds	669,199	314,483	855,000	912,250
Unincorporated Area Special Revenue Funds	60,663	52,946	137,657	167,861
Transportation Trust Fund	493,775	387,160	525,802	600,878
Public Works Solid Waste ResourceRecovery Funds	313,946	309,578	340,079	327,445
Public Utilities Water/Wastewater Funds	734,620	772,381	797,399	844,767
Total	**$ 4,355,248**	**$ 4,049,484**	**$ 5,243,522**	**$ 5,545,697**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

Enterprise Solutions & Quality Assurance

(813) 272-6671

Enterprise Solutions & Quality Assurance supports the County's Enterprise Resource Planning (ERP), Human Capital Management (HCM) systems, and related data/software integrations. The ERP/HCM systems support transactions, processes, reporting, and informational dashboards required to support core business activities, including financial, procurement, and human resources. ESQA customers include internal business process owners, BOCC departments, and agency leadership and employees. ESQA works in collaboration with Clerk of the Circuit Court staff who share use of the ERP/HCM systems. ESQA serves as an internal adviser providing guidance, training, and reporting/dashboard services for financial and administrative functions. ESQA serves as a centralized fiscal support provider for smaller departments.

FY 24 and FY 25 Accomplishments:

- ESQA partnered with Human Resources to launch a redesigned Performance Evaluation process using upgraded technology within Oracle's HCM system. The functionality streamlined the feedback and review cycle, reduced manual entry, and leveraged AI-powered tools. The previously utilized custom-built application and its internal support processes were fully retired in fiscal year 2025.
- ESQA led a series of initiatives to enhance user interfaces for multiple Cloud HCM modules used daily by County management and employees. These enhancements were designed to deliver modern views and transaction experiences delivering enhanced functionality and efficiencies while reducing risk in an environment of continuous improvement.
- ESQA delivered enhanced training and process improvements within Oracle's HCM application to accelerate onboarding and strengthen workforce capability for HR, timekeeping, and fiscal operations. Improvements include error reduction, standardized processes, faster onboarding, and guidance provided on-demand directly within the application for processing transactions.

FY 26 and FY 27 Core Goals:

- ESQA will improve processes and implement functionality utilizing technology advancements and providing real-time process and decision information for leadership. These efforts will include delivering improvements, reducing risk, increasing system reliability, efficiency, and transparency, and enhancing process productivity in the delivery of core services to residents.
- ESQA will deliver enhanced training programs for employees, including role-specific training. Utilizing Enterprise Learning Management tools, ESQA will deliver in-person and on-demand training. Programs will encompass Enterprise HCM and ERP processes with continual updates as processes are enhanced to ensure compliance with legal mandates and contractual terms.
- ESQA will monitor and mitigate exceptions and risks to automated processes for vendor payments. The teams will focus on identifying issues and removing barriers that introduce manual efforts and risks, interrupt automated processes, and result in vendor payment delays. The focus is to remove barriers and ensure automated processes are adopted and working as designed.

FY 26 and FY 27 Key Projects:

- ESQA will implement Oracle's HR Help Desk and ERP Internal Help Desk to transform employee and management support through embedded AI-powered self-service, an intuitive knowledge base, and automated request handling within the application. The solution speeds response, improves accuracy, and delivers a more transparent, efficient, and satisfying support experience.
- ESQA will lead a project with HR to enhance employee lifecycle management, creating a seamless and efficient hire-to-retire experience. Driving operational efficiency through automation will improve data accuracy and expand real time analytics while reducing administrative effort. These enhancements will improve processes for candidates, employees and management.
- ESQA will mitigate payment exceptions by removing barriers impacting automated Document Recognition and invoice hold rates and to quickly identify contract/ funding issues. Efforts include employee training programs and enhanced vendor communication to reduce issues, ensuring that automation is functioning to streamline the payment process with minimal manual intervention.

Innovation:

ESQA introduced an automated, rules-based role provisioning framework within Oracle HCM and ERP that dynamically assigns, updates, and revokes user access based on job attributes and HR events, including hire, transfer, promotion, and termination. By eliminating manual access requests and approvals, the solution improves security, reduces risk, and accelerates employee onboarding while ensuring compliance with segregation-of-duties.
In partnership with HR, ESQA delivered new functionality that modernized and streamlined the benefits enrollment experience in Oracle HCM. Guided Journeys, Smart Tips, instructional videos, user guides, and contextual messaging were embedded directly into enrollment pages and enabled across devices, creating a more intuitive and user-friendly process aligned with HR's vision of "anytime, anywhere, any device." This initiative transformed the employee experience and reduced inquiries during the critical enrollment window.



Jonathan Rushnak provides expense training for County employees.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Incident Resolution Rate	97%	96%	96%	97%
Support cost per license (excludes software maintenance)	$1,193	$1,153	$1,159	$1,217

Enterprise Solutions and Quality Assurance

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 6,024,249	$ 6,116,684	$ 6,493,954	$ 6,713,944
Operating Expenditures/Expenses	1,960,819	2,011,342	5,098,944	5,080,203
Total	**$ 7,985,069**	**$ 8,128,025**	**$ 11,592,898**	**$ 11,794,147**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 7,940,680	$ 8,063,440	$ 10,144,081	$ 10,345,330
Countywide Special Revenue Funds	0	65,000	1,448,817	1,448,817
Public Utilities Water/Wastewater Funds	44,388	(415)	0	0
Total	**$ 7,985,069**	**$ 8,128,025**	**$ 11,592,898**	**$ 11,794,147**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Environmental Services

(813) 209-3073

The Environmental Services Division supports the Water Resources Department, Solid Waste Department and Stormwater Management Section meet their regulatory requirements. These requirements stem from Federal and State statutes as well as County Ordinances. Meeting these requirements is challenging due to the complexity of the systems required to treat and distribute potable water, collect and treat wastewater and dispose of solid waste. Most of this work is completed by the Regulatory Services Section of the Division.

The Environmental Laboratory is another critical section of the Environmental Services Division. This group housed in a laboratory that is open 365 days a year, maintains advanced testing equipment used to complete thousands of tests on water, wastewater, stormwater, groundwater and solids samples per month. These tests are required to demonstrate the County is meeting the requirements of the many permits required for the County to own and operate our drinking water, wastewater, reclaimed water, stormwater and solid waste infrastructure.

FY 24 and FY 25 Accomplishments:

- Environmental Services assisted Water Resources department in obtaining an Operations and Testing permit for two more Hillsborough Aquifer Recharge Program wells and a Re-rating permit for Falkenburg Road Advanced Wastewater Treatment Plant from 12 million gallons per day to 15 million gallons per day.
- The Environmental Services department has been able to add experienced and highly qualified staff to its group and currently has a few openings due to staff retiring from their positions. The department also had a number of staff begin the Leadership Training program offered by the County.

FY 26 and FY 27 Core Goals:

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

FY 26 and FY 27 Key Projects:

- Environmental Services will continue to support the Water Resources department in meeting its federal and state regulatory requirements.
- Environmental Services will continue to assist the Solid Waste department in developing a new Leachate Disposal alternative. Potential alternatives include natural systems treatment and underground injection control. Currently, the Solid Waste department is hauling leachate off site for treatment and disposal, which is expensive.
- The Environmental Services Division is working to champion a stormwater project following Low Impact Development techniques. These types of projects may require a larger area than a typical stormwater management project but can be less expensive to maintain and provide better water quality for the receiving waters of these types of stormwater systems.

Innovation:

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



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

Environmental Services Division

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 5,046,557	$ 5,765,686	$ 7,533,373	$ 7,726,386
Operating Expenditures/Expenses	2,829,472	2,177,266	5,421,571	5,755,356
Capital Outlay	225,511	154,506	2,070,610	2,333,071
Total	**$ 8,101,540**	**$ 8,097,458**	**$ 15,025,554**	**$ 15,814,813**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 203,972	$ 143,968	$ 351,259	$ 552,413
Countywide Special Revenue Funds	(1,555)	0	0	0
Unincorporated Area Special Revenue Funds	1,179,568	1,065,798	1,722,812	1,750,871
Public Utilities Water/Wastewater Funds	6,719,555	6,887,693	12,951,483	13,511,529
Total	**$ 8,101,540**	**$ 8,097,458**	**$ 15,025,554**	**$ 15,814,813**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased funding to create a more efficient workspace that supports current staffing levels while accommodating future growth and operational needs.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures includes the carryforward of FY 26 approved one-time funding for various vehicles and equipment.

Extension Service

(813) 744-5519
HCFL.gov/Extension

Hillsborough County Extension Service (UF/IFAS Site): Hillsborough.ifas.ufl.edu

University of Florida Institute of Food and Agricultural Sciences: ifas.ufl.edu

UF/IFAS Extension: SolutionsForYourLife.ufl.edu

Hillsborough County Extension Service is a partnership of Hillsborough County government and the University of Florida Institute of Food and Agricultural Sciences. The objectives of Extension Service are to strengthen communities, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life. Extension Service accomplishes these objectives with practical, research-based education in agriculture and natural resources, urban and commercial horticulture, family and consumer sciences, and 4-H youth development. These resources are available to all Hillsborough County residents.

FY 24 and FY 25 Accomplishments:

- In 2025, Hillsborough County Extension Service provided 81,513 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 $32,456,392 to participants in 2025.
- Water conservation educational programs such as Florida-Friendly Landscaping™, Water Wise, and Rain Barrel Water Harvesting resulted in an estimated annual water savings of 103,189,185 gallons.



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



4-H creates hands-on learning opportunities that help youth explore new interests and build practical skills.

FY 26 and FY 27 Core Goals:

- To measure the effectiveness of Extension Service educational programs, the organization will determine the percentage of program participants who indicate an increase in knowledge or improved quality of life as a result of Extension programs.
- Extension Service education programs will provide economic value to customers based on their application of practices or recommendations learned from those programs.
- Extension Service 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.



Hillsborough Extension Service teaches the principles of Florida-Friendly Landscaping™ to conserve water, reduce waste and pollution, create wildlife habitat, and prevent erosion.



Extension Family Financial Management classes prepare participants to effectively manage their finances and build long-term economic stability.

FY 26 and FY 27 Key Projects:

- While many people recognize the 4-H and agricultural program components of Extension Service, the department has much more to offer residents. Staff will work closely with the County's Communications staff and the University of Florida Institute of Food and Agricultural Sciences to market available services.
- Extension Service will continue to collaborate with and provide services to other County departments. Examples include providing workshops through the County Wellness Program, Green Industry Best Management Practices training to County landscape maintenance crews, and horticulture programming for Hillsborough County Libraries.
- Extension will support implementation of the Hillsborough County Florida-Friendly Landscaping Incentive Program by delivering research-based education, technical guidance, and hands-on workshops that teach residents how to convert traditional turfgrass areas into water-wise landscapes.

Innovation:

For every $1 of County General Fund investment, Hillsborough County Extension generated $14.19 in additional funding and economic benefits to program participants.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of participants who indicate a knowledge gain or improved quality of life as a result of Extension education programs	94%	95%	90%	90%
Value gained from application of practices learned through Extension education or implementing Extension recommendations	$14,775,704	$17,420,774	$12,500,000	$12,500,000
Value of Extension volunteer hours	$534,329	$601,689	$600,000	$600,000
Increased earning capacity as a result of professional certifications earned through Extension programs	$5,214,143	$15,035,618	$5,500,000	$5,500,000
Total educational contacts	75,455	81,513	92,000	92,000

Extension Service

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,764,464	$ 1,902,037	$ 2,046,733	$ 2,184,680
Operating Expenditures/Expenses	834,249	802,876	1,042,095	1,037,945
Capital Outlay	0	79,273	0	0
Total	**$ 2,598,714**	**$ 2,784,186**	**$ 3,088,828**	**$ 3,222,625**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 2,310,560	$ 2,483,512	$ 2,656,621	$ 2,776,026
Unincorporated Area Special Revenue Funds	99,488	104,331	231,962	230,015
Grants (Not Transportation-Related)	188,666	196,343	200,245	216,584
Total	**$ 2,598,714**	**$ 2,784,186**	**$ 3,088,828**	**$ 3,222,625**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for Health insurance is budgeted.

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

Facilities Management & Real Estate Services

(813) 272-5810
HCFL.gov/REFS

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

FY 24 and FY 25 Accomplishments:

- FMRES completed 165 Repair, Renovation, Replacement, and Maintenance (R3M) life-cycle projects totaling $14.6 million. These projects replaced aging building systems and infrastructure, extending facility life, improving efficiency, and ensuring County buildings remain safe, reliable, and functional for employees and residents.
- FMRES finalized a land exchange with Ybor City Holdings, LLC, securing approximately 25.39 acres of developed parcel for a new Hillsborough County Sheriff's Office Center. This strategic acquisition supports operational continuity during relocation and provides space to accommodate future HCSO growth driven by population growth for several decades.
- FMRES acquired key properties to support Fire Rescue modernization, including land to expand Brandon Fire Station #11 and a five-acre site along Sam Allen Road to replace outdated Fire Stations #26 and #30 with a larger, modern facility that will improve emergency response capabilities for the community.



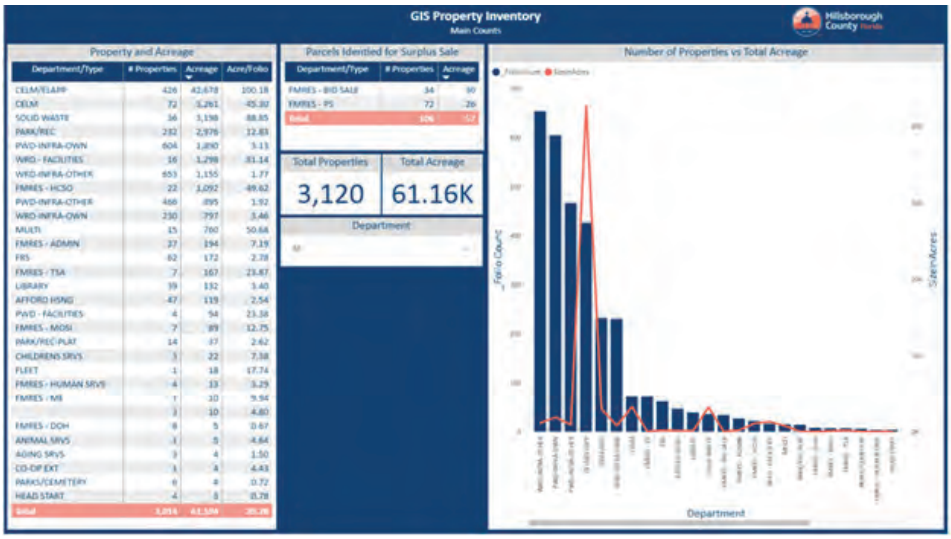
FMRES contractors install a replacement chiller at the John F. Germany Public Library under department oversight. The project improves cooling system reliability and energy efficiency, ensuring the facility remains comfortable and operational for residents using library services.



Contractors perform roof replacement work at the Jimmie B. Keel Regional Library under FMRES oversight. The project protects the facility from weather damage, extends the building's service life, and ensures a safe and reliable public space for library visitors.

FY 26 and FY 27 Core Goals:

- FMRES will improve the tracking and management of Emergency Use Agreements for designated shelter and community partner locations. Enhancing coordination and documentation helps ensure facilities are readily available and properly prepared to support residents during emergencies and disaster response operations.
- FMRES will continue to market surplus County-owned properties to return them to productive use and place them back on the tax rolls. This effort generates additional revenue, reduces maintenance costs for unused properties, and supports responsible land use within the community.
- FMRES will implement process improvements for Vacate Petitions by updating intake forms and exploring digital tools for the interdepartmental comment process. These improvements will streamline reviews and provide a more efficient experience for residents, agencies, and County staff.



The FMRES Real Estate team developed the GIS Property Inventory Viewer to track more than 3,200 County-owned properties and over 61,000 acres. The dashboard allows staff to analyze parcel data, acreage, and departmental ownership to support land management decisions, surplus property sales, and long-term planning for County infrastructure needs.

FY 26 and FY 27 Key Projects:

- FMRES will coordinate with the Southwest Florida Water Management District to acquire the 629-acre Mattaniah property as part of ELAPP. Preserving this environmentally sensitive land protects natural resources, expands conservation areas, and ensures long-term environmental benefits for residents.
- FMRES will implement GIS Viewer 2.0 with an enhanced inventory dashboard and interactive features that improve property tracking, surplus parcel marketing, and interdepartmental coordination. These tools increase transparency, improve data accessibility, and help ensure County land assets are managed efficiently.
- FMRES will support public safety improvements by installing Active Threat Alerting Systems at seven Head Start sites. The system immediately notifies the Hillsborough County Sheriff's Office and alerts staff during emergencies, helping ensure faster response times and safer environments for children and staff.

Innovation:

During FY 25 and FY26, the Facilities Management & Real Estate Services department implemented the first phase of a GIS Property Inventory Viewer as part of a comprehensive audit of more than 3,200 County-owned properties totaling over 61,000 acres. The interactive dashboard centralizes parcel data, acreage, and departmental ownership, improving the County's ability to track real estate assets, identify surplus properties, and support strategic land use decisions. Future enhancements will support public outreach related to surplus property sales and improve coordination with County departments.

FMRES also improved operational resilience by purchasing two portable chillers (80-ton and 60-ton) to support cooling operations at critical facilities in the event of chiller failures. These units can be rapidly deployed and relocated to maintain building operations until permanent systems are repaired, helping ensure continuity of essential County services.



FMRES contractors install one of the two replacement chillers at the PSOC Complex. The project improves cooling system reliability and energy efficiency, ensuring the facility remains comfortable and operational for performing critical facility services.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Facilities Operating Cost (Cleaning, Maintenance, Security, Utilities), equal to or less than the annual International Facility Management Association (IFMA) industry standard of $10.65 a square foot	$6.46 Per Square Foot	$7.36 Per Square Foot	Equal to or less than the annual IFMA industry standard of $10.65/SF	Equal to or less than the annual IFMA industry standard of $10.65/SF
Maintain a good Facility Condition Index (FCI). The goal is to stay below 0.05, which is good. Anything above 0.1 is poor.	.049	.05	.05	.050
Services Satisfaction Index (SSI): Obtain a goal of 3 out of 5, or meet customer expectations	Obtained a 4.77 out of 5 customer satisfaction rating	Obtained a 4.79 out of 5 customer satisfaction rating	Obtain a rating of 3.75 out of 5, or meet customer expectations	Obtain a rating of 3.75 out of 5, or meet customer expectations

Facilities Management and Real Estate Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 16,498,573	$ 17,181,468	$ 19,720,413	$ 21,108,200
Operating Expenditures/Expenses	26,576,994	29,853,830	32,226,221	33,192,744
Capital Outlay	0	59,996	653,004	305,000
Total	**$ 43,075,567**	**$ 47,095,294**	**$ 52,599,638**	**$ 54,605,944**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 41,071,692	$ 45,080,748	$ 50,382,235	$ 51,860,516
Unincorporated Area General Operating Fund	529,846	499,012	657,456	687,706
Transportation Trust Fund	1,354,318	1,390,691	1,421,294	1,459,544
Library Tax District Special Revenue Fund	0	0	0	450,000
Grants (Not Transportation-Related)	0	5,852	0	0
Public Utilities Water/Wastewater Funds	119,710	118,992	138,653	148,178
Total	**$ 43,075,567**	**$ 47,095,294**	**$ 52,599,638**	**$ 54,605,944**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	201	206	202	206
Funded FTE Positions	201.00	206.00	202.00	206.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY 27, four positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of security contract increases and increased maintenance costs on aging equipment.

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

Hillsborough County Fire Rescue

(813) 272-6600
HCFL.gov/FireRescue

Hillsborough County Fire Rescue (HCFR) preserves and protects life and property by providing quality, timely emergency response services and by enhancing public safety through public education, fire prevention, and emergency planning. It is the largest fire rescue department on the West Coast of Florida and the fourth-largest in the state. Personnel responded to approximately 135,000 emergency calls last year from 47 fire rescue stations in the unincorporated areas of Hillsborough County. The response area of 909 square miles includes residential and commercial properties in dense urban, 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.

FY 24 and FY 25 Accomplishments:

- Fire Rescue established a permanent Peak Rescue Division that supports an increased capacity in managing medical calls and medical transports. This includes staffing to support 10 additional Rescue Units. These new units will not only strengthen staffing levels but provide specialized services tailored to the specific needs of the community and Hillsborough County Fire Rescue.
- Fire Rescue improved personnel safety through the deployment of brush gear, protective equipment designed for flexibility and ergonomic fit that allows freedom of movement during strenuous physical activity. Also, the department ensured all Rescue Units are equipped with a Power-Load system, a hydraulic lift that significantly decreases the risk of back and cumulative trauma injuries.
- Fire Rescue achieved Emergency Management Accreditation Program (EMAP) certification, demonstrating the organization's commitment to recognized standards of excellence in emergency management. This accomplishment strengthened operational readiness, enhanced interagency coordination, and validated the effectiveness of the department's preparedness, response, recovery, and mitigation programs.

FY 26 and FY 27 Core Goals:

- Fire Rescue will continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees. In addition, the department will continue to leverage the State's program, which allows for additional cost recovery for ambulance transports, and Federal and State grants to fund personnel, equipment, and programs.
- 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.
- Fire Rescue will establish a drone-based blood delivery systems to give EMS teams a way to receive lifesaving blood products far faster than traditional ground or air transport. These systems use autonomous unmanned aerial vehicles equipped with cold-chain storage to deliver blood directly to scenes, cutting critical minutes off trauma care timelines.



Construction of new Palm River Fire Station #15 nears completion.

FY 26 and FY 27 Key Projects:

- Upgrades to the Public Safety Operations Center (PSOC) will ensure a more effective and coordinated response during emergencies. Expansion of the facility's service capacity is crucial to support personnel during prolonged emergency operations. The increased capacities will ensure the ability to manage large-scale crises and improve community response during emergencies.
- Developing and implementing a comprehensive warehouse solution will support efficient and effective logistical support of Emergency Management activities and public safety operations in the event of a disaster.
- Fire station construction is key to providing effective emergency services. Currently, construction of four new fire stations (Stations #47, #48, #49, and #50) are under various stages of development, from planning to design and construction. These additional stations help ensure that Fire Rescue can continue to meet the service needs of the community.

Innovation:

Fire Rescue partnered with a cloud-based health care navigation and telemedicine platform to support real-time connection of non-emergent 911 callers to appropriate care pathways beyond traditional emergency response. The solution integrates telehealth, clinical assessment, and care navigation into the emergency call workflow to improve patient outcomes and optimize EMS resource utilization.



New Peak Rescue Units are expanding the availability of emergency medical services.



New Fire Boat #39 expands capabilities to support water rescue operations.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of Fire Rescue customers reporting a satisfied or above level of service experience.	98.5%	98.6%	100.0%	100.0%
First unit on scene, all areas, Fire and Medical, OMIT response times > 20 minutes (Time threshold in minutes used was "8")	65.6%	66.4%	90.0%	90.0%
First Rescue/EP on scene, Medical, all areas, include "B" calls, < 7 minutes & OMIT response times > 20 minutes.	53.0%	53.3%	90.0%	90.0%
First Rescue on scene, Medical, all areas, include "B" calls, < 9 minutes & OMIT response times > 20 minutes	70.7%	71.0%	90.0%	90.0%
Percentage of viable cardiac arrest victims resuscitated	24.0%	21.0%	18.0%	18.0%

Fire Rescue

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 198,158,387	$ 225,228,225	$ 249,874,809	$ 276,576,763
Operating Expenditures/Expenses	58,534,396	62,004,337	65,570,854	69,235,675
Capital Outlay	2,012,789	2,281,370	313,116	40,000
Grants & Aids	8,220	53,667	0	0
Other Non Operating	382,457	266,236	104,372	944,961
Total	**$ 259,096,249**	**$ 289,833,835**	**$ 315,863,151**	**$ 346,797,399**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 7,556,336	$ 8,296,554	$ 9,114,219	$ 8,974,524
Unincorporated Area General Operating Fund	242,215,720	267,965,558	289,621,088	318,689,453
Countywide Special Revenue Funds	226,014	5,225,353	10,251,176	10,251,271
Community Investment Tax Revenue Fund	0	0	0	0
Grants (Not Transportation-Related)	9,098,180	8,346,371	6,876,668	8,882,151
Total	**$ 259,096,249**	**$ 289,833,835**	**$ 315,863,151**	**$ 346,797,399**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	1,287	1,295	1,332	1,422
Funded FTE Positions	1,283.85	1,291.85	1,326.85	1,416.85

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY26, forty-eight positions were established to create a new Peak Rescue Division.
- In FY27, forty positions are established to staff five new Rescue Units.
- In FY27, one Fire Investigator and one Training Officer are established to address increased departmental responsibilities.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments, indirect administrative costs, fleet expenditures and uniforms and safety apparel.

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

Fleet Management

(813) 744-5580
HCFL.gov/Fleet

Fleet Management provides the core services of asset management, fuels management, and policy development for a County fleet of over 3,700 vehicle and equipment assets valued in excess of $260 million supporting 30 County departments, County constitutional offices, and various non-County and State of Florida agencies. The department provides certified professionals to maintain and manage assets in a condition that optimizes replacement cycles, enhances efficient operations, and creates a safe work environment. Fleet provides best value support to County customers by focusing on quality services, timely support, and reducing total costs of ownership. The department's core values include customer service, teamwork, pride, mutual respect, integrity, and organizational excellence.

FY 24 and FY 25 Accomplishments:

- Fleet was recognized as an Elite Fleet in 2025. Annually, over 34,000 fleets are eligible to compete in the "Leading Fleets" competition sponsored by Government Fleet. The competition is judged based on criteria for excellence, efficiency, effectiveness, and modernity of the fleet operation.
- Fleet achieved national re-accreditation from the American Public Works Association for meeting industry standards in 185 measured areas, including 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.
- The department earned the National Institute for Automotive Service Excellence (ASE) Blue Seal distinction for 2024 by ensuring at least 75% of assigned technicians were ASE certified. Additionally, the department ensured that each service area had an ASE-certified technician and certified emergency vehicle technician assigned.

FY 26 and FY 27 Core Goals:

- Fleet will 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.
- Fleet will 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.
- Fleet will 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.



Technicians diagnose an electrical issue on a Hillsborough Fire Rescue pumper.

FY 26 and FY 27 Key Projects:

- Fleet will support the upgrade of its vehicle management information software system in order to improve database reliability, decrease processing time, and provide additional customer features. One feature of interest is the ability to track maintenance and inspections on equipment to include items like vehicle lifts and fuel tanks.
- 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, higher technician productivity rates, enhanced safety, and higher customer satisfaction.
- Fleet will support the upgrade of fuel communications infrastructure in order to improve real time tracking of fuel. These improvements will enhance fuel delivery scheduling and provide better tracking during contingency operations for Hillsborough County.



The Fleet Management team focuses on exceeding customers' requirements.

Innovation:

Fleet focuses on exceeding customer's requirements for timely service, affordable service, and 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 to create a way to track fuel site maintenance for partner departments. Taking over these tasks has centralized tasks with Fleet to ensure all county fuel sites remain in compliance with regulatory guidelines.



Members of the Fleet Management team pose with a trophy after being recognized as a 2025 Top Shop.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Fleet Fire Rescue apparatus, heavy truck, and heavy equipment availability rate (goal is 92% or higher). This outcome measures the amount of time an asset is available to the customer.	96%	93.9%	92%	92%
General-purpose sedan, light/medium truck, van, and sports utility vehicle return of sale on surplus assets (goal is 25% or higher). This outcome helps maintain a financially strong replacement fund.	26%	25%	25%	25%
Fleet point-of-sale customer positive survey results (goal is 95% or higher). This outcome measures customer satisfaction and provides suggestions for improvement.	99%	99%	95%	95%
Average annual preventive maintenance turn time for emergency response vehicle repairs (goal is less than five days). This outcome measures how quickly a frontline asset can be returned to service.	4 days	4 days	5 days	5 days
Fleet technician productivity rating (goal is 80% or higher). Industry standard is 75%. This outcome measures technician revenue generating time for billable hours.	90%	91%	80%	80%

Fleet Management

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 6,709,756	$ 6,818,569	$ 7,501,640	$ 8,193,978
Operating Expenditures/Expenses	20,744,598	21,323,401	26,325,149	27,173,115
Capital Outlay	18,872,026	18,929,558	66,226,401	67,908,819
Total	**$ 46,326,380**	**$ 47,071,527**	**$ 100,053,190**	**$ 103,275,912**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Fleet Management Funds	$ 46,326,380	$ 47,071,527	$ 100,053,190	$ 103,275,912
Total	**$ 46,326,380**	**$ 47,071,527**	**$ 100,053,190**	**$ 103,275,912**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	67	70	72	75
Funded FTE Positions	67.00	70.00	72.00	75.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY 27, three positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increases in vendor contracts for vehicle repairs, maintenance, and parts.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Government Relations & Strategic Services

(813) 276-2640

Government Relations & Strategic Services (GRSS) provides an array of important functions for 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 24 and FY 25 Accomplishments:

- GRSS successfully advocated for needed resources at the state and federal government levels for community essentials, while protecting home rule authority and flexibility.
- GRSS led the implementation of significant operational improvements to ensure greater quality service delivery to internal clients and the broader community.

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.

FY 26 and FY 27 Core Goals:

- GRSS will further enhance the office's Emergency Operations Center Liaison Officer capacity and streamline effective communication with stakeholders.
- GRSS will improve strategic service offerings that strengthen collaboration with County service teams, resulting in improved outcomes.

FY 26 and FY 27 Key Projects:

- GRSS will offer continuous and comprehensive examination of its services to ensure alignment with strategic goals and performance delivery in the most effective and efficient manner.
- GRSS will work toward the successful implementation of identified priority projects to meet community needs.



Tampa Bay Days event.



Tampa Bay State Delegation and Elected Officials.



Hillsborough County and City of Tampa officials attend a workshop organized by the Hillsborough County Commission on Human Trafficking.

Government Relations & Strategic Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,932,456	$ 2,107,961	$ 2,197,140	$ 2,062,966
Operating Expenditures/Expenses	163,801	217,483	544,198	422,319
Grants & Aids	0	0	4,696	4,696
Total	**$ 2,096,257**	**$ 2,325,444**	**$ 2,746,034**	**$ 2,489,981**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 2,096,257	$ 2,325,444	$ 2,746,034	$ 2,489,981
Total	**$ 2,096,257**	**$ 2,325,444**	**$ 2,746,034**	**$ 2,489,981**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	19	18	15	14
Funded FTE Positions	19.00	18.00	15.00	14.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfer between Government Relations & Strategic Services and Management and Budget results in one fewer position.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of a project requiring one-time funding reaching completion.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Head Start/ Early Head Start

(813) 272-5140
HCFL.gov/Head

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 continue 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 24 and FY 25 Accomplishments:

- The Head Start department continued on its quest to develop and maintain high-quality learning environments which serve as models for Head Start programs nationally. In September 2025, a newly constructed state-of-the-art Head Start facility, LaPaloma, was opened. This facility accommodates 76 children and is equipped with the latest education equipment and security technology.
- The department was able to strengthen its outreach and advocacy efforts by building new partnerships with several universities – University of North Florida, University of New England, University of South Florida, Nova Southeastern – and is strengthening its existing relationship with Hillsborough College and St. Josephs Hospital, allowing for high-quality services to children.
- A state-of-the-art active shooter system with emergency response capabilities, was installed at six Head Start locations.

FY 26 and FY 27 Core Goals:

- One goal is to provide learning opportunities to ensure that 100% of enrolled parents are equipped with the knowledge base that will enable them to provide effective support to their child's learning and development, and will allow them to effectively prepare for transitions to different stages and phases of their child's development.
- Head Start center locations will be assessed annually against updated community needs assessment and/or zoning and development shifts in the community to ensure that sites are strategically located to serve families most in need of services.
- The department seeks to establish partnerships to improve access to adult education and workforce development services for 100% of enrolled parents needing these services, resulting in jobs attainment, GED credentials or degrees earned, and increased wages.



Hillsborough County hosts Neighborhood Head Start Expo.

FY 26 and FY 27 Key Projects:

- The department will implement updated curriculum integrating AI technology to enhance the efficiency and quality of lesson plan development and delivery, supporting stronger instructional practices across the Head Start program.
- The department will implement AI tools which will enhance quality assurance and compliance by strengthening monitoring systems, improving documentation processes, and expanding staff training to ensure consistent adherence to Head Start standards and support continuous program improvement.
- The department will implement advanced safety and security technologies—including upgraded access control, surveillance, and emergency alert systems—to enhance protection for all Head Start children and staff, and ensure a safer, more responsive learning environment.

Innovation:

The department's effort to keep pace with a fast-changing technology-based environment has led to the introduction of Marty the Robot as a creative gateway to STEAM education at the preschool level. This initiative supports the preparation young children need for a rapidly evolving world by developing their problem-solving and early technological literacy. Through guided exploration with Marty, children are able to experiment with basic robotic concepts, observe robotic responses and relationships, and engage in activities that strengthen both cognitive and social-emotional skills. Interaction with the robot helps by making robotics accessible and understandable to our preschoolers. This effort demonstrates a forward-thinking approach that aligns with Head Start's mission to provide high-quality, developmentally appropriate learning opportunities that inspire confidence, creativity, and a lifelong love of discovery.



County staff leads gardening project at MOSI Head Start.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Maintain enrollment level at 3,474 or 100% of funded enrollment	2,872	3,451	3,474	3,474
Number of parents receiving health education guidance and services	2,157	1,729	1,700	1,700
Number of parents receiving job training resources	768	991	1,200	1,200
Number of students receiving disability services and resources	269	299	348	348
Number of family members receiving mental health services	82	124	35	375

Head Start - Early Head Start

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 16,834,465	$ 17,754,761	$ 20,388,558	$ 20,943,481
Operating Expenditures/Expenses	10,260,175	8,141,460	10,925,182	13,727,838
Capital Outlay	735,904	0	0	0
Grants & Aids	13,152,704	20,169,709	22,946,655	20,978,134
Other Non Operating	6,019,961	4,790,561	7,391,747	8,241,747
Total	**$ 47,003,209**	**$ 50,856,491**	**$ 61,652,142**	**$ 63,891,200**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ (907)	$ (382)	$ 430,000	$ 0
Grants (Not Transportation-Related)	47,004,115	50,856,873	61,222,142	63,891,200
Total	**$ 47,003,209**	**$ 50,856,491**	**$ 61,652,142**	**$ 63,891,200**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to higher indirect administrative costs and additional contractual services.

CAPITAL AND OTHER EXPENDITURES:
- The increase in other expenditures is primarily due to the inclusion of non-county in-kind expenses.

Health Care Services

(813) 272-5040
HCFL.gov/HealthCare

Health Care Services (HCS) manages the Hillsborough County Health Care Plan (HCHCP), the Ryan White Program, the Health Care Responsibility Act, the Trauma Agency, and the Medicaid Match, and administers Opioid Settlements Funds for Hillsborough County. Functions of the department include a specialized customer call center, provider-relations responsibility for four contracted medical service organizations, 13 hospitals that also contract with approximately 2,500 specialists, and a host of other providers of primary, specialty, and other services to Hillsborough County Health Care Plan members and Ryan White Program clients. The department manages and provides oversight of vendors who perform reviews of services and pay health care claims for the plan. Health Care Services certifies eligibility for both the Hillsborough County Health Care Plan and the Ryan White Program, and conducts enrollments and re-enrollments for both.

FY 24 and FY 25 Accomplishments:

- The department entered into agreement with the Hillsborough County Sheriff's Office to provide $15.7 million in funding to support inmate medical expenses for the indigent population. These funds would provide medical services while individuals are incarcerated. Once they are released, qualified individuals would be enrolled in the HCHCP.
- The department's costs per member per month (PMPM) continue to outperform the Centers for Medicare & Medicaid Services' (CMS) reported projections for National Health Expenditures. CMS projections were $1,289 per person per month, while the department's per member per month was $551 in FY25. This correlates to a 58% lower rate, and the County should have similar results.
- The Department issued a Request for Applications for $25 million in Opioid Settlement funds for the community. These funds provided an opportunity for community partners to submit proposals to address this crisis. The Behavioral Health Task Force outlined priority services in the four domains of Education, Prevention, Treatment, and Recovery.

FY 26 and FY 27 Core Goals:

- Health Care Services will continue to increase membership and utilization of the Hillsborough County Health Care Plan through a robust education and outreach effort, in addition to informing the community of available resources, services provided, eligibility requirements, application process, and program benefits to overall well-being.
- Through the County's continued partnerships, Health Care Services will expand the utilization of Social Determinants of Health (SDoH) at primary care health clinics to ensure the holistic approach to health care and health systems is maintained. The use of SDoH provides effective and efficient tools to determine specified needs and aids for individuals.
- The department will look to increase services related to behavioral health for members of the HCHCP. In addition, the department will continue its focus on increasing access to services for members resulting in a decrease in emergency room utilization and greater alignment toward prevention and medical management for health care services in the primary care setting.



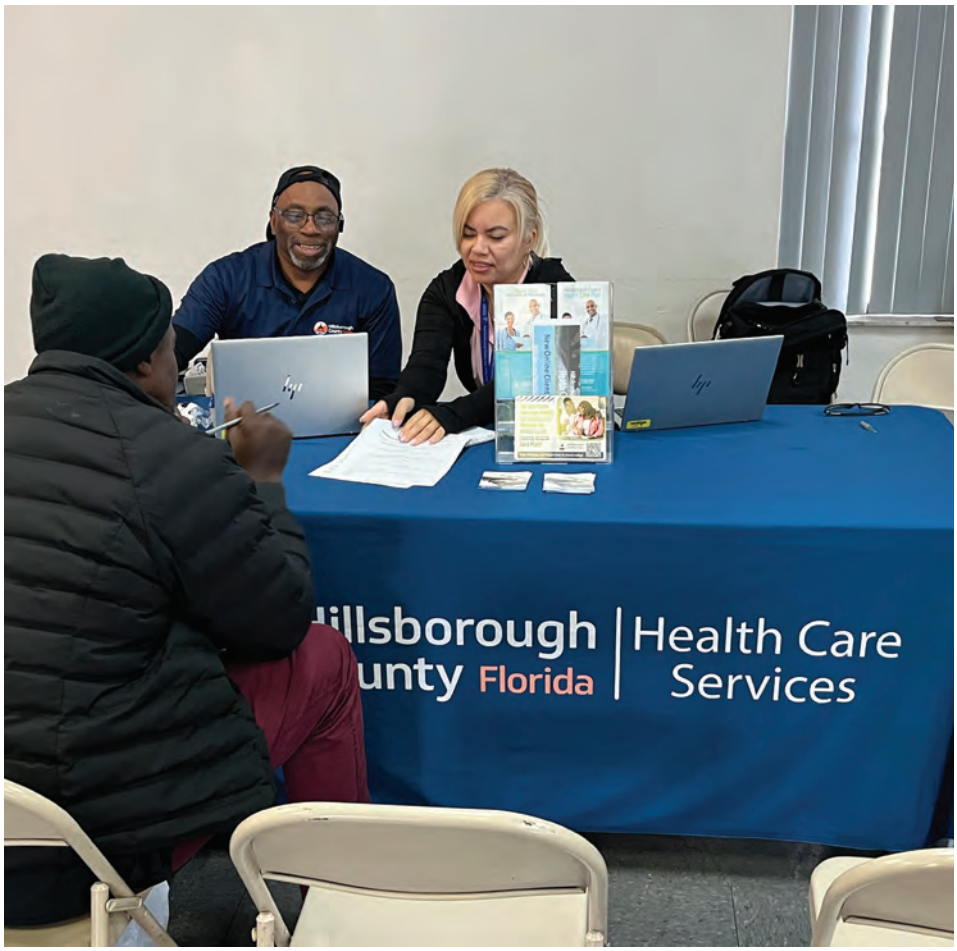
Members of the Health Care Services team attend an outreach event.

FY 26 and FY 27 Key Projects:

- The department is working to enter into an agreement for 911 diversion services in partnership with Hillsborough County Fire Rescue. This service will look to transfer non-emergency 911 calls for HCHCP members to a third-party vendor for medical review and care. This would result in a reduction in the use of ambulance services to the emergency room.
- The department is working to enter into an agreement for Mobile Integrated Health Community Paramedicine Services. This program would follow up with HCHCP members post-hospitalization with community paramedics to address medical conditions of individuals in the home setting. This would result in a reduction in the use of ambulance services to the emergency room.
- The department is looking to integrate a recently completed strategic plan to improve overall operations resulting in greater efficiencies and effectiveness through increases in outcome measures for reporting measures. The integration of these outcomes will be completed throughout the various sections within the department.

Innovation:

The department has completed the development of a mobile application that can be used on an electronic device to apply for the HCHCP. The application is named “C1Net” and streamlines the application process while looking to provide greater access for individuals who may not have access to a computer or a Neighborhood Service Center.



HCS staff help a client enroll in the Hillsborough County Health Care Plan.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Promote efficient and effective access to health care services as measured by the per member, per month (PMPM) costs for the Hillsborough County Health Care Plan members.	$418 PMPM	$551 PMPM	$475 PMPM	$475 PMPM
Emphasize customer service delivery systems to increase Hillsborough County Health Care Plan customer satisfaction gauged through standardized surveys and measurements.	93% average satisfaction score	90% average satisfac-tion score	90% average satisfaction score	90% average satisfaction score
Achieve HCHCP enrollment above 24,000 unduplicated clients annually.	22,328	23,527	23,750	23,750
Emphasize customer service delivery systems to increase Hillsborough County Health Care Plan customer satisfaction gauged through standardized surveys and measurements	N/A	90%	90%	90%

Health Care Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 9,560,550	$ 10,102,821	$ 11,090,574	$ 12,672,911
Operating Expenditures/Expenses	10,038,605	12,000,958	33,330,078	31,972,446
Capital Outlay	904	0	2,000,000	2,000,000
Grants & Aids	263,707,015	306,090,972	491,591,595	593,397,175
Total	**$ 283,307,074**	**$ 328,194,751**	**$ 538,012,247**	**$ 640,042,532**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 230,135	$ 344,200	$ 431,634	$ 454,699
Countywide Special Revenue Funds	268,217,467	314,282,553	508,154,292	610,878,307
Grants (Not Transportation-Related)	14,859,472	13,567,998	29,426,321	28,709,526
Total	**$ 283,307,074**	**$ 328,194,751**	**$ 538,012,247**	**$ 640,042,532**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	91	95	96	105
Funded FTE Positions	91.00	95.00	96.00	105.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY 27, three positions are established to address an increase in department responsibility.
- Position transfers between Social Services and Health Care Services result in six additional positions.

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

CAPITAL AND OTHER EXPENDITURES:
- Changes in grants and aids expenditures are primarily the result of an increase in revenues and expenditures for the Hospital Direct Payment Program due to rising healthcare costs and increased program demands.

Homeless & Community Services

(813) 274-6834

HCFL.gov/HomelessServices

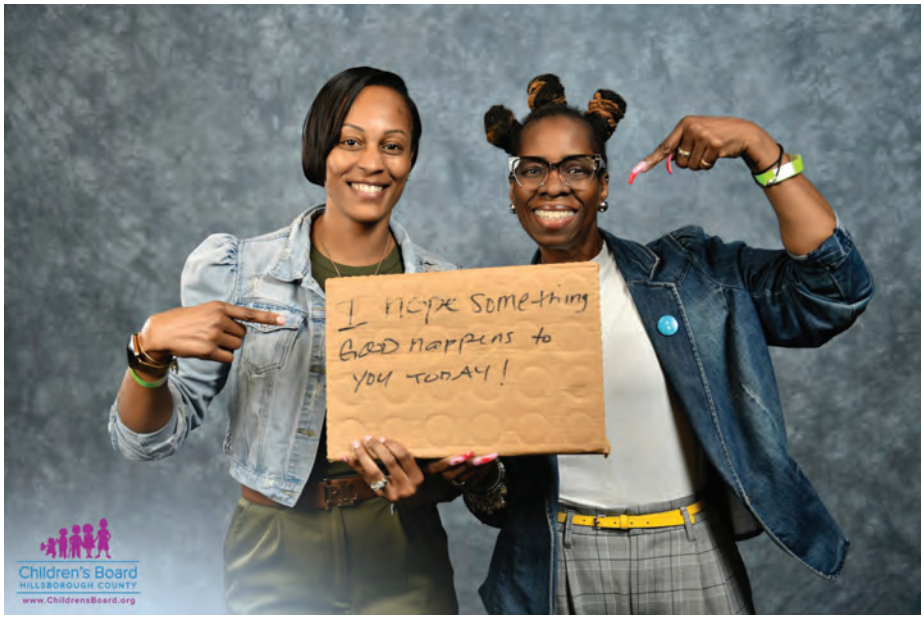
Homeless & Community Services coordinates County and community resources to implement best practices and models that reduce and end homelessness, and manages special outreach initiatives to support community stabilization.

FY 26 and FY 27 Core Goals:

- The department will reduce the homeless unsheltered population by 5% in FY 26 and 5% in FY 27. This goal reflects a collaborative approach by the County and community partners to make homelessness rare, brief, and nonrecurring.
- The department will reduce the number of veterans experiencing homelessness by 5% in FY 26 and 5% in FY 27. This goal supports the community's mission to end homelessness among those who have served in the nation's military.
- The department will maintain an average occupancy rate of 90% for emergency bridge housing partners. This goal supports efforts to reduce the unsheltered population and leverage community resources to transition persons to self-sufficiency.

FY 24 and FY 25 Accomplishments:

- Managed contracts that provide emergency bridge housing, case management, and supportive services to 2,457 persons experiencing homelessness.
- Managed the Cold Weather Shelter Plan where community and faith-based organizations, along with volunteers, transform their facility spaces into temporary shelter for persons experiencing homelessness or without sufficient heating during cold nights. During the FY 25 season, the plan was activated for a record-setting 16 nights and provided services to 4,536 people.
- Organized volunteers to assist with the 2025 International City County Management Association (ICMA) Conference, which took place in Hillsborough County. The event achieved record attendance, attracting participants from more than 20 countries. Nearly 100 County employees volunteered at the conference as well as showcased projects across the county.



Homeless and Community Services staff attend a Children's Board Resource Fair for families.



Homeless and Community Services Staff worked with Children Services' staff and a local Fire Department on the Safe Housing Initiative.

FY 26 and FY 27 Key Projects:

- Collaborate with Tampa Hillsborough Homeless Initiative (THHI) and the Continuum of Care (CoC) as the County leverages resources to not only strengthen the homeless system of service but also build capacity to implement solutions.
- Implement strategies with the County and community partners to address unsheltered homelessness pursuant to the State Law/HB 1365 - Unauthorized Public Camping and Sleeping.
- Strengthen and expand partnerships for the cold weather shelter plan and leverage more resources to support increasing shelter system capacity while improving efficiency in operations.



County Administrator with County Staff volunteering at the 2025 ICMA Conference in Tampa - Hillsborough County.

Innovation:

Hillsborough County's Cold Weather Shelter Initiative had a record-setting cold weather season in which the community partnered to protect nearly 10,000 vulnerable residents. The County, along with community-driven partnerships, including faith-based organizations, nonprofits, volunteers, law enforcement, and other County departments, leveraged resources to support this program. This season, multiple service providers were integrated into shelter sites to provide an array of services that supported the health and human service needs of the county's most vulnerable residents.



The Salvation Army and Red Cross partnered with Homeless & Community Services to expand cold weather shelter capacity during the coldest nights of the season.



Southshore Charter Academy donated cooling kits to the County for distribution to vulnerable populations.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of decrease in overall homelessness	7% decrease	5% decrease	5% decrease	5% decrease
Number of clients assisted with temporary housing, case management, and supportive services	2,160	2,457	2,700	2,700
Number of emergency bridge housing beds the County has with community partners	600	600	650	650
Number of annual inspections of emergency bridge housing partnering agencies' facilities and apartments that provide temporary shelter to individuals and families	103	96	102	102

Homeless & Community Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,446,079	$ 1,606,041	$ 1,926,205	$ 2,049,910
Operating Expenditures/Expenses	4,574,192	5,058,271	9,397,248	9,393,172
Total	**$ 6,020,271**	**$ 6,664,311**	**$ 11,323,453**	**$ 11,443,082**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 6,020,271	$ 6,664,311	$ 11,323,453	$ 11,443,082
Total	**$ 6,020,271**	**$ 6,664,311**	**$ 11,323,453**	**$ 11,443,082**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

Human Resources

(813) 272-5130

Human Resources (HR) is committed to transforming talent management while serving as a strategic partner to County departments. Fueled by a shared passion for public service, HR delivers holistic solutions that attract, retain, develop, and inspire a resilient, high-performing workforce. In addition to recruiting and retaining qualified talent, HR serves as a change agent by supporting departments in developing staff, strengthening internal capabilities, and ensuring continuity of critical services. Through workforce development, cross-training, and strategic organizational support, the department helps preserve institutional knowledge and sustain core operations during periods of transition and evolving operational demands. With a continued focus on innovation, operational efficiency, and employee engagement, HR leverages technology, data-driven insights, and strong departmental partnerships to deliver responsible, forward-thinking solutions that support employees, departments, and the community the County serves.

FY 24 and FY 25 Accomplishments:

- Human Resources fuels workforce excellence with transformative learning experiences that boost skills, engagement, and productivity. HR's strategic programs empower employees to excel, be effective, and reduce liability. In FY 25, HR offered 321 classes to 7,651 participants, a 13.5% increase from the prior fiscal year — driving service performance and organizational success.
- Hillsborough County's Well4Life program earned Cigna's Healthy Workplace Silver designation for the ninth consecutive year. This recognition highlights the County's investment in employee wellness, helping reduce health risks, lower long-term healthcare costs, and improve productivity through programs that support employees' physical, emotional, and financial well-being.
- Human Resources hosted two retirement readiness conferences in 2025, serving over 750 employees via in-person and virtual sessions. These events provided financial planning resources and retirement education to help employees make informed decisions, avoid delayed or reversed retirements due to financial challenges, and confidently prepare for long-term financial security.



Hillsborough County hosted a 2025 retirement conference.

FY 26 and FY 27 Core Goals:

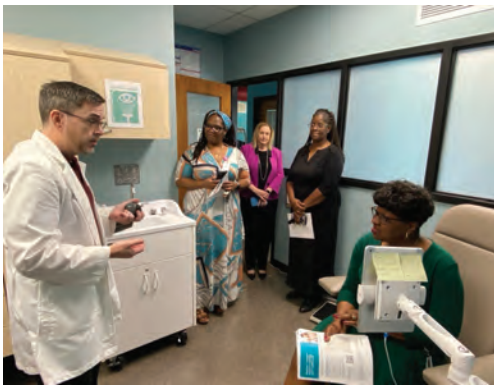
- HR desires to enhance employee access to Human Resources services by expanding modern, responsive service delivery tools that provide employees with faster access to HR information, guidance, and support while maintaining high-quality personalized service.
- HR seeks to improve the County's ability to recruit and hire qualified talent by modernizing recruitment tools and processes, all of which help managers identify strong candidates more efficiently, while ensuring fair, consistent, and compliant hiring practices.
- The department wants to expand access to convenient healthcare resources for employees to support preventive care, improve workforce well-being, reduce time away from work, and help manage long-term healthcare costs for both employees and the County.

FY 26 and FY 27 Key Projects:

- In partnership with the Enterprise Solutions and Quality Assurance (ESQA) Department, Human Resources will leverage Oracle Cloud Redwood to launch a centralized HR Help Desk. Chatbot and self-service tools will help employees access HR information and complete routine transactions, as well as enhanced service delivery and efficiency, while complementing, not replacing, HR support.
- Human Resources will increase utilization of the Employee Medical Center through targeted wellness campaigns, including flu shot clinics and expanded promotion of services. Adding a nurse will support increased demand, enabling the mobile unit to provide field access while maintaining full-time services at the Medical Center.
- Human Resources will implement AI-assisted recruitment technology to support managers in filling front-line, entry-level positions. The rollout will assess long-term benefits in reducing time-to-fill and recruitment costs while helping identify qualified candidates. Safeguards to ensure fair, accurate, and unbiased hiring practices will remain a priority.

Innovation:

Human Resources launched the County's first-ever Retirement Readiness Conference series, an innovative initiative designed to help employees better prepare for retirement. The events reached more than 750 employees through in-person and virtual sessions, and they provided expert guidance on financial planning, benefits, and post-retirement considerations. After receiving participant feedback from the first conference, HR refined the content and resources to better address employee needs, increasing the event's value rating from 97% to 100%. Employees reported that the sessions provided practical tools, improved confidence in retirement planning, and clarified important benefit decisions. This initiative strengthened the County's commitment to supporting employees through all stages of their careers while promoting informed financial decision-making and smoother workforce transitions.



County staff visit the Hillsborough County Employee Medical Center.



Hillsborough County's Well4Life program earned the *2025 Silver CIGNA Healthy Workforce Designation Award* for the 9th consecutive year.



Hillsborough County hosted a Future Career Academy event.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Average days to fill a position	65	70	60	60
Percentage of first year (new hire) turnover	38.07%	36.96%	35%	32%
Hiring/onboarding new employees from the community (non-temp, external hires)	706	736	816	840
Reduce workers compensation claims/costs through focus on safety, early risk mitigation, employee education, and procedure review	515	496	475	450

Human Resources

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 7,161,208	$ 7,530,653	$ 8,206,399	$ 8,680,590
Operating Expenditures/Expenses	1,203,946	1,278,305	2,326,952	2,315,707
Total	**$ 8,365,154**	**$ 8,808,958**	**$ 10,533,351**	**$ 10,996,297**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 6,799,809	$ 7,078,793	$ 8,355,265	$ 8,671,707
Grants (Not Transportation-Related)	2,058	1,071	209,797	260,405
Self-Insurance Funds	1,563,287	1,729,094	1,968,289	2,064,185
Total	**$ 8,365,154**	**$ 8,808,958**	**$ 10,533,351**	**$ 10,996,297**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budgtet.

Information Technology Department

(813) 274-4357

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

- Service Delivery Management
  - Application Management
- Technology Experience & Support
  - Endpoint Infrastructure & Asset Management
- Enterprise Information Management
  - Enterprise Workflow Management
- Enterprise Infrastructure Services
  - Network & Server Administration

FY 24 and FY 25 Accomplishments:

- The ITD has partnered with all County departments to strategically evaluate and optimize wireless services, resulting in the successful reduction of more than 1,600 Verizon Wireless lines. This initiative eliminated redundancies and generated significant recurring monthly cost savings across multiple device categories while maintaining service continuity and operational effectiveness.
- The ITD continues strategic collaboration with Public Works to enhance emergency response times and improve citizen mobility. This effort modernizes network hardware at an additional 100 intersections throughout the County, strengthening infrastructure reliability, improving real-time traffic management capabilities, and supporting long-term operational efficiency.
- The ITD has developed and implemented digital sign-in kiosks at each Head Start location, successfully replacing the manual sign-in and sign-out process across all twenty sites throughout the County. This standardized, automated solution enhances data accuracy, improves reporting capabilities, and strengthens compliance and record retention in a cost-effective and reliable manner.



The Erlich & Dale Mabry enhanced traffic hub proves to be helpful in the area.

FY 26 and FY 27 Core Goals:

- Collaborates strategically with County departments to deliver process-driven technology solutions that optimize costs, strengthen service delivery, and elevate the enterprise-wide IT experience. For example, implementing a modern endpoint platform that supports a resilient, flexible workforce in a cost-efficient manner, thereby reducing risk exposure.
- Implement business efficiency for residents and customers through innovative and resilient solutions and platforms that empower customers. For example, creating new internal processes to allow for the onboarding of larger groups (20+) of employees or volunteers to ensure network accounts are available on their first workday.
- Partner across departments to design and implement scalable solutions that improve service quality, responsiveness, and operational efficiency while delivering measurable value to the County and residents. This is illustrated in the department's development of a County fiber strategy that reduces reliance on third-party providers and improves efficiency, redundancy, and resilience.



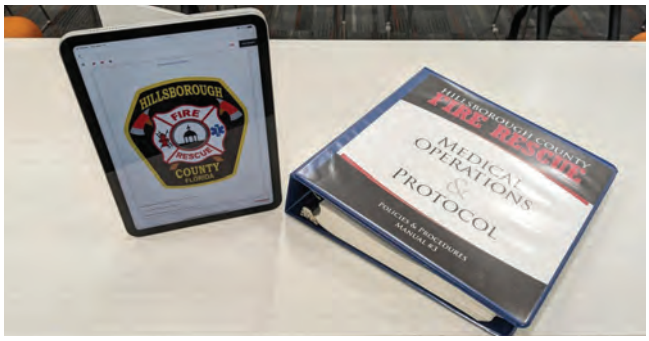
Hillsborough County hosts a parks summer intern training event.

FY 26 and FY 27 Key Projects:

- One key project ITD is working on is to design and develop a five-year fiber implementation strategy, County-wide, to reduce dependencies on private providers and enhance the County's ability to deliver resilient and redundant network connectivity.
- Another key project is to continue traffic hub and intersection network infrastructure replacement by at least 100+ intersections per fiscal year.
- The ITD wants to collaborate with Fire Rescue to implement new defibrillators used to record and transmit patient vitals during emergency calls. These units will leverage existing secure, private vehicle networks — as well as the newly implemented electronic patient care reporting application — to deliver just-in-time data for hospital arrival.



Controlled Access Pharmaceutical Dispensers (UCAPIT) are distributed in fire stations.



Paper procedures are converted to electronic-on-demand workflow.

Innovation:

Proactively addressing evolving customer needs and recognizing the impact of emerging technologies on business operations requires a strategic approach to cellular carrier and device redundancy. As an increasing number of applications and citizen-facing services operate within a mobile environment, establishing a secure, resilient, and well-managed mobility infrastructure is essential to maintaining continuity of service and operational efficiency. By formalizing cellular carrier partnerships and standardizing device selections, supported by the appropriate management and monitoring infrastructure, the County can ensure reliable, seamless connectivity while optimizing costs and reducing service disruption risk. This approach strengthens redundancy, enhances vendor leverage, and supports scalable growth, as demonstrated through the successful deployment of endpoint routing tablets for Sunshine Line services and carrier redundancy among Hillsborough County Fire Rescue's Toughbooks.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Overall customer satisfaction, with a "Satisfactory" or better rating based on responses to surveys from closed incidents	99.7%	98.3%	99.7%	99.7%
First-Touch Resolution Rate (% of incidents resolved the first time, with no repeat calls)	82%	61%	70%	85%
Number of service desk tickets closed within three days	85%	92%	93%	94%
Average time-to-answer service desk phone calls	49 seconds	38 seconds	30 seconds	30 seconds
Net Promoter Score (NPS) rating, regarding collaboration with the ITD, based on responses from annual survey	58	53	54	55

Information Technology

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 16,437,237	$ 16,920,415	$ 17,782,876	$ 18,228,608
Operating Expenditures/Expenses	23,191,277	24,422,235	30,739,230	30,071,084
Capital Outlay	1,564,041	3,013,143	3,366,700	2,888,300
Total	**$ 41,192,554**	**$ 44,355,794**	**$ 51,888,806**	**$ 51,187,992**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 31,311,857	$ 33,195,734	$ 35,122,338	$ 35,562,569
Countywide Special Revenue Funds	9,880,697	11,160,059	16,766,468	15,625,423
Unincorporated Area Special Revenue Funds	0	0	0	0
Total	**$ 41,192,554**	**$ 44,355,794**	**$ 51,888,806**	**$ 51,187,992**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	114	114	114	113
Funded FTE Positions	114.00	114.00	114.00	113.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY26, 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 a decrease in the annual maintenance agreements.

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

Libraries Services

(813) 273-3652
hcplc.org

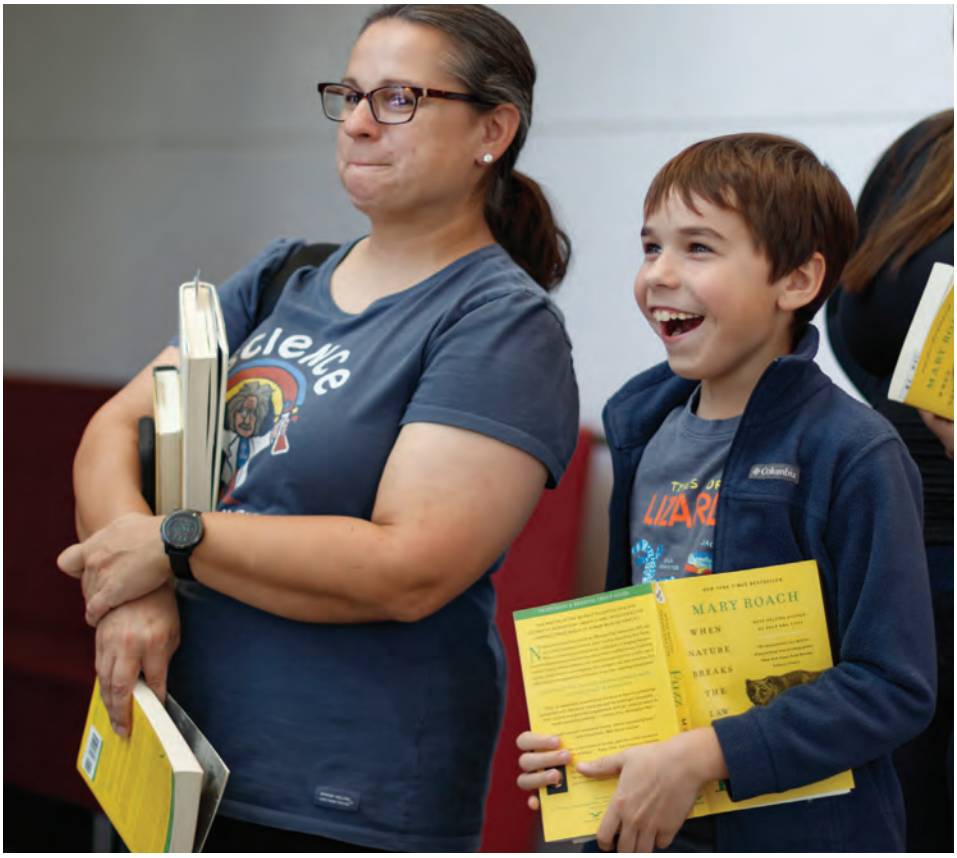
Hillsborough County Library Services provides customer-focused library materials, services, programs, and resources to meet the diverse educational, recreational, and cultural needs of Hillsborough County residents. The department offers traditional and digital books, collections, and story-time programs, as well as in-person and online instruction, free wireless internet, portable technologies, and access to federal, state, and local e-government services. Library Services has a direct impact on economic development and community prosperity through numerous outcomes, such as improved job skills, school readiness, and availability of educational and leisure materials.

FY 24 and FY 25 Accomplishments:

- Libraries Services opened the Wimauma Public Library at the site of a former senior center near Bethune Park. This new location fills a long-standing service gap in south county, increasing access to library resources for residents and their families.
- The department upgraded flooring at the Ruskin Branch, replacing old carpet with durable, low-maintenance luxury vinyl tile. This update brightened the reading room and enhanced cleanliness and accessibility for visitors.
- Library Services hosted dynamic programs like the popular Summer Reading Program that drew over 31,000 participants and the department's record-setting attended author event with Mary Roach. These efforts—along with many other engaging offerings—demonstrate the library's dedication to lifelong learning and building strong community connections.

FY 26 and FY 27 Core Goals:

- Library Services provides 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.
- The department implements classes, events, and library learning experiences that contribute to economic development, entrepreneurial support/career advancement, and school readiness.
- Library Services operates a network of free library facilities with open access, community focus, and welcoming environments. The Library's network of 27 locations and mobile service vehicles provide access to materials and staff expertise, meeting rooms, computers, wireless internet, and collaborative workspace.



Excited attendees of the Mary Roach author talk wait in line to have their books signed.

FY 26 and FY 27 Key Projects:

- The department is planning for renovation projects at several branches, which will include upgraded restrooms, new flooring, and refreshed furniture. These enhancements will create welcoming, accessible, and modern spaces for reading, studying, and engaging activities. The department is also planning to invest in updated facilities across multiple locations, which will position the library as the hub for learning and connection.
- Post hurricane restoration efforts at the Port Tampa City Library are progressing well. When the building reopens, customers will once again appreciate its historic character—highlighted by repaired floors, plaster, and ceilings—along with upgraded furniture and casework in a refreshed and revitalized space.
- Library Services will re-launch the Teen Advisory & Advocacy Board (TAAB) program. TAAB engages and educates teens about the Library and its value to the community, offering participants an opportunity to provide feedback and influence services for teens. TAAB participants gain skills in collaboration, communication, and civic engagement. Successful program completion earns 100 service hours.

Innovation:

Library Services will provide enhanced support for customers with Autism Spectrum Disorder and other neuro-diversities, with the introduction of sensory-friendly resources that include sensory toolkits with sensory-relieving tools like headphones and sunglasses, and sensory stimulating tools like fidget spinners and stress toys. Social narratives, available on the Library's website and specific to each library, will provide a visual and written guide on what to expect during library visits.



Contents of the "distract Pak" are displayed showing the bag, headphones, fidget toys, and sunglasses available for neuro-divergent library customers upon request.



Scaffolding surrounds the Port Tampa City Library as it undergoes restoration after being damaged by hurricanes Helene and Milton.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of customers who rate library staff as friendly and competent. Measures customer satisfaction with the professional service provided by library staff.	97%	95%	95%	95%
Percentage of customers who found what they were looking for in libraries and on the website. Measures customer satisfaction with the user experience.	95%	95%	92%	92%
Percentage of customers who learned something new from attending a library in-person educational program. Measures the value of educational and cultural programs to customers.	95%	95%	95%	95%
Percentage of households within library service areas with at least one active card holder. Measures the adoption rate/market penetration for Library Services.	66%	66%	60%	60%

Library Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 28,221,648	$ 30,693,529	$ 34,359,974	$ 36,753,264
Operating Expenditures/Expenses	24,183,370	23,939,266	29,833,511	31,949,520
Capital Outlay	2,321,131	2,347,624	2,938,768	3,011,399
Grants & Aids	374,878	373,487	560,164	373,487
Total	**$ 55,101,026**	**$ 57,353,907**	**$ 67,692,417**	**$ 72,087,670**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide Special Revenue Funds	$ 207,138	$ 198,591	$ 228,950	$ 199,500
Library Tax District Special Revenue Fund	54,893,889	57,155,316	67,463,467	71,888,170
Total	**$ 55,101,026**	**$ 57,353,907**	**$ 67,692,417**	**$ 72,087,670**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, eight positions are established to address an increase in department responsibility.

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

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of new library materials.
- Changes in grants & aids expenditures are primarily the result of fluctuations in grant appropriations.

Management & Budget

(813) 272-5890
HCFL.gov/Budget

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

FY 24 and FY 25 Accomplishments:

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



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

FY 26 and FY 27 Core Goals:

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

FY 26 and FY 27 Key Projects:

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

Innovation:

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

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

Management & Budget

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 4,005,371	$ 4,162,339	$ 4,465,457	$ 4,773,817
Operating Expenditures/Expenses	2,832,272	2,997,578	4,949,580	4,870,996
Grants & Aids	962,187	876,149	1,031,186	1,046,938
Other Non Operating	482,064	352,603	50,000	50,000
Total	**$ 8,281,895**	**$ 8,388,669**	**$ 10,496,223**	**$ 10,741,751**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 3,769,956	$ 3,909,405	$ 5,239,078	$ 5,600,214
Countywide Special Revenue Funds	3,537,052	3,400,180	4,445,627	4,340,291
Grants (Not Transportation-Related)	974,887	1,079,084	811,518	801,246
Total	**$ 8,281,895**	**$ 8,388,669**	**$ 10,496,223**	**$ 10,741,751**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	26	26	26	27
Funded FTE Positions	26.00	26.00	26.00	27.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Management and Budget and Government Relations and Strategic Services result in one additional position.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of reductions in Misdemeanor Probation Services.

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

Medical Examiner

(813) 914-4500
HCFL.gov/MedicalExaminer

The Medical Examiner investigates or reviews more than 11,000 of the approximately 13,000 deaths that occur annually in Hillsborough County. The department has three core responsibilities. The first and second responsibilities include a statutorily mandated mission to determine cause and manner of death in a specific set of circumstances defined in Section 406.11, Florida Statutes, and the approval of all out of state shipments and cremation authorizations. The third core responsibility is BOCC mandated: the disposal of unclaimed bodies. A body is deemed unclaimed if no family, friend, or organization comes forward to fund private disposition of remains.



The Medical Examiner Department is located in Tampa.

FY 24 and FY 25 Accomplishments:

- The department secured grant funding from the State of Florida, Department of Law Enforcement in the amount of $185,998.89 that was used to conduct forensic genetic genealogy testing on its unidentified remains cases.
- The department secured grant funding from the Florida Department of Health in the amount of $107,267.04 that was used to buy equipment and supplies needed for post-mortem toxicology testing.
- The department increased staffing (by four (4) FTEs) by successfully recruiting an assistant chief forensic toxicologist, an administrative assistant, and two (2) medical examiner death investigators.

FY 26 and FY 27 Core Goals:

- One goal the department is seeking to accomplish is to finalize procurement of an updated case management software and LIMS system.
- The department is seeking to finalize replacement of the original four (4) body coolers in the morgue with four (4) new coolers.
- The department wants to continue planning the Medical Examiner Expansion Project.

FY 26 and FY 27 Key Projects:

- The department seeks to validate toxicology laboratory equipment and begin the N.A.M.E. (National Association of Medical Examiners) accreditation process.
- The Medical Examiner wants to finalize plans and begin the Medical Examiner Department Expansion project.
- The Medical Examiner wants to initiate the department remodel to accommodate increasing staffing levels and expanded operational responsibilities to ensure adequate workspace until the department's expansion project is completed.

Innovation:

The Medical Examiner purchased a hand-held i-STAT system to conduct vitreous electrolyte testing during a death investigation to assist in cause and manner of death determination. This purchase allowed the Medical Examiner to eliminate an off-site testing contract. The department historically conducts vitreous electrolyte analysis on about 167 cases per year. Using the current vendor cost the taxpayers of Hillsborough County $50,100. Using the i-STAT system to conduct the same analysis now only costs $4,125.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Death investigations	11,590	11,352	11,560	11,700
Cremation and out-of-state shipment authorizations	8,693	8,739	8,790	8,840
Indigent/unclaimed body cases	661	672	685	700

Medical Examiner

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 6,442,164	$ 7,045,420	$ 7,387,391	$ 7,719,076
Operating Expenditures/Expenses	1,806,117	2,031,193	2,301,325	2,455,255
Capital Outlay	0	346,896	91,500	5,500
Total	**$ 8,248,281**	**$ 9,423,509**	**$ 9,780,216**	**$ 10,179,831**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 8,248,281	$ 9,268,487	$ 9,672,948	$ 10,027,087
Grants (Not Transportation-Related)	0	155,023	107,268	152,744
Total	**$ 8,248,281**	**$ 9,423,509**	**$ 9,780,216**	**$ 10,179,831**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	48	49	51	51
Funded FTE Positions	45.48	46.48	48.48	48.48

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of supply costs and increased laboratory testing due to overdoses.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.
- Changes in other non-operating expenditures are primarily the result of fluctuations in grant appropriations.

Office of Community Impact

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 634,443	$ 664,601	$ 708,147	$ 910,307
Operating Expenditures/Expenses	81,294	74,653	502,351	741,992
Total	**$ 715,738**	**$ 739,254**	**$ 1,210,498**	**$ 1,652,299**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 715,738	$ 739,254	$ 1,210,498	$ 1,652,299
Total	**$ 715,738**	**$ 739,254**	**$ 1,210,498**	**$ 1,652,299**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	6	6	5	6
Funded FTE Positions	6.00	6.00	5.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, one position is established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to costs associated with establishing the new position.

Parks & Recreation

(813) 744-5978

HCFL.gov/Parks

Hillsborough County Parks & Recreation provides athletic and recreational opportunities for people of all ages and abilities, focusing on Hillsborough County's approximately 1.5 million residents. The department manages and maintains a wide range of facilities, including 52 recreation centers, 49 sports complexes, 12 off-leash dog parks, nine splash pads, eight fitness centers, six gymnasiums, five skateparks, and one performing arts center. The sports complexes include 170 baseball and softball fields, 30 football fields, 53 soccer fields, and three lacrosse fields. In addition, there are 104 non-programmed neighborhood parks consisting of approximately 1,200 acres of open space, 44 miles of walking paths, and 118 playgrounds, courts, and picnic shelters. Adaptive programs for residents with disabilities and special events with community and civic organizations round out Parks & Recreation's offerings.

FY 24 and FY 25 Accomplishments:

- In 2025, Hillsborough County Parks & Recreation partnered with 49 youth sports organizations to provide league play to over 36,000 kids at athletic complexes. Additionally, the department served 2,542 kids through its staff-led basketball, ball hockey, flag football, and soccer programs at recreation sites.
- Hillsborough County Parks & Recreation is expanding its Adaptive Sports program, now offering 68 programs for 955 athletes with physical disabilities. Through strong partnerships and ongoing tracking of participation and accessibility, the County continues to remove barriers and ensure inclusive recreation for all.
- Hillsborough County Parks & Recreation saw outstanding community support, with 12,479 volunteers contributing 491,616 service hours to programs and events. Valued at $34.79 per hour, their work generated an estimated $17.1 million in economic impact, helping expand programs and enhance services for residents.



Parks & Recreation staff and Commissioner Ken Hagan break ground at Cross Creek Park.

FY 26 and FY 27 Core Goals:

- Hillsborough County Parks & Recreation is advancing accessibility through its ADA Transition Plan, now in Phase Three. With a $500,000 budget, upgrades at 10 parks will include improved parking, sidewalks, ramps, railings, counters, and door systems, ensuring all residents can fully access and enjoy county facilities.
- Hillsborough County Parks & Recreation remains among an elite group of 222 CAPRA-accredited agencies nationwide. In FY 26, the department will pursue reaccreditation, continuing to embed national standards into daily operations. This commitment supports excellence, accountability, and top-tier service for residents.
- The 2027–2037 Parks and Recreation Master Plan will assess current and future needs and set a prioritized action plan guiding investment, operations, and policy through 2045. Developed by Renaissance Planning, Stantec, and the ETC Institute, the project began in Feb. 2026 and will conclude in Sept. 2026.

FY 26 and FY 27 Key Projects:

- Hillsborough County Parks & Recreation is partnering with Library Services to create a destination multipurpose site for the Thonotosassa community. The multipurpose site will feature a new branch library, synthetic turf fields, walking trails, restrooms, and additional amenity upgrades.
- The second phase of the SouthShore Sportsplex will strengthen its role as a tournament-grade sports hub in South County. The expansion adds six synthetic turf baseball/softball fields, covered batting cages, a concession stand, restrooms, meeting rooms, a playground, pavilions, a trailhead stop, and additional parking.
- The Cross Creek Park Improvement project is a $12M investment in New Tampa, adding a 16,000-square-foot community center and gym, a walking path, renovated playground, new parking, and green space. The center will host camps, fitness classes, youth sports, and more for the area's 75,000 residents.



Tampa Bay Buccaneers wheelchair football team huddle before a play at the USAWFL National Tournament.

Innovation:

The hardening of the Lesley "Les" Miller Jr. All People's Community Park & Life Center represents an innovative step forward in strengthening Hillsborough County Parks & Recreation facilities for emergency readiness and community resilience. This project enhances the durability and functionality of the existing 40,000-square-foot building at 6105 E. Sligh Ave., Tampa, transforming it into a reliable emergency response location before, during, and after storm events.

Key improvements include installation of a full-building emergency generator system to maintain uninterrupted operations during power outages, as well as impact-resistant exterior windows and storefront systems paired with targeted lobby renovations to protect critical access points. These upgrades significantly improve the facility's ability to withstand severe weather while continuing to serve residents when services are needed most.

The $1,740,520 construction contract is supported by a $1,029,000 CDBG-MIT grant administered by the State of Florida, demonstrating a strategic leveraging of external funding to advance resilient infrastructure. Substantial completion is anticipated in Feb. 2026, positioning the Miller Park & Life Center as a hardened, storm-ready community asset and a model for future facility resiliency investments across the department.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Increased participation in youth and adult sports recreational activities	2,753,622	3,418,693	3,520,107	3,601,408
Customer service satisfaction rating for recreation programming	92%	92%	92-93%	92-93%
Increased participation visitations in recreational activities	3,742,868	3,635,457	3,741,286	3,861,297
Athletics Field-Use Agreement holder compliance documentation submissions	75%	98.95%	99%	99%

Parks & Recreation

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 17,337,199	$ 19,495,179	$ 22,317,798	$ 23,820,763
Operating Expenditures/Expenses	25,231,333	27,058,833	30,758,755	32,496,957
Capital Outlay	527,487	440,740	817,370	453,000
Grants & Aids	0	80,000	80,000	80,000
Total	**$ 43,096,019**	**$ 47,074,752**	**$ 53,973,923**	**$ 56,850,720**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 3,048,260	$ 3,451,852	$ 3,776,353	$ 3,720,261
Unincorporated Area General Operating Fund	40,047,759	43,288,760	49,942,234	52,430,459
Countywide Special Revenue Funds	0	334,139	255,336	0
Unincorporated Area Special Revenue Funds	0	0	0	700,000
Total	**$ 43,096,019**	**$ 47,074,752**	**$ 53,973,923**	**$ 56,850,720**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	377	395	425	435
Funded FTE Positions	258.07	269.14	293.16	299.56

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

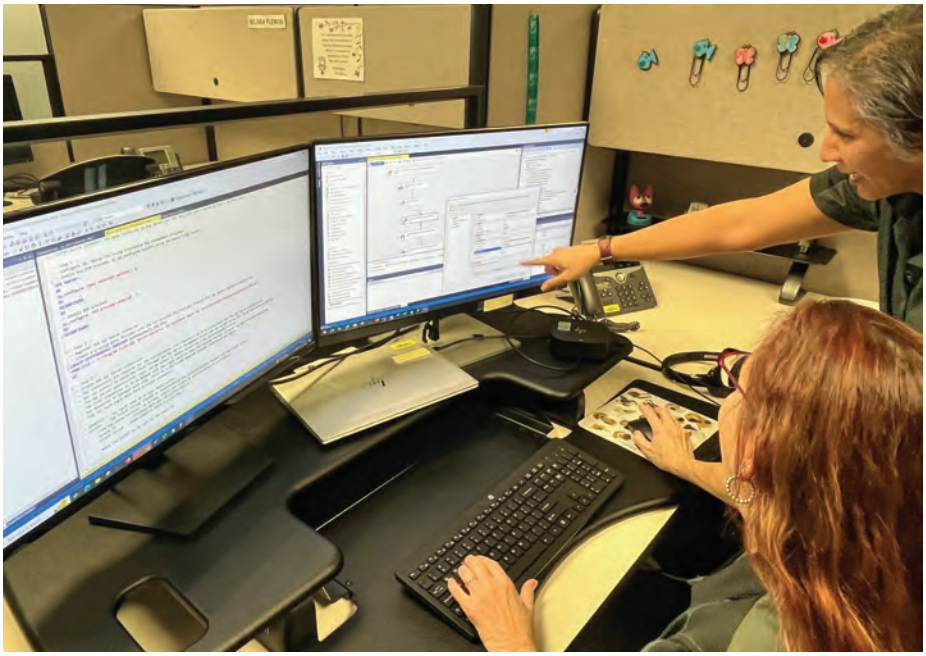
PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, ten positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to higher indirect administrative costs, operating costs associated with additional positions, expansions to youth league programming and security camera systems, the purchase of cooling tents for sandbag operations, and one-time funding for tree fund projects and the update of the Parks and Recreation Master Plan.

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

Performance, Data, & Analytics

The Performance, Data, & Analytics department's vision is to facilitate a 360-degree view of the County's residents and internal processes.
The department utilizes the Azure Business Intelligence Environment (ABIE), Geospatial Analytics, and the Microsoft CoPilot Artificial Intelligence (AI) to govern, warehouse, and explore enterprise-level data. The resulting business insights are visualized using a variety of technologies, including Geospatial mapping, dynamic dashboards, custom-built reports, and on-demand querying of the CoPilot AI.
In support of this vision, the department provides a variety of services, including maintenance of the County's enterprise Geographic Information Systems (GIS) platform, organization-wide database management, oversight of the County's physical documents within the records warehouse, and coordination with Public Safety Answering Points (PSAPs) through the department's 911 administration office. Infrastructure support includes the assigning of street names and addresses; an ongoing inventory and condition coding of the County's transportation, stormwater, and telecommunications assets; and survey and mapping services such as plat reviews and contract management.



Database administrators collaborate on a project.

FY 24 and FY 25 Accomplishments:

- The department successfully enabled all County staff access to the Microsoft CoPilot AI via a "chat" interface. Additional licensed users have this tool integrated with their Office products.
- The Geospatial Services Division worked towards rebuilding a variety of applications including the Development Services GIS viewer, Emergency Management's Hurricane Evacuation Assessment Tool (HEAT), and transitioning parts of the County's GIS environment into the ABIE platform.
- The department improved the support model for providing staff the tools to use AI, including internal meetings and external vendor training.

FY 26 and FY 27 Core Goals:

- One core goal is to restart and revamp the Six Sigma Academy. Another goal for the first-year beginning April 2026 is to "white belt" 100 staff members, with the following year increasing in number and ensuring "green belt" status to one member of each department. This will ensure the County has a forward-facing posture with a mindset of efficiency.
- Another goal is to incorporate AI "agents" into the training modules, support for departments, and internal use. This will allow departments to analyze and improve their internal processes.
- Another core goal is to refine, socialize, and execute a data steward program with partner departments. The data steward will be responsible for the integrity of the host department's data, ensuring interoperability and acting as a subject matter expert for analysis.



The Six Sigma methodoly

FY 26 and FY 27 Key Projects:

- One key project the department would like to pursue is to design, train, and utilize a variety of AI "agents" for specific-purpose tasks. Examples include integration with existing enterprise software (enabling on-demand answers), agenda item writing, and "capacity" reporting for contracts and parcel entitlements.
- Another key project involves assisting the Sherrif's Office with an administrative relocation. This will require planning to ensure 911 operations are not jeopardized and the appropriate equipment, storage, and physical space is in place for a seamless transition.

Innovation:

The department has successfully integrated an AI agent within specific GIS applications. For example, the Hurricane Evacuation and Assessment Tool (HEAT) will now allow residents to use AI to answer complicated questions including "Where is the nearest shelter from my home, what is the available capacity, and will my pet be allowed?" The tool will answer this question in moments and then provide turn-by-turn directions.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Condition code 20% of the County's stormwater assets (~56,000) per year to comply with the National Pollutant Discharge Elimination System permit. Compliance improves the County's Community Rating System score.	300 per day	325 per day	350 per day	350 per day
Review plat submissions in support of the development community. This is a statutory requirement.	120 annually	120 annually	125 annually	125 annually
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

Performance Data & Analytics

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 8,930,870	$ 9,369,868	$ 9,865,496	$ 10,269,375
Operating Expenditures/Expenses	8,540,892	9,179,196	8,678,389	8,880,768
Capital Outlay	1,862,877	0	0	0
Grants & Aids	2,073,090	2,071,940	2,183,894	2,183,894
Total	**$ 21,407,728**	**$ 20,621,004**	**$ 20,727,779**	**$ 21,334,037**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 6,094,694	$ 6,678,789	$ 6,929,871	$ 7,111,085
Unincorporated Area General Operating Fund	4,335,962	4,428,456	4,731,981	5,115,321
Countywide Special Revenue Funds	7,228,348	8,161,604	7,365,924	7,408,386
Transportation Trust Fund	1,163,777	1,241,564	1,574,797	1,593,971
Grants (Not Transportation-Related)	2,468,377	0	0	0
Public Works Solid Waste ResourceRecovery Funds	23,267	22,117	25,041	21,055
Public Utilities Water/Wastewater Funds	93,304	88,474	100,165	84,219
Total	**$ 21,407,728**	**$ 20,621,004**	**$ 20,727,779**	**$ 21,334,037**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	74	74	74	74
Funded FTE Positions	74.00	74.00	74.00	74.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Pet Resources

(813) 301-7387

HCFL.gov/Pets

The Pet Resource Center (PRC) is the County's public animal shelter and community service organization that cares for homeless and unwanted pets. It also provides support for the animal control and law enforcement officers of the County. The department's mission is to make life better for the people and pets of the community through expert assistance and education. Pet Resources is one of the top public lifesaving shelters and has been identified as a leader in public sheltering.

FY 26 and FY 27 Core Goals:

- PRC maintains the highest possible live outcome rate while still protecting the interests of the public and the welfare of the pets. A goal of at least 90% will be maintained and further recognized as an ongoing "no-kill" shelter and program.
- The PRC aims to expand the annual Mega Adoption Event at the Strawberry Festival ground to include more education, training, and resources for area pet owners. The goal is to have at least 10 counties participating in the event that brings in hundreds of adopters.
- PRC will complete the final site selection and preliminary architectural drawing for the new Pet Resources Center to be funded by the Capital Improvement Tax program, which would replace the now 35-year-old existing shelter with a state-of-the-art facility to provide services for the next several decades.

FY 24 and FY 25 Accomplishments:

- In addition to the more than 13,000 pets entering the shelter, another 8,685 pet owners were assisted outside the confines of the shelter through education, assistance, and services. The result is 3,087 fewer pets were taken in because the owner was able to keep their pet. That saved the County over $1.5 million in costs of care had those pets been surrendered.
- The overall success rate for dogs and cats both entering the shelter and not entering the shelter but who were provided services was 94.52%. That makes five consecutive years that PRC has nationally been recognized as a "no-kill" shelter by the Best Friends Animal Society. That ranks the Hillsborough County program among the top counties in the nation for government- operated shelters.
- PRC was nominated for both state and national awards for excellence in the field of animal welfare. Among the categories were public engagement, cooperative community partnerships, innovation in lifesaving programs, and the volunteer program.



A hiker takes a dog on an Adventure Tail outing.



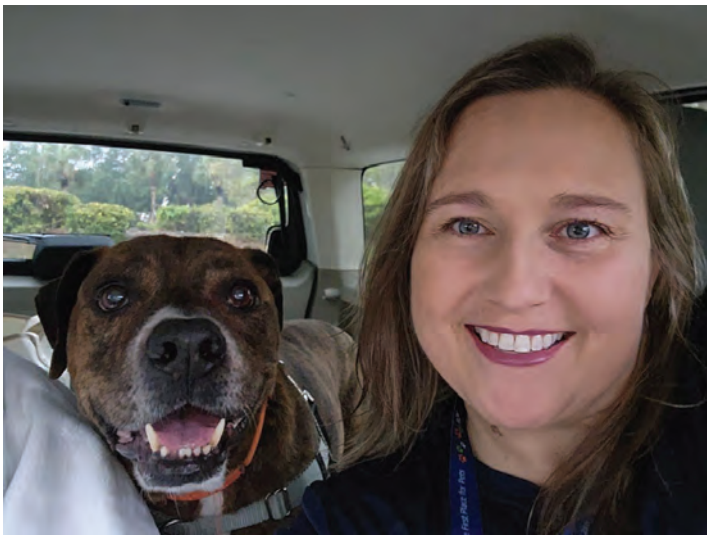
PRC volunteers work to socialize a dog.

FY 26 and FY 27 Key Projects:

- PRC will develop a stronger presence in the community through outreach programming to improve the quality of pet ownership throughout the county. At least 50 events or meetings will be held across the entire county.
- The department plans to complete the final site selection and preliminary architectural drawing for the new Pet Resources Center to be funded by the Capital Improvement Tax program, which would replace the now 35-year-old existing shelter with a state-of-the-art facility to provide services for the next several decades.
- The PRC plans to define in writing what dogs should not be adopted out or sent to rescue due to their potential risk to the safety of the public. Defining the characteristics and behaviors with the input of key stakeholders will allow the community to understand that the PRC not only places a high percentage of pets into homes but also removes dangerous dogs from the community.

Innovation:

The online kennel, which was recognized as the best in the nation for transparency, got an update to make it more user friendly and provide quick access to key data. More photos of the pets are available, highlights can be seen by hovering over photos rather than having to open a record, future addition of video clips are included to show the pet in motion, and more readable and concise information are available, making it easier for people to access key data.



A dog heads for an appearance on television.



Dogs got the chance to select their own Christmas toy.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of dogs and cats entering the shelter that have successful outcomes	93.63%	94.52%	94.85%	94.99%
Percentage of pets licensed in the county	36% of dogs, 8% of cats	38.5% of dogs, 8.5% of cats	39.5% of dogs, 9% of cats	40% of dogs, 10% of cats
Number of hours of volunteerism provided by the public to PRC	22,390	21,698	22,500	23,000
Pets assisted outside the shelter to reduce intake and care costs	4,435	8,685	9,000	10,000

Pet Resources

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 6,764,329	$ 7,410,851	$ 8,272,500	$ 8,796,070
Operating Expenditures/Expenses	3,040,140	3,084,871	3,887,102	3,872,978
Capital Outlay	70,474	0	530,320	105,000
Total	**$ 9,874,943**	**$ 10,495,722**	**$ 12,689,922**	**$ 12,774,048**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 9,583,658	$ 10,154,787	$ 12,222,422	$ 12,306,548
Countywide Special Revenue Funds	291,285	340,935	467,500	467,500
Total	**$ 9,874,943**	**$ 10,495,722**	**$ 12,689,922**	**$ 12,774,048**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	96	97	98	100
Funded FTE Positions	96.00	96.73	97.73	99.73

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- Continuation budget.

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

Procurement Services

(813) 272-5790
HCFL.gov/Procurement
ProcurementServices@HCFL.gov

Procurement Services provides centralized procurement for the acquisition of goods and services in support of all County departments, government agencies, and other offices that choose to use its services. The department's mission is to serve as trusted advisers who passionately, predictably, and promptly source high-value solutions so communities prosper and lives improve. As stewards of public funds, Procurement Services serves with integrity, strives for excellence in every procurement endeavor, and is committed to the fair and equitable treatment of all vendors. Department staff are empowered to take the actions necessary to exceed customers' expectations, add value, and make a positive difference in every transaction within the confines of applicable law, policies, and procedures.

FY 24 and FY 25 Accomplishments:

- Procurement Services deployed trackers that offer increased transparency and stakeholder communication for each step of solicited projects that are available on the County Online Information Network. Key granular data points for a variety of tasks are recorded weekly, and the automated summary provides improved analytics and pinpoint areas to evaluate for process improvements.
- The department established a dedicated "internal" Customer Engagement Team to be the point of contact for requests not answered by procurement tools available on the County Online Information Network. Incoming requests are evaluated to determine priority and the appropriate course of action to ensure that each request is handled efficiently and effectively.
- Procurement Services launched substantial revisions to the procurement procedures and presented the document, and the Procurement Policy, in a new user-friendly format. The searchable, mobile-friendly hub makes it easier for employees and vendors to access key information anywhere at any time.



Procurement Services participates at the Florida Transportation Builders Association 2025 Construction Symposium.



Procurement Services participates in a panel at the 2025 University of South Florida's Government Contracting Networking event.

FY 26 and FY 27 Core Goals:

- Procurement Services seeks to procure the goods and services that County departments and agencies need to deliver quality services to residents and visitors in Hillsborough County.
- The department wants to preserve and strengthen its reliable network of vendor businesses through active engagement, outreach, and support activities.
- Procurement Services seeks to cultivate meaningful and strategic business partnerships to maximize value and support sustainable community prosperity.

FY 26 and FY 27 Key Projects:

- One key project the department is pursuing is to restructure and reformat solicitation documents to increase clarity with its creation, to improve the vendor's experience, and ultimately increase competition with solicited projects.
- Procurement Services seeks to leverage data points from trackers to make informed strategic process improvement decisions with the goal of optimizing workflow processes.
- The department wants to migrate procurement measure data to Power BI that will transform various measures into templated visual reports and dashboards that automatically update on the web after data is entered.



Procurement Services participates at the Disaster Debris Minority Business Enterprise Outreach event (May 2025) on doing business with Hillsborough County.



Procurement Services participates at the National Institute of Governmental Purchasing Reverse Trade Show (June 2025).

Innovation:

Procurement Services adopted a phase-based team structure rather than assigning specific departments to individual teams. Each team now specializes in a defined stage of the solicitation process, thereby improving efficiency, consistency, and service delivery across all County departments. Through this model, the department has advanced operational effectiveness by leveraging digital transformation tools in the County's electronic procurement systems, such as automated workflows to enhance the speed, accuracy, and transparency of the procurement cycle, which results in better outcomes for the County and the public. Procurement Services has built an electronic internal feedback hup to centralize and more quickly address requests from the department's team members. Procurement Services has implemented a RAIC matrix to clarify roles and responsibilities for responsible, accountable, informed, and consulted project tasks to eliminate confusion, improve communication, prevent tasks from being overlooked, ensure clear accountability, and facilitate better decision-making, particularly in complex projects with multiple stakeholders and cross-functional teams. Lastly, the department implemented an OODA loop cycle to observe (O), orient (O), decide (D), and act (A) so that Procurement is poised to make effective decisions by continuously cycling through these stages.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of vendors registered in Euna Procurement using National Institute of Governmental Purchasing (NIGP) commodity codes and the number of vendors registered in Euna Procurement	180,000 /650,000	26,000 + /1.2 million +	27,000 + /1.2 million +	27,000 + /1.2 million +
Revenue generated for the County from Purchasing Card program	$350,560	$371,623 /$21,992 (Amazon Prime)	$350,000	$350,000
Number of contract administration items processed	2773	943	800	800
Total dollar amount and number of all awarded procurements – sourcing events	$722,239,963 /498	$836,335,349 /319	$800,000,000 /300	$800,000,000 /300
Total dollar amount and number of all awarded non-sourced procurements	$238,013,160 /771	$122,794,427 /132	$120,000,000 /130	$120,000,000 /130

Procurement Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 4,199,365	$ 4,246,527	$ 4,858,297	$ 4,849,225
Operating Expenditures/Expenses	202,292	182,102	323,788	319,562
Total	**$ 4,401,657**	**$ 4,428,629**	**$ 5,182,085**	**$ 5,168,787**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 4,401,657	$ 4,428,629	$ 5,182,085	$ 5,168,787
Total	**$ 4,401,657**	**$ 4,428,629**	**$ 5,182,085**	**$ 5,168,787**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	40	41	41	41
Funded FTE Positions	40.00	41.00	41.00	41.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budgtet.

Risk Management & Safety Division

(813) 301-7052
HCFL.gov/Risk

The Risk Management & Safety Division (RM&S) is dedicated to promoting a safe and healthy work environment for all employees while protecting Hillsborough County from financial losses through effective insurance management and loss control practices. The division achieves this by developing, implementing, and continuously improving safety programs, policies, and procedures. The team evaluates existing practices and recommends enhancements to strengthen organizational safety and risk mitigation efforts. RM&S also administers training programs for employees across a range of topics, including general and automobile liability, claims administration, insurance requirements, and workplace safety protocols.

FY 24 and FY 25 Accomplishments:

- Subrogation was pursued from individuals causing damages to County property, resulting in a reimbursement in the amount of $313,664.68 for the fiscal year.
- RM&S has pursued respiratory protection and confined space entry initiatives, developing required policies and coordinating medical evaluations and fit testing. The team provided targeted training and ongoing technical support, enabling departments to address compliance gaps and improve overall workplace safety.
- RM&S led the development of the Safety Outreach Summit, uniting public agencies and private businesses across West Florida to address shared safety priorities. The summit established a collaborative platform that strengthened regional partnerships and enhanced preparedness and resilience.



Safety Team's Anthony Rivera prepares safety data sheets.


Risk Management & Safety Team with Chief Financial Administrator Tom Fesler at Safety Fair.

FY 26 and FY 27 Core Goals:

- One core goal is to strengthen countywide safety culture and engagement by increasing safety awareness and diverse outreach through the Safety Ambassador program, mini stand-downs, fairs, the Safety Liaison program, and the team's monthly safety podcast series.
- RM&S seeks to enhance workforce capability by prioritizing professional development and cross-training for the internal safety team.
- RM&S wants to improve compliance, inspections, and readiness by standardizing the countywide Automated External Defibrillator and ergonomic programs.

FY 26 and FY 27 Key Projects:

- One key project involves countywide safety training modernization and expansion, which will deploy a countywide Learning Management System to establish consistent, accessible, and scalable safety training for all 45 departments and 23 agencies. Metrics: ≥ 2,000 course completions; ≥ 80% of departments logging at least one completion monthly; ≥ 85% knowledge check pass rate; ≥ 80% positive course evaluations.
- Another project involves countywide inspection and hazard reduction, which will conduct targeted inspections across high impact departments and expand the monthly self-inspection program. Metrics: Visit at least 50% of organizations, achieve a 10% reduction in workplace mishaps, and close 90% of corrective actions within 30 days.
- Another project involves vehicle safety and auto accident reduction, which will deploy onboarding and postaccident defensive driving courses, and collaborate with Sunshine Line to integrate the "How's My Driving" program. Metrics: Achieve a 10% reduction in at-fault auto accidents, ensure 100% training completion within 30 days of onboarding, and complete post-incident training in under 10 business days.



County Employee Chris Greco leads confined space entry training.



Safety Team's Anthony Rivera leads CPR training for Head Start.

Innovation:

RM&S is advancing the next phase of countywide safety modernization through several planned innovations. The team will expand multi-channel digital learning by strengthening monthly National Safety Council aligned safety podcasts and introducing additional on-demand content to increase workforce reach and engagement. Project execution will be further enhanced through deeper integration of Asana as the enterprise workflow platform, improving transparency, collaboration, and on-time delivery across all safety initiatives. SmartLink enabled automated external defibrillator monitoring will be fully scaled to automate compliance alerts, ensure continuous device readiness, and eliminate manual tracking gaps. Additionally, RM&S will enhance data driven decision making by expanding the Countywide Safety Metrics Dashboard into a comprehensive analytics hub, providing real time insights that accelerate corrective actions and support year-over-year reductions in incidents and claims.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Defensive driver training Completions	1178	975	1190	1230
Claim intake	1707	2083	1609	1702
Insurance contract renewal	1,257	1,328	1,220	1,257
Subrogation recovery	$318,016.81	$313,664.68	$100,000.00	$100,000.00

Risk Management & Safety Division

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,160,743	$ 1,328,397	$ 1,501,100	$ 1,644,377
Operating Expenditures/Expenses	582,003	607,040	1,030,101	859,644
Total	**$ 1,742,747**	**$ 1,935,438**	**$ 2,531,201**	**$ 2,504,021**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Self-Insurance Funds	1,742,747	1,935,438	2,531,201	2,504,021
Total	**$ 1,742,747**	**$ 1,935,438**	**$ 2,531,201**	**$ 2,504,021**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	13	13	13	13
Funded FTE Positions	13.00	13.00	13.00	13.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily due to reduced costs for maintaining medical and safety equipment.

Small Business Enterprises Division

(813) 829-2650
HCFL.gov/SBE

The Small Business Enterprises Division increases small businesses' access to County procurement opportunities in construction, contractual services, professional consulting services, and commodities. This program strives to support an extensive base of suppliers and vendors, job creation, and business expansion and retention. The division achieves these goals through community outreach, providing capacity-building training for registered small business enterprises and direct relationships with County user departments.

FY 24 and FY 25 Accomplishments:

- The Small Business Enterprises Division held a supplier development showcase (VendorConnect) to introduce and connect registered small businesses with County departments and constitutional offices that contract for goods and services provided by these businesses. This annual showcase helps these small businesses learn about department needs and increases department awareness of the capabilities of these businesses.
- The division provided a new training for registered small businesses to assist in their submission of invoices for payment of goods and services rendered to the County. This training included policy guidance, purchase order protocols, document submission, and best practices to decrease or eliminate delays in payment processing and to support a positive cashflow for these businesses.
- The Small Business Enterprises Division expanded the Small Business Encouragement (SBE) Program and suspended the Minority/Women-owned Business Enterprises (MBE) Program. This expansion created a more robust framework to ensure that local small business enterprises remain highly competitive and continue to play an integral role in the County's procurement ecosystem.



Outreach event to inform small businesses of current and upcoming procurement opportunities.

FY 26 and FY 27 Key Projects:

- The division would like to partner with the County's Small Business Development Center and Entrepreneurial Collaborative Center to host a Small Business Success Summit to strengthen capacity of local businesses. Summit topics will include leveraging business tools and resources, offering access to capital, contracting and bidding expertise, and accessing technical assistance and consulting service.
- Another key project is to offer an enhanced series of capacity building training to strengthen the financial, managerial, and technical skills of registered small business enterprises (SBEs). This training will offer focused workshops to help participants scale their operations and navigate complex contracting requirements.
- The Small Business Enterprises Division would like to host a reverse trade show for registered small business enterprises (SBEs) to facilitate relationship building and networking between prime contractors and subcontractors. This event will help small businesses learn about and connect to opportunities in government and private sector contracting.

FY 26 and FY 27 Core Goals:

- One core goal is to provide greater access to procurement opportunities and a broader base of suppliers and vendors by increasing the number of registered small business enterprises (SBEs).
- The Small Business Enterprises Division would like to offer more strategic planning and contracting opportunities for registered small business enterprises (SBEs) by partnering with other local SBE programs to collaborate on technical assistance and outreach events.
- The division is seeking to expand the number of subcontracted registered small business enterprises (SBEs) on County procurements with small business participation goals and the number of SBE set-aside procurement opportunities.



The Small Contractor Development Program equips small businesses with tools and resources to grow their businesses, secure surety bonding, and compete more successfully.

Innovation:

The Small Business Enterprises Division will identify community and industry groups for partnership opportunities to increase the number of firms registered with the Small Business Encouragement Program and grow the number of firms that participate in a county procurement opportunity. This will include advance notification of upcoming projects in small business and general circulation publications, subscription-based emails, and an e-newsletter to provide businesses with more time for information gathering and matchmaking.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of MBE/SBE firms actively certified	1,036	1,050	1,075	1,100
Use of MBE/SBE firms in County contracting as a percentage of total contract values	15.58%	20%	20%	20%

Small Business Enterprises Division

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 765,487	$ 808,241	$ 828,024	$ 886,825
Operating Expenditures/Expenses	222,897	171,773	530,972	531,516
Total	**$ 988,384**	**$ 980,014**	**$ 1,358,996**	**$ 1,418,341**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 988,384	$ 980,014	$ 1,122,325	$ 1,181,670
Economic Development Activity Fund	0	0	236,671	236,671
Total	**$ 988,384**	**$ 980,014**	**$ 1,358,996**	**$ 1,418,341**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	6	6	6	6
Funded FTE Positions	6.00	6.00	6.00	6.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

Social Services

(813) 272-6770
HCFL.gov/SocialServices

The Social Services department serves some of the most vulnerable residents in the county who require stability or long-term, comprehensive case management services, including basic living needs, housing, education, and/or employment training. In addition, the department is the Emergency Services Function 6 lead for planning and coordination of Mass Care and related emergency human services during a disaster.



Social Services hosts a food distribution event in a food insecure area of the county.

FY 24 and FY 25 Accomplishments:

- The department approved 1,261 applications for households facing eviction, in addition to 11,430 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 for 136 eligible residents.
- The department's Empowerment Program assisted 194 individuals' and/or families' progress towards their financial self-sufficiency goals.



The department conducts the Community Action Board's Executive Team swearing in ceremony.

FY 26 and FY 27 Core Goals:

- Social Services wants to implement CDBG-DR grant initiatives to provide reimbursement, repair, and reconstruction to eligible homeowners impacted by Hurricane Helene and/or Milton. Programs include providing single-family, multifamily, and special populations with a dedicated intake/eligibility center and a call center to ensure accessibility and responsive customer service.
- The department is seeking to partner with the Public Defender's Office to provide weekend hours and wraparound support in the university area, eliminating barriers for residents who cannot travel downtown during standard business hours.
- Social Services wants to leverage the County's YMCA partnership to provide free memberships to low-income families, including access to swim lessons, youth camps, summer programs, and sports activities. These are opportunities that would otherwise be financially out of reach.

FY 26 and FY 27 Key Projects:

- The department established a dedicated training facility for the ESF-6 Mass Care team, training over 1,000 staff and volunteers annually. This team leads emergency sheltering and feeding operations in partnership with Emergency Management during disaster activations.
- Social Services provided right-sized departmental staffing in response to changes in state grant funding and the implementation of automated eligibility technology. The team consolidated operations by closing one underutilized Community Resource Center and strategically reallocating grant-funded positions across remaining centers.
- The department conducted an interactive poverty simulation for Backstage Pass Program participants, showcasing Human Services department programs and services through real-world scenarios that demonstrate how the County supports residents facing hardship.

Innovation:

Social Services created a department Share Point site to increase communication and standardization across all staff. By creating a place to store all current department-related material and updates, staff can easily access numerous tools and communications in real time. The department developed in-house electronic time and effort tracking so staff can submit daily hours of time dedicated to work in a particular funding source. Supervisors and managers can easily monitor time and approve the submissions to ensure grant compliance.



The department provides evacuation shelter worker training.



The Hillsborough Board of County Commissioners presents a proclamation in recognition of Community Action Month.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
The department assists with programs and services to help low-income individuals and families resolve any immediate housing crisis that would result in eviction.	2,861 application approvals	1,261 application approvals	1,300 application approvals	Will depend on funding level
The department assists with programs and services to help low-income individuals, seniors, and families resolve any immediate utility account crisis that would result in service interruption or long-term disconnect.	13,162 application approvals	11,430 application approvals	13,800 application approvals	Will depend on funding level
The department offers job training, tuition assistance, and/or higher education scholarships to low-income, motivated individuals, which helps them obtain necessary skills to gain stable employment.	158 individuals	136 individuals	140 individuals	Will depend on funding level
The department 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.	262 households	194 households	210 households	Will depend on funding level
CDBG-DR will provide reimbursement, repair, and reconstruction to eligible homeowners impacted by Hurricane Helene and/or Milton.	Program launches May 2026	Program launches May 2026	200 households	300 households

Social Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 7,248,433	$ 7,441,705	$ 9,554,179	$ 6,512,320
Operating Expenditures/Expenses	467,734	558,610	1,008,932	1,025,760
Grants & Aids	7,314,093	11,167,086	10,177,030	10,239,097
Total	**$ 15,030,261**	**$ 19,167,401**	**$ 20,740,141**	**$ 17,777,177**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 7,267,133	$ 6,378,742	$ 7,789,330	$ 4,667,435
Countywide Special Revenue Funds	0	0	0	0
Grants (Not Transportation-Related)	7,673,359	12,788,659	12,950,811	13,109,742
COVID Relief Funds	89,769	0	0	0
Total	**$ 15,030,261**	**$ 19,167,401**	**$ 20,740,141**	**$ 17,777,177**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	83	82	69	57
Funded FTE Positions	83.00	82.00	69.00	57.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY 26, six positions were eliminated.
- Position transfers between Social Services and Health Care Services results in six fewer positions.

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Solid Waste Management

(813) 272-5680

HCFL.gov/SolidWaste

The Solid Waste Management Department (SWMD) provides trash collection, disposal, and recycling collection services across Hillsborough County and New Tampa. SWMD welcomes an average of 4,800 new solid waste customers each year. With over 330,000 residential customers relying on the department's services, SWMD performs an average of 1.3 million residential collections per week, ensuring the timely and efficient removal of garbage, recycling, and yard waste from the county's neighborhoods. SWMD provides several services for all county residents, including household hazardous waste, batteries, electronics, paint, and recyclables drop off. The department's vision is to create a sustainable, financially responsible materials management system that promotes community prosperity, public health and safety, and superior customer service.

FY 24 and FY 25 Accomplishments:

- SWMD secured a 25-year contract for the construction of a new recycling materials recovery facility and recyclables processing contract with one of the lowest processing fees in the nation. The new facility, which has the capacity to process 275,000 tons per year, offers the potential to expand recycling programs and save landfill space.
- The department executed a 20-year contract for a landfill gas recovery system to collect landfill gas to produce renewable energy. Once completed, this project will generate a new project revenue of almost $1 million annually while also reducing greenhouse gas emissions.
- SWMD negotiated a 10-year agreement with TECO to sell a portion of electricity generated by the Resource Recovery Facility (RRF) with an expected revenue of $50,000,000. The department entered an agreement with Tyr Energy, Inc. to market electricity from the RRF to utilities at rates greater than the "as available" rate. Revenues are expected to exceed $5,000,000 in a five-year term.



SWMD staff hosts a Community Cleanup event, accepting unwanted household waste and sharing resources. Between FY 24/FY 25, the Community Cleanup Program helped serve 2,410 residents from 23,300 homes across 22 events and properly dispose of 294,000 pounds of waste.

FY 26 and FY 27 Core Goals:

- One goal the department is striving for is to ensure that system capacity is available for growth.
- SWMD wants to divert waste from disposal and expand the County's existing landfill.
- Another goal the department desires is to seek out, evaluate, and implement innovative methods to improve materials management.

FY 26 and FY 27 Key Projects:

- The department is seeking to advance the successful Fire Prevention and Battery Recovery awareness campaign to educate residents on the dangers of improper lithium-ion battery disposal and how to properly dispose of batteries. The campaign recorded a 78% reduced rate of collection vehicle fires compared to the same time last year and a 100% increase in batteries received through drop off programs.
- To divert waste from disposal and expand the County's existing landfill, SWMD is preparing for landfill construction, which will extend landfill life by 35 to 40 years.

Innovation:

To improve materials management and customer service, Communications & Digital Media Department (CDM) and SWMD built an online "Where Does It Go?" search guide to quickly and easily inform customers where and how to discard an item. Since its release (no promotion), CDM has reported over 90% satisfaction rating by customers as evidenced by feedback received. Similarly sized local governments in the Tampa Bay area pay $15,000 to $30,000 annually to an outside vendor to offer this service. Through this innovative partnership, SWMD is able offer this no-cost service to customers to help divert usable materials to recycling programs and save space in the County's landfill. Customers can use the tool at HCFL.gov/WhereDoesItGo.



The Solid Waste Department operates five Community Collection Centers (CCCs) offering convenient drop off, from Monday through Saturday, 7:30 a.m. to 5 p.m. for electronics, paint, batteries, and recyclables for all Hillsborough County residents. The CCCs service over 11,300 residents, recycling 26,000 pounds of recyclables and 76,000 pounds of electronics each month.



Solid Waste staff hosts a presentation to elementary school students about recycling; 88 presentations were given to community groups and more during FY 24/FY 25.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Residential customers receiving curbside trash, recycling, and yard waste collections	308,413	325,968	332,487	339,137
Residential customer tons processed	461,543	477,607	487,159	496,902
Commercial tons processed	383,428	410,720	418,934	427,313
Residents receiving disposal services annually at the County's five community collection centers	308,413	325,968	332,487	339,137
Residents annually who use the household hazardous waste facilities to properly dispose of household hazardous waste, paint electronics, and batteries	22,126	20,808	21,224	21,649

Solid Waste

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 14,160,662	$ 16,490,359	$ 17,630,533	$ 18,675,313
Operating Expenditures/Expenses	146,634,764	168,868,395	181,012,033	181,423,391
Capital Outlay	4,289,733	3,442,406	3,742,279	2,227,287
Total	**$ 165,085,160**	**$ 188,801,161**	**$ 202,384,845**	**$ 202,325,991**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Public Works Solid Waste Resource Recovery Fund	$ 165,085,160	$ 188,801,161	$ 202,384,845	$ 202,325,991
Total	**$ 165,085,160**	**$ 188,801,161**	**$ 202,384,845**	**$ 202,325,991**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	186	187	183	184
Funded FTE Positions	186.00	187.00	183.00	184.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY26, two positions are eliminated.
- In FY27, three positions are established to address an increase in department responsibility.

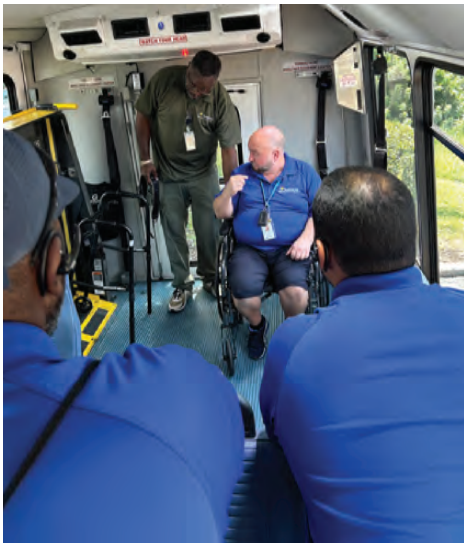
OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of increased insurance assessments and fleet management services.

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

Sunshine Line

(813) 272-7272
HCFL.gov/Sunshine

Sunshine Line helps create equity and community prosperity by offering transportation services to residents who, because of disability, age, or income, are unable to provide or purchase their own transportation and do not qualify for other sources of local transportation. Sunshine Line service provides access to medical appointments, grocery shopping, social services, and other community activities. The department 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 drivers go through wheelchair securement training in a bus.

FY 24 and FY 25 Accomplishments:

- Sunshine Line implemented several new technology-based features including an on-line application tool, SMS text messaging trip pick-up reminders, and a mobile app which allows clients greater flexibility in applying for and using Sunshine Line's services, and provides greater access to service.
- Sunshine Line updated its fleet with 15 new vehicles, which are more fuel-efficient and include new state of the art wheelchair securement equipment.



A group of Sunshine Line drivers are getting ready for the workday.

FY 26 and FY 27 Core Goals:

- Sunshine Line would like to increase service for transportation-disadvantaged residents in growing areas without public transit. By exploring cost-efficient, effective solutions to expand access to essential services, residents can reach healthcare, grocery shopping, and social activities with ease. The department's focus is on strategic growth to meet rising demand while maximizing resources.
- The department wants to continue updating the fleet of vehicles with fuel-efficient, lower-maintenance vehicles featuring innovative securement devices, thereby enhancing service quality, improve ride comfort, and reduce overall costs while ensuring reliable, cost-effective transportation for county residents.
- Sunshine Line wants to expand outreach and support for south county residents where HART is reducing transit service.

FY 26 and FY 27 Key Projects:

- Sunshine Line's key project is to implement a comprehensive camera system on service vehicles to enhance safety, accountability, and operational efficiency. This initiative will support a more secure environment for both passengers and drivers while strengthening service quality. The system will also contribute to improved transparency, support compliance efforts, and enhance overall service reliability.



A Sunshine Line driver and a Lutz Senior Center rider getting into a bus.



Sunshine Line drivers combine professionalism with kindness.

Innovation:

Sunshine Line launched several technology features for its clients. A mobile app provides users with real-time ride tracking, allowing them to monitor their vehicle's location and estimated arrival time. Clients can seamlessly book new trips and cancel existing reservations. A new text messaging feature also provides notifications for trip pickup reminders. In addition, Sunshine Line now has a streamlined on-line application process where residents can apply for services with ease. These innovations not only improve customer experience but also reduce reliance on traditional phone-based scheduling, offering a modern and user-friendly alternative to the call center, while ensuring that live assistance by customer service representatives is available for those who need that service. By integrating advanced technology into its operations, Sunshine Line is setting a new standard in transportation services for the community, ensuring greater accessibility and efficiency for those who rely on this essential program.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
On-time performance (percentage of trips on time)	93%	95%	95%	95%
Customer satisfaction	100%	97%	97%	97%
Improved quality of life for users of service	99%	97%	97%	97%
Increased independence for users of service	99%	97%	97%	97%
Door-to-door trips provided	111,160	112,293	119,030	124,982

Sunshine Line

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 5,545,368	$ 6,350,030	$ 8,582,687	$ 9,089,717
Operating Expenditures/Expenses	3,681,170	4,183,050	4,567,457	5,007,633
Capital Outlay	3,420	0	230,000	536,402
Total	**$ 9,229,958**	**$ 10,533,080**	**$ 13,380,144**	**$ 14,633,752**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 6,711,198	$ 7,555,565	$ 8,574,303	$ 9,723,706
Grants (Not Transportation-Related)	2,518,760	2,977,514	4,805,841	4,910,046
Total	**$ 9,229,958**	**$ 10,533,080**	**$ 13,380,144**	**$ 14,633,752**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	82	83	84	84
Funded FTE Positions	81.50	82.50	83.00	83.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

CAPITAL AND OTHER EXPENDITURES:
- The increase in operating expenditures is primarily the result of one-time funding for the replacement of nine buses.

Veteran Community Services

(813) 635-8316
HCFL.gov/Veterans



The iconic Doughboy infantryman greets visitors to the WWI monument at Veterans Memorial Park & Rear Admiral LeRoy Collins, Jr. Veterans Museum, which is free and open to the public daily.

The mission of Veteran Community Services reflects the needs and optimism of the citizenry in this celebrated region, with a focus on its growing military population. Three distinct teams engage with the community to maximize awareness of events, benefits, and services available to Hillsborough County Veterans and all residents. The Veteran Services team provides military Veterans, their dependents, and survivors with accredited assistance in accessing federal, state, and local benefits. This team acts as a single point of contact for governmental and private agencies concerning Veterans' programs. The Program & Events team coordinates all activities at Veterans Memorial Park and Rear Admiral LeRoy Collins, Jr. Veterans Museum. The park's scenic and central location is a popular regional destination for community gatherings, field trips, large patriotic events, and personal reflection amidst many monuments and greens spaces. The Veterans Resource Center serves as the department headquarters and is co-located on the park's growing campus. The Citizen Board Support team conducts quasi-judicial hearings to support multiple departments including Code Enforcement, Developmental Services, Fire Marshall, Lien Settlements, and Regulatory Compliance. This team ensures residents' due process by preparing and sending legal notices of hearings for violations. Veteran Community Services demonstrates superior agility and customer service for a wide range of community needs.

FY 24 and FY 25 Accomplishments:

- 32,785 clients received free expert assistance from Veteran Services, with an economic impact of over $1.1 billion annually, the highest number recorded of all 67 counties in Florida. Hillsborough remains the largest Veteran-populated County in Florida.
- The Citizen Board Support team assisted the Code Enforcement Board with 1,600 cases to oversee several programs, resulting in $1.1 million revenue during FY 25.
- A new Gold Star Families Monument was installed through the collaborative efforts of local donors, volunteers, and county leaders. A large dedication event was attended by community leaders, local media, and dozens of American Gold Star Mothers and family members.



A new Gold Star Families Monument greets visitors to the Veterans Resource Center on the grounds of Veterans Memorial Park. Free expert assistance is offered to veterans and their families seeking VA benefits and programs.

FY 26 and FY 27 Core Goals:

- As the county's military community grows, so does demand for VA-related services and commitment to increasing awareness of the PACT Act (Promise to Address Comprehensive Toxic Act of 2022). Connecting eligible Veterans to earned benefits is a priority. PACT introduced 23 presumptive conditions related to burn pits and other substances, plus additional conditions in 2025.
- Increasing outreach and awareness that all veterans who meet basic service and discharge requirements who were exposed to toxins, including Camp Lejeune water and other hazards during military service (at home or abroad), are now eligible for VA Health Care without requirement for service-connected disabilities.
- Continued implementation of improvements to enhance the visitor experience at Veterans Memorial Park to include reconstruction of a new Rear Admiral Leroy Collins, Jr. Veterans Museum, as outlined in the USF master plan.

FY 26 and FY 27 Key Projects:

- Installation of a new Buffalo Soldiers Monument at Veterans Memorial Park.
- Improvements to Veterans Memorial Park front entrance, including a new LED electronic sign.
- Completion and grand opening of a new Educational & Cultural Center, Phase II of the Veterans Resource Center on the grounds of Veterans Memorial Park.

Innovation:

As part of the new Education & Cultural Center showcasing the county's military history, Veteran Community Services will feature a high-tech holographic tool intended to generate excitement, "edu-tain" visitors, and capture real stories of veterans and dignitaries.



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

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

Veteran Community Services

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 2,099,194	$ 2,515,056	$ 2,239,972	$ 2,564,690
Operating Expenditures/Expenses	246,287	454,395	426,812	441,047
Capital Outlay	11,508	68,632	0	0
Total	**$ 2,356,989**	**$ 3,038,082**	**$ 2,666,784**	**$ 3,005,737**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 1,958,994	$ 2,381,806	$ 1,944,264	$ 2,079,548
Unincorporated Area General Operating Fund	397,996	656,276	722,520	926,189
Total	**$ 2,356,989**	**$ 3,038,082**	**$ 2,666,784**	**$ 3,005,737**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	23	27	22	25
Funded FTE Positions	23.00	27.00	22.00	25.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for Health insurance is budgeted.
- Position transfer between Veteran Community Services and Code Enforcement result in one additional position.
- In FY27, two positions are established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- The increase in operating expenditures is the result of additional staffing requirements.

Water Resources

(813) 307-1000
HCFL.gov/Water

Water Resources (WRD) provides drinking water, wastewater treatment, and reclaimed water services in the Urban Service Area of unincorporated Hillsborough County.

FY 24 and FY 25 Accomplishments:

- Water Resources continues the installation of Advanced Metering Infrastructure (AMI) for water metering at customer connection points. The AMI system offers several advantages for customers including enhanced data accuracy and billing, leak detection, and improved customer service. Over 110,000 AMI meters have been installed.
- Water Resources' Progressive Design Build Team has begun construction on the new One-Water – South Wastewater Conveyance and Treatment project, which will bring much needed wastewater treatment capacity to the quickly growing South County service area. Through March 2026, the BOCC has approved $491 million towards the project.
- Water Resources has selected the One Water – Drinking Water Facility design engineering team to provide additional drinking water to the quickly growing South County region. The facility capacity will be 60 million gallons per day and in service by 2028/2029.



Installation of a 48-inch pipeline using directional drilling under preserved land.

FY 26 and FY 27 Core Goals:

- Water Resources will deliver high-quality potable water, collect, and consolidate wastewater for treatment, and distribute reclaimed water to support current and future customers for a sustainable economy.
- The department will continue to make public outreach programs a priority to share information and receive community feedback on how best to meet their needs. The department will modify plans and services as necessary to better meet those needs.
- Water Resources will maintain a safe work environment that is cost effective and efficient by planning repairs in advance of emergency situations where possible, and reducing the cost associated with accidents through prevention. Safety objective is a 10% reduction in avoidable incidents each year.

FY 26 and FY 27 Key Projects:

- Water Resources will continue to work on the One Water Program to address the ever-increasing needs of the South Service Area, specifically the Wastewater Conveyance and Treatment and the Drinking Water Facility. This program is a sustainable approach to addressing the committed development and future growth of South County. Several projects are part of this program.
- The department will continue coordination with Tampa Bay Water (TBW) on the new South County Water supply pipeline, which will bring potable water from the TBW Regional Surface Water Plant to the new One Water - Drinking Water Facility in Balm.
- Water Resources will continue the Septic-to-Sewer (S2S) and Low-Pressure Sewer System (LPSS) Conversion in the Gibsonton and Ruskin/Wimauma areas to improve water and sewer service and protect water quality in Tampa Bay. This multi-year program will be constructed in phases using predominantly grant funding.



This rendering shows the new Balm Road Super Lift Station, a key part of the One Water program.

Innovation:

The department's commitment to providing top-tier service to clients through AI software implementation continues. The Enterprise Solutions Division has launched an interactive AI software offering team training modules, real-time feedback, and simulation scenarios which has significantly accelerated the learning and onboarding process for new hires to the contact center. We are also launching an after-hours AI dispatch solution to better coordinate after-hours responses to notifications from over 900 lift stations.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Percentage of planned maintenance versus unplanned repair (planned/unplanned).	80% / 20%	80% / 20%	80% / 20%	80% / 20%
100% of water and wastewater treatment facilities supported by back-up power.	Yes	Yes	Yes	Yes
Number of work-related injuries where injuries could have been avoided.	64	47	52	47
Percent compliance with wastewater treatment plant effluent limits. New performance measure.	99.9%	TBD	>98.5%	>98.5%
Mail correct water bills within six days of collecting data. New performance measure.	98%	TBD	98%	98%

Water Resources

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 74,313,784	$ 79,506,927	$ 94,099,481	$ 98,933,282
Operating Expenditures/Expenses	183,183,233	196,053,933	235,280,335	251,417,246
Capital Outlay	12,626,236	9,629,627	29,303,546	31,400,250
Total	**$ 270,123,252**	**$ 285,190,487**	**$ 358,683,362**	**$ 381,750,778**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 1,148	$ 75	$ 0	$ 0
Unincorporated Area General Operating Fund	70	0	137,862	137,862
Public Works Solid Waste ResourceRecovery Funds	5,013,319	1,762,138	2,660,451	2,588,962
Public Utilities Water/Wastewater Funds	265,108,715	283,428,274	355,885,049	379,023,954
Total	**$ 270,123,252**	**$ 285,190,487**	**$ 358,683,362**	**$ 381,750,778**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	834	850	856	858
Funded FTE Positions	834.00	850.00	856.00	858.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY27, four positions are established to address an increase in department responsibility.
- During FY26, two positions were eliminated.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily due to higher operating costs for chemicals, increased indirect administrative costs, rental equipment needed for emergency maintenance, higher utility service payments to the City of Tampa and Tampa Bay Water, increased transaction costs for electronic payments, rising costs associated with the meter contract, and one-time funding for computer software.

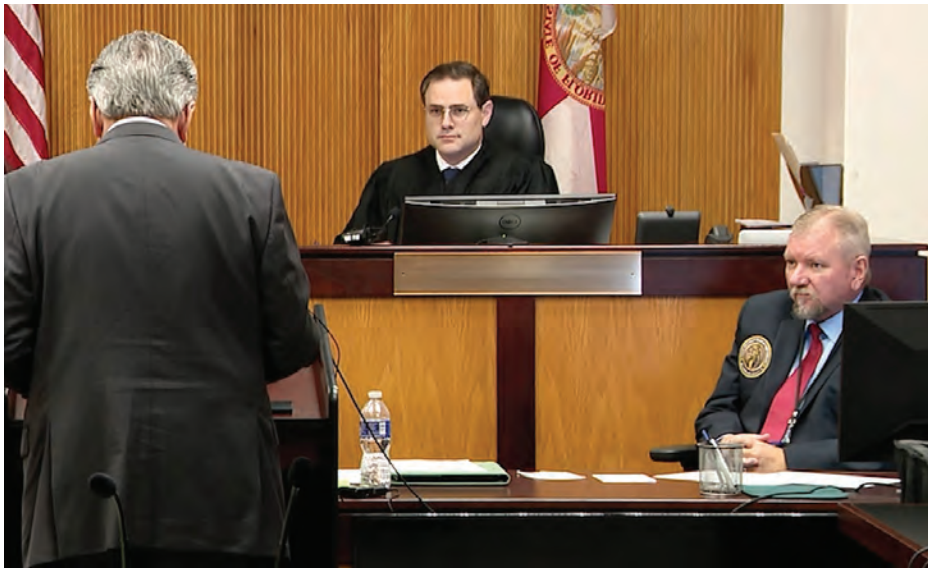
CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures includes funding for new and replacement equipment, as well as the carryforward of one-time funding approved in FY26 for various vehicles and equipment.

Clerk of the Circuit Court & Comptroller

(813) 272-8100

HillsClerk.com

The Clerk & Comptroller is one of seven elected Constitutional Officers in Hillsborough County and fulfills over 1,000 constitutional and statutory responsibilities. The Clerk of the Court is responsible for all Circuit and County Court records. The Clerk also serves as ex-officio clerk of the Board of County Commissioners, Chief Financial Officer, auditor, recorder, and custodian of County funds. The Clerk records documents such as deeds, mortgages, and satisfaction of liens. The office maintains alimony and child support records, issues marriage licenses, performs marriages, accepts passport applications, and auctions real property for nonpayment of taxes or mortgage foreclosures.



Clerk Victor Crist has taken steps to ensure that all judges now have access to properly trained clerks. This prevents judges from having to multitask and will reduce their case backlogs, saving taxpayer dollars.

FY 24 and FY 25 Accomplishments:

- **Returned Taxpayer Money -** Upon taking office, Clerk Crist and his transition team conducted a comprehensive review of every aspect of the Clerk's Office, carefully evaluating operations, expenditures, and internal processes. Through this detailed line-by-line assessment, they identified multiple inefficiencies and opportunities for cost savings, resulting in the return of $1.15 million in unspent taxpayer funds to the County from the 2025 budget.
- **Employee Retention Addressed-** To address high turnover and additional inefficiencies found within the organization, Clerk Crist increased the minimum wage for all positions earning under $20.00 per hour to $20.00 organization-wide. Improving retention in these highly trained roles will strengthen stability and generate long-term cost savings.
- **Training Program Created -** Recognizing the absence of a formal training program, Clerk Crist established a dedicated Training Department and launched Clerk W.I.S.E. (We Inspire Service Excellence). This comprehensive initiative provides both foundational and ongoing professional development for all employees, equipping them to deliver five-star customer service while building the competence and confidence necessary to serve the public effectively.



The Clerk's Office has installed new digital fingerprint scanners in Hillsborough County criminal courtrooms. The technology innovation, designed to enhance court support and improve the accuracy of critical processes, is a partnership between the Clerk's Office, the 13th Judicial Circuit Court, and the Hillsborough County Sheriff's Office. The Sheriff's office is paying for the new scanners, and the Clerk's office installed the scanners and will maintain the technology.

FY 26 and FY 27 Core Goals:

- **Mission:** Dedicated to serving the public by providing excellent customer service, safeguarding records and being fiscal stewards of the public's financial assets and dollars using a county-wide system of checks and balances.
- **Customer Service:** "Excellence in Service" Each employee in our office has one goal: to give our customers 5-star service. We will accomplish this by empowering every team member, nurturing talent, promoting teamwork and recognizing that our success is built upon the contributions of each individual.
- **Community Engagement:** "Don't be a victim" We will empower our residents by informing them about scams and how to avoid them. We will take steps to ensure private information is only accessible when authorized. We will offer alerts to notify residents when records are recorded in their name.

Innovation:

The Clerk's Office has begun incorporating artificial intelligence (AI) into various operational areas. A volunteer team from the University of South Florida Credit Union worked using AI to analyze highly detailed banking service proposals. These AI-generated findings were then thoroughly reviewed and cross-checked by the volunteers. This in-depth100-page analysis guided the Clerk as he awarded the contract to a new bank, saving taxpayer dollars.



Clerk Victor Crist and his team regularly attend community events to connect directly with residents, answer questions, and provide information about the wide range of services offered by the Clerk's Office, including Free Property Fraud Alerts.

FY 26 and FY 27 Key Projects:

- **Contracts Review -** Clerk Crist and his team are conducting an exhaustive review of all outside contracts, evaluating performance, necessity, and cost-effectiveness. So far, several agreements have been canceled or rebid in order to improve service and reduce expenses, ultimately saving money in future budgets.
- **Reorganization of Departments -** The Clerk's leadership team conducted a comprehensive review of the organization's performance and strategic direction, including one-on-one interviews with hundreds of employees. As a result, key departments, including Finance and Courts, are undergoing significant reorganizations to improve efficiency, strengthen transparency, and enhance accountability.
- **New Policy Handbook -** Clerk Victor Crist directed the development of a detailed new policy handbook, built by researching best practices from Clerk offices statewide. These updated guidelines will establish clear, consistent standards to ensure departments operate uniformly, efficiently, and deliver reliable, high-quality service across the organization.

In his first year in office, Clerk Victor Crist returned $1.15 million in unspent funds from the 2025 budget to the County. Clerk Crist said, "We also reduced our 2026 budget by 14 percent, returning $2.04 million or half back to the County for taxpayers."



Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Paychecks issued for County and Clerk employees	167,121	169,754	171,452	173,167
County invoices processed	182,092	151,122	152,633	154,160
Pages recorded into County Official Records	1,703,198	1,769,256	1,712,009	1,719,609
BOCC Agenda Items processed and distributed within 10 days	1,857	1,937	2,000	2,100
Number of check/ACH/wire disbursements	43,326	43,182	42,993	42,822

Clerk of the Circuit Court & Comptroller

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other Non Operating	$ 26,346,508	$ 28,001,320	$ 26,863,470	$ 26,771,396
Total	**$ 26,346,508**	**$ 28,001,320**	**$ 26,863,470**	**$ 26,771,396**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 26,346,508	$ 28,001,320	$ 26,467,020	$ 26,414,996
Countywide Special Revenue Funds	0	0	396,450	356,400
Total	**$ 26,346,508**	**$ 28,001,320**	**$ 26,863,470**	**$ 26,771,396**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	118	117	110	105
Funded FTE Positions	118.00	117.00	110.00	105.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

The Clerk of the Circuit Court and Comptroller budget reflects an intentional reduction of the continuation budget, including the elimination of five positions. Title IV-D incentive funds are no longer necessary. A merit increase and an increase in health insurance is budgeted.

Property Appraiser

(813) 272-6100
hcpafl.org

As required by Florida law, the Hillsborough County Property Appraiser (HCPA) serves the community by fairly and accurately assessing the value of all property each year, including homes, commercial real estate, and tangible personal property (TPP). This includes more than half a million parcels annually. HCPA also administers homestead and other tax exemptions, ensuring eligible property owners receive valuable savings. In addition, the office maintains accurate legal descriptions and ownership maps for all real property in Hillsborough County.

FY 24 and FY 25 Accomplishments:

- Implemented an AI-powered customer service platform to centralize external email intake across departments. The system uses business rules and contextual analysis to route inquiries to the appropriate staff, reducing response times, improving consistency and accuracy, and increasing operational efficiency by minimizing manual triage.
- Launched proactive communication initiatives to keep residents informed on key issues, including storm damage, proposed property taxes, and tax bill timelines. Expanded outreach significantly and mailed 25,000 postcards to new homeowners, encouraging them to apply for homestead exemptions and other tax-saving benefits.
- Expanded the office's partnership with Just Appraised to implement a near-automated deed processing system. This reduced the time from deed recording to public posting from several weeks to about one week, improving transparency, efficiency, and timely public access to property records.
- Contracted with Tyler Technologies to manage and value commercial properties, including Value Adjustment Board defense. This partnership is projected to reduce the budget by $250,000 annually — nearly $1 million over four years — while streamlining assessments, improving consistency through data-driven processes, and maintaining strong representation during the appeals process.
- Mailed approximately 20,000 postcards to new homeowners in the county reminding them to apply for homestead exemption.
- Hosted numerous public and internal governmental agencies to educate individuals about the office's duties, as well as utilization of HCPA website.



Hillsborough County Property Appraiser Bob Henriquez accepts the George Guida Legacy Award in recognition of his leadership and service to the community.

FY 26 and FY 27 Core Goals:

- Value all real and tangible properties in Hillsborough County to meet the requirement of the Property Appraiser's duties per Florida Statute 193.
- Mail Notice of Proposed Property Taxes to all real and tangible property owners in Hillsborough County, as required by state statute.
- Acquire and distribute countywide aerial ortho and oblique imagery for use by all County agency GIS departments.
- Maintain physical office locations throughout the county during weekday business hours and offer 24/7/365 website access to provide the highest possible quality of service to citizens of Hillsborough County.
- Administer all property tax exemptions to fulfill the statutory requirements of the Property Appraiser's duties.

FY 26 and FY 27 Key Projects:

- Launched Phase 1 of the Tangible Personal Property (TPP) application, enabling online and scanned submissions with intelligent forms that reduce errors. Staff can review and process applications digitally, with approved data auto-populating into the system, streamlining workflows and reducing manual steps for both customers and staff.
- Enhanced webpages with a customer portal for reporting property damage and a self-service FEMA 130% letter generator. Added a Public Records Request system, improved the Greenbelt Application, and upgraded VPN firewall security, streamlining operations while improving access, responsiveness, and overall customer experience.
- Began a partnership with Hillsborough County GIS to host and maintain HCPA's ArcGIS Enterprise system, including hardware, data, and licensing. This ensures system reliability and security while avoiding an estimated $35,000 annually in third-party hosting costs.

Innovation:

The office continues to modernize operations through the strategic use of technology, automation, data analytics, and public-private partnerships to improve service delivery, transparency, and efficiency. By implementing AI-driven customer service tools, expanding digital self-service platforms, enhancing cybersecurity, and leveraging advanced imagery and analytics for property review, the office is streamlining internal processes while providing faster, more accurate, and more accessible services to Hillsborough County residents.



Hillsborough County Property Appraiser Bob Henriquez with the office's Disability Outreach Coordinator during a "Coffee with Coach" event, providing information on disability exemptions.



Hillsborough County Property Appraiser Bob Henriquez participates in an on-camera interview in his office.



Hillsborough County Property Appraiser Bob Henriquez joins fellow constitutional officers during a Leadership Hillsborough panel discussion.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of Parcels Per Employee	4,362	4,992	5,204	5,552
Budget Per Number of Parcels	$28	$27.68	$27.38	$27
Budget Per Capita	$10.12	$10.33	$9.96	$9.90
Average Tangible Personal Property Application Processing Time	N/A	N/A	Reduce by 20%	N/A
Percentage of Tangible Personal Property Filings Submitted Electronically	N/A	N/A	60-70%	N/A
Expand Customer Self-Service and Cost Efficiency	N/A	N/A	Launch and maintain new digital tools (customer portal, FEMA 130% letter generator, Public Records Request system) while leveraging the Hillsborough County GIS partnership to avoid approximately $35,000 in annual third-party hosting costs and ensure secure, reliable GIS operations.	N/A

Property Appraiser

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other Non Operating	$ 14,852,065	$ 14,723,012	$ 15,668,087	$ 17,026,404
Total	**$ 14,852,065**	**$ 14,723,012**	**$ 15,668,087**	**$ 17,026,404**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 12,134,719	$ 12,005,576	$ 12,787,571	$ 13,736,947
Unincorporated Area General Operating Fund	2,202,204	2,201,690	2,345,184	2,629,639
Library Tax District Special Revenue Fund	451,008	451,435	480,809	525,195
General Obligation Bonds Sinking Funds	64,134	64,311	54,523	134,623
Total	**$ 14,852,065**	**$ 14,723,012**	**$ 15,668,087**	**$ 17,026,404**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	120	114	110	106
Funded FTE Positions	120.00	114.00	110.00	106.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

The Hillsborough County Property Appraiser is not required to submit their budget to the County for consideration during the budget process. They submit their budget directly to the State of Florida for approval. Once approved by the State, the Property Appraiser provides the County a copy of the approved budget.

Office of the Public Defender

(813) 272-5980
pd13.state.fl.us

The Office of the Public Defender is provided for in the Florida Constitution and is statutorily required to represent indigent persons who are charged with felonies (including homicide), misdemeanors, criminal traffic offenses, violations of probation, and violations of local ordinances. Attorney's representation included juveniles who are alleged to be "delinquent" (i.e., charged with misdemeanor or felony crimes). Assistant Public Defenders also represent individuals held under the "Baker Act" as well as persons detained under the involuntary Civil Commitment for Habitual Sexual Predators Act.

FY 24 and FY 25 Accomplishments:

- PD13 launched a successful awareness campaign for the 2026 kickoff of the community outreach initiative, PD13 Street Legal. Street Legal is an innovative holistic program designed to bring the services of the Public Defender's Office and community partners directly into underserved neighborhoods.
- Introduction of AI improving efficiency and quality of work product.
- During fiscal year 2025-2026, Ms. McLean's first year in office, the PD13 team completed an internal review of all services, agreements, and purchases to reevaluate the current needs of the office to ensure fiscal responsibility. As a result, services that were no longer necessary were eliminated and some others were streamlined, reducing costs and improving processes.



Members of PD13 participate in Tampa's Paint Your Heart Out event, helping community members in need by painting homes for those who are physically unable to complete the work themselves and cannot afford to hire professional painters. It was a meaningful opportunity to give back and support the community.

FY 26 and FY 27 Core Goals:

- **Expanding Access:** Launch the PD13 Street Legal initiative providing preventative and restorative services to people in the community where they live, work, and worship. Expansion of mental health initiatives and programs.
- **Holistic Support:** Through the services (legal, healthcare, financial, employment, etc.) provided by the PD13 Street Legal initiative, we focus on treating the entire person. Our goal is to lift barriers that often result in an individual becoming involved in the criminal justice system and to reduce recidivism for those who are currently navigating the system.
- **Building Trust:** Continue building a presence in the community. By meeting people where they work, live, and worship PD13 will consistently foster relationships with the community it serves. PD13 will maintain a presence at community events such as parades, festivals, and meeting engagements. It also will persist in its "boots on the ground" efforts to spread awareness of the Street Legal initiative by canvassing the neighborhoods and visiting local business owners.



Investigator Sheila Miranda organized a Thanksgiving food drive for Metropolitan Ministries, providing Thanksgiving meals for families in Hillsborough County that can't afford a Thanksgiving meal.

FY 26 and FY 27 Key Projects:

- **PD13 Street Legal launch.** Street Legal is an innovative holistic program designed to bring the services of the Public Defender's Office and community partners directly into underserved neighborhoods. The event takes place every third Saturday of every month, from 10 a.m. to 1 p.m. at the University Area Community Resource Center.
- Evaluate and research options for the expansion of mental health court programs and resources.
- Expand communications (social media and marketing) to spread awareness of the Street Legal program.

Innovation:

PD13 Street Legal is a new community-based initiative of the Hillsborough County Public Defender's Office, the government agency representing people who can't afford to hire lawyers in criminal court. The initiative is designed to bring legal knowledge, resources, and trust directly to the people the office serves before a courtroom is ever involved. Attorneys and staff members go to neighborhood community centers across the county armed with legal knowledge about how to navigate criminal cases and how to keep small problems from turning into large ones. They'll also bring information about resources for housing, medical and food assistance and more. The idea is to help residents help themselves before fixable problems grow into years in and out of the justice system.



Members of PD13 participate in the Great American Teach In, educating students on what the office does and leading them in a mock trial involving stolen cookies.



PD13 donated school supplies to schools in Hillsborough County.



PD13 donated around 120 gifts to Muller Elementary's Head Start class that is filled with less-fortunate kids, giving them a Christmas filled with gifts.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of clients appointed to the Office of the Public Defender.	40,750	42,853	48,670	52,499
Discovery filed. Documents, reports, photos, or anything that can be filed to prove or disprove a case.	649,074	725,000	772,143	883,150
Number of cases the office has been appointed/reappointed to.	48,472	53,179	57,222	61,462

Public Defender

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Operating Expenditures/Expenses	$ 1,102,797	$ 1,345,070	$ 1,512,093	$ 1,673,312
Capital Outlay	(25,070)	0	0	0
Grants & Aids	486,971	787,869	1,136,519	1,329,931
Total	**$ 1,564,698**	**$ 2,132,939**	**$ 2,648,612**	**$ 3,003,243**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 63,408	$ 54,119	$ 163,734	$ 162,264
Countywide Special Revenue Funds	1,501,290	2,078,820	2,484,878	2,840,979
Total	**$ 1,564,698**	**$ 2,132,939**	**$ 2,648,612**	**$ 3,003,243**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily the result of new legal software and IT equipment.

CAPITAL AND OTHER EXPENDITURES:

- The increase in grants & aids is primarily the result of increased appropriations to attract and retain valued workforce talent.

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 our community while preserving the rights and dignity of all. HCSO employs approximately 4,000 professionals and provides law enforcement and 911 dispatch services to more than 1 million residents in unincorporated Hillsborough County, along with detention and court security services countywide. As one of Florida's largest sheriff's offices, HCSO has achieved four consecutive years of crime reduction and remains focused on protecting vulnerable populations while continuously improving operations to meet the needs of our growing community.



HCSO dispatchers play a critical role by coordinating patrol deputies responding to calls for service throughout the county.

FY 24 and FY 25 Accomplishments:

- **Regional K9 Training Facility –** HCSO secured grant funding to build a regional K9 training facility, expected to open in March 2026, that enhances deputy protection, narcotics and explosives detection, and search capabilities for missing persons. The facility provides advanced, specialized training for our teams and serves as a resource for law enforcement agencies across Florida. ·
- **CENETGIX Crisis Alert System –** HCSO implemented the CENETGIX crisis alert system within our detention facilities to enhance safety and emergency response. This technology can pinpoint our staff's location when they request assistance, improve real-time communication, and strengthen coordination during critical incidents, creating a safer environment for deputies, employees, and those in our custody.
- **Sustained Crime Reduction –** Overall crime declined 12.79% in 2025, the largest single-year drop in a four-year downward trend (2022: -6.2%, 2023: -8.23%, 2024: -12.30%). This sustained reduction reflects proactive policing strategies and the creation of specialized units such as our Domestic Violence Unit and Drug Interdiction Unit, focused on prevention, intervention, and holding offenders accountable.



Sheriff Chronister congratulates HCSO's newest deputies following a graduation ceremony.

FY 26 and FY 27 Core Goals:

- **Drive Further Crime Reduction Through Precision Policing –** Build on four consecutive years of declining crime by expanding proactive enforcement strategies, data-driven deployment, and specialized units targeting violent offenders, repeat offenders, and emerging crime trends.
- **Protect the Most Vulnerable –** Strengthen initiatives focused on children, seniors, and victims of domestic violence and exploitation through prevention, early intervention, victim-centered investigations, and strategic partnerships.
- **Modernize Operations and Technology –** Invest in advanced technology, forensic capabilities, aviation and drone expansion, and facility enhancements to improve response times, investigative outcomes, and overall public safety efficiency.

FY 26 and FY 27 Key Projects:

- **Marine Fleet Modernization –** Invest in new patrol vessels to strengthen maritime enforcement, search and rescue operations, and critical incident response along waterways. Updated boats will enhance reliability, expand operational reach, and improve deputy and public safety in coastal and inland environments.
- **Aviation Fleet Enhancement –** Acquire upgraded aircraft to expand aerial patrol, surveillance, search and rescue, and disaster response capabilities. Modern aviation assets improve response times, increase situational awareness, and provide critical real-time intelligence to deputies on the ground.
- **Sheriff's Operations and Communications Centers –** HCSO is developing a modern Sheriff's Operations Center (SOC) and co-located Communications Center to centralize intelligence, real-time crime monitoring, and emergency coordination. Equipped with advanced analytics, dispatch, and monitoring technology, these facilities will strengthen decision-making, enhance multi-agency collaboration, and improve field oversight. Construction begins in 2027, with completion anticipated between late 2026 and early 2028.

Innovation:

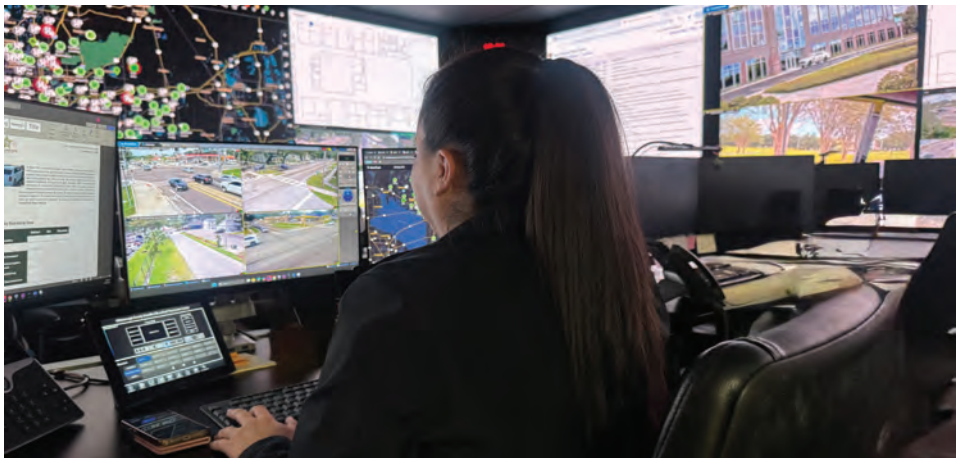
HCSO has continued to implement new programs to provide HCSO employees with options to maintain their mental health. HCSO has a mental health clinician available for HCSO personnel at no cost and HCSO deputy trainees receive mental health and meditation courses during their academy training. HCSO has also expanded physical fitness opportunities for employees by offering more gyms and group fitness courses such as boxing and yoga, to offer employees healthy choices for stress relief. These initiatives will help HCSO's employees maintain healthy stress levels and manage their mental health so they are able to provide the best service possible to the citizens of Hillsborough County.



Each day, HCSO Crossing Guards help create a safe environment for students traveling to and from school by managing traffic and guiding children safely through busy intersections.



Deputies Maxx Black and Marcus Macias welcome students back to school at Mort Elementary School.



An HCSO team member reviews video footage from cameras located throughout the county. Access to this technology helps deputies and investigators gather important information and better understand incidents as they unfold.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of 911 calls received with an anticipated average decrease of 8.17% in calls each year	505,642	469,472	433,658	372,947
Number of traffic/pedestrian stops with an anticipated average increase of 8.26% in stops each year	210,029	249,088	253,711	275,747
Total number of Computer Aided Dispatch (CAD) calls with an anticipated average increase of 2.71% each year	1,285,869	1,368,506	1,378,245	1,412,204

Sheriff's Office

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other Non Operating	$ 612,830,640	$ 653,302,922	$ 686,137,207	$ 698,073,214
Total	**$ 612,830,640**	**$ 653,302,922**	**$ 686,137,207**	**$ 698,073,214**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 426,720,765	$ 439,354,724	$ 466,052,384	$ 472,042,066
Unincorporated Area General Operating Fund	183,499,145	192,258,892	199,279,730	198,303,451
Countywide Special Revenue Funds	2,610,730	21,689,306	20,805,093	23,727,697
Self-Insurance Funds	0	0	0	4,000,000
Total	**$ 612,830,640**	**$ 653,302,922**	**$ 686,137,207**	**$ 698,073,214**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	4,072	4,069	4,144	4,143
Funded FTE Positions	3,807.00	3,831.00	3,927.50	3,928.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

The Sheriff's budget focuses on the efficient delivery of core services that impact the safety and well-being of County residents. This budget maintains competitive compensation to support recruitment and retention, invests in employee development and training, ensures readiness during emergency events, and supports continued modernization through technology and cybersecurity enhancements.

State Attorney – 13th Judicial Circuit

Tampa Office: (813) 272-5400
Plant City Office: (813) 757-3890
hillsboroughsao.gov

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.



A group of attorneys talk with students from our Big Brothers Big Sisters Mentor Program.



State Attorney Lopez joins Tampa Police Chief Lee Bercaw, Tampa Fire Rescue Chief Barbara Tripp, and Hillsborough County Sheriff Chad Chronister for the Gasparilla Children's Parade.

FY 24 and FY 25 Accomplishments:

- Processed over 85,000 criminal referrals.
- Successfully implemented and operationalized a new felony division to improve efficiency and enhancement in prosecution of criminal offenses, continuing the State Attorney's commitment to public safety.
- Improved collaboration with local leaders and community organizations, advancing agency transparency.



State Attorney Lopez and Assistant State Attorney Will Warmke present Sergeant Derrick Warren with the inaugural Suzy Lopez Advocacy Award.

FY 26 and FY 27 Core Goals:

- Continue addressing prosecution of violent juvenile offenders to ensure public safety.
- Continue our focus on gun violence and enforcement of mandatory minimum sentencing to punish firearm-related crimes.



Assistant State Attorney Chinwe Fossett prosecuting a first-degree murder trial.

FY 26 and FY 27 Key Projects:

- Develop additional communications systems necessary to keep crime victims informed of the criminal justice process.
- Continue to utilize statewide data platforms to provide transparency and accountability to the community.
- Analyze prosecutorial processes to help reduce recidivism, increase safety, and enhance trust within the community.

Innovation:

Installed an in-house systems upgrade designed to support custom workflows while significantly improving operational productivity, strengthened security controls through a multi-layered approach, and adapted a new comprehensive backup system ensuring continued operations during power outages.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of cases managed as mandated by F.S. 27.02	85,088	85,703	86,560	87,426
Number of cases per FTE (number of attorneys = 129)	660	664	671	678

State Attorney - Part I

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Operating Expenditures/Expenses	$ 1,572,953	$ 1,645,831	$ 2,090,878	$ 2,090,878
Capital Outlay	109,443	34,634	485,350	146,100
Grants & Aids	1,802,087	1,892,191	1,919,644	2,234,412
Total	**$ 3,484,483**	**$ 3,572,655**	**$ 4,495,872**	**$ 4,471,390**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 358,145	$ 319,007	$ 553,544	$ 553,544
Countywide Special Revenue Funds	3,126,339	3,253,648	3,942,328	3,917,846
Total	**$ 3,484,483**	**$ 3,572,655**	**$ 4,495,872**	**$ 4,471,390**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

OPERATING EXPENDITURES:
- Continuation budget.

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.
- The increase in grants and aids expenditures is primarily the result of increased appropriations to attract and retain valued workforce talent.

State Attorney Part II - Victim Assistance

(813) 272-6472
hillsboroughsao.gov

The Hillsborough County Victim Assistance Program, within the Office of the State Attorney for the Thirteenth Judicial Circuit, provides support and advocacy for victims of crime who reside in Hillsborough County or who were victimized within the county. The program serves as a liaison between the State Attorney's Office and victims, helping ensure clear communication and guidance throughout the criminal justice process. We offer a broad range of essential services designed to support individuals affected by crime. Our team assists victims in navigating the criminal justice system and coping with the aftermath of traumatic experiences, while working to ensure their legal rights are protected and their personal well-being is supported.

FY 24 and FY 25 Accomplishments:

- New technology now allows the program to send court notification information to crime victims through text message software. For years, victims have asked for this capability, and this advancement helps ensure they receive timely updates about their cases.
- The Victim Assistance Program currently has a victim advocate at the Plant City Courthouse on Fridays to address the needs of victims in eastern Hillsborough County who may not normally travel downtown. The advocate assists walk-in victims and provides support to individuals attending court hearings.
- The Victim Assistance Program has partnered with other victim assistance programs throughout the state to develop a "best practices" approach to serving crime victims, helping ensure consistent, effective, and compassionate support.

FY 26 and FY 27 Core Goals:

- The program notifies victims of important court dates and proceedings, helping ensure they remain informed and engaged throughout the criminal justice process. This communication can contribute to stronger case participation and a safer community.
- The program assists and educates victims of crime, providing resources and information that help improve personal safety and strengthen community awareness.
- The program provides escorts to court hearings and depositions when needed. This support encourages victim participation in the prosecutorial process while offering reassurance and assistance to both victims and prosecutors.

FY 26 and FY 27 Key Projects:

- The program continues to strengthen collaboration and working relationships with community partners by participating in awareness events throughout Hillsborough County. These events provide opportunities for networking, increasing awareness of program services, and highlighting program accomplishments.



Victim Assistance Program employees promote Victims' Rights Week.

- The program continues its work with S.P.A.N. (Service Providers Advisory Network), the FPAA (Florida Prosecuting Attorney Association) Domestic Violence Advisory Committee, and S.A.R.T. (Sexual Assault Response Team) by participating in forums that educate the community on important topics such as available resources, services for special victims, domestic violence, sexual assault, and human trafficking.
- The program continues exploring ways to leverage technology to enhance how it serves victims of crime in Hillsborough County. Examples may include the use of online platforms, safety and resource apps, and video conferencing to improve accessibility, communication, and support services for victims.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Number of notifications provided to victims	512,854	599,726	N/A	N/A
Number of victims assisted	44,460	44,220	N/A	N/A
Number of escorts provided	1,339	1,375	N/A	N/A
Number of victims assisted in the Special Victims' Unit (Sex Crimes & Crimes Against Children)	405	851	N/A	N/A
Number of cases worked where the charges were Murder, Attempted Murder, Vehicular Homicide, Manslaughter, and Gun Violence	562	413	N/A	N/A

State Attorney - Part II (Victim Assistance)

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 2,479,557	$ 2,501,963	$ 3,202,442	$ 3,395,420
Operating Expenditures/Expenses	78,991	74,699	118,091	119,257
Total	**$ 2,558,549**	**$ 2,576,662**	**$ 3,320,533**	**$ 3,514,677**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 2,558,549	$ 2,576,662	$ 3,320,533	$ 3,514,677
Total	**$ 2,558,549**	**$ 2,576,662**	**$ 3,320,533**	**$ 3,514,677**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	33	33	33	33
Funded FTE Positions	33.00	33.00	33.00	33.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

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.

FY 24 and FY 25 Accomplishments:

- The Supervisor of Elections conducted three countywide elections with transparency and accessibility, and reported the timely, reliable results of more than 679,000 ballots cast in the General Election - giving citizens a voice in choosing our nation's president, members of the U.S. Congress, state legislators, Hillsborough County elected officials, and others.
- The office successfully implemented contingency plans to address challenges from Hurricanes Helene and Milton just weeks before Early Voting for the General Election. By proactively preparing for the unexpected, having redundancies in place, and executing well-defined recovery plans, 27 Early Voting sites and 239 Election Day sites were fully staffed and open for voting.
- The office developed the Clerk's Election Dashboard, a digital application that replaced paper-based processes, enhanced communication, and empowered Clerks with streamlined, accurate, and sustainable solutions. By providing real-time updates, centralized resources, and automated workflows, it improved efficiency in polling places.



Voting in person is quick and easy because the elections office sets up dozens of Early Voting sites and hundreds of Election Day sites for each countywide election.

FY 26 and FY 27 Core Goals:

- The office will provide candidates and citizens with accessible and reliable opportunities to participate in democracy while adhering to Florida's election laws, as it conducts the 2026 Primary and General Elections, a 2026 and 2027 Plant City Municipal Election, a 2027 City of Tampa Municipal Election, as well as special elections and municipal runoffs, if required.
- The Supervisor of Elections will maintain partnerships with law enforcement agencies, technology experts, and other elections administrators so that it can continue to protect the integrity of Hillsborough County's elections through redundant systems, contingency plans, training and best practices, and robust physical security and cybersecurity measures.
- The Supervisor of Elections Office will continue to perform a thorough and ongoing list maintenance program, as outlined in Florida law, to confirm voter eligibility and ensure the voter registration database is as accurate and up-to-date as possible. The office will also continue to remind the public how to look up and update their voter information to keep it current.

FY 26 and FY 27 Key Projects:

- The Supervisor of Elections worked with the BOCC to secure new state-certified election equipment, and then updated training and educational materials related to its election technology. This ensures the office maintains efficient, reliable voting equipment that meets the State's stringent requirements for paper ballots, accessibility, testing, tabulation, and auditing.
- The office has redesigned and updated its website to make voting and election information even easier to find and understand. Updated content and videos will be added to the website to educate voters on voting methods and equipment, testing and audit processes, safeguards that protect the integrity of election results, and any new election laws that may affect the office, candidates, and voters.
- In 2026 and 2027, the Supervisor of Elections will work with candidates running for the Board of County Commissioners, County Court Judge, School Board, Soil & Water Conservation Districts, Community Development Districts, Special Districts, and City of Tampa Mayor and City Council, processing their filing and qualifying forms, fees, petitions, and any required campaign finance reports.



Before every election, the Canvassing Board conducts a public Logic & Accuracy test to ensure the voting equipment is set up to tabulate ballots accurately.



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.

Innovation:

The Supervisor of Elections office developed the Regional Technician Application to modernize how technology-dependent, large-scale in-person voting operations are supported. The application centralized assignments, polling place information, escalation contacts, troubleshooting guides, ticketing assignment/resolution, and real-time notifications into a single mobile platform used by technicians in the field. Check-in and check-out functionality provided the elections office with live confirmation of coverage, while push notifications allowed immediate dissemination of updates or directives. During the General Election, our Regional Technician Application allowed us to maintain real-time situational awareness across 27 Early Voting sites and 239 Election Day polling places, improving accuracy, responsiveness and operational continuity.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Conduct elections that are fair, accessible, and accurate so that residents in the community have a voice in their governance. (Includes potential runoffs; special elections may also be required)	Presidential Preference Primary Election; Primary Election	General Election; Temple Terrace Municipal Election; Plant City Municipal Election; City of Tampa Special Election	City of Tampa Special Runoff Election; SD14 Special Election; Plant City Annexation Election; Plant City Municipal Election; Plant City Runoff Election; Primary Election	General Election; Temple Terrace Municipal Election; Plant City Municipal Election; Plant City Runoff Election; City of Tampa Municipal Election; City of Tampa Runoff Election
Secure and equip enough Early Voting sites and Election Day polling places to ensure voters have convenient access to in-person voting, ample opportunities to vote, and minimal wait times. *(EV = Early Voting; ED = Election Day)*	**Countywide elections:** 27 EV sites, 242 ED polling places	**Countywide election:** 27 EV sites, 239 ED polling places; **Plant City election:** 1 EV site, 1 ED polling place; **City of Tampa special election:** 4 EV sites, 21 ED sites	**Countywide elections:** 27 EV sites, 232 ED polling places; **Plant City elections:** 1 EV site, 1 ED polling place; **SD14 special election:** 11 EV sites, 79 ED polling places; **City of Tampa special runoff election:** 4 EV sites, 21 ED sites	**Countywide election:** 27 EV sites, 232 ED polling places; **City of Tampa elections:** 7 EV sites, 62 ED polling places; **Plant City elections:** 1 EV site, 1 ED polling place
Ensure voters are aware of all three methods of voting. Encourage voting before Election Day to improve efficiency and the voter experience during all in-person voting.	75% voted before Election Day	77% voted before Election Day	At least 65% of voters voting before Election Day	At least 65% of voters voting before Election Day

Supervisor of Elections

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other Non Operating	$ 17,931,295	$ 15,897,835	$ 21,120,520	$ 18,578,736
Total	**$ 17,931,295**	**$ 15,897,835**	**$ 21,120,520**	**$ 18,578,736**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 17,931,295	$ 15,897,835	$ 21,120,520	$ 18,578,736
Total	**$ 17,931,295**	**$ 15,897,835**	**$ 21,120,520**	**$ 18,578,736**

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

The budget for the Supervisor of Elections changes year-to-year based on the number of general and special elections held throughout the year. The FY 27 budget includes funding for critical equipment that has reached its end-of-life, including election day tabulators, mail inserters, and a continued focus on attracting and retaining a high performing workforce.

Tax Collector

813-635-5200
hillstaxfl.gov

In Florida, County Tax Collectors are independent constitutional officers outlined in Article VIII of the Florida Constitution, elected every four years during presidential elections. In Hillsborough County, Tax Collector Nancy C. Millan's office collects and distributes local property, business, and tourist development taxes that fund schools, roads, cities, public safety, and other vital services. The office provides numerous state services locally, including vehicle/vessel/mobile home registrations and titles, driver's licenses and ID cards, disabled parking permits, Florida birth certificates, concealed weapon licenses, and hunting/fishing licenses. All collected taxes and fees are distributed according to Florida Statute to fund essential state and local services.

FY 24 and FY 25 Accomplishments:

- **Governor's Sterling Award for Performance Excellence** - In May 2025, the Hillsborough County Tax Collector (HCTC) received the Governor's Sterling Award, Florida's highest recognition for organizational excellence. The award evaluates performance across leadership, strategic planning, customer focus, workforce engagement, operations, and results. This recognition reflects the work of the HCTC team in serving more than 1 million customers annually. HCTC will continue applying Sterling principles to improve operations and service delivery for Hillsborough County residents.
- **CFX Toll Clearance Integration** - HCTC's partnership with Central Florida Expressway (CFX) allows customers to clear toll violations directly during online vehicle renewals, eliminating barriers that previously prevented thousands from completing registrations. In FY 2025, the integration cleared 29,743 toll violations in a single streamlined transaction. HCTC plans to expand toll clearance options, continuing its commitment to simplifying government services for Hillsborough County residents.
- **Enhanced Customer Intake Process** - To improve the customer experience, HCTC implemented a standardized intake process across all Tax Collector offices, with dedicated teams managing customer flow—from greeting visitors to directing them through the queue system. At HCTC's five busiest locations, digital information boards at the entrance display available services, required documentation, and current wait times, so customers arrive at the window prepared. This streamlined approach has improved operational efficiency and created a more organized, positive experience for everyone.



A Tax Collector Concierge assists customers in the Plant City branch office.

FY 26 and FY 27 Core Goals:

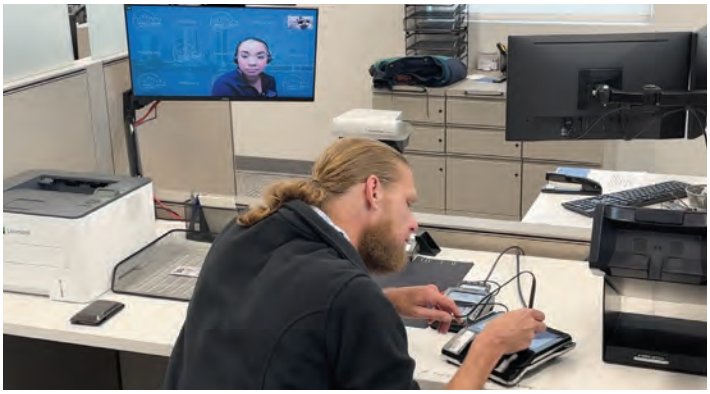
- **Amazing Service Experiences** - HCTC is committed to exceeding customer expectations at every touchpoint — in person, online, and by phone — by reducing wait times, streamlining service delivery, and expanding accessibility through new office locations, a mobile office, and enhanced digital options.
- **Fiscal Accountability and Transparency** - HCTC is committed to responsible stewardship of public resources by improving budget planning, delivering timely and accurate financial reporting, and maintaining strong internal controls — ensuring every taxpayer dollar is used effectively, ethically, and in full compliance with legal requirements.
- **Innovation and Improvement** - HCTC continuously seeks better ways to serve the community by expanding kiosk and online services, modernizing technology systems, leveraging artificial intelligence, and deploying contactless solutions — making government services faster, more convenient, and more accessible for all Hillsborough County residents.



New digital boards at Tax Collector locations provide important information customers need to know for their visit to the office.

FY 26 and FY 27 Key Projects:

- **Pre-visit Preparation and AI** – HCTC is developing pre-screening solutions that allow customers to upload documents, verify requirements, and arrive prepared — eliminating repeat visits and uncertainty. Complementing this, the organization is exploring AI-driven tools including document validation, virtual assistants, and predictive staffing analytics to further enhance service efficiency and customer experience.
- **Northdale Office** – Following the resolution of property acquisition and parking infrastructure requirements, HCTC will advance into the design and build phase of a new branch location — expanding its service footprint to meet growing customer demand in an underserved area of Hillsborough County.
- **Customer Experience Improvements** - HCTC hired a Director of Customer Experience to lead organization-wide efforts in developing and sustaining service excellence. This role will align practices across all customer-facing channels, identify opportunities for improvement, and guide a culture of continuous growth in how HCTC serves customers.



Virtual Agents provide service remotely from the contact center to the Plant City and Southshore branches, allowing the Tax Collector to quickly allocate staff resources to its locations.



The Tax Collector's team was honored to earn the Governor's Sterling Award and to serve as a role model government agency in the state of Florida.



A military service member takes advantage of the registration renewal kiosk at the MacDill AFB Main Exchange.

Innovation:

Virtual Agent Productivity - In FY25, HCTC's Virtual Agent team completed 20,203 transactions, an increase of over 11,500 from the previous year. Currently deployed at HCTC's Southshore and Plant City locations, Virtual Agent stations connect customers directly with team members who work remotely from HCTC's contact center or other office locations. This technology allows HCTC to quickly allocate resources where they are needed most and serve customers faster. As HCTC plans to expand Virtual Agent services to additional Tax Collector office locations, this solution continues to demonstrate HCTC's commitment to working smarter - leveraging technology to deliver efficient, high-quality service.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Customer satisfaction rating is based on feedback/surveys received from public customers served in HCTC's branch offices (text/email survey or comment card and Google Reviews) or by phone. HCTC maintains consistently high customer satisfaction ratings. In FY 2025, HCTC collected 131,840 surveys and 7,685 Google Reviews. Satisfaction is based on top-box survey ratings - Excellent and Very Good.	94%	92%	96%	96%
This measure represents the total number of in-person customers served in HCTC's eight branch offices (excluding branch kiosk customers). Projections are estimates only based on historical trends and population	1,061,312	1,056,259	1,060,000	1,070,000
These figures represent the total number of transactions completed by HCTC for all services, including those completed by mail, online, and in-person. Projections are estimates only based on historical trends and population growth.	2,444,463	2,577,241	2,600,000	2,600,000
This measure represents the total dollars collected for all local and state services provided by HCTC. Projections are estimates only based on historical trends	$3,505,187,901	$3,726,049,342	$3,986,872,795	$4,126,413,343
This measure represents the number of transactions completed per Customer Service Representative. HCTC has close to 300 CSRs working in both our branches and contact center. Projections are based on expected population growth resulting in an increase in transactions.	8,668	8,736	8,800	8,800

Tax Collector

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other Non Operating	$ 47,119,287	$ 49,898,331	$ 55,866,334	$ 62,166,953
Total	**$ 47,119,287**	**$ 49,898,331**	**$ 55,866,334**	**$ 62,166,953**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 35,786,933	$ 37,606,632	$ 41,712,620	$ 47,169,852
Unincorporated Area General Operating Fund	7,889,117	8,661,488	10,077,429	10,732,192
Unincorporated Area Special Revenue Funds	715,527	726,274	782,128	797,420
Transportation Trust Fund	263,555	279,670	281,514	286,994
Library Tax District Special Revenue Fund	1,625,389	1,736,055	1,954,513	2,039,254
Sales Tax Revenue Fund	488,955	511,619	607,715	580,985
General Obligation Bonds Sinking Funds	251,733	267,926	250,415	360,256
Noncommitment Debt Service Funds	98,078	108,668	200,000	200,000
Total	**$ 47,119,287**	**$ 49,898,331**	**$ 55,866,334**	**$ 62,166,953**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	401	418	424	424
Funded FTE Positions	401.00	418.00	424.00	424.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

The budget presented for the Tax Collector does not represent the organization's State approved budget. It represents the dollar amounts that the County Commission has paid or is estimated to pay to the Tax Collector as the statutory fee for collection of taxes on behalf of the County Commission and School Board as a taxing authority. Other taxing authorities paying commissions to the Tax Collector for the collection of ad valorem taxes include the Tampa Port Authority, the Children's Board, HART, the Southwest Florida Management District and Tampa Palms. Florida Statutes require the Tax Collector's operating budget be submitted on or before August 1st of each year and be approved by the Department of Revenue and that commissions be paid to the Tax Collector by the County and other taxing authorities for the collection of ad valorem taxes. The Tax Collector returns excess fees (residual equity) remaining at the end of the fiscal year.

* Fee Funded

Administrative Office of the Courts

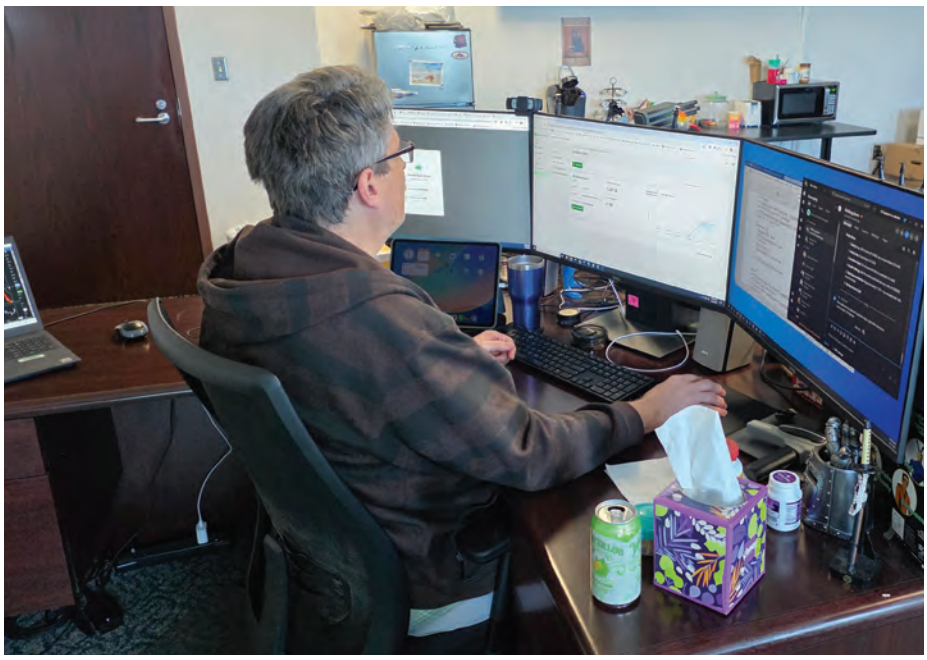
(813) 272-589

fljud13.org

The Trial Court Administrator performs a range of functions to assist the Chief Judge in carrying out administrative duties related to the operation of the County and Circuit Courts within the 13th Judicial Circuit. As executive of the Administrative Office of the Courts, she is responsible for ensuring there are adequate resources available, including personnel and budgetary. The duties range from management of court programs to facilities management. Other duties include but are not limited to: case flow management, information system oversight, court technology and communications, dispute resolution alternatives, the development of policies and procedures, new program and service proposals, public information, interagency coordination, justice administration analysis, program performance audits, contract negotiations, and other administrative duties associated with day-to-day operations of the court.

FY 24 and FY 25 Accomplishments:

- Redesigned technology data backups to send tertiary copies of court data to Veeam Cloud to strengthen disaster recovery plan.
- Installed Starlink satellite internet at primary and backup sites to increase system availability during an internet outage.
- Migrated Court Technology Helpdesk system from FreshService to JIRA to improve inventory tracking, ticket resolution and employee onboarding.
- Migrated Human Resources from SAGE to OrangeHRM for their HR management software to improve onboarding, reporting, and employee management.
- Transitioned from a pilot pro se program in Behavioral Health Programs to accepting general referrals in Family Law Divisions, where parties are represented by counsel.
- Reduced the number of cases on the Show Cause Dockets in the Guardianship division due to increased intensive case management.
- Selected to participate in the January 2026 cohort of the Problem-Solving Court Certification Program for Adult Pretrial Drug Court and the Adult Post-Adjudicatory Drug Court.



An employee configures the “Data Vault” in Veeam Cloud.

FY 26 and FY 27 Core Goals:

- Continue with Criminal Courthouse master planning and site development options, partnering with county personnel and community stakeholders, Hillsborough County Sheriff’s Office, Clerk of the Court, State Attorney, and Public Defender. This goal will address the primary functional and physical deficiencies in the building
- Develop and redesign spaces in the Edgecomb Courthouse & Pat Frank Court Building to accommodate six new County court judges and judicial assistants as to their chambers and courtroom needs.
- Enhance the agency’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.

FY 26 and FY 27 Key Projects:

- Migrate 50% of production servers from VMware to Microsoft's HyperV platform to reduce VMware license cost.
- Move endpoint protection from CrowdStrike to Microsoft Defender to reduce costs and utilize features included in the agency's Microsoft Enterprise license agreement.
- Standardize courtroom technology in all criminal courtrooms.

Innovation:

Work with Court Technology to utilize Webex as a program to text drug court clients.



Starlink Satellite Internet is installed at the Public Safety Operations Complex.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
# of total users supported by Judicial Automated Workflow System (JAWS)	57,513	50,950	58,194	70,000
% Graduation Rate in Drug Court Pre-Trial Intervention cases.	74%	63%	65%	70%
Juvenile Diversion Programs Successful Completion percentage.	77%	78%	78%	78%
# of Guardianship reviews by Guardianship Case Management to ensure compliance with the statute and the courts directives.	4,991	4,611	4,700	4,800
# of Supervised Visitations at the Children's Justice Center ordered by family law, dependency or domestic violence judges.	1,348	1,185	1,277	1,314

Administrative Office of the Courts -13th Judicial Circuit

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 5,129,270	$ 5,663,303	$ 6,475,734	$ 7,079,277
Operating Expenditures/Expenses	6,448,952	6,417,596	14,992,488	14,738,883
Capital Outlay	177,803	245,657	257,000	250,000
Total	**$ 11,756,026**	**$ 12,326,555**	**$ 21,725,222**	**$ 22,068,160**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 3,394,701	$ 3,484,993	$ 4,106,153	$ 4,260,877
Countywide Special Revenue Funds	7,844,704	8,411,510	15,946,045	15,957,878
Grants (Not Transportation-Related)	516,621	430,053	1,673,024	1,849,405
Total	**$ 11,756,026**	**$ 12,326,555**	**$ 21,725,222**	**$ 22,068,160**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	62	62	62	63
Funded FTE Positions	61.70	61.70	61.70	62.70

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY26, one position was established to address an increase in department responsibility.

OPERATING EXPENDITURES:
- Continuation budget.

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

Environmental Protection Commission of Hillsborough County

(813) 627-2600

epchc.org

The mission of the Environmental Protection Commission of Hillsborough County (EPC) is to protect the natural resources, environment, and quality of life in Hillsborough County. EPC accomplishes this by protecting air, water, and soil from pollution, in addition to safeguarding wetlands and helping control nuisances such as noise and odor. EPC promulgates relevant environmental rules and based on these rules issues permits and authorizations. Agency staff conduct 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.

FY 24 and FY 25 Accomplishments:

- EPC awarded over $500,000 in Pollution Recovery Fund (PRF) grants for eight projects to restore polluted areas, mitigate the effects of pollution, and enhance pollution control activities in Hillsborough County.
- A total of 88 acres of previously underused land with environmental complications were revitalized through the Brownfields Program. This program strengthens the local economy by rehabilitating land and increasing property values, while easing development pressure on open spaces and improving quality of life for residents across Hillsborough County.
- EPC and the Environmental Protection Agency (EPA) partnered to deploy innovative continuous lead (Pb) monitoring technology in the East Ybor area. The project aim was to establish the relationship between emissions and monitored concentrations. The study concluded in April 2025.
- 14.36 acres of land within Hillsborough County were placed under Conservation Easements (CE) to ensure permanent protection in their natural state. CE agreements, often voluntary, limit the development of a property thus preserving plant and wildlife habitat; natural resources; and sites of historical, architectural, archeological, or cultural significance.
- Through comprehensive assessments and remedial actions, EPC staff addressed 477 contaminated sites helping to reduce environmental risks, protect public health, and support long-term community well-being.
- EPC actively monitored Tampa Bay segments for general water quality and red tide. Staff also collaborated with partner agencies for seagrass monitoring in Tampa Bay. Over 5,000 monitoring stations were sampled and approximately 100,000 analyses are projected to have been completed by the EPC Chemistry Lab.



EPC staff collect biological samples from Tampa Bay for analysis in EPC's Biology Lab.



An EPC staff member utilizes the Trimble surveying instrument for efficiency during a site inspection.

FY 26 and FY 27 Core Goals:

- EPC aims to enhance institutional knowledge and staff efficiencies through cross-training, succession planning, mentoring, workload analysis, process mapping, and technology improvements. Our goal is to maintain a strong local presence for the growing population and preserve the natural resources of Hillsborough County.
- Staff will continue seeking opportunities to assist Hillsborough County residents by offering pre-application meetings, making staff available to address concerns, including after-hours, and participating in outreach events to educate residents and stakeholders.
- EPC will continue strengthening public and private partnerships through annual environmental and business feedback group meetings. Staff will continue collaborating on regional sustainability and resilience efforts with the Tampa Bay Estuary Program, the Regional Planning Council's Agency on Bay Management, and the County's Resiliency and Sustainability Program.
- Staff will enhance the Old Landfill Redevelopment Program by making information about site locations and project details easier to access and use. Outreach will help residents understand where these sites are located and how they can be safely redeveloped, reflecting EPC's commitment to transparency, environmental stewardship, and sustainable growth.
- 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 our rivers, streams, and bays, ensuring Hillsborough County residents and tourists safe and enjoyable recreational opportunities.



A soil and groundwater remediation pump system is inspected by EPC staff for operational performance and noise compliance

Innovation:

Artificial intelligence (AI) tools are being leveraged within the ambient air monitoring section to improve operational efficiency and data management. AI-assisted development enables advanced Excel-based systems, such as calibration tracking logs, performance dashboards, trend analyses, inventory tools, and quality assurance documentation, to enhance data accuracy and reporting consistency. By accelerating spreadsheet design and reducing manual processing time, AI integration strengthens analytical capacity, supports regulatory compliance, and improves workflow across air monitoring operations.



EPC staff collect surface water samples following a sewage overflow event.

FY 26 and FY 27 Key Projects:

- Through the Green Yard Certification Program and the Green Star Initiative, EPC will recognize automotive repair and salvage facilities that adopt pollution prevention measures and best management practices beyond regulatory requirements. These programs aim to reduce hazardous waste, strengthen public health, and highlight facilities that exceed mandated wastemanagement regulations.
- A Uniform Mitigation Assessment Method (UMAM) Trimble application is being developed to standardize field documentation for wetland impact and mitigation site inspections. This digital tool will streamline data collection, integrate automated georeferenced observations, improve documentation consistency, increase data transparency, enhance review efficiency, and provide more reliable assessment records.
- EPC partnered with the Hillsborough County Transportation Planning Organization, the University of South Florida, and other collaborators to implement a Community Air Monitoring Network. This federally funded project engages citizens in acquiring transportation-related air pollution data to help determine its impact on the public. Grant funding ends in 2026.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Amount of time needed to process State-delegated environmental permit applications.	34 days	23 days	≤ 30 days	≤ 30 days
Amount of time needed to process non-delegated environmental permit applications.	25 days	26 days	≤ 30 days	≤ 30 days
Percentage of time staff resolved noncompliant activities within the 180-day goal.	99%	100%	≥ 95%	≥ 95%
Percentage of time staff met the three-day goal to respond to environmental complaints.	99%	100%	≥ 95%	≥ 95%

Environmental Protection Commission

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 17,338,719	$ 17,922,715	$ 20,344,917	$ 21,524,035
Operating Expenditures/Expenses	1,915,123	1,849,093	2,605,879	2,678,473
Capital Outlay	258,851	375,831	645,093	486,651
Grants & Aids	237,338	161,150	461,297	677,547
Total	**$ 19,750,030**	**$ 20,308,789**	**$ 24,057,186**	**$ 25,366,706**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 13,523,436	$ 14,104,784	$ 14,970,337	$ 15,913,598
Countywide Special Revenue Funds	1,678,984	1,519,599	1,482,728	1,884,559
Grants (Not Transportation-Related)	4,547,610	4,684,406	7,604,121	7,568,549
Total	**$ 19,750,030**	**$ 20,308,789**	**$ 24,057,186**	**$ 25,366,706**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	143	146	135	135
Funded FTE Positions	143.00	146.00	135.00	135.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

CAPITAL AND OTHER EXPENDITURES:
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.
- Changes in other non-operating expenditures are primarily the result of fluctuations in grant appropriations.

Guardian ad Litem Office

(813) 272-5110
guardianadlitem.org

The Florida Guardian ad Litem Office represents abused, abandoned, and neglected children in court and throughout the community. Representation is provided through a multidisciplinary team that includes a Guardian ad Litem Attorney, a certified child welfare professional, and, when available, a trained volunteer or pro bono attorney.

FY 26 and FY 27 Core Goals:

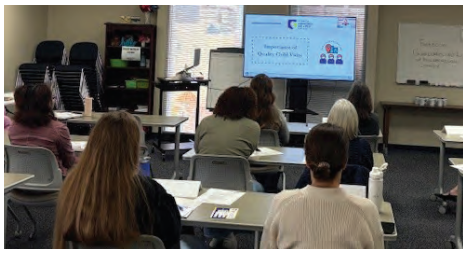
- Increase the number of trained volunteers and pro bono attorneys assigned to children represented by the Florida Guardian ad Litem Office.
- Increase the number of mentors assigned to youth aging out of foster care as they prepare to live on their own.



Guardian ad Litem volunteers and mentors support children involved in dependency proceedings during a holiday assistance event.

FY 24 and FY 25 Accomplishments:

- Provided representation to 2,360 Hillsborough County children involved in dependency proceedings, helping inform court decisions related to safety, placement, and permanency.
- Recruited, trained, and certified 96 community volunteers to serve on Guardian ad Litem multi-disciplinary teams. Supported and engaged 646 Guardian ad Litem volunteers and pro bono attorneys serving Hillsborough County children.
- Supported permanency outcomes for 759 children through reunification, adoption, or permanent placement with relatives.



Community members participate in Guardian ad Litem volunteer training.

FY 26 and FY 27 Key Projects:

- Expand mentorship partnerships and supports for youth aging out of foster care as they prepare to live on their own.
- Implement targeted community recruitment initiatives to increase the number of trained Guardian ad Litem volunteers and pro bono attorneys serving Hillsborough County children.



Managing Attorney Alicia Tarrant meets with a young adult interested in pursuing a legal career.

Innovation:

In FY 24-25, the Florida Guardian ad Litem Office strengthened its structured approach to recruiting, coordinating, and supporting community mentors for youth aging out of foster care. This refinement helps connect older youth with consistent adult guidance and strengthens local engagement as young people prepare to live on their own.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
The Florida Guardian ad Litem Office in Hillsborough County will increase the percentage of children assigned to a volunteer or pro bono attorney.	49% of children were assigned a volunteer or pro bono attorney.	56% of children were assigned a volunteer or pro bono attorney.	50% of children will be assigned a volunteer or pro bono attorney.	55% of children will be assigned a volunteer or pro bono attorney.
The Florida Guardian ad Litem Office in Hillsborough County will recruit mentors for youth aging out of the foster care system.	15 community mentors were recruited.	32 community mentors were recruited.	35 community mentors will be recruited.	45 community mentors will be recruited.

Guardian ad Litem

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 432,949	$ 446,959	$ 566,726	$ 668,007
Operating Expenditures/Expenses	84,031	88,664	132,306	132,632
Total	**$ 516,981**	**$ 535,623**	**$ 699,032**	**$ 800,639**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 516,981	$ 535,623	$ 699,032	$ 800,639
Total	**$ 516,981**	**$ 535,623**	**$ 699,032**	**$ 800,639**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- Continuation budget.

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.

FY 24 and FY 25 Accomplishments:

- The TPO Board approved the Access 2050: Long Range Transportation Plan (LRTP) in October 2024, which addresses travel modes and identifies priorities for the next 20+ years to meet transportation demands within the county and the region. The LRTP is cost-constrained in compliance with federal and state regulations, accounts for population and job growth forecasts, cost-benefit analysis, and public input.
- In preparation for future Brightline passenger rail service along the Interstate 4 corridor, the TPO completed an area study of Ybor City and a travel market analysis to identify connectivity options for passengers to access key destinations within Hillsborough County and beyond. A survey was launched to identify rider preferences, which went viral, allowing us to collect nearly 12,000 responses.
- The Public Participation Plan (PPP) was updated in 2025 with updates every 2 years. It includes the procedures, tools, and strategies for outreach and education on transportation issues. The PPP is a formal commitment that the TPO must uphold, meaning the public engagement practices outlined in the plan are not optional but required actions the agency is accountable for implementing.



In early 2025, the Hillsborough TPO convened a regional summit of attendees from across Florida's Gulf Coast to discuss how to improve safety on our roadways. A day-long program was offered, which included prepared remarks from local and world-renowned safety experts.

FY 26 and FY 27 Core Goals:

- Annual update of the countywide five-year Transportation Improvement Program (TIP), which assigns available federal and state funds and grants to projects within Hillsborough County and allows for public reference of all major projects by local governments and transportation authorities.
- Annually review the performance of the Sunshine Line as the designated Community Transportation Coordinator for Hillsborough County and update the Transportation Disadvantaged Service Plan.
- Maintain Metropolitan Planning Organization (MPOs) certification by U.S. Department of Transportation. Every four years, MPOs serving urbanized areas with populations greater than 200,000 must be certified to carry out the metropolitan planning process in adherence with federal statutes and regulations. Certification is required to receive and program federal transportation dollars.



During the annual public hearing, updates to the Transportation Improvement Program (TIP) were presented to the TPO Board, followed by public comments. The TPO Board approved the TIP, which will result in nearly $5 billion in funding for transportation projects across Hillsborough County.

FY 26 and FY 27 Key Projects:

- The Hillsborough TPO is continuing to lead a regional MPO merger study alongside its counterparts in Pasco and Pinellas Counties. In 2026, Phase 1 will be complete and a draft apportionment plan for the governing board should be identified. Phase 2 will include an operational plan for the merged MPO.
- A corridor study will be conducted along Bearss Avenue near the I-275 interchange to identify opportunities to enhance safety and traffic flow along both Bearss Avenue and perpendicular arterials like US41 NB and SB.
- The Hillsborough TPO will conduct an Intersection Collision Avoidance Safety Program (iCASP) implementation study. iCASP uses a system of hardware and software to predict red light running violations and adjusts the signal to hold red lights at approaches, preventing collisions. The study will develop cost estimates and an implementation plan.



In February of 2025, the TPO was invited to cut the ribbon on a new intersection along Boy Scout Blvd near Manhattan Ave. The intersection experienced multiple fatal crashes over a 5yr period and was prioritized as a critical safety investment by the TPO in 2021, leading it to receive funding from FDOT for implementation

Innovation:

The Hillsborough TPO, with Pasco and Pinellas MPOs, continues to advance the regional MPO merger study. The study will identify a draft apportionment plan for the merged board, as well as a staffing, management and procedural framework for the MPO. The forthcoming study will be the first of its kind and will serve as a blueprint for other MPOs across the nation to follow suit.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Annually update Transportation Improvement Program, approved by U.S. Department of Transportation, identifying projects, and making them eligible for designated state and federal funding within the next five years.	1	1	1	1
Government-in-the-Sunshine meetings of the board and its advisory committees, providing full public access to the transportation priorities and decision-making process.	62	66	66	66

Hillsborough Transportation Planning Organization

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,022,113	$ 1,002,093	$ 1,200,425	$ 2,102,930
Operating Expenditures/Expenses	2,268,551	1,587,526	10,314,297	8,769,004
Total	**$ 3,290,664**	**$ 2,589,619**	**$ 11,514,722**	**$ 10,871,934**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Transportation Trust Fund	$ 0	$ 0	$ 0	$ 1,056,000
Grants (Not Transportation-Related)	3,290,664	2,580,875	11,485,272	9,786,484
Discretely Presented Component Units	0	8,744	29,450	29,450
Total	**$ 3,290,664**	**$ 2,589,619**	**$ 11,514,722**	**$ 10,871,934**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	8	8	8	8
Funded FTE Positions	8.00	8.00	8.00	8.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

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

CAPITAL AND OTHER EXPENDITURES:
- Changes in other non-operating expenditures are primarily the result of fluctuations in grant appropriations.

Planning Commission

(813) 272-5940

PlanHillsborough.org

Plan Hillsborough

The Hillsborough County City-County Planning Commission develops and recommends long-range comprehensive plans to the elected officials of Hillsborough County and the cities of Tampa, Temple Terrace, and Plant City. The agency coordinates land use, transportation, infrastructure, and environmental planning for all four local governments. The agency also provides staff to the Metropolitan Planning Organization and the Hillsborough River Board. The agency mission is:
the Planning Commission promotes, coordinates, and facilitates the involvement of all people in the long-range planning and vision for the community to improve economic development, quality of life, and provides value-added services.

FY 24 and FY 25 Accomplishments:

- Planning Commission staff worked to update the Tampa Comprehensive Plan's Future Land Use (FLU) Section, releasing four different draft versions for community feedback. Over the summer, staff held 15 meetings which resulted in more than 800 attendees as well as over 1,500 comments and survey responses. Tampa City Council recently transmitted the Section to the state for final review.
- Planning Commission staff completed the first step of updating the Plant City Comprehensive Plan by updating the vision statement. Staff collaborated with Plant City staff on a visioning survey which was promoted through several community events, presentations, and media advertisements. The survey results brought in over 1,700 responses and set the stage for forthcoming policy revisions.



Melissa Zornitta, FAICP talks with an attendee at a Plan Hillsborough co-hosted event called Community Conversations, which focused on safe and connected local streets.

- Staff worked on the strategic expansion of the Urban Service Area (USA). Phase 1 has been adopted, expanding the USA Boundary and updated land uses in Balm and Wimauma. Staff updated the fiscal impact model with current demographic estimates and budget figures. This analysis effort added 16,000 acres to the USA, estimating $4 million in potential revenue for the County.

FY 26 and FY 27 Core Goals:

- The Planning Commission will plan for growth and development to maximize the choices available to all residents of Hillsborough County: choices of where they want to live whether urban, suburban, or rural areas; choices in transportation and recreation opportunities; and choices for employment, shopping, and other services.
- The Planning Commission will continue to monitor, evaluate, and update Comprehensive Plans to ensure each addresses the long-range needs of the citizens of Hillsborough County, meets state law requirements, and furthers the visions and strategic plans of all four local governments.
- By serving as staff to the Hillsborough River Interlocal Planning Board & Technical Advisory Council, the Planning Commission furthers the goal of protecting this potable water source, its natural resources, wildlife and habitat, and recreational opportunities available in and along the Hillsborough River, a community asset.



Planning Commission staff discuss residents' thoughts and feedback at a Riverview Plan community outreach event.



David Hey, AICP explains the Coastal High Hazard Area (CHHA) to residents during Tampa Future Land Use (FLU) Section community outreach meetings.

FY 26 and FY 27 Key Projects:

- Planning Commission staff will further analyze the potential strategic expansion of the Urban Service Area along the I-4 corridor and Little Manatee South. The study will continue offering virtual and in-person public outreach opportunities for community input while working to finalize recommendations on future land use and infrastructure needs.
- The Planning Commission will continue the updates to the Comprehensive Plans for Plant City and Temple Terrace. This will include public outreach for community input to update policy language and collaboration with City departments to ensure all components of the plan accurately represent the direction for each City's desired future.
- The Planning Commission will finalize the last phase of updating the Riverview Community Plan. Previous outreach and data analysis from the last year will be utilized to complete the policy language revisions, including a focus on mobility, land use, and community values.

Innovation:

In FY 25, the Planning Commission expanded the use of social media advertising by introducing geofencing to promote public participation. Geofencing is a type of technology that establishes a virtual boundary around a desired area. This tool allows efficient, targeted outreach while being cost effective. Both the Riverview Community Plan Update and the Plant City visioning survey utilized geofencing, resulting in increases in outreach numbers. Over a 30-day period, Riverview's ad reached over 9,000 users. Similarly, the Plant City survey got over 30,000 impressions. This outreach tool enables increased, targeted participation from each communities' residents.



Katrina Corcoran, AICP hands out information about the Plant City visioning survey alongside Plant City staff at a Chamber of Commerce event.



Harmoni McGee and Krista Kelly, AICP attended the Temple Terrace Centennial Celebration to promote projects and studies that highlight the City of Temple Terrace.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Comprehensive plans, amendments, and updates prepared to meet State requirements	Yes	Yes	Yes	Yes
Number of outreach presentations to community or business groups	92	91	90	90
Percentage of customer service surveys rating agency services as "excellent" or "good"	100%	100%	98%	98%
Clients served (online and phone inquiries)	1,825	2,154	1,900	1,900

Planning Commission

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 6,219,150	$ 6,635,883	$ 7,164,983	$ 7,387,291
Operating Expenditures/Expenses	574,601	606,919	678,819	704,428
Capital Outlay	0	9,744	10,000	16,000
Total	**$ 6,793,751**	**$ 7,252,546**	**$ 7,853,802**	**$ 8,107,719**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Discretely Presented Component Units	$ 6,793,751	$ 7,252,546	$ 7,853,802	$ 8,107,719
Total	**$ 6,793,751**	**$ 7,252,546**	**$ 7,853,802**	**$ 8,107,719**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	48	49	50	50
Funded FTE Positions	48.00	49.00	50.00	50.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of software upgrades, contractual services and rental space for public meetings.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of a one-time cost to replace two computer network servers.

Soil & Water Conservation District

(813) 707-1652
hillsboroughswcd.com

The Hillsborough Soil and Water Conservation District (Conservation District) is a State of Florida special district enabled under Florida Statutes Title XXXV, Chapter 582, to ensure the delivery of technical services and education to landowners focused on the long-term sustainability of natural resources associated with agricultural lands in Hillsborough County. The Conservation District was created by local referendum in 1946, and because of the significance of agriculture to Hillsborough County's economy, its history, and culture, the Board of County Commissioners has supported the Conservation District financially since at least the 1970s.

FY 24 and FY 25 Accomplishments:

- In FY2024, the Conservation District's Board of Supervisors began its culture change in response to 2022 legislative mandates, by hiring a new executive director who shared their vision for promoting the long-term sustainability and contributions of rural working lands to Hillsborough County's economy.
- In FY2024, the Board and staff demonstrated its commitment to Hillsborough County's agricultural sector through intentional engagement with agricultural industry leaders while prioritizing efficiency and transparency in its operations and planning efforts.
- In FY2025, the Conservation District's Board of Supervisors documented stakeholder requirements to its first published strategic plan, which was published in early FY2026. Consistent with that plan, the Board converted three unskilled labor positions to agricultural career track technical positions, with funding support from Hillsborough County.
- In FY 2025, the Conservation District made good on its commitment to become a leadership development hub to the agricultural sector by hosting a senior college intern from the University of Florida's College of Agriculture and Life Sciences with roots in the local community.



UF College of Agriculture Senior/Intern Brooke Saunders directly supported development of the Conservation District's Strategic Plan by identifying value-added technical services provided by conservation districts throughout the State of Florida.



Supervisor Gretchen Hoke and family with FDACS Apiary Inspector Ashley Brown, setting the example for other entry level producers, in following mandatory health inspections for the Hokes' beehives.

FY 26 and FY 27 Core Goals:

- The Conservation District will connect its agricultural, rural working land, and green infrastructure customers with conservation programs, which encourage adaptive management for the protection of soil and water resources, ecological services and food security in the Hillsborough County economy.
- The Conservation District will develop a reputation for subject matter expertise in land and small-scale water management techniques, consistent with the needs of agricultural and green infrastructure operations in Hillsborough County.
- The Conservation District proposes to its staff resources to augment the disaster response missions of its Federal, State and local partners with special emphasis on reaching rural property owners outside of the Hillsborough County urban service area.

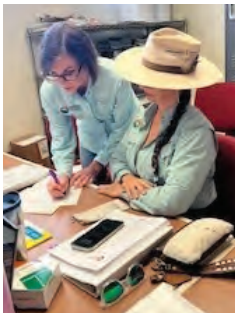


Conservation District Board members and staff joined colleagues for a demonstration of "Virtual Fence" technology, having potential for reducing both herd management costs and impacts to sensitive natural resources; developed in the western U.S., this technology is new to Florida.

Innovation:

The Conservation District stepped onto a path of cultural change beginning in FY 2024, which gained momentum in FY 2025 and FY 2026. The Conservation District is embracing modern media technology in a proactive manner to dramatically increase the public's engagement with technical and programmatic information relevant to the conservative use of land and water resources. Second, the Board is using a more disciplined approach to focus its efforts on rural landowners and operators than in previous decades, acknowledging that other County resource agencies have programs specialized for suburban and urban constituents. Lastly, the District is prioritizing the delivery of its technical services to address gaps in service provided to Hillsborough County agricultural constituents by Federal and State partner institutions.

FY 26 and FY 27 Key Projects



Supervisors Terri Parke and Gretchen Hoke (Parkesdale Farms and Rain Frog Ranch, respectively) sign off on the District's 2025-2029 Strategic Plan

- **Certification of district technical staff as "Conservation Planners."** This training will empower staff to deliver consulting services and prepare conservation plans for its customers, consistent with application requirements for agricultural cost share programs administered by the U.S. Department of Agriculture/Natural Resource Conservation Service, Farm Service Agency, and Florida Department of Agriculture and Consumer Services.
- **Creation and administration of the Conservation District's capital assets fund,** which is proposed to acquire and manage select pieces of farm equipment for lease to small-medium farm operators on a modest fee structure. Fund dollars will come from external sources, separate from the County's contributions to the District's general fund.
- **Develop the Conservation District's Policy Agenda,** called for under its Strategic Plan and the Board of Supervisor's newly adopted By-Laws. The Policy Agenda will establish the Board's technical knowledge base for decision-support, address outdated and missing policies, and inform its participation in the land and water development planning efforts of its local partners.

Performance Measure	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Projected
Conversion and maintenance of the District's public records dating back 10 years to digital format for efficiency and timely public access.	A County-supported administrative staff began collecting records with collaborative support from partner institutions for digital conversion and review by the District's delegated public records retention officer. Ten years of official records of the District (dating back to 2014), were designated for digital retention, per recommendation of the County Clerk's office.	County supported administrative staff completed conversion and sorting of those available records collected and identified as required for retention under FS Chapter 119. All available records recorded for audit, decision support and meeting records were archived to a firewalled County network drive, with gaps in records having been identified for the Board's public record. Records dating back to 2022 also are being served on the District's website for easy public viewing.	County Administrative support continues to ensure that all available, legally-required records and decision support documents are digitally archived to the County-supported network drive, with those documents that are legally required to be immediately available for public viewing (i.e. not protected by confidentiality policies) also being uploaded to District's website, upon approval/adoption by the Board of Supervisors.	Administrative support by the County ensures that the Board's official records are properly archived while also being maintained for public review in an efficient and timely manner.
Realignment of Conservation District resources to deliver technical services to rural landowners and green infrastructure operators.	Assessment of County-supported staff positions for relevance to the Conservation District's mission and realignment with legislative mandates.	Realignment of staff positions and equipment needs with the Conservation District's mission and Strategic Plan, was proposed and approved by County BOCC for funding support in FY 2026.	Conservation District will hire and train two agricultural field technical positions with supporting equipment, subject to certification as "Conservation Planners" and begin delivering those services to agricultural and other green infrastructure-land operators in 2026.	The Conservation District will establish a track record for delivering conservation plans to its customers and show a net increase in the number of cooperating rural and green infrastructure land operators being referred to funding partners for voluntary land and water management cost-share programs.

Soil & Water Conservation District

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 260,288	$ 227,911	$ 492,114	$ 513,758
Operating Expenditures/Expenses	35,823	44,086	127,589	105,335
Capital Outlay	0	0	45,000	45,000
Total	**$ 296,111**	**$ 271,997**	**$ 664,703**	**$ 664,093**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 296,111	$ 271,997	$ 664,703	$ 664,093
Total	**$ 296,111**	**$ 271,997**	**$ 664,703**	**$ 664,093**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	5	5	5	5
Funded FTE Positions	3.50	4.00	4.50	4.50

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

OPERATING EXPENDITURES:
- The decrease in operating expenditures is primarily the result of one-time funding for facility maintenance projects reaching completion.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Value Adjustment Board

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Other Non Operating	$ 637,104	$ 764,191	$ 632,244	$ 651,180
Total	**$ 637,104**	**$ 764,191**	**$ 632,244**	**$ 651,180**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 637,104	$ 764,191	$ 632,244	$ 651,180
Total	**$ 637,104**	**$ 764,191**	**$ 632,244**	**$ 651,180**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	3	3	3	3
Funded FTE Positions	3.00	3.00	3.00	3.00

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase for health insurance is budgeted.

CAPITAL AND OTHER EXPENDITURES:
- Continuation budget.

Capital Improvement Program

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Operating Expenditures/Expenses	$ 20,566,666	$ 21,625,104	$ 178,330,240	$ 164,669,986
Capital Outlay	335,796,666	368,391,507	3,014,684,359	3,410,264,158
Grants & Aids	2,308,363	47,375,953	21,084,412	22,948,378
Other Non Operating	0	6,517,783	88,421,455	111,403,670
Total	**$ 358,671,695**	**$ 443,910,347**	**$ 3,302,520,466**	**$ 3,709,286,192**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 4,801	$ (475)	$ 0	$ 0
Countywide Special Revenue Funds	7,215,167	9,012,187	53,893,527	66,032,881
Unincorporated Area Special Revenue Funds	27,026,849	42,458,077	132,826,512	123,819,662
Transportation Trust Fund	69,434,793	70,087,582	580,552,168	570,925,662
Library Tax District Special Revenue Fund	5,298,251	3,582,879	77,980,044	85,866,009
Community Investment Tax Revenue Fund	25,492,135	33,981,159	221,171,124	207,881,914
Grants (Not Transportation-Related)	4,517,793	4,342,640	23,194,844	19,280,343
COVID Relief Funds	33,381,617	54,175,506	75,123,991	18,878,065
CDBG-DR Fund	0	0	0	174,298,991
Countywide Construction Fund	17,683,181	16,036,398	186,442,690	224,440,231
Unincorporated Area Construction Fund	4,983,739	11,523,808	120,046,928	125,910,561
Communication Services Tax Bonds (2015) Project Fund PSOC	0	(21,404)	0	21,400
BP Oil Spill Proceeds Project Fund	655,804	195,420	8,422,801	6,137,395
Non Ad Valorem Bonds (2019) Project Fund	6,434,831	0	0	0
Environmental Lands Acq & Protect Fund (Parent 30005 - 30009)	3,901,849	11,336,039	42,651,632	34,161,762
Commercial Paper & Credit Capacity Fund	109,985	24,166,957	1,746,475	1,746,473
Public Works Solid Waste Resource Recovery Funds	2,597,653	13,625,485	178,537,163	159,656,567
Public Utilities Water/Wastewater Funds	149,933,249	149,408,086	1,599,930,567	1,890,228,276
Total	**$ 358,671,695**	**$ 443,910,347**	**$ 3,302,520,466**	**$ 3,709,286,192**

Debt Service Accounts

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Operating Expenditures/Expenses	$ 551,094	$ 715,061	$ 12,077,962	$ 19,680,725
Debt Service Costs	154,229,157	197,334,317	201,705,874	640,894,654
Total	**$ 154,780,251**	**$ 198,049,377**	**$ 213,783,836**	**$ 660,575,379**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Unincorporated Area Special Revenue Funds	$ 215,830	$ 175,306	$ 181,338	$ 184,338
Community Investment Tax Revenue Fund	1,007,676	560,361	660,000	407,779
General Obligation Bonds Sinking Funds	9,151,807	9,143,131	8,530,319	8,529,070
Revenue Bonds Sinking Funds	70,568,523	67,741,060	67,920,694	55,431,714
Commercial Paper Sinking Funds	25,536,513	49,184,494	45,582,850	52,963,800
Direct Borrowing and Placement Note SinkingFunds	3,175,583	3,179,828	3,236,299	3,279,721
Public Works Solid Waste ResourceRecovery Funds	12,038,426	35,205,972	14,854,301	14,010,050
Public Utilities Water/Wastewater Funds	25,802,067	25,576,400	64,202,484	518,284,607
Noncommitment Debt Service Funds	7,283,825	7,282,825	8,615,551	7,484,300
Total	**$ 154,780,251**	**$ 198,049,377**	**$ 213,783,836**	**$ 660,575,379**

Governmental Agencies

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Operating Expenditures/Expenses	$ 609,686	$ 485,551	$ 676,736	$ 626,045
Grants & Aids	240,031,984	190,641,869	242,727,136	278,911,811
Total	**$ 240,641,670**	**$ 191,127,420**	**$ 243,403,872**	**$ 279,537,856**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 27,135,862	$ 21,870,597	$ 50,046,582	$ 52,049,108
Countywide Special Revenue Funds	96,044,809	36,689,861	49,978,954	49,396,325
Transportation Trust Fund	2,128,092	2,136,734	2,113,520	2,183,065
Sales Tax Revenue Fund	99,653,991	110,824,074	99,264,816	69,602,358
Commercial Paper & Credit Capacity Fund	15,678,918	19,606,154	42,000,000	106,307,000
Total	**$ 240,641,670**	**$ 191,127,420**	**$ 243,403,872**	**$ 279,537,856**

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

OPERATING EXPENDITURES:

- Decrease in funding for commercial insurance premiums in the amount of $50,691 for the Health Department. .

CAPITAL AND OTHER EXPENDITURES:

- Increase in funding for Tampa Bay Sports Authority -Operations in the amount of $135,433.
- Increase in funding for Tampa Bay Sports Authority -Soccer Complex in the amount of $584,562.
- Increase in funding for Hillsborough County Schools Board Impact Fees in the amount of $417,371.
- Decrease in funding for Florida Department of Juvenille Justice in the amount of $1,000,000.
- Increase in Tax Increment Finance payments to the City of Tampa, Plant City, and City of Temple Terrance in the amount of $1,317,253.
- Decrease revenue from Community Investment Tax increased payments (sharing) to the Tampa Bay Sports Authority by $5,186,938.
- Increase revenue from Community Investment Tax increased payments (sharing) to City of Tampa, City of Temple Terrace, and Plant City by $9,386,249.
- Decrease revenue from Community Investment Tax increased payments (sharing) to the Hillsborough County School Board by $33,861,769.
- FY27 includes an increase in reimbursement for Arena Improvements in the amount of $8,600,000.
- FY27 includes an increase in reimbursement for Raymond James Stadium Capital Improvements in the amount of $55,707,000.

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

Governmental Agencies

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
GENERAL FUNDS				
Countywide General Fund				
Florida Division of Forestry	$ 42,493	$ 0	$ 22,000	$ 22,000
Hart	0	250,000	0	0
Hart Saver Bus Passes	17,837	10,848	100,000	100,000
Health Department	387,893	419,109	546,736	496,045
National Estuary Program	167,479	173,657	180,082	185,947
Plant City Tax Increment Financing	1,512,009	1,706,692	1,816,626	2,000,465
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Regional Planning Council	486,569	495,290	505,196	515,300
Tampa Sports Authority (Property Taxes & Oper Deficit)	6,885,034	(4,419,730)	3,804,567	3,940,000
Tampa Sports Authority Soccer Complex	1,916,694	1,273,535	688,973	1,273,535
Tampa Tax Increment Financing	14,246,342	20,828,601	40,756,540	42,211,018
Temple Terrance Increment Financing	649,846	716,022	770,362	449,298
The Children's Board of Hillsborough County	320,166	(86,927)	350,000	350,000
University of Florida Aquaculture Lab	57,000	57,000	57,000	57,000
Van Pool Discounts for County Employees	0	0	2,000	2,000
TOTAL GENERAL FUNDS	**27,135,862**	**21,870,597**	**50,046,582**	**52,049,108**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Florida Department of Juvenille Justice	4,939,279	4,598,716	5,500,000	4,500,000
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
Hillsborough County Schools Boards	483,693	328,342	550,000	550,000
School Site Impact Fees Administration	90,379,836	31,520,803	43,686,954	44,104,325
	96,044,808	36,689,861	49,978,954	49,396,325
Transportation Trust Fund				
Alternative Transportation Program	0	0	23,500	23,500
City of Temple Terrance Marine Law Enforcement	0	10,396	0	0
Gas Tax Distribution of Fuel Tax Tampa	1,821,828	1,828,793	1,786,388	1,834,544
Gas Tax Distribution of Fuel Tax Temple Terrance	123,283	112,379	119,819	123,284
Gas Tax Distribution of Fuel Tax Plant City	182,981	185,165	183,813	201,737
	2,128,092	2,136,734	2,113,520	2,183,065
Sales Tax Revenue Funds				
CIT/Tampa Sports Authority	11,122,122	8,934,737	8,186,938	3,000,000
Community Investment Tax Distribution/Plant City	3,317,052	3,555,131	3,185,489	4,256,156
Community Investment Tax Distribution/School Board	47,784,543	56,539,898	50,064,584	16,202,815
Community Investment Tax Distribution/Tampa	30,979,213	35,082,398	30,901,386	38,692,800
Community Investment Tax Distribution/Temple Terrance	2,101,056	2,361,906	2,076,415	2,600,583
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
	97,303,990	108,474,074	96,414,816	66,752,358

Governmental Agencies

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
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	**197,826,890**	**149,650,669**	**151,357,290**	**121,181,748**
Capital Project Funds				
Arena Improvements	9,050,077	12,539,588	14,000,000	22,600,000
Raymond James Stadium Capital Improvements	6,628,841	7,066,566	28,000,000	83,707,000
TOTAL CAPITAL FUNDS	**15,678,918**	**19,606,154**	**42,000,000**	**106,307,000**
TOTAL GOVERNMENTAL AGENCIES	**$ 240,641,670**	**$ 191,127,420**	**$ 243,403,872**	**$ 279,537,856**

Non-Departmental Allotments

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Personnel Services	$ 1,823,411	$ 1,706,657	$ 4,365,518	$ 6,417,629
Operating Expenditures/Expenses	153,309,360	358,680,184	302,055,482	395,213,826
Capital Outlay	773,764	290,351	3,750,000	4,250,000
Debt Service Costs	0	94,633	6,900	6,083
Grants & Aids	24,497,763	12,794,250	17,744,337	199,039,643
Other Non Operating	231,362	0	0	0
Total	**$ 180,635,660**	**$ 373,566,075**	**$ 327,922,237**	**$ 604,927,181**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 8,701,944	$ 12,098,648	$ 23,058,177	$ 27,674,242
Economic Development Activity Fund	618,966	146,000	163,000	163,000
Unincorporated Area General Operating Fund	2,094,027	1,405,288	10,154,264	10,186,793
Countywide Special Revenue Funds	3,598,990	3,575,584	3,650,000	3,650,000
Transportation Trust Fund	381	351	4,000	4,000
Grants (Not Transportation-Related)	1,562,004	195,615,878	102,634,572	134,771,642
Sales Tax Revenue Fund	614,000	992,500	1,337,000	1,363,000
COVID Relief Funds	17,793,316	5,871,521	9,359,337	7,272,035
CDBG-DR Fund	0	0	0	221,441,482
Self-Insurance Funds	145,652,033	153,860,305	177,561,887	198,400,987
Total	**$ 180,635,660**	**$ 373,566,075**	**$ 327,922,237**	**$ 604,927,181**

	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Funded Positions	24	22	21	21
Funded FTE Positions	24.00	22.00	21.00	21.00

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

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

PERSONNEL SERVICES:
- A merit increase is budgeted.
- An increase in health insurance is budgeted.

OPERATING EXPENDITURES:
- The increase in operating expenditures is primarily the result of contractual and other professional services.

CAPITAL AND OTHER EXPENDITURES:
- The increase in capital expenditures is primarily the result of funding for future disaster events.
- Changes in other non-operating expenditures are primarily the result of fluctuations in grant appropriations.

Details by agency are shown in the following pages.

Non-Departmental Allotments

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Fund				
Alcoholic Beverage Tax	$ 0	$ 44,683	$ 50,000	$ 50,000
Childrens Services Assessment Center	1,633,258	1,545,139	0	0
Claims Payments	16	0	0	0
Commission on Human Trafficking USF TIP Lab	37,500	0	0	0
Commissioners Surety Bonds	100	5,060	10,000	10,000
Community Land Trust	3,528	0	0	0
Comprehensive Plan Updates	215,076	194,913	550,000	550,000
Constitutional Officers Salary Increases	0	0	5,000	5,000
County Center Security HCSO	1,643,210	2,125,735	1,690,000	2,440,000
County Parking Subsidy	97,230	110,590	200,000	200,000
County Survey	95,750	32,000	100,000	100,000
CS Transition	521,991	572,565	550,122	549,251
Cultural Assets Program	979,408	1,422,560	1,500,000	1,500,000
Deferred Compensation Plan Consultant	0	0	50,000	50,000
Disaster Preparedness	0	0	500,000	500,000
Eviction Diversion and Housing Stabilization	(581)	0	0	0
Fallen Heroes Fund	0	0	200,000	200,000
Financial Audit Services	383,711	402,451	617,351	617,351
Homeless	0	0	2,810,012	2,810,012
Human Trafficking Initiative	422,359	534,439	500,000	267,000
Impound Lot - Veterinary Services and Advertising	805	1,599	2,750	2,750
Intergovernmental Representation	267,500	96,250	403,000	403,000
International Protocol Officer Partnership	80,000	80,000	80,000	80,000
Jury Parking	247,474	254,082	218,750	218,750
LA Other Benefit Plan Costs	0	6,057	223,000	223,000
LA Volunteer Employee Prevention Pilot Program	0	0	70,000	70,000
Law Library Building Insurance	2,005	1,794	1,750	862
Membership - Florida Association of Counties	133,940	133,940	140,000	140,000
Membership - National Association of Counties	22,274	25,615	23,019	23,019
Membership -National Forum Black Public Admin.	0	0	2,500	2,500
Metropolitan Planning Organization - Study	0	0	150,000	150,000
MOSI Butterfly Garden & Trail Restoration	50,000	0	0	0
Museum of Photographic Arts Pilot Project	9,000	0	0	0
One Time Allocated Funds	117,719	291,115	3,945,792	4,002,485
Other Costs BOCC	2,976	5,956	15,000	15,000
Other Costs Business Support Svcs	25,000	25,000	40,000	40,000
Other Costs Clerk to BOCC	29,892	10,620	51,400	51,400
Other Costs County Attorney	184,490	99,162	510,000	510,000
Other Costs Debt Service	98,670	79,577	500,000	500,000
Other Costs Human Resources	478,110	566,050	1,048,960	1,048,960
Other Costs Real Estate	78,943	71,306	200,000	94,131
Other Costs Unassigned	(2,005,271)	1,057,505	0	0
PCORI Fee	31,665	33,869	40,000	40,000
Performance Audits	0	0	200,000	200,000
Pictometry Initiative	382,202	475,909	489,000	489,000
Redevelopment	304,811	78,069	1,500,000	1,500,000
Safe and Sound Hillsborough	80,981	0	0	0
Social Services-Case Management Pilot Project	250,000	(112)	0	0

Non-Departmental Allotments

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Fund (continued) South				
County High Speed Ferry	(11,688)	0	0	0
Tampa Hillsborough Econ Dev Corp	450,000	450,000	450,000	450,000
Tampa Port Authority	150,000	0	0	0
Tax Collector Tax Notice Mailing Costs	0	0	140,000	140,000
The Late Honorable Betty Reed Marker	5,475	0	0	0
TRIM Mailing Costs	466,957	539,784	403,395	403,395
Unallocated Funds	0	0	0	4,200,000
USF Area Innovation District Master Plan USF High	0	18,341	1,432,376	1,432,376
Tech Incubator	200,000	200,000	200,000	150,000
Vision Zero Study Road Safety Westshore Blvd	35,458	7,028	0	0
Wimauma Community Plan Implementation	0	0	745,000	745,000
Workforce Initiatives	500,000	500,000	500,000	500,000
	8,701,944	**12,098,648**	**23,058,177**	**27,674,242**
Economic Development Activity Fund				
Film Commission Tampa Bay	82,000	146,000	163,000	163,000
USF IAE Grant	536,966	0	0	0
	618,966	**146,000**	**163,000**	**163,000**
Unincorporated Area General Fund Affordable				
Housing Subsidy	599,626	532,551	0	0
Carrollwood Village Community Park Land Coastal	773,764	94,633	6,900	6,083
Canal Program	0	0	200,000	200,000
Community Land Trust	0	2,112	0	0
Constitutional Officers Salary Increases	0	0	0	5,000
Dana Shores Underground Utility	20,353	0	0	0
Fire Rescue Special Health Claims	168,786	319,478	500,000	500,000
Hearing Master Parking Violations	0	0	3,000	3,000
Historic Landmark Resource Program	0	17,500	55,000	55,000
LA Other Benefit Plan Costs	0	0	1,700,000	1,700,000
Local Ordinance Enforcement - Public Defender	36,200	48,200	50,000	50,000
Local Ordinance Enforcement - State Attorney School	1,692	5,234	29,000	29,000
Zone Camera Costs	0	62,977	4,276,806	4,276,806
School Zone Camera Monitoring Review (HCSO)	0	24,681	60,000	60,000
One Time Allocated Funds	2,220	4,726	1,966,558	1,994,904
Palm River Water Impact Fee	0	0	35,000	35,000
Property Registration Contractor	(18,575)	101,875	750,000	750,000
Red Light Camera Costs ATS	332,901	172,033	462,000	462,000
Red Light Monitoring Review HCSO	27,060	19,286	60,000	60,000
Ruskin Firehouse Cultural Center	150,000	0	0	0
	2,094,027	**1,405,288**	**10,154,264**	**10,186,793**
GENERAL FUNDS TOTAL	**11,414,936**	**13,649,936**	**33,375,441**	**38,024,035**

Non-Departmental Allotments

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Level 1 Trauma Care (Tampa General Hospital)	3,500,000	3,500,000	3,500,000	3,500,000
Florida Department of Juvenile Justice Fund				
JBI Commission for US Dept. of Justice Reimbursement	98,990	75,584	150,000	150,000
SPECIAL REVENUE FUNDS TOTAL	**3,598,990**	**3,575,584**	**3,650,000**	**3,650,000**
Operating Grants Fund				
Disaster Event Costs	1,562,004	195,615,878	102,634,572	134,771,642
Sales Tax Revenue Fund				
Film Commission Tampa Bay	614,000	992,500	1,337,000	1,363,000
County Transportation Trust Fund				
State Board Admin Fees	381	351	4,000	4,000
COVID Relief				
American Rescue Plan 3 Act	14,998,787	4,014,021	8,994,474	7,173,928
American Rescue Plan 3 Act Revenue Recovery	1,100,394	768,494	92,939	98,107
Emergency Rental Assistance I 12/27/2020	81,190	0	0	0
Emergency Rental Assistance II May 2021	1,612,945	1,089,007	271,924	0
	17,793,316	**5,871,521**	**9,359,337**	**7,272,035**
CDBG-DR Grant Fund				
CDBG-DR Grant Fund	0	0	0	221,441,482
COUNTY SELF INSURANCE FUND				
Employee Group Health Insurance Fund-50067004	126,251,455	132,318,567	146,114,048	166,953,022
General Liability Insurance Fund-50067002	14,644,084	15,554,757	21,321,714	21,321,694
OPEB/Retiree Health Insurance Fund-50067005	184	180	212	259
Workers Compensation Insurance Fund-50067001	4,756,310	5,986,801	10,125,913	10,126,012
COUNTY SELF INSURANCE FUND TOTAL	**145,652,033**	**153,860,305**	**177,561,887**	**198,400,987**
NON-DEPARTMENTAL ALLOTMENTS TOTAL	**$ 180,635,660**	**$ 373,566,075**	**$ 327,922,237**	**$ 604,927,181**

Nonprofit Organizations

Appropriations	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Operating Expenditures/Expenses	$ 1,784,507	$ 1,479,948	$ 1,127,782	$ 835,802
Grants & Aids	42,912,178	49,196,009	46,933,371	43,761,411
Total	**$ 44,696,684**	**$ 50,675,956**	**$ 48,061,153**	**$ 44,597,213**

Budget by Fund	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Operating Fund	$ 12,094,344	$ 10,875,181	$ 10,846,969	$ 6,130,739
Economic Development Activity Fund	250,000	350,000	262,500	131,250
Countywide Gaming Compact Fund	624,000	624,000	624,000	267,950
Unincorporated Area General Operating Fund	459,951	411,875	225,000	237,500
Countywide Special Revenue Funds	284,962	284,962	297,282	324,052
Sales Tax Revenue Fund	30,983,427	38,129,939	35,805,402	37,505,722
Total	**$ 44,696,684**	**$ 50,675,956**	**$ 48,061,153**	**$ 44,597,213**

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 annual basis for community functions not covered by departments of county government.

BUDGET CHANGES AND OPERATIONAL IMPACT
FY 26 to FY 27

GRANTS AND AIDS:

- In accordance with the Nonprofit Funding Guidelines (BOCC Policy 03.02.02.30), the majority of nonprofits are funded at reduced levels for FY27, except for several organizations that received one-time funding in FY26.

Details by agency are shown in the following pages.

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
GENERAL FUNDS				
Countywide General Fund				
A Brighter Community	$ (10,628)	$ (2,794)	$ 0	$ 0
Agency for Community Treatment Services (ACTS) Jail Diversion	89,157	(23,951)	0	0
AIDS Service Association of Pinellas, Inc.	3,184	8,640	6,480	3,240
America United Inc (YES)	27,402	(5,155)	25,125	0
AMI Kids	106,204	106,204	79,653	39,827
AMI Kids Y.E.S.	(25,000)	(8,333)	0	0
Artspace Tampa Initiative-Tampa Arts Alliance	0	50,000	0	0
Bay Chapel, Inc.	0	10,000	25,000	0
Black Heritage Festival	125,000	150,000	93,750	46,875
Black Treasurer Investments (BTI)	0	31,111	50,000	0
Boys and Girls Club Summer	22,500	22,500	22,500	8,438
Boys and Girls Clubs	64,298	64,298	64,299	24,112
Brandon Chamber of Commerce	0	11,000	8,250	4,125
Brothers United Building Brothers Alliance	(44,662)	0	0	0
Caribbean Festival	50,000	50,000	37,500	18,750
Caribbean American National Development Org	50,000	50,000	37,500	18,750
Center Place	14,920	(4,000)	17,250	0
Champions for Children	23,687	45,900	34,425	17,213
Clothes To Kids, Inc.	0	0	60,000	0
Coalition of One Hundred Black Women, Inc., Tampa Bay Area Chapter	32,092	34,275	0	0
Commission on the Status of Women	0	7,521	10,000	10,000
Community Stepping Stones	75,000	172,812	56,250	28,125
Community Tampa Bay/NCCJ	0	0	3,759	1,880
Cornerstone Family Ministries	17,010	17,010	12,757	6,379
Corp to Develop Communities	200,450	200,450	150,338	75,169
County Historical Commission	20,113	35,210	20,320	20,320
Crisis Center - Human Trafficking	193,000	160,833	193,000	193,000
Crisis Center Admin	1,627,210	1,527,878	1,625,630	1,604,630
Crisis Center Ruskin Location	0	20,604	0	0
CUP INC. (Coffee Uniting People)	0	0	60,000	0
Dawning Family Services, Inc.	33,017	21,716	31,026	15,513
Dr Martin Luther King Parade Foundation	187,531	158,874	150,420	75,210
Dream Builders Mission Inc	25,000	25,000	18,750	9,375
Dress for Success	50,000	50,000	37,500	18,750
E.C.H.O. of Brandon Inc	0	125,000	0	0
Early Learning Coalition	276,000	276,000	0	0
East Tampa Business Civic Association	99,999	99,999	75,000	37,500
Easter Seals Florida – Tampa Bay	0	0	10,000	0
ECHO	0	0	100,000	0
Egmont Key	0	0	3,750	1,875
Enterprising Latinas	250,000	(5,000)	187,500	93,750
Everyday Blessings	0	50,000	0	0
Faith Action Ministry Alliance, Inc.	54,285	445,715	100,000	0
FAMU National Association Alumni Tampa Chapter	75,000	0	0	0
FAMULY, Inc. Be Out Day Tampa Bay	0	0	5,000	0
Feeding Tampa Bay	291,205	239,315	801,626	99,384
Florida Solar United Neighborhoods Cooperative	15,000	0	22,500	11,250
Florida-Israel Business Accelerator Program	100,000	100,000	75,000	37,500
Freedom Hockey	0	0	10,000	0
Gamma Theta Omega	286,835	91,836	112,500	56,250
Gamma Zeta Lambda Chapter of Alpha Phi Alpha Fraternity, Inc.	72,450	58,086	75,000	0
Gasparilla Bowl	0	50,000	37,500	18,750
Gentlemen Quest of Tampa, Inc.	74,998	75,000	75,000	0
Girl Scouts of Suncoast Council	35,997	34,156	27,000	13,500
Greater Riverview Chamber of Commerce	11,000	11,000	8,250	0
Greater Palm River Pt CDC	111,715	124,746	93,560	46,780
Greater Tampa Bay Area Council Inc. Boys Scouts of America	36,000	36,000	27,000	13,500

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Fund (continued)				
Growing My Giving, Inc.	50,000	19,917	28,500	0
Hillsborough County Anti-Drug Alliance	3,828	8,542	18,750	9,375
Hillsborough County Pet Resources Foundation	0	10,000	10,000	0
Hillsborough Veterans Council Inc	9,945	9,999	12,500	10,000
Hispanic Business Init Fd	160,000	160,000	120,000	60,000
Hispanic Svcs Council Inc	161,583	30,952	23,456	11,728
HOAA- Heart of Adoptions Alliance, Inc.	0	0	24,000	0
Humane Society	0	0	30,000	30,000
I-Supplies Foundation	0	10,000	0	0
Ivey Enrichment Foundation	0	49,900	37,500	18,750
Kappa Alpha Psi Fraternity Inc	21,082	(12,671)	0	0
Katy Rey Foundation DBA Fostering Hearts FL	0	100,000	0	0
Lighthouse (Drug Rehabilitation Program)	100,000	0	0	0
Madi's Movement	0	0	10,000	0
Masjid An NASR	49,694	49,894	50,000	0
Men of Vision, Inc.	75,725	45,001	75,000	0
Miracles Outreach (Capital and One-Time Operational Costs)	(13,740)	0	0	0
MOSI	635,928	250,000	0	356,050
Mrbubblez Showers	0	0	10,000	0
N Tampa Life Enrichment Ctr	97,341	89,084	75,000	37,500
NAACP Empowerment Center	70,125	70,125	52,594	26,297
One More Child – Loft 181	0	0	20,000	0
One Time Unallocated Funds	0	0	290,000	350,000
Phi Beta Sigma Fraternity, Inc.	0	150,000	0	0
Pi Iota Chapter of Omega Psi Phi Fraternity, Inc.	150,000	0	0	0
Plant City Chamber of Commerce	11,000	11,000	83,250	4,125
Portico Housing Solutions	(2)	0	0	0
Positive Coaching Alliance	40,000	0	0	0
Project Link, Inc	120,000	120,000	90,000	45,000
Quantum Leap Farm	7,096	9,801	8,756	4,378
REACHUP	277,101	292,230	225,000	112,500
Rebuilding Together Tampa Bay	0	0	112,500	56,250
Redland Christian Migrant Assn	54,520	54,520	40,890	20,445
Ruskin Infant Child Development Center	0	0	20,000	0
Safe and Sound Hillsborough CDC of Tampa	386,145	292,782	300,000	300,000
Saturday Shoppes, Inc.	0	0	45,000	0
Second Chance Program for Felony	167,837	150,000	112,500	56,250
Self Reliance	13,220	13,172	9,951	4,975
Seniors in Service	5,400	5,400	12,162	2,025
Sickle Cell Association	30,442	33,238	25,407	12,704
Sigma Gamma Rho Sorority, Inc.	0	0	100,000	0
Sigma Pi Phi Fraternity, Inc.	0	10,000	0	0
Skills Center	170,246	95,800	100,000	0
Solar and Energy Loan Fund	0	0	75,000	37,500
Somebody Cares Tampa Bay	63,178	26,750	70,000	0
South Tampa Chamber of Commerce	11,000	11,000	8,250	4,125
South Atlantic Regional Conference of Alpha Kappa Alpha Sorority, Inc.	0	150,000	0	0
Southshore Chamber of Commerce	11,000	11,000	8,250	4,125
Starting Right Now	12,560	9,861	97,500	48,750
STEMXposure, Inc	76,500	22,000	37,500	18,750
Straz Center for Performing Arts Master Plan	720,000	0	0	0
Sulphur Springs Museum	59,018	91,762	58,500	29,250
Tampa Alumnae Delta Sigma Theta	1,875	139,276	56,250	28,125
Tampa Alumni Guide Right Foundation, Inc.	0	70,264	75,000	0
Tampa Art Museum/Public Library Program	0	200,000	0	0
Tampa Bay Arts & Education Network	199,992	199,992	200,000	75,000
Tampa Bay Community Network	200,000	200,000	170,000	75,000

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
Countywide General Fund (continued)				
Tampa Bay Economic Development Council	0	100,000	150,000	0
Tampa Bay History Center	350,000	350,000	350,000	350,000
Tampa Bay Regional Planning Council Resiliency Summit	0	25,000	0	0
Tampa Bay Sports Commission	153,700	126,900	160,000	160,000
Tampa City Ballet	10,000	10,000	7,500	3,750
Tampa Heights Jr Civic Association	179,798	127,200	162,450	81,225
Tampa Hillsborough Homeless Initiative	475,000	475,000	475,000	475,000
Tampa Lighthouse for the Blind	24,341	102,109	93,218	9,109
Tampa Metropolitan Alumnae Delta Sigma Theta	28,980	(39,500)	56,250	28,125
Tampa Museum of Art	150,000	150,000	262,500	56,250
Tampa YMCA Metro Weed & Seed	13,325	13,325	9,994	4,997
Teaching Tools	49,781	50,000	37,500	18,750
Temple Terrace Chamber of Commerce	11,000	11,000	8,250	4,125
The Centre for Women	0	0	100,000	0
The Children's Home Inc.	100,726	45,705	75,391	37,695
The Future Career Academy	368,900	0	0	0
The Lotus Coalition	0	43,777	0	0
The Spring Inc	196,819	167,105	201,097	75,423
TNP The Alliance for Global Security	0	0	25,000	0
UACDC - Get Moving	100,000	0	0	0
UACDC Prodigy	278,541	71,441	0	0
UACDC STEPS	500,000	0	0	0
UACDC-Engagement Services	0	750,000	562,500	281,250
United Bikerz Jamboree	60,000	70,000	60,000	22,500
United Cerebral Palsy	10,247	10,146	7,685	3,843
United Food Bank of Plant City	0	0	104,000	0
Urban League of Hillsborough Count	0	0	72,000	0
Veterans Counseling Veterans	16,172	69,857	10,000	0
Wholesome Community Ministries	60,406	(48,931)	0	0
Women's Conference of Florida - Girl's Rise Program	0	15,000	0	0
Wounded Veterans Relief Fund	0	0	30,000	0
Yeye's Village Performing Arts Community	0	20,000	20,000	0
Zeta Phi Beta Sorority, Inc.	0	100,000	0	0
	12,094,344	**10,875,181**	**10,846,969**	**6,130,739**
Economic Development Activity Fund				
Tampa Black Business Investment Corp	0	0	75,000	37,500
Tampa Bay WaVe	250,000	350,000	187,500	93,750
	250,000	**350,000**	**262,500**	**131,250**
Seminole Gaming Compact Fund				
MOSI	624,000	624,000	624,000	267,950
	624,000	**624,000**	**624,000**	**267,950**
COUNTYWIDE GENERAL FUND TOTAL	**12,968,344**	**11,849,181**	**11,733,469**	**6,529,939**
UNICORPORATED AREA GENERAL FUND				
Ruskin Firehouse Cultural Center	0	200,000	150,000	200,000
UACDC	359,951	111,875	0	0
UACDC- Workforce Training	100,000	100,000	75,000	37,500
	459,951	411,875	225,000	237,500
UNICORPORATED AREA GENERAL FUND TOTAL	**459,951**	**411,875**	**225,000**	**237,500**

Nonprofit Organizations

Descriptions	FY24 Actual	FY25 Actual	FY26 Adopted	FY27 Recommended
SPECIAL REVENUE FUNDS				
Countywide Special Revenue Funds				
Safe and Sound Hillsborough CDC of Tampa	284,962	284,962	297,282	324,052
	284,962	**284,962**	**297,282**	**324,052**
Sales Tax Revenue Fund				
3% Tourist Development Tax				
Out-of-Area Marketing Co-op Program	3,496,000	3,530,975	3,685,000	3,780,000
Tampa Bay Convention and Visitors Bureau	22,687,000	29,613,000	26,493,000	27,829,000
Tampa Bay Sports Commission	1,512,000	1,574,000	1,766,000	1,855,000
Visitor Experience Program	200,000	200,000	255,000	255,000
	27,895,000	**34,917,975**	**32,199,000**	**33,719,000**
1% Addl (6Th Ct) Tourist Tax Fund				
Tampa Bay Convention and Visitors Bureau	3,088,427	3,211,964	3,606,402	3,786,722
	3,088,427	**3,211,964**	**3,606,402**	**3,786,722**
SPECIAL REVENUE FUNDS TOTAL	**31,268,389**	**38,414,901**	**36,102,684**	**37,829,774**
NONPROFIT ORGANIZATIONS TOTAL	**$ 44,696,684**	**$ 50,675,956**	**$ 48,061,153**	**$ 44,597,213**

Reserves and Refunds

The following table presents a four-year comparison of reserves and refunds. Unlike most schedules in the various documents that comprise the Annual Budget, this table presents adopted budgets for each year. No actuals are presented. Under governmental accounting, reserves are not expended. Instead, when funds are needed, the budget is amended to reduce the budget for a particular reserve and appropriate more funds in the expenditure category where they are needed. That means there are never actual expenditures of reserves.

Reserves are lump sum dollars set aside in a budget for unanticipated needs. These moneys are not distributed or allocated to operating budgets because specific requirements are not known at the time of budget adoption, or because bond documents require their establishment.

Florida Statutes Chapter 129.01(2)(c) and (d) provides for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed ten percent of the total of the budget.

2. A reserve for cash balance to be carried forward may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available.

3. An appropriation for “outstanding indebtedness” shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared.

General contingency reserves may be allocated to fund any lawful need as long as funding source guidelines are met. Specific use reserves are restricted to an individual purpose or program within the funding source. Once it has been determined that the specific need has been satisfied or is no longer necessary, the balance in these types of reserves may be reprogrammed into a general contingency account with the approval of the Board of County Commissioners through the budget amendment process. The reserve for cash balance carry-forward, however, may not be reprogrammed during the year.

Refunds are also included in this component of the budget and may be expended. However, refunds constitute a small proportion of the budget. They usually include the refund of revenues collected in a prior fiscal year for which accounting records have been closed.

The organization of these reserves and refunds is by fund, so that it is generally clear what the funding source is for each reserve. Many of these reserves are funded from restricted revenues, such as the State Indigent Health Care Sales Tax or proceeds from bond issues or other special financings.

For more information on any of these reserves or refunds, please contact the Management and Budget Department at (813) 272-5890.

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Recommended
CW General Operating Fund				
Refund of Revenue	$ 400,000	$ 400,000	$ 400,000	$ 400,000
Reserve for BP Oil Spill Settlement	780,940	780,940	780,940	780,940
Other Designated Reserves	22,724,575	21,783,162	26,084,339	27,078,107
Reserve For Contingency-General	94,364,429	94,772,157	97,643,089	101,076,556
Reserve For Unrealized Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000
Reserve For Cash Balance (Stabilization Funds)	132,462,012	162,804,614	165,522,000	166,278,191
Reserve for Attrition	744,835	752,753	811,737	843,566
Total BOCC - CW General Operating Fund	260,476,791	290,293,626	300,242,105	305,457,360
Economic Devel Activity Fund				
Reserve For Contingency-General	426,427	271,632	174,810	148,741
Other Designated Reserves	16,369,146	21,019,044	23,110,138	32,063,510
Reserve For Cash Balance (Stabilization Funds)	852,853	543,264	349,620	297,482
Total BOCC - Economic Devel Activity Fund	17,648,426	21,833,940	23,634,568	32,509,733
CW Gaming Compact Grf				
Other Designated Reserves	1,396,171	818,900	258,450	13,944
Total	1,396,171	818,900	258,450	13,944
Total Countywide General Fund	279,521,388	312,946,466	324,135,123	337,981,037
UA General Operating Fund				
Refund of Revenue	450,000	225,000	225,000	225,000
Reserve For Contingency-General	54,351,533	58,471,305	61,639,035	63,340,354
Reserve For Unrealized Fund Balance	5,000,000	5,000,000	5,000,000	5,000,000
Reserve For Fund Balance Carried Forward	11,800,000	11,800,000	11,800,000	11,800,000
Reserve for Attrition	453,907	497,697	529,694	556,583
Reserve For Cash Balance (Stabilization Funds)	42,499,889	44,732,586	41,564,856	42,430,194
Other Designated Reserves	14,049,240	14,074,937	24,267,576	23,815,173
Total BOCC - UA Gen Op Fund	128,604,569	134,801,525	145,026,161	147,167,304
UA Econ Devel Activity Fund				
Reserve For Contingency-General	115,102	102,602	280,577	268,900
Other Designated Reserves	6,198,408	8,490,420	7,677,245	8,914,662
Reserve For Cash Balance (Stabilization Funds)	230,205	205,204	561,154	537,799
Total BOCC - UA Econ Devel Activity Fund	6,543,715	8,798,226	8,518,976	9,721,361
Total Unincorporated Area Funds	135,148,284	143,599,751	153,545,137	156,888,665
Total General Fund	**414,669,672**	**456,546,217**	**477,680,260**	**494,869,702**

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Recommended
CW Special Revenue Fund				
Refund of Revenue	50,000	50,000	50,000	50,000
Reserve For Future Capital Outlay	7,513,603	11,986,668	11,228,176	21,449,278
Reserve For Contingency-General	1,098,525	1,338,062	1,363,872	1,130,798
Reserve for Attrition	46,752	49,372	49,384	56,589
Other Designated Reserves	529,490,195	481,967,567	564,692,834	577,526,989
Debt Service Reserve	2,451,810	2,451,810	2,451,810	2,451,810
Reserve For Cash Balance (Stabilization Funds)	2,090,237	2,676,124	2,474,236	1,800,869
Total BOCC-CW Special Revenue Funds	542,741,122	500,519,603	582,310,312	604,466,333
UA Special Revenue Funds				
UA Public Art Prog Fd Ord 89-32-10004602	13,015	65,386	86,599	0
UA Major Maint & Repair Proj Fd-R3M-1000	2,047,301	6,790,125	6,400,120	5,836,607
UA Parks Impact Fee (Nw Zone) Fd-1000462	612,474	575,676	747,822	1,555,932
UA Parks Impact Fee (Ne Zone) Fd-1000462	705,772	2,068,222	3,462,566	4,747,360
UA Parks Impact Fee (Cnt Zone) Fd-100046	2,535,070	3,382,369	5,135,418	5,841,439
UA Parks Impact Fee (S Zone) Fd-10004623	9,611,683	13,120,378	10,994,382	8,732,430
UA Fire Svc Impact Fee (Nw Zone) Fd-1000	1,241,926	1,814,318	1,567,197	1,875,596
UA Fire Svc Impact Fee (Ne Zone) Fd-1000	715,008	1,128,056	1,088,847	1,239,617
UA Fire Svc Impact Fee (Cnt Zone) Fd-100	1,389,525	2,028,872	2,006,408	2,279,636
UA Fire Svc Impact Fee (S Zone) Fd-10004	3,185,029	3,677,540	2,807,158	4,404,248
UA Impact Fees Administration-10004641	12,756	915,588	2,316,282	1,364,620
UA Communication Services Tax-10004645	4,966,550	7,907,201	7,576,250	12,096,003
UA Enviro Restoration Operating Fd (Ldc	2,433,209	2,193,416	3,157,308	5,550,043
UA Local Habitat Mitigation Bank Fd (R96	1,232,308	1,066,751	1,011,102	645,613
UA Bldg Svc Div Fd; Ord 05-12/Fs553.80(7	1,158,177	893,377	18,521,267	10,873,043
UA Land Excav Ops/Inspect Sec 8.01.03 Ld	304,040	406,060	448,809	538,944
UA Water Conserv Tr Fd Ord 03-7 Amended-	79,953	69,718	69,631	0
UA Stormwater Mgmt Proj Fd Ord 89-27-100	1,000,000	2,433,815	1,978,149	3,101,563
UA Stormwater Mgmt Oper Fd Ord 89-27-100	750,000	261,489	250,000	500,000
UA Enviro Restoration Projects Fund	479,908	463,651	503,770	496,833
Dana Shores Special Assessment Note 20	129,306	19,637	4,140	25,000
Total UA Special Revenue Funds	34,603,010	51,281,645	70,133,225	71,704,527
Transportation Trust Fund				
Reserve For Future Capital Outlay	64,508,634	130,806,505	163,314,357	177,402,838
Reserve For Contingency-General	313,880	600,414	1,455,105	1,547,237
Reserve For Fund Balance Carried Forward	2,197,160	4,202,900	0	0
Reserve for Attrition	188,069	199,674	208,849	223,363
Other Designated Reserves	16,338,983	17,198,454	22,972,548	22,171,676
Reserve For Cash Balance (Stabilization Funds)	500,000	500,000	500,000	250,000
Total Transportation Trust Fund	84,046,726	153,507,947	188,450,859	201,595,114

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Recommended
Library Tax District Special				
Reserve For Future Capital Outlay	379,890	595,768	480,234	525,549
Reserve For Contingency-General	6,023,504	6,064,956	6,410,124	7,158,578
Reserve For Unrealized Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Attrition	161,913	166,673	174,147	186,509
Other Designated Reserves	31,932,984	51,449,471	60,315,572	83,357,992
Reserve For Cash Balance (Stabilization Funds)	12,047,008	12,129,911	12,820,249	14,317,155
Total Library Tax District Special	51,545,299	71,406,779	81,200,326	106,545,783
CIT Special Revenue Fund				
Reserve For Future Capital Outlay	32,637,037	48,223,094	62,586,561	176,767,557
Other Designated Reserves	1,774,320	939,726	940,000	0
Total CIT Special Revenue Fund	34,411,357	49,162,820	63,526,561	176,767,557
Grants (Not Transportation-Related)				
Other Designated Reserves	301,260	336,164	352,378	357,237
Total Grants (Not Transportation-Related)	301,260	336,164	352,378	357,237
Sales Tax Revenue Fund				
Reserve For Contingency-General	32,733,636	41,598,587	25,644,762	26,261,597
Reserve For Fund Balance Carried Forward	699,518	722,500	1,070,650	1,077,300
Other Designated Reserves	92,409,729	104,089,483	107,039,647	71,629,120
Reserve For Cash Balance (Stabilization Funds)	39,955,009	25,602,645	48,597,354	49,978,971
Other Restricted Reserves	1,900,000	1,900,000	1,900,000	1,900,000
Total Sales Tax Revenue Fund	167,697,892	173,913,215	184,252,413	150,846,988
COVID Relief				
Reserve For Future Capital Outlay	2,608,703	3,843,538	2,306,304	3,387,021
Other Designated Reserves	6,593,151	13,495,580	17,415,799	19,316,895
Total	9,201,854	17,339,118	19,722,103	22,703,916
Total Special Revenue Funds	**924,548,520**	**1,017,467,291**	**1,189,948,177**	**1,334,987,455**

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Recommended
Debt Service Funds				
Reserve For Future Capital Outlay	639,528	44,999	1,112,023	2,864,065
Reserve For Fund Balance Carried Forward	60,630,117	54,912,980	43,618,481	15,201,586
Other Designated Reserves	2,029,537	1,242,902	2,000,000	75,650
Debt Service Reserve	14,942,952	11,007,659	9,038,133	4,079,582
Total Debt Service Funds	78,242,134	67,208,540	55,768,637	22,220,883
Capital Projects Funds				
Reserve For Future Capital Outlay	25,891,473	32,977,603	41,588,600	49,251,668
Reserve For Fund Balance Carried Forward	935	13,725	598,800	99,750
Debt Service Reserve	825,435	149,807	72,109	40,559
Total Capital Projects Funds	26,717,843	33,141,135	42,259,509	49,391,977
Enterprise Funds				
Public Utilities Solid Waste				
Reserve For Future Capital Outlay	31,263,375	57,462,298	49,444,763	72,591,667
Reserve For Contingency-General	0	0	736,693	7,873,121
Reserve For Fund Balance Carried Forward	87,496,576	39,879,506	70,501,089	148,631,544
Reserve for Attrition	81,061	85,031	86,888	92,099
Other Designated Reserves	12,114,692	10,940,542	12,654,795	12,713,103
Debt Service Reserve	0	5,154,126	8,974,902	3,820,776
Total Public Utilities Solid Waste	130,955,704	113,521,503	142,399,130	245,722,310
Public Utilities Water/Wastewater				
Reserve For Future Capital Outlay	6,530,023	42,577,415	21,235,152	7,276,147
Reserve For Contingency-General	27,026,084	26,960,759	59,841,664	105,442,160
Reserve For Fund Balance Carried Forward	15,400,631	4,798,184	4,788,325	9,356,440
Reserve for Attrition	467,681	490,349	510,601	535,849
Other Designated Reserves	347,552,333	179,178,812	229,918,979	236,407,852
Total Public Utilities Water/Wastewater	396,976,752	254,005,519	316,294,721	359,018,448
Total Enterprise Funds	527,932,456	367,527,022	458,693,851	604,740,758

Reserves and Refunds

Description	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Recommended
Internal Service Funds				
Fleet Management Fund				
Reserve For Future Capital Outlay	45,231,831	22,348,425	56,489,103	57,723,035
Reserve For Contingency-General	2,896,914	3,073,642	3,455,319	2,033,284
Reserve for Attrition	33,568	35,772	38,274	41,806
Reserve For Cash Balance (Stabilization Funds)	837,619	1,247,001	1,012,274	0
Total Fleet Management Fund	48,999,932	26,704,840	60,994,970	59,798,125
County Self-Insurance Fund				
Insurance Program Administrative Fund				
Reserve For Contingency-General	267,335	307,170	332,635	334,216
Other Designated Reserves	488,209	0	177,537	1,001,795
Reserve For Cash Balance (Stabilization Funds)	534,670	592,477	665,270	668,431
Workers Compensation Insurance Fund				
Reserve For Contingency-General	1,012,519	1,140,031	1,012,591	1,012,601
Other Designated Reserves	20,881,710	22,638,152	29,248,438	31,621,383
Reserve For Cash Balance (Stabilization Funds)	2,025,037	2,280,062	2,025,183	2,025,202
General Liability Insurance Fund				
Reserve For Contingency-General	2,131,667	2,132,100	2,132,171	2,132,169
Other Designated Reserves	4,000,000	18,373,645	32,327,347	39,127,063
Reserve For Cash Balance (Stabilization Funds)	2,437,530	4,264,200	4,264,342	4,264,339
Catastrophic Disaster Recovery Fund				
Other Designated Reserves	94,376,744	122,953,980	116,215,259	181,045,189
Employee Group Health Insurance Fund				
Reserve For Contingency-General	13,235,382	13,226,430	14,728,719	16,817,907
Other Designated Reserves	0	13,891,553	0	0
Reserve For Cash Balance (Stabilization Funds)	29,001,618	26,452,861	24,160,435	20,766,064
OPEB/Retiree Health Insururance Fund	28,405,104	32,370,395	35,040,566	39,303,990
TX Coll OPEB/Retiree Health Insurance Fund	431,388	459,406	470,060	487,618
Sheriff OPEB/Retiree Health Insurance Fund	30,036,660	32,213,434	29,681,997	30,832,654
Sheriff Grp Hlth and Sht Term Dis State Required	35,700,247	38,533,206	39,195,025	35,859,371
Sheriff Workers' Comp Reserve Fund	3,098,015	3,323,158	3,380,646	3,437,706
Sheriff Legal Liabilities Reserve Fund	7,542,744	8,086,891	8,237,373	8,377,499
Total County Self Insurance Fund	275,606,579	343,239,151	343,295,594	419,115,197
Total Internal Service Funds	324,606,511	369,943,991	404,290,564	478,913,322
Noncommitment Debt Service Funds				
Reserve For Fund Balance Carried Forward	5,024,639	3,900,511	3,748,133	7,786,388
Total Noncommitment Debt Service Funds	5,024,639	3,900,511	3,748,133	7,786,388
Grand Total	**$ 2,301,741,775**	**$ 2,315,734,707**	**$ 2,632,389,131**	**$ 2,992,910,485**

Interfund Transfers

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents the actual transfers for FY 24 and FY 25, the FY 26 Adopted Budget and the FY 27 Recommended Budget.

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

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

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

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

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

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g., Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are expended.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
GENERAL FUND				
Countywide General Fund				
Revenue:				
From Countywide General Fund - Operating	$ 4,000,000	$ 4,100,000	$ 3,750,000	$ 2,000,000
HART Heavy Maint Facility Contribution Fund	0	10,000,000	0	0
From Half-Cent Sales Tax	28,275,829	26,202,422	27,402,422	28,211,619
ARP Project Fund	0	0	10,604	0
Healthcare indigent Fund	0	0	0	0
From Various Grant Funds	0	10,770	0	0
Total Transfers	**32,275,829**	**40,313,192**	**31,163,026**	**30,211,619**
Appropriations:				
Animal Control Spay/Neuter Program Fund	200,000	200,000	150,000	150,000
Local Affordable Housing Fund	2,000,000	2,000,000	1,417,299	0
Countywide Construction Fund	28,511,149	77,182,516	71,661,769	62,153,660
Court-Related Technology Fund	7,132,881	9,153,723	11,923,405	11,080,812
Disaster Funds	0	18,000,000	42,000,000	42,000,000
Catastrophic Disaster Funds	16,000,000	25,000,000	62,200,000	60,000,000
FEMA Hurricane Milton – Disaster Events Fund	4,000,000	0	0	0
FEMA Hurricane Debby – Disaster Events Fund	4,000,000	0	0	0
FEMA Hurricane Helene – Disaster Events Fund	4,000,000	2,000,000	0	0
Economic Development Activity Fund	4,000,000	4,100,000	3,750,000	2,000,000
Fleet Operating Fund	35,031	70,971	71,487	307,848
Florida Department of Juvenile Justice Fund	3,932,255	4,986,900	4,280,752	3,092,064
Grants Fund - Match	2,409,317	6,349,137	10,814,399	10,395,794
Information & Technology Services Project Fund	17,497,207	17,497,207	21,300,000	21,300,000
Legal Aid Fund	898,038	914,950	904,300	908,831
Major Maintenance and Repair Fund	12,777,010	19,031,526	24,101,020	34,748,819
Planning Commission (3)	5,661,032	6,226,407	6,964,531	7,224,148
HART Heavy Maintenance Facility	10,000,000	0	0	0
General liability Insurance Fund	1,000,000	10,628,411	2,800,000	2,800,000
State Court Innovations Fund	1,925,901	1,724,532	1,821,187	2,048,085
Teen Court/Juvenile Diversion Fund	1,577,893	1,469,857	890,603	624,868
Transportation Trust Fund	1,900,000	1,900,000	1,900,000	1,900,000
Transportation Trust Fund CW	10,994,000	45,447,051	14,200,000	21,370,000
Total Transfers	**140,451,713**	**253,883,188**	**283,150,752**	**284,104,929**
Unincorporated Area General Fund				
Revenue:				
From Communication Services Tax Fund	9,086,038	9,531,015	9,455,588	10,905,622
From Half-Cent Sales Tax	94,218,068	88,463,004	92,140,611	88,500,945
From Unincorporated Area Construction Fund	2,583,678	2,882,583	3,199,649	3,454,525
From Unincorporated Area General Fund	1,000,000	1,000,000	1,000,000	1,000,000
From Various Funds	1,722,657	0	0	0
Total Transfers	**108,610,441**	**101,876,602**	**105,795,848**	**103,861,092**
Appropriations:				
General Liability insurance Fund	3,000,000	3,000,000	0	0
Utility System General Revenue Cap	0	0	60,000	60,000
Transportation Trust Fund - O&M Subsidy	27,995,349	32,854,450	32,454,450	32,454,450
Transportation Trust Fund - Project Fund	11,117,000	27,000,000	57,695,000	58,575,000
Unincorp Area Economic Devel Activity Fund	1,000,000	1,000,000	1,000,000	1,000,000
Unincorp. Area Major Maintenance & Repair Fund	9,497,347	12,209,359	10,025,035	8,782,872
Unincorporated Area Construction Fund	6,978,000	23,500,000	25,970,489	13,420,489
Total Transfers	**59,587,696**	**99,563,809**	**127,204,974**	**114,292,811**

Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
Hillsborough County Local Affordable housing Fund				
Revenue:				
From Countywide General Fund	2,000,000	2,000,000	1,417,299	0
Total Transfers	**2,000,000**	**2,000,000**	**1,417,299**	**0**
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Fund				
Revenue:				
From Countywide General Fund	45,941,185	54,978,695	65,371,267	73,953,479
From Indigent Health Care Sales Surtax Fund	140,333,590	216,364,443	291,380,823	291,179,810
From Various Funds	283,696	285,580	290,576	324,052
From CW FL Boating Improv Prog Operating Fund	175,000	5,650	349,892	500,000
Total Transfers	**186,733,471**	**271,768,473**	**357,392,558**	**365,957,341**
Appropriations:				
800 MHz Intergovernmental Radio Debt Service	693,443	0	0	0
Courthouse Proj. Sink Fd (Traf Surcharge Trust Fd)	2,047,751	1,897,096	2,000,000	250,000
Countywide Construction Fund	0	212,143	0	0
Impact Fee Funds for Administration	1,260,693	708,413	483,695	308,327
Boating Improvement Fund	175,000	0	349,892	500,000
Indigent Health Care Fund	140,333,590	216,364,443	291,380,823	291,179,810
M2Gen Project Revenue/Sinking Fund	1,561,061	1,452,942	1,475,000	1,610,000
Safe and Sound Hillsborough Fund	283,696	285,580	290,576	324,052
Total Transfers	**146,355,233**	**220,920,617**	**295,979,986**	**294,172,189**
Unincorporated Area Special Purpose Fund				
Revenue:				
From Impact Fee Funds for Administration	320,614	311,957	327,712	185,202
From School Site Impact Fee Fund	1,260,693	708,413	483,695	308,327
From Mobility Fee Fund 1	66,033	168,518	191,225	147,153
From Mobility Fee Fund 2	117,924	173,181	164,514	133,160
From Mobility Fee Fund 3	22,195	69,034	146,060	43,356
From Mobility Fee Fund 4	218,579	427,076	383,272	281,305
From Mobility Fee Fund 5	146,129	289,870	451,564	226,809
From Storm water Management Project Fund	10,005,409	11,410,182	12,085,770	11,113,599
From Unincorporated Area General Fund	9,497,347	12,209,359	10,025,035	8,782,872
From Various Funds	6,250,000	2,993,185	1,000,000	428,000
Total Transfers	**27,904,923**	**28,760,775**	**25,258,847**	**21,649,783**
Appropriations:				
Impact Fee Funds for Administration - Various	320,614	311,957	327,712	185,202
Environment Restoration Projects Fund	6,250,000	2,375,000	1,000,000	428,000
Public Safety Complex Bond Sinking Fund FY 11	1,657,636	2,414,117	2,562,185	1,420,699
Unincorporated Area Construction Fund	16,905,285	19,352,701	19,296,435	18,959,393
Unincorporated Area General Fund	10,808,695	9,531,015	9,455,588	10,905,622
Unincorporated Area Stormwater Management	252,000	0	0	0
Total Transfers	**36,194,230**	**33,984,790**	**32,641,920**	**31,898,916**

Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
Blended Component Units Fund				
Revenue:				
From Countywide General Fund	5,661,032	6,226,407	6,964,531	7,224,148
Total Transfers	**5,661,032**	**6,226,407**	**6,964,531**	**7,224,148**
Sales Tax Revenue Fund				
Revenue:				
CP Note Half Cent Sinking Fund	0	0	1,800,000	0
CIP Ref Rev Bonds Series 06/16 Sinking Fund	0	551,682	0	0
Half Cent Transp Plan Sinking Fund	0	20,547,843	0	0
ARENA Non-Ad 05/15 Note Sinking Fund	0	0	0	169,845
Taxable CP Notes Govt Facilities	0	42,935	0	0
CIP Rev Bds 12/17 Note Sinking Fund	0	0	203,756	500,000
CIT Series 2018 Sinking Fund	0	0	0	1,193,813
CP (Taxable) Series 2017 Sinking Fund	0	0	8,891	0
CIT Series 2015 Refunding Revenue Bonds	0	0	0	282,212
CIP Ref Rev Bds Series 06/16 Sk Fd-20038004	0	0	0	1,751,046
Total Transfers	**0**	**21,142,460**	**2,012,647**	**3,896,916**
Appropriations:				
4th Cent TDT 06 Refunding Bonds Sinking Fund	2,319,116	2,174,085	2,300,000	1,250,000
5th Cent TDT 06A Refunding Bonds Sinking Fund	2,097,569	1,985,063	2,000,000	2,100,000
CIP Revenue Refunding Bonds 06/16 Sinking Fund	1,221,030	0	0	0
CIT Extension Project Fund	0	0	0	114,992,252
Countywide Area Constructions Fund	0	52,900,000	0	0
Unincorporated Area Constructions Fund	0	600,000	0	0
CIT Project Fund Phase IV	88,387,046	54,367,596	66,111,192	39,214,564
Commercial Paper Fund	12,500,000	11,800,000	12,876,609	10,000,000
Debt Service Note Stadium	0	3,904,088	28,500,000	39,500,000
Countywide General Fund - Operating	28,275,829	26,202,422	27,402,422	28,211,619
CP Quarterly Note Issuances	0	0	600,000	0
Series 2008 Bond Sinking Fund	1,418,461	1,217,960	1,460,000	1,004,142
Series 2012 CIP Bond Sinking Fund	6,663,169	6,220,044	5,907,000	0
Series 2012 CIT Bond Sinking Fund	10,010,638	7,709,454	1,900,000	0
Series 2015 CIT Bond Sinking Fund	20,653,938	19,716,438	1,769,250	0
Taxable CP HCSO new Ops Center	0	24,270,869	1,250,000	0
Half Cent Transportation Plan	0	800	0	0
Series 2019 CIP Bond Sinking Fund	5,340,997	4,582,497	6,000,000	7,500,000
CIP Notes Fund	250,000	2,213,757	2,732,780	2,732,780
Series 2018 CIP Bond Sinking Fund	7,028,767	7,698,979	31,000,000	0
Transportation MP Bonds	9,403,196	9,402,904	9,402,988	8,650,000
UA Ad Valorem Tax Transportation Fund	0	0	20,000,000	0
TSA Ref Non-Ad Valorem Bonds Debt Svc Fund	1,162,425	(100,002)	0	687,000
Unincorporated Area General Fund	94,218,068	88,463,004	92,140,611	88,500,945
Total Transfers	**290,950,248**	**325,329,957**	**313,352,852**	**344,343,302**
Intergovernmental Grants Fund				
Revenue:				
From Countywide General Fund	18,953,735	145,761,949	53,429,343	52,395,794
Total Transfers	**18,953,735**	**145,761,949**	**53,429,343**	**52,395,794**
Appropriations:				
UA Stormwater Mgmt Project Fund	0	618,185	0	0
ELAPP Projects (Non-Bond) Fund	0	20,799	0	0
Various other Funds	292,418	409,849	0	0
Future Disaster Events	4,000,000	19,000,000	114,944	0
Catastrophic Disaster Recovery Fund	24,000,000	0	26,789,648	170,038
20 CJMHSA Reinvestment Grant	0	4,000	0	0
24 County Clean Air Program	0	10,770	0	0
Total Transfers	**28,292,418**	**20,063,603**	**26,904,592**	**170,038**

Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
County Transportation Trust Fund				
Revenue:				
From Countywide Ad Valorem Tax Transportation	22,894,000	47,347,051	16,100,000	23,270,000
From Countywide General Fund	2,871,328	0	0	0
From Transportation Trust Funds - Various	53,562,308	51,721,914	54,609,145	50,067,718
From Unincorp. Area General Fd (O&M Subsidy)	39,112,349	59,854,450	90,149,450	91,029,450
Mobility Fee Benefit District 2	547,672	0	0	0
Mobility Fee Benefit District 1	2,325,000	0	0	0
Mobility Fee Benefit District 4	2,239,610	0	0	0
Half Cent Revenue Fund	0	0	20,000,000	0
Total Transfers	**123,552,267**	**158,923,415**	**180,858,595**	**164,367,168**
Appropriations:				
Impact Fee Fund - Various	570,860	1,127,679	1,336,635	831,783
Ninth-Cent Fuel Tax Projects Fund	5,389,098	5,400,212	6,385,957	5,190,580
Seven-Cent Fuel Tax Projects Fund	48,173,210	46,321,702	48,223,188	44,877,138
Debt Service Funds	0	20,547,843	0	0
Countywide General Fund	0	10,000,000	0	0
CIT Proj Fd (Ph III Feb 08 - Sept 16)10030005	0	226,362	0	0
Unincorporated Area General Fund	7,983,610	2,963	0	0
Total Transfers	**62,116,778**	**83,626,761**	**55,945,780**	**50,899,501**
Library Tax District Fund				
Revenue:				
From Library Operating Fund	10,320,301	16,967,735	23,051,299	11,949,911
Total Transfers	**10,320,301**	**16,967,735**	**23,051,299**	**11,949,911**
Appropriations:				
Library Project Fund	9,500,000	16,125,000	22,150,000	11,000,000
Library Maintenance Fund	820,301	842,735	901,299	949,911
Total Transfers	**10,320,301**	**16,967,735**	**23,051,299**	**11,949,911**
Infrastructure Surtax Fixed Project Fund				
Revenue:				
From CIT Proj Fd (Phase II)	0	333,828	0	0
From CIT Surtax Extension Fd	0	0	0	114,992,252
Local Govt Infrastructure Surtax Fd10010090	0	226,362	0	0
From Surtax Fund	88,387,046	54,367,596	66,711,192	39,214,564
Total Transfers	**88,387,046**	**54,927,786**	**66,711,192**	**154,206,816**
Appropriations:				
CIT Project Fund	0	333,828	0	0
Total Transfers	**0**	**333,828**	**0**	**0**
Covid Relief Fund				
Revenue:				
American Rescue Plan 3 Act	8,474,519	0	0	0
American Rescue Plan 3 Act Project Fund	121,099	0	0	0
Total Transfers	**8,595,618**	**0**	**0**	**0**
Appropriations:				
American Rescue Plan 3 Act Revenue Recovery	1,368,527	0	0	0
Countywide General Fund	0	0	10,604	0
American Rescue Plan Act Project Fund	7,227,091	0	0	0
Total Transfers	**8,595,618**	**0**	**10,604**	**0**

Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
DEBT SERVICE FUNDS				
Revenue:				
From 4th Cent Tourist Dev. Tax	3,419,343	6,078,173	30,800,000	40,750,000
From 5th Cent Tourist Dev. Tax	15,759,994	13,685,061	14,876,609	12,787,000
From 800MHz Intergovt Radio System	693,443	0	0	0
From CIT Surtax Fund	44,356,511	41,344,915	40,576,250	0
From Communication Services Tax Fund	1,657,636	2,414,117	2,562,185	1,420,699
From Transportation MP Bond Project	0	20,547,843	0	0
From Half-Cent Sales Tax	16,533,457	41,688,787	20,845,768	19,886,922
Non Ad Val Bonds (2019) Project Fund	0	250,000	0	0
ELAPP 2023 CP Notes Sinking Fund	0	57,428	0	0
ELAPP 2023 CP Notes Project Fund	0	2,501	0	0
From State Revenue Sharing	1,561,061	1,452,942	1,475,000	1,610,000
From Traffic Surcharge Trust Fund	2,047,751	1,897,096	2,000,000	250,000
From Unincorporated Construction Fund	2,407,314	1,420,712	1,511,016	2,491,269
Total Transfers	**88,436,509**	**130,839,575**	**114,646,828**	**79,195,890**
CAPITAL PROJECTS FUNDS				
Revenue:				
Court Facility Imprvmt Non-Bd Project Fund	3,349	0	0	0
Grant Projects	0	20,799	0	0
From Countywide General Fund	28,511,149	77,182,516	71,661,769	62,153,660
From Communication Services Tax Fund	6,899,876	7,516,953	7,210,665	7,845,794
From Half Cent Sales Tax Fund	0	53,500,000	0	0
From CW Public Art Prog Fund	0	212,143	0	0
From UA Public Art Prog Fund	0	425,566	0	0
From 2015 CST Bonds Sinking Fund	0	1,223	0	0
From Various Funds	250,000	1,688,851	1,746,475	0
Taxable CP HCSO new Ops Ctr	0	24,030,000	0	0
From Unincorporated Area Operating Fund	6,978,000	23,500,000	25,970,489	13,420,489
Total Transfers	**42,642,374**	**188,078,051**	**106,589,398**	**83,419,943**
Appropriations:				
ELAPP Project Fund	0	0	500,000	0
ELAPP CP Notes Series 2023 Fund	0	2,501	0	0
Commercial Paper Project Fund	250,000	25,718,851	1,746,475	0
PSOC Series 2014 Bond Sinking Fund	2,407,314	1,420,712	1,511,016	2,491,269
Unincorporated Area General Fund	2,583,678	2,882,583	3,199,649	3,454,525
Transportation MP Bond Project	0	134,106	0	0
Debt Funds	0	20,612,415	1,808,891	0
CIT Revenue	0	0	203,756	3,727,071
Non Ad Valorem 2019 Project Fund	0	530,045	0	0
5th Cent Tourist Development Tax	0	0	0	169,845
ELAPP Series 2023 Bds Sinking Fund	0	57,428	0	0
Non Ad Valorem CIP Series 2019 Sinking Fund	0	250,000	0	0
Unincorp Area Construction Fund	0	1,223	0	0
HART Heavy maintenance Facility Contribution Fund	0	1,650	0	0
Various Funds	3,349	0	0	0
Total Transfers	**5,244,341**	**51,611,514**	**8,969,787**	**9,842,710**

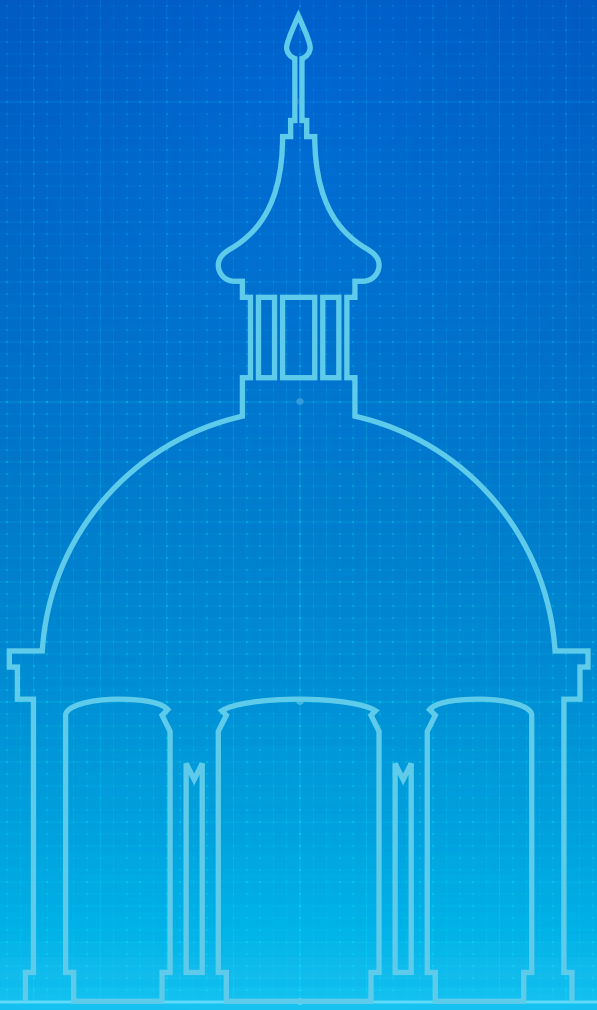
Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
ENTERPRISE FUNDS				
Solid Waste Utility Enterprise Fund				
Revenue:				
From Revenue Fund	168,474,316	229,293,951	194,143,037	196,276,322
From SW Series 2023 Bond Project Fund	0	24,581,506	0	0
From Utility Sys Operating & Maintenance	0	4,825,000	0	0
SW & RR System Revenue Fund-40032003	0	3,041,526	0	0
Rate Stabilization Fund	2,300,063	9,087,662	16,100,000	0
Total Transfers	**170,774,379**	**270,829,645**	**210,243,037**	**196,276,322**
Appropriations:				
Debt Fund	10,735,829	34,199,131	12,413,037	14,546,322
Landfill Closure Fund	6,600,000	7,600,000	4,600,000	4,600,000
Improvement	2,000,000	7,433,607	26,100,000	10,000,000
Taylor Road Landfill Superfund Site Fund-	3,645	325,000	0	0
Operating Fund	148,434,905	216,886,606	167,130,000	167,130,000
Renewal and Rehab Fund	3,000,000	4,385,301	0	0
Total Transfers	**170,774,379**	**270,829,645**	**210,243,037**	**196,276,322**
Water and Wastewater Utility Enterprise Fund				
Revenue:				
From Bond Funds	667,000	245,489	95,038	0
From Capacity Assessment Unit Fund	10,826,991	13,024,298	5,843,826	10,726,848
From Unincorporated Area Operating Fund	0	0	60,000	60,000
Franchise Public Utilities	0	238,953	0	0
From NW Consolidated Project Bond Fund	0	1,217,559	0	0
Series 06 CAU SA Bond Sinking Fund	0	33,263,713	1,098,565	456,000,000
From Impact Fee Fund	48,743,444	59,969,510	33,137,120	31,353,519
From Revenue Fund	348,610,004	488,675,496	537,909,514	521,785,015
From Capital Expense	3,855,000	0	0	0
Reclaimed Water improvement Unit project	1,234,514	0	0	0
From 19th Ave RWTM SWFWMD	0	0	174,521	0
Infrastructure Assessment Unit Fund	0	165,782	0	0
From Series 00 IFAU SA Bond Sinking Fund	4,734,605	1,743,779	33,300	0
From Revenue Stabilization Fund	5,304,183	0	0	0
Total Transfers	**423,975,740**	**598,544,579**	**578,351,884**	**1,019,925,382**
Appropriations:				
Debt Fund	25,548,706	24,286,210	51,734,491	506,911,679
General Capital Fund	140,484,770	170,901,699	115,441,955	91,050,000
Impact Fee Fund	15,561,596	48,197,573	6,975,691	10,726,848
Grant Projects	3,855,000	0	0	0
Operating Fund	154,898,538	303,139,015	371,092,929	348,899,789
Renewal and Replacement Fund	64,997,130	21,065,383	32,956,421	62,277,066
Revenue Account	0	0	90,397	0
Wastewater Project Impact Fees South	18,630,000	18,100,000	0	0
Water Projects Impact Fees South	0	12,854,700	0	0
Total Transfers	**423,975,740**	**598,544,579**	**578,291,884**	**1,019,865,382**

Interfund Transfers

Description	FY 24 Actual	FY 25 Actual	FY 26 Adopted	FY 27 Recommended
INTERNAL SERVICE FUNDS				
Fleet Operating Fund				
Revenue:				
From Countywide General Fund	35,031	70,971	71,487	307,848
Total Transfers	**35,031**	**70,971**	**71,487**	**307,848**
General liability Fund				
Revenue:				
From Countywide General Fund	1,000,000	10,628,411	2,800,000	2,800,000
From Unincorporated Area General Fund	3,000,000	3,000,000	0	0
Total Transfers	**4,000,000**	**13,628,411**	**2,800,000**	**2,800,000**
Catastrophic Disaster Recovery Fund				
Revenue:				
From Countywide General Fund	16,000,000	25,000,000	62,200,000	60,000,000
Hurricane Eta- Disaster Events Fund	0	0	145,189	50,000
FEMA Hurricane Debby – Disaster Events Fund	0	0	6,147,658	0
FEMA Hurricane Elsa - Disaster Events Fund	0	0	182,626	51,844
FEMA Hurricane Ian – Disaster Events Fund	0	0	8,072,362	0
FEMA Hurricane Nicole – Disaster Events Fund	0	0	2,350,000	68,194
FEMA Hurricane Idalia – Disaster Events Fund	0	0	9,891,813	0
FEMA COVID 19 Disaster Events	24,000,000	0	0	0
Total Transfers	**40,000,000**	**25,000,000**	**88,989,648**	**60,170,038**
Appropriations:				
County Self Insurance Fund				
Revenue:				
From General Liability Fund	1,275,000	1,275,000	1,500,000	1,750,000
From Workers Compensation Fund	1,275,000	1,275,000	1,500,000	1,750,000
Total Transfers	**2,550,000**	**2,550,000**	**3,000,000**	**3,500,000**
Appropriations:				
Self insurance Administration Fund	2,550,000	102,550,000	3,000,000	3,500,000
Total Transfers	**$ 2,550,000**	**$ 102,550,000**	**$ 3,000,000**	**$ 3,500,000**

Capital Budget





Hillsborough County Florida

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

CAPITAL BUDGET

Overview

The Recommended FY 27 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2026 and ending September 30, 2027. The Capital Budget incorporates anticipated revenues and expenditures included in the first year of the Capital Improvement Program (CIP).

The Recommended Capital Budget for FY 27 is $3.71 billion. A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of projects is included at the end of this section.

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

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

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

Hillsborough County categorizes capital improvements into eight programs: Fire Services, Government Facilities, Libraries, Parks Facilities, Solid Waste Enterprise, Stormwater, Transportation and Water Enterprise. The Recommended FY 27 Capital Budget also includes the County's Environmental Land Acquisition and Protection Program (ELAPP). While not specifically meeting the criteria above, this program is tracked through the CIP to provide for better accountability and control.

As previously noted, capital projects only require one-time allocations for a given project unlike operating expenses which recur annually. This funding flexibility allows the County to use financing and one-time revenue sources to accelerate completion of critical projects. Significant projects within each program are discussed below. More comprehensive project information can be found in the County's Recommended FY 27 – FY 31 Capital Improvement Program document. Interested parties can review this and other information on the County's website at www.HCFL.gov.

Financial Policies

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

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

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

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

Capital Planning

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

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

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

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

In addition to the standards in the Comprehensive Plan and the Capital Improvements Section of the Plan, the planning for parks and recreation, solid waste, stormwater, transportation and water facilities also is guided by master and visioning plans developed by County staff.

Planning for fire, government facilities, and library infrastructure in Hillsborough County's unincorporated area is performed primarily within County government. Each capital program has different criteria for assessing project needs and priorities; however, a common characteristic of the planning processes is the recognition of the importance of obtaining input from the public and other interested governmental and private agencies. The individual program planning processes provide the guidance necessary for allocating available resources during the capital budget process. A brief description of the various planning processes follows.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL BUDGET

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

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

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

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

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

The objectives of the process are to:

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

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

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

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

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

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

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

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

Financial Planning Strategies

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

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

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

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

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

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

Capital Improvement Program Process

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

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.

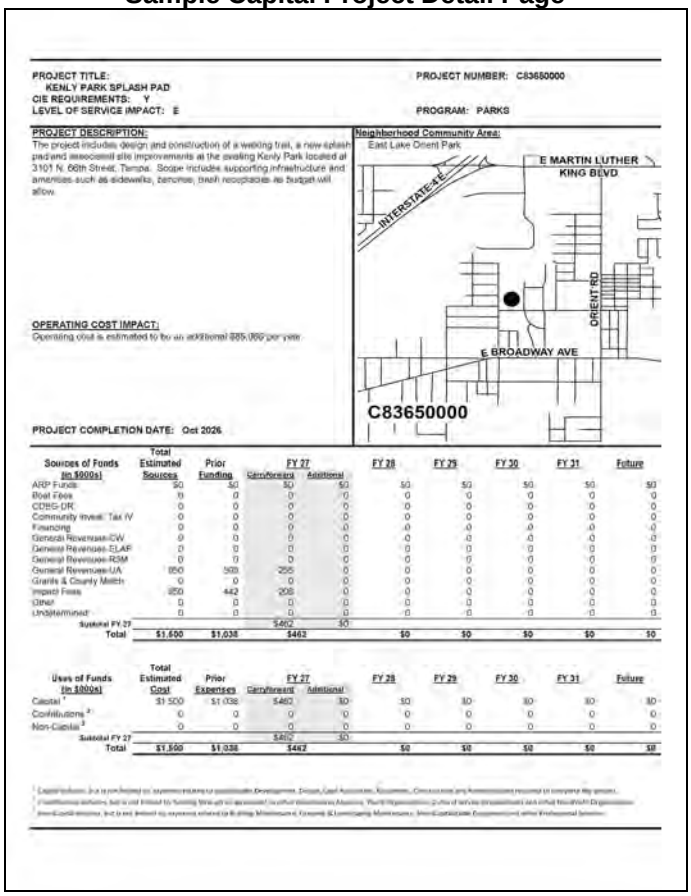
Using updated information, the Capital Budget Team develops draft documents showing projects that have been completed or are anticipated to be completed by the end of the current fiscal year as well as specific detail project pages (see below for sample) for each project proposed to be included in the 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



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, a voter approved ad valorem tax is used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) bonds.

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

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

2026, but has now been extended. On November 5, 2024, a majority of Hillsborough County voters chose to renew the Community Investment Tax for a fifteen-year period resulting in a new expiration date of December 31, 2041.

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

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

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

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

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

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

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

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

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

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

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

Uses of Funds

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

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

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

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

Capital Projects Operating Impacts

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

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

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

Specific FY 27 incremental operating cost impacts of capital facilities are discussed below in each program's highlights section. The Recommended Budget for FY 27 includes these operating costs. A full listing of incremental operating cost impacts can be found in the appendix section of the Recommended Capital Improvement Program document.

Program Highlights

The following program highlights focus on each program's portion of the Recommended Capital Budget for FY 27 (which includes estimated funding carried forward from FY 26 and any new, additional funding).

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

Fire Services

The Fire Services Program Recommended Capital Budget for FY 27 is $123.8 million. The program is funded with Community Investment Tax, fire impact fees, Communications Services Tax, general revenues, grants, financing and American Rescue Plan Act (ARP) funds.

One new project is being added to the program in this Recommended Capital Budget. The PSOC Emergency Vehicle Canopy project will construct additional covered storage to extend the life of a fleet of reserve emergency vehicles and support other training and deployment operations. The value of these vehicles is significant, and the department currently has insufficient capacity to properly store this equipment when not in use.

Many important projects approved in prior years continue into the FY 27 Capital Budget. Four new fire stations are being constructed in various parts of the county. The Airport Industrial Fire Station #49 project will construct a new station on leased property from the State of Florida Bureau of Lands and will enhance services in the western area of Hillsborough County. The Sun City North and Progress Village South Fire Station projects will design and construct new stations to enhance service in the South and South-Central areas of the county. The Race Track Road Fire Station #50 project was recommended per the Fire Rescue Master Plan to enhance services in the Northwest area of the county.

A total of eight fire station replacement projects are included in this year's capital budget. As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three fire station replacement projects were created and approved – Armdale Fire Station #10, Gunn Highway Fire Station #13 and Palm River Fire Station #15. The Falkenburg Road Fire Station #33 is at or near the end of its useful life and will be replaced at the same site. Work continues on the Brandon Fire Station #11, Midway Fire Station #30, Thonotosassa Fire Station #21 and West Hillsborough Fire Station #20 projects. These stations are dated in their design/features and require increasing operating costs to maintain and keep functioning at the expected service level necessary to protect the citizens of Hillsborough County.



Fire Rescue Units

Other projects continuing into FY 27 include the PSOC Renovations project which will renovate existing PSOC warehouse space to support Emergency Management operations. Some current warehouse functions will be relocated to the under-construction Fire Rescue/Emergency Management Warehouse that will enable storage of essential supplies used in day-to-day operations and in responding to disasters. 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 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 in FY 27 from the Communications Services Tax allocated to Fire Rescue. Impact fees were added to this project in FY 19 to fund the purchase of Self-Contained Breathing Apparatus (SCBA) equipment. The Fire Rescue Unit Additions project will acquire 16 new rescue vehicles that will be located in high demand areas to improve response times.

Three projects are maintenance related. The HVAC systems will be replaced at both the Seffner/Mango and Lutz Fire Stations due to the units being at the end of their useful lives. Restroom and shower repairs at various locations will be completed as part of the Fire Station Restroom and Showers Renovations project.

No stand-alone projects reached substantial completion during FY 26. Ten projects are projected to reach substantial completion in FY 27. HVAC systems will be replaced at both the Seffner/Mango and Lutz Fire Stations. Two new fire stations (Sun City North #47 and Progress Village South #48) and four replacement stations (Armdale #10, Gunn Highway #13, Palm River #15 and Thonotosassa #21) will be ready for service. Disaster response will be enhanced after the Fire Rescue/Emergency Management Warehouse and Comprehensive Communications Plan/Alternate EOC projects are completed. The acquisition of the new Fire Rescue Units should be complete enhancing emergency response in the areas they will serve.

Operating Impact – The two HVAC projects reaching substantial completion in FY 27 mentioned above are maintenance related and will have no operating cost impact. The replacement fire stations won't have incremental operating costs, but the new fire stations will start incurring the operating costs shown in the chart below. The Fire Rescue Unit Additions and Fire Rescue/Emergency Management Warehouse projects will also begin incurring the operating costs listed below.

Fire Services Projects	New Positions	Operating Impact (In thousands)
		FY 27
Fire Rescue Unit Additions	108	$9,800.0
Fire Rescue/Emergency Management Warehouse	0	53.3
Progress Village South Fire Station #48	24	3,575.0
Sun City North Fire Station #47	21	2,750.0

CAPITAL BUDGET

Government Facilities

The Government Facilities Program Recommended Capital Budget for FY 27 is $297.6 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.

Eleven new projects are being added to the program in FY 27 and most are maintenance related. HVAC work will be completed at the County Center, Edgecomb Courthouse and Town and Country Commons facilities. Roofs will be replaced at the Mort Head Start building and at various other County facilities. The fire exhaust fans that have reached the end of their useful lives will be replaced at the Museum of Science and Innovation. Two projects have been established for the Sheriff to maintain facilities and enhance IT and communications equipment. The Downtown Courtroom Renovations and Expansions project will coordinate the demolition, relocation and creation of courtrooms, judicial chambers and storage areas in various downtown court facilities. A feasibility study and needs assessment to develop a scope for a potential new Clerk's Records Warehouse to replace the existing facility will be initiated. Finally, a storage canopy will be constructed to protect emergency shelter generators and portable chillers when they are not deployed at the shelters.

Several important projects continue in this Recommended Capital Budget. The African American Arts & Cultural Center project will begin the design of a new 50,000 square foot facility to be located on the BOCC-designated County-owned property at 2103 N. Rome Avenue, Tampa (known as the West Tampa Resource/Service Center). The existing buildings on the property are anticipated to be demolished and replaced by the new facility. Construction funding is anticipated in the future.

The Sheriff's Training Facility project includes the purchase of the existing 60,000 square foot building located at 10210 Windhorst Road and provides hardening improvements for use as a training facility for the Sheriff. The Sheriff's Operations Center Relocation project will relocate the Sheriff's building complex currently in Ybor City to a new location in the Brandon area. A project is being completed in phases to renovate the housing pods at the Falkenburg Road Jail.

Many projects involve contributions to outside agencies to help address important community needs. The Board of County Commissioners approved funding a contribution for construction of an entry canopy as well as associated furniture, fixtures and equipment for Gracepoint's new Mariposa Women's Psychiatric Hospital. Another project helps support the development of a childcare center that will be built in conjunction with a Tampa General Hospital workforce housing development. This will be a joint venture with an experienced affordable workforce housing developer to attract and retain health care workers at TGH and USF by providing affordable rental units. Contributions will be made to the Highland Pines Outreach Center, Lighthouse Gospel Mission & Faith Home and The Skills Center for various projects that will enable them to better serve the community. Additional contribution projects will provide funding to local non-profits to enhance their value to the community. Contributions will be made to A Kids Place of Tampa Bay, the Cuban Civic Club, Faith Action Ministry Alliance, the Historic 1914 School in Plant City, Meachum Urban Farm, Pepin Academies, the Soul Walk African American Heritage Trail and the Wimauma Community Center for various capital improvement projects.



Solar Panels – Cooperative Extension Office

Funds have been budgeted to design and construct an expansion of the existing Medical Examiner facility to add a full-time cold case unit, on-site warehouse, and additional cooler space to store specimens and decomposed bodies. The Pet Resources Facility project will involve land acquisition, planning, and design of a new shelter facility, on a site to be determined, to better serve the growing community. A project for the Tax Collector will include site development work for a 6-8 acre area between the existing Tax Collector driving test track and

branch office which will be prepared for exterior improvements such as additional parking and future expansion.

A project will provide for security enhancements at the County Center and other County buildings. Funds have been set aside to help establish a future film studio / film school in the county. Funding is also provided for a new Adult Day Health Services Center to be developed in South County. The 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. Additional solar projects will be completed at various County facilities to increase energy efficiency.

Various projects will enhance existing Court facilities. The Edgecomb Courthouse lighting controls will be replaced, and access controls will be replaced at various courthouse locations. The judge's chambers in the Edgecomb Courthouse will be renovated and the Pat Frank Court Building will have flooring replaced. Roofs will be replaced at the Edgecomb Courthouse and Pat Frank Court Building. The Public Defender will have various office renovations completed, and the 1st floor modified to enhance security.



Security Enhancements – County Center

Many of the ongoing projects are maintenance related. The County Center and MOSI dome roof will get needed waterproofing. Repairs and renovations will take place at the central energy plant in downtown Tampa and the future Community Based Step-Down Facility. Flooring will be replaced and painting projects completed at various County facilities. The Museum of Science and Innovation will have its chiller and sections of its roof replaced. In downtown Tampa, an ongoing project will modernize elevators in various buildings. Morgue building renovations will replace the four original morgue coolers from 2007 with four updated coolers. Parking lots will be renovated at various County facilities. The carpet and air handlers will be replaced at the County Center. The Former Department of Juvenile Justice Site Renovations project will demolish the structures on the County owned site in East Rural County and decommission utilities.



Public Art – New Tampa Performing Arts Center

HVAC systems and/or chillers will be replaced at the Clerk Records Warehouse, Hanna Road Facility, Medical Examiner Facility, MOSI, Premiere Drive and various Countywide and Unincorporated funded facility locations. The Hanna Road and Premiere Drive facilities will have their generators replaced. Three modular units will be replaced at the Calhoun Head Start facility. The existing three units are over 30 years old and have exceeded their useful life. The buildings will be waterproofed at the EPC Complex and the east buildings at MOSI will be demolished to allow for future development.

The Historic Preservation Matching fund program continues in FY 27 to help preserve historic community assets. The Annual Public Art Plan, as recommended by the Public Art Committee, is included within the appendix

section of the Recommended Capital Improvement Program document. The Public Art assessment for FY 27 is set at 0%. Work on the Public Art Plan can continue by using available carryforward funds and ad hoc budget additions. Current funding is adequate for projects that are in process at this time.

Seven projects reached substantial completion during FY 26. The Community Based Step-Down Facility - ARP Act 3 Funds project renovated 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. Two judicial chambers and two courtrooms were built out at the Pat Frank Court Building. Four maintenance related projects included parking garage door, HVAC, roof and fire pump replacements at various locations. Site work related to the Tampa Bay Water Land Acquisition project was also completed.

Twenty-five projects should reach substantial completion in FY 27. Twenty-four are maintenance related and included in the descriptions above. The other project will demolish the east buildings at MOSI to allow for future development to proceed.

Operating Impact – None of the projects that are scheduled to reach substantial completion in FY 27 have an identified impact on operating costs. One ongoing master project to install new emergency generators will result in a small increase in maintenance costs.

Government Facilities Projects	New Positions	Operating Impact (In thousands)
		FY 27
Emergency Generators at Various Locations	0	$68.0

Libraries

The Library Services Program Recommended Capital Budget for FY 27 is $86.0 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District.

No new projects are being added to the program this year, but many important projects continue into FY 27. Two new libraries are in the early stages of development. The Wimauma New Library/Community Center project will include project development and design for a new approximate 25,000 square foot library/community center within Bethune Park, located in Southeast Hillsborough County's Wimauma Community. Funding has been put in place for project development, design and construction of a new 15,000 - 18,000 square foot library, expandable to an approximate 25,000 square foot new library to be located in the Fishhawk area in southeast Hillsborough County. The site for the library is on the South-West corner of the FishHawk Sports Complex as designated previously by the Board of County Commissioners.

Two replacement libraries are also continuing into FY 27. The Thonotosassa Library will be replaced with a larger and more functional facility at a newly acquired site. The Brandon Library Replacement project provides funds to construct a new 25,000 square foot, expandable to 35,000 square foot, Brandon Library on a site acquired in Phase 1 which was funded separately. The programs and services offered by these libraries will be determined with citizen input.

Project development and design for the future expansion of the New Tampa Regional Library will begin. Interior and exterior renovations of the existing Southshore and West Tampa libraries will improve functionality and upgrade finishes and systems.



John Germany Library

The Sentinel Bulletin Archiving project will preserve and digitize the Sentinel Bulletin historic archive of newspapers which includes 118 bound volumes (1945-2010) that have been housed at the C. Blythe Andrews, Jr. Public Library's Special Collection since 2019. The collection contains approximately 400,000 pages. This is a one of kind collection of the only African American centered newspaper in the Tampa Bay area. The Burgert Brothers Photo Archive Preservation project will preserve and digitize the prints and negatives of the collection.

The Libraries Safety and Security Upgrades project will install access control systems, replace proprietary alarm systems and install/upgrade surveillance systems, etc., at various libraries to improve safety and security for library staff and customers. The John Germany (Main Library)

Various Improvements and Planning Study project includes various renovations to the building and site to meet customer needs. Two maintenance related projects will replace shelving, flooring and roofs at various libraries. Landscaping will be improved at various libraries with the Landscape Renovation project. Restroom facilities will be renovated at various libraries to update their functionality, fixtures, and finishes.



West Tampa Library

No stand-alone projects reached substantial completion during FY 26. One project is projected to reach substantial completion in FY 27. The Burgert Brothers Photo Archive Preservation project described above will be completed.

Operating Impact – The project reaching substantial completion in FY 27 described above will not incur any incremental operating costs.

Parks

The Parks Facilities Program Recommended Capital Budget for FY 27 is $202.4 million. The program is funded through a combination of impact fees, Community Investment Tax, general revenue, financing, boat improvement funds, BP oil spill funds, CDBG-DR and American Rescue Plan Act (ARP) funds.

Nine new projects have been added to the Parks Capital Budget including the Alderman's Ford Pedestrian Bridge Replacements at $2.5 million, two Plant Control and Nursery Conservation Land projects at a total or $866,000, two Major Repair, Renovation and Maintenance (R3M) projects at a total of $425,000, the Recreation Facilities Renovation at $3 million, Improvements to West and Williams Park at a total of $4 million, and the Southshore Pickleball Complex at $5 million. The Southshore Pickleball Complex will develop a pickleball complex located on County-owned property in southern Hillsborough County. Pickleball is one of the fastest growing community sports in the nation. South Hillsborough County continues to experience substantial growth in population and development. During FY24-25, 37 new pickleball courts were added to increase the County's inventory to 55 courts. The facilities are used extensively; it will be in the public's interest to co-locate pickleball with the Southshore sports complex in SE Hillsborough County. In recognition of noise concerns, the courts will be located at least 250 feet away from residences.



All Peoples Park Expansion/Splashpad

Fourteen projects were completed in FY 26 including the All Peoples Expansion, Hardening and Chiller Replacement projects, the Apollo Beach, Bealsville, and Progress Village Park Improvements Projects, and the Cross Creek Park Construction project. The Cross Creek Park Project constructed a 12-acre neighborhood park on County-owned property adjacent to Pride Elementary which included recreation building and associated amenities.

Two projects are scheduled for completion in FY 27 including the Kings Forest Parks Improvement and the Kenly Park Splash Pad. This last project will design and construct a walking trail, a new splash pad, sidewalks, benches, and other amenities.

One significant project in the program is the Branchton Regional Park which will construct a regional park to serve the recreational needs of the community in Northeast Hillsborough County.

CAPITAL BUDGET

One project was added during FY 26 as part of the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant – Disaster Recovery (CDBG-DR) grant process. These funds are designated for disaster relief, long-term recovery, infrastructure and housing restoration, economic revitalization, and mitigation efforts in the areas deemed "most impacted and distressed" by the disaster from hurricanes Helene and Milton that occurred in 2024. Various agenda items were brought to the BOCC for approval during FY 26 to allocate these funds to projects. As part of that process, one Park project was created and approved: the Flood Mitigation - Environmental Land Restoration - CDBG-DR. This project will restore, enhance and acquire environmentally sensitive lands to reduce storm surge, coastal and other flooding impacts.



Branchton Regional Park

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Park projects were created and approved. The Pickleball Complexes - ARP Act Revenue Recovery Funds project which will design and construct pickleball courts at various locations throughout the County; the Kings Forest Park Splash Pad - ARP Act 3 Funds project which will design and construct a Splash Pad at the park; and the Progress Village Park Improvements – ARP Act 3 Funds project which will design and construct various improvements to the existing Progress Village Park.



Progress Village Playground

Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP)

The Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) is a voluntary land preservation program based in the Conservation and Environmental Lands Management Department. The ELAP Program is dedicated to the protection and preservation of natural and environmentally significant resources, as well as restoration of natural habitat. Properties preserved through ELAPP are available for recreational uses compatible with the preservation objectives. Some of the criteria used when considering a property for protection are: contains unique or scarce natural habitat for endangered species, protection of water resources, or lands that buffer, link or provide access to existing environmentally sensitive lands.

Historically, funding was secured through an operating and debt service ad valorem millage not exceeding 0.25 mills in any one-year period. A four-year property tax was originally approved by 71% of the voters in 1987 and in 1990 a referendum authorizing $100 million in bonds was approved by 73% of the voters. In November 2008, nearly 79% of the voters approved the issuance of up to $200 million in bonds to continue capital funding for the ELAP Program. So far $187.7 million has been issued of the $200 million authorized by the voters.

As of October 1, 2025, the County has preserved approximately 65,521 acres at a cost of $363.8 million, of which $91.2 million has been funded by other agencies.

Operating Impact **–** The following table identifies the stand-alone projects that are scheduled for completion in FY 27 that have a separately identified operating impact.

Parks Projects	New Positions	Operating Impact (In thousands)
		FY 27
Branchton Regional Park	0	$90.0
EG Simmons / Eco Tourism	0	15.0
Southshore Sportsplex	0	250.0

Solid Waste Enterprise

The Solid Waste Enterprise Program Recommended Capital Budget for FY 27 is $159.6 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 Expansion

The program consists of seven active projects which concentrate on enhancing the Solid Waste services centers throughout the county. One of these projects is the Northwest Transfer Facility Improvements. This project will design, permit, construct and provide quality assurance for the Northwest Community Collection Center Improvements project. The improvements are necessary to provide a better site configuration, thus improving safety, customer traffic flow, efficiency of the operation, and improve the overall customer experience while using the facility.

There are three projects at the Southeast County Landfill totaling $143 million. These projects are the Southeast County Landfill Closure, the Southeast County Landfill Leachate Storage System and the Southeast County Landfill Expansion. The expansion project is projected to construct a new landfill disposal expansion project designated as Section 10 which includes geotechnical engineering, karst evaluation, design, permitting, and construction of the new double lined Class I waste disposal landfill cell. The expansion will increase landfill capacity in order to accommodate the additional waste generation from the growing population within Hillsborough County.



Resource Recovery Facility Improvements

One significant project in the program is the Resource Recovery Facility Improvements. The Resource Recovery Facility has four boilers that burn the waste and generate steam for turning two turbines that generate 35-40 megawatts of electricity for use by other County Departments and for retail sales that generate revenue for the Division. Three of the Boilers were built in 1989 and one in 2009. This project allows for the evaluation, identification and prioritization of recommended actions for equipment in need of upgrades to increase the performance and safety of the facility. The anticipated improvements include road improvements, auto combustion regulators on boilers to increase combustion efficiency, auto dialer notification, increased environmental protection with separation of stormwater and ash, boiler steam and tube replacement and other upgrades.

Operating Impact **–** No projects are scheduled to begin incurring operating costs in FY 27.

Stormwater

The Stormwater Program Recommended Capital Budget for FY 27 is $169.7 million. The program is funded with a combination of Stormwater fees, Community Investment

Tax, general revenue, grants, BP oil spill fund, CDBG-DR and American Rescue Plan Act (ARP) funds.

No new projects are being added to the program as part of the FY 27 Capital Budget, but funding has been added to several master projects. To enhance and streamline reporting, one project was added to replace the existing Culvert Renewal & Replacement Program.

Four projects were added during FY 26 as part of the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant – Disaster Recovery (CDBG-DR) grant process. These funds are designated for disaster relief, long-term recovery, infrastructure and housing restoration, economic revitalization, and mitigation efforts in the areas deemed "most impacted and distressed" by the disaster from hurricanes Helene and Milton that occurred in 2024. Various agenda items were brought to the BOCC for approval during FY 26 to allocate these funds to projects. As part of that process, four Stormwater projects were created and approved: Culvert Replacements - CDBG-DR, Ditch and Sidedrain Restoration - CDBG-DR, Drainage Improvements - CDBG-DR, and Stormwater Pump Stations - CDBG-DR. These projects will address and/or mitigate the impacts of flooding across the County.



Neighborhood System Improvements

The program now includes eleven master projects that provide for the maintenance, rehabilitation, construction and improvement of the Hillsborough County stormwater system. Both Culvert Renewal & Replacement Program projects replace or repair 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.

To keep pump stations functioning properly, the Stormwater Pump Station Repair & Replacement project provides for the annual renewal and/or replacement of stormwater pump stations throughout the County. The Culvert Upgrade and Enhancement Project will upgrade, enhance and extend stormwater drainage culverts, including design, land acquisition, and construction for individual projects throughout the County. Restorations and improvements to maximize the flow and safety of roadside drainage systems are implemented through the Stormwater System Maintenance project. The Canal Dredging and Preventative Measures project provides grant funding for coastal canal dredge projects that will improve and enhance navigation pursuant to the Board of County Commissioners' Policy #01.31.01.00.



Culvert Renewal & Replacement Program

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. One Stormwater project, Progress Village Regional Drainage Improvements - ARP Act 3 Funds, continues in this capital budget and was funded by that process.

Two projects reached substantial completion during FY 26. The Progress Village Local Drainage Improvements -

ARP Act 3 Funds project identified and completed multiple local scale projects that may improve stormwater conveyance within the Progress Village neighborhood. The Neighborhood Drainage Improvements project alleviated neighborhood street flooding and/or structure flooding through collection and storage improvements. The project provided local flood protection for road systems which will improve public safety through reduction of peak roadway flooding and/or reduction of the flooding duration. In addition, the project also provided water quality benefits by routing the stormwater runoff to ponding areas, roadside swales, or ditches.

One stand-alone project is scheduled for completion in FY 27. The Progress Village Regional Drainage Improvements - ARP Act 3 Fund project will improve stormwater storage and conveyance within the Progress Village Community and will provide flood protection and water quality benefits.

Operating Impact – New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. Ongoing annual maintenance costs for stormwater improvements are estimated at $10.00 per $1,000 of project cost. Stormwater infrastructure maintenance requirements include keeping drainage areas free from silt, litter, leaves and debris, mowing and maintaining stormwater ditches, canals and conveyances as well as repairing cracked or broken stormwater pipes, culverts and other stormwater infrastructures. 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 27 are listed in the table below. In addition, one stand-alone project, Progress Village Local Drainage Improvements–ARP Act 3 Funds, will have an impact on operating costs in FY 27.

Stormwater Projects	**New Positions**	**Operating Impact (In thousands)**
		FY 27
Culvert Renewal and Replacement Program	0	$204.7
Culvert Replacements – CDBG-DR	0	304.3
Culvert Upgrade & Enhancement	0	9.9
Culverts Renewal & Replacement Program	0	35.0
Ditch and Sidedrain Restoration - CDBG-DR	0	450.0
Drainage Improvements - CDBG-DR	0	232.5
Major Neighborhood Drainage Improvements	0	23.5
Neighborhood Drainage Capital Improvements	0	157.1
Progress Village Local Drainage Improvements–ARP Act 3 Funds	0	136.5
Stormwater Pump Stations	0	66.4
Watershed Drainage Improvements	0	38.8

Transportation

The Transportation Program Recommended Capital Budget for FY 27 is $715.5 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, American Rescue Plan Act (ARP) and CDBG-DR funds.



Bell Shoals Road Corridor Improvements

One new project is being included in the program as part of FY 27 Capital Budget. The Fletcher District Transportation Improvement project will enhance transportation assets along Fletcher Avenue in conjunction with development activities spearheaded by USF. One project was added during FY 26 as part of the U.S. Department of

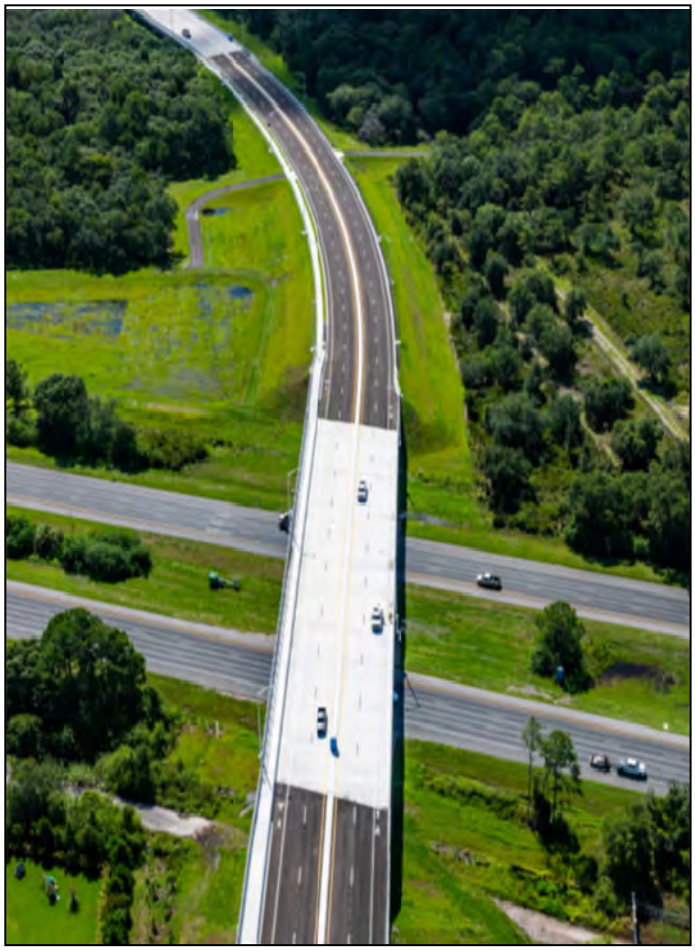
CAPITAL BUDGET

Housing and Urban Development (HUD) Community Development Block Grant – Disaster Recovery (CDBG-DR) grant process. These funds are designated for disaster relief, long-term recovery, infrastructure and housing restoration, economic revitalization, and mitigation efforts in the areas deemed "most impacted and distressed" by the disaster from hurricanes Helene and Milton that occurred in 2024. Various agenda items were brought to the BOCC for approval during FY 26 to allocate these funds to projects. As part of that process, one Transportation project, Power Outage Emergency Beacons, was created and approved. This project consists of furnishing and installing Power Outage Emergency Beacon (POEB) systems powered by solar energy to provide emergency traffic signal operation during power outages.

Many important projects continue into this Recommended Capital Budget to make critical infrastructure improvements. Road improvements will be delivered through the Balm Riverview Road and Rhodine Road Improvements (Panther Trace to Symmes) and Bishop Road Improvements (US 301 to County Road 579) projects. The TMD - Sidewalk Repair Partnership Program will give homeowners the opportunity to partner with Hillsborough County to address their individual sidewalk repair needs, while improving the overall welfare of our communities with safer and more accessible sidewalks. The intent of this program is to enhance and complement the County's current sidewalk remediation efforts in maintaining more than 3,200 miles of sidewalk and help with the backlog of over 3,000 sidewalk repair requests.

Additionally included in the program is the $208.6 million of Surtax funding appropriated for the Road Repaving - Surtax master project. In November 2018, Hillsborough County voters approved a citizen initiative to amend the County Charter to provide for a 1% sales tax increase, known as the "All for Transportation Surtax", to fund critical transportation improvements, including roadways, transit, bicycle, and pedestrian infrastructure. The surtax was collected from January 1, 2019, until it was invalidated by the Florida Supreme Court in 2021. The collected funds remained under the custody of the Florida Department of Revenue until 2023, when the Florida Legislature and Governor Ron DeSantis approved a plan to distribute the funds.

As part of the 2024 legislative session, the Florida Legislature appropriated $256.4 million to support road resurfacing projects across Hillsborough County. This funding was distributed among Hillsborough County, the City of Tampa, the City of Plant City, City of Temple Terrace, the Hillsborough County Sheriff's Office, and Lowry Park Zoological Society of Tampa (Zoo Tampa). Of this total, Hillsborough County received $208.6 million, for the resurfacing 77 roads throughout the County. On April 2nd, 2025 a Budget Amendment was brought to the Hillsborough County BOCC to amend the Capital Improvement Program and appropriate the funds to the Road Repaving – Surtax project.



Apollo Beach Blvd I-75 Overpass

The two Big Bend Road Corridor Improvements projects are part of the extensive work that is being done in the I-75 / Big Bend Road area. The projects will widen Big Bend Road, a 4-lane divided road to 6-lanes from US 41 to Covington Garden Drive and from Simmons Loop to US Hwy 301. The improvements will include bicycle lanes, bus facilities and enhanced pedestrian safety features, including wide sidewalks, crosswalks and signals. Stormwater drainage will also be improved. Additional corridor improvements are in process along segments of 19th Avenue NE, East 131st Avenue, and South 78th Street. In FY 27, funds will be added to the Lithia Pinecrest Road Corridor Improvements and to the Van Dyke Road Corridor Improvement projects in order to gradually continue funding these two projects.

Key programs that continue in the capital budget include the Bridge Improvements and Guardrail Programs, the

Intersection Improvement Programs, the Roadway Pavement Preservation Program, the Advanced Traffic Management System Improvement Program, the Sidewalk Repair Program and the New & Improved Signalization Program. Programs and projects that focus on safety include the Bay to Bay Blvd Safety Improvements project, the Corridor Safety Retrofit Improvements program, the Intersection Operation and Safety Program, the Pedestrian Safety and Mobility Enhancement Program, the Sun City Center Pedestrian Mobility project, the Safe Streets and Roads for All program and the Safe Routes to School Program. The Safe Streets and Roads for All program includes projects funded by the U.S Department of Transportation Safe Streets and Roads for All ("SS4A") Grant and provides improvements for pedestrians, bicyclists, transit users, and drivers at approximately 22 locations throughout Hillsborough County. Also, the Safe Routes to School Program includes improvements to sidewalks near schools, school safety circulation enhancements, new sidewalks on county roads, new and enhanced pedestrian crossings, signs and pavement markings.

Funds have also been allocated for two trails projects (South Coast Greenway and Upper Tampa Bay) and construction is being managed by Public Works. These trails are in various levels of evaluation, design and construction.

Five projects reached substantial completion during FY 26. As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). The three Transportation projects that were created and approved for ARP funding will be completed by the end of FY 26. 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 were 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) repaired existing sidewalks and upgraded sidewalks to be ADA compliant across Hillsborough County. Road improvements were also completed along Madison Avenue and in the University Area.

Two projects are projected to reach substantial completion in FY 27. The 19th Avenue NE Corridor Improvements (US 41 to US 301) project is scheduled to finish a PD&E study to determine future enhancements. One of the major corridor improvements, the Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301 project, is also scheduled to finish and will enhance driver and pedestrian safety.



Sidewalk Repair Program

Operating Impact – While new transportation infrastructure generally has no immediate direct operating costs associated with it, future and ongoing maintenance expenditures are needed to keep the roads, trails and sidewalks up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, ADA compliance and roadside right-of-way mowing and maintenance. Not including residential street lighting, the County expends approximately $9,022 annually per lane mile on ongoing maintenance. The County is responsible for maintaining over 6,933 lane miles throughout the county. Note that major road resurfacing is budgeted separately under the capital program. Like stormwater, as more transportation infrastructure continues to become operational, additional staff and equipment will be needed to maintain infrastructure at operational levels. The annual cost to maintain traffic signals is approximately $6,000 per signalized intersection; $2,400 for utility cost and $3,600 for maintenance costs.

No stand-alone projects are scheduled to begin incurring operating costs in FY 27. Ongoing master projects that have an identified operating impact are listed in the table below.

Transportation Projects	New Positions	Operating Impact (In thousands)
		FY 27
Advanced Traffic Management System Improvement Program	0	$450.0
Intersection Improvement Program	0	100.0
New & Improved Signalization Program	0	100.0

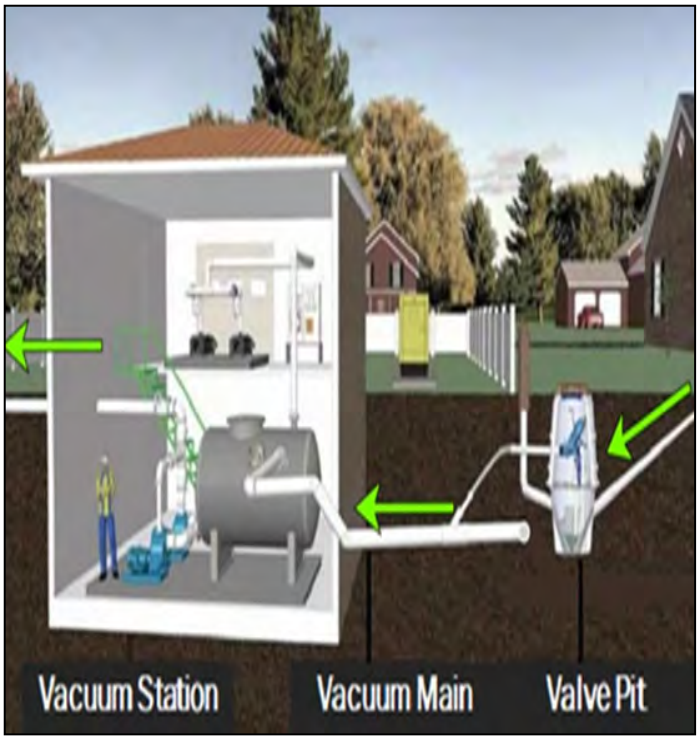
Water Enterprise

The Water Enterprise Program Recommended Capital Budget for FY 27 is $2.0 billion. 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 CDBG-DR and American Rescue Plan Act (ARP) funds.



Northwest RWRF Operations & Maintenance Facility

Two projects were added during FY 26 as part of the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant – Disaster Recovery (CDBG-DR) grant process. These funds are designated for disaster relief, long-term recovery, infrastructure and housing restoration, economic revitalization, and mitigation efforts in the areas deemed "most impacted and distressed" by the disaster from hurricanes Helene and Milton that occurred in 2024. Various agenda items were brought to the BOCC for approval during FY 26 to allocate these funds to projects. As part of that process, two Water projects were created and approved: Lift Station Resiliency - CDBG-DR and Low Pressure Sewer System - CDBG-DR. These projects will address central sewer infrastructure and convert residents who are served by a low-pressure sewer system and evaluate wastewater lift stations in vulnerable geographic locations.



Septic to Sewer Conversion Program

The Northwest RWRF Operations & Maintenance Facility project at $14.6 million is scheduled for completion in FY 30. The project will design and construct a new Maintenance Facility to provide work space for utility maintenance staff who maintain Water Resources assets at the Northwest Regional Water Reclamation Facility and surrounding northwest service area.

Ongoing projects of importance are the One Water Campus projects at a budget of more than $1 billion. These projects will improve service and reliability to the Drinking Water, Wastewater and Reclaimed Water within the One Water Campus area.

An ongoing project of importance is the Services to Infill Areas (Includes Potable and Septic to Sewer). This project at a total cost of $1.5 billion will connect citizens currently on well and/or septic to the County's potable water and/or wastewater systems.

Additionally, the program includes the two University Area Septic to Sewer Innovation Area projects at $46.4 million. The University Area Septic to Sewer Innovation Area project funding will be used to pay for residential and commercial hook-up charges for water and sewer in the University Area.



South County AWWTF Modular Expansion

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22, FY 23 and FY 24 to allocate these funds to projects. As part of that process, six Water projects were created and approved. The projects will address the sewer systems Countywide including Palm River, Ruskin, Wimauma, the University Area and Gibsonton. The Gibsonton Area Septic to Sewer Conversion Program ARP funding project will build a wastewater collection system for existing residents and future developments in the Gibsonton Area.

One stand alone project was completed in FY 26. The South County AWWTF Modular Expansion project expanded the South County Regional Advanced Wastewater Treatment Facility.

Eight projects are scheduled to be completed in FY 27 including five of the American Rescue Plan Act (ARP) funded projects, the Northwest RWRF Odor Control and the South County Drinking Water Transmission Main - One Water project. This last project will design and construct approximately 10.7 miles of 42-inch and 48-inch diameter drinking water transmission main that will connect the Lithia Water Treatment Plant to the existing water distribution system at U.S Highway 301. This project will enhance service reliability and improve water pressure in the south service area.

Operating Impact – One stand-alone project is scheduled to begin incurring operating costs in FY 27 and ongoing master projects that have an identified operating impact are also listed in the table below.

Water Projects	New Positions	Operating Impact (In thousands)
		FY 27
Crosby Road Force Main	0	$8.7
Public Utilities Telemetry / Data Network and Support Program (MP)	0	50.0
Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP)	0	1.2

Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under $150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP process, allowing the County to react in a more timely manner to facility related emergencies or non-routine repairs and maintenance needs. The projects can be identified, budgeted and completed within a twelve-month period.

To ensure that funding is available to maintain existing facilities, the Board of County Commissioners sets aside a minimum of 1% of anticipated annual revenues in the Countywide General Fund, the Unincorporated Area General Fund and the Library District Fund. The Recommended FY 27 allocations will generate approximately $24.7 million at 2.5% for the Countywide General Fund, $9.8 million at 2.0% for the Unincorporated Area General Fund and $949,911 at 1% for the Library District Fund.

CAPITAL BUDGET

A list of proposed FY 27 R3M projects can be found in the appendix section of the Recommended Capital Improvement Program document.

Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities.

The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To track impact fee revenues and expenditures to ensure that impact fees are being spent in a timely manner as required by ordinance.

Results of these analyses are communicated to appropriate management and staff for follow-up and corrective action. To assist in the reviews, the Capital Budget Team generates numerous variance and tracking reports from the County's financial system.

CAPITAL BUDGET

FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 27 Recommended	Future Funding	Total Cost
	Fire Services:				
C91224000	Airport Industrial Fire Station #49	$3,604	$8,396	$0	$12,000
C91214000	Armdale Fire Station #10 Replacement-ARP Act Revenue Recovery Funds	7,135	410	0	7,545
C91226000	Brandon Fire Station #11 Replacement	1,043	10,057	0	11,100
C91220000	Comprehensive Communications Plan/Alternate EOC	2,197	603	0	2,800
C91232000	Falkenburg Road Fire Station #33 Replacement	20	9,980	0	10,000
C91191000	Fire Rescue Equipment Replacement/Modernization	24,878	3,466	7,600	35,945
C91228000	Fire Rescue Unit Additions	0	8,700	0	8,700
C91219000	Fire Rescue/Emergency Management Warehouse	8,724	15,817	0	24,541
C91231000	Fire Station #18 Seffner/Mango HVAC Replacement (R3M)	200	250	0	450
C91230000	Fire Station #24 Lutz HVAC Replacement (R3M)	150	200	0	350
C91207000	Fire Station Hardening (MP)	1,116	721	0	1,837
C91217000	Fire Station Restroom and Showers Renovations (R3M) (MP)	557	543	0	1,100
C91215000	Gunn Highway Fire Station #13 Replacement-ARP Act Revenue Recovery Funds	8,117	482	0	8,599
C91208000	Land Acquisition for New Fire Stations (MP)	304	4,004	0	4,308
C91227000	Midway Fire Station #30 Replacement	756	11,644	0	12,400
C91213000	Palm River Fire Station #15 Replacement-ARP Act Revenue Recovery Funds	6,657	529	0	7,186
C91221000	Progress Village South Fire Station #48	3,654	4,620	0	8,273
C91233000*	PSOC Emergency Vehicle Canopy	0	1,000	0	1,000
C91222000	PSOC Renovations	3,755	15,245	0	19,000
C91229000	Race Track Road Fire Station #50	20	12,880	0	12,900
C91218000	Sun City North Fire Station #47	6,266	1,570	0	7,836
C91210000	Thonotosassa Fire Station #21 Replacement	2,838	4,719	0	7,557
C91225000	West Hillsborough Fire Station #20 Replacement	463	7,937	0	8,400
	Total Fire Services	$82,455	$123,773	$7,600	$213,828
	Government Facilities:				
C77930000	A Kids Place of Tampa Bay Capital Contribution	$0	$301	$0	$301
C77886000	African American Arts & Cultural Center	1,886	13,616	0	15,502
C77932000	Calhoun Head Start Modular Units Replacement	25	1,235	0	1,260
C77906000	Central Energy Plant Repairs and Major Service (R3M)	1,716	1,784	0	3,500
C77855000	Children's Services Facility	29	496	0	525
C77941000	Clerk Records Warehouse HVAC Replacement (R3M)	200	800	0	1,000
C77961000*	Clerk's Records Warehouse	0	4,000	0	4,000
C77879000	Community Based Step-Down Facility - ARP Act 3 Funds	4,997	13	0	5,010
C77908000	Community Based Step-Down Facility Renovations (R3M)	422	78	0	500
C77832002	Consolidated & Hardened Maintenance Facilities - East Service Unit	30,735	1,475	0	32,210
C77829000	County Center Air Handler Replacements	11,827	1,573	0	13,400
C77875000	County Center Carpet Replacement (R3M)	530	370	0	900
C77958000*	County Center HVAC Controls Replacement (R3M)	0	1,000	0	1,000
C77919000	County Center Waterproofing	45	3,955	0	4,000
C77910000	Countywide Flooring Replacement (R3M) (MP)	379	1,121	0	1,500
C77938000	Countywide HVAC Replacements (R3M) (MP)	629	3,371	0	4,000
C77867000	Countywide Painting (R3M) (MP)	234	466	0	700
C77866000	Countywide Parking Lot and Pavement Renovations (R3M) (MP)	1,033	1,017	0	2,050
CM1200000	Countywide R3M Program (MP)	23,876	26,559	0	50,435
C77960000*	Countywide Roof Replacements (R3M) (MP)	0	2,000	0	2,000
C77896000	Courthouse Access Control - Various Location (MP)	450	300	0	750
C77847000	Courthouse Land Acquisition	2,682	250	0	2,932
C77926000	Cuban Civic Club Capital Contribution	150	200	0	350
C77964000*	Downtown Courtroom Renovations and Expansions (MP)	0	7,000	0	7,000
C77911000	Downtown Elevator Modernization (R3M) (MP)	48	6,652	4,800	11,500
C77864000	Edgecomb Courthouse Carpet Replacements (R3M)	217	283	0	500
C77957000*	Edgecomb Courthouse HVAC Replacement (R3M)	0	750	0	750
C77946000	Edgecomb Courthouse Judge's Chambers Renovations (R3M)	100	200	0	300
C77881000	Edgecomb Courthouse Lighting Control and Replacement (R3M)	951	99	0	1,050
C77942000	Edgecomb Courthouse Roof Replacement (R3M)	384	1,216	0	1,600
C77841000	Emergency Generators at Various Locations (MP)	16,100	6,826	0	22,926
C77934000	EPC Complex Building Waterproofing (R3M)	100	750	0	850
C77824000	ERP System Enhancements	13,525	9,009	0	22,534
C77927000	Faith Action Ministry Alliance Capital Contribution	57	193	0	250
C77880000	Falkenburg Clerk Generator Replacement (R3M)	932	1,568	0	2,500

CAPITAL BUDGET

FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 27 Recommended	Future Funding	Total Cost
C77860000	Falkenburg Rd Clerk Warehouse Air Handler & Chiller Replacement (R3M)	1,241	509	0	1,750
C77859000	Film Studio / Film School	0	2,000	0	2,000
C77885000	Former Department of Juvenile Justice Site Renovations (R3M)	123	377	0	500
C77948000	Gracepoint Mariposa Women's Psychiatric Hospital	0	475	475	950
C77940000	Hanna Road Facility Generator Replacement (R3M)	137	613	0	750
C77939000	Hanna Road Facility HVAC Replacements (R3M)	200	1,800	0	2,000
C77949000	Healthcare Workforce Affordable Housing - TGH and USF	0	1,440	500	1,940
C77951000	Highland Pines Outreach Center Capital Contribution	0	100	0	100
C77899000	Historic 1914 School in Plant City Capital Improvements	1,500	250	0	1,750
C77796000	Historic Preservation Matching Fund Program (MP)	10,119	5,295	4,000	19,414
C77710000	Indoor Air Quality Measures / Environmental Remediation (MP)	930	600	0	1,530
C77897000	Jail Maintenance	10,000	40,000	0	50,000
C77952000	Lighthouse Gospel Mission & Faith Home Capital Contribution	0	100	0	100
C77929000	Meacham Urban Farm Capital Contribution	0	125	0	125
C77933000	Medical Examiner Chiller Replacements (R3M)	510	1,240	0	1,750
C77921000	Medical Examiner Facility Expansion	97	11,403	0	11,500
C77913000	Medical Examiner Morgue Cooler Replacement	117	3,183	0	3,300
C77954000*	Mort Head Start Roof Replacement (R3M)	0	175	0	175
C77903000	MOSI Chiller Replacement-County Occupied West Bldg (R3M)	946	754	0	1,700
C77905000	MOSI Concrete Tile Roof Replacement-County Occupied West Bldg(R3M)	0	250	0	250
C77917000	MOSI Dome Roof and Waterproofing (R3M)	145	605	0	750
C77950000	MOSI East Building Demolition	400	600	0	1,000
C77956000*	MOSI Fire Exhaust Fan Replacements (R3M)	0	450	0	450
C77937000	MOSI HVAC Controls Replacement (R3M)	0	750	0	750
C77904000	MOSI Vegetative Roof Replacement-County Occupied West Bldg (R3M)	0	350	0	350
C77854000	New Adult Day Health Services Center - South County	0	3,230	0	3,230
C77944000	Pat Frank Court Building Flooring Replacement (R3M)	350	2,400	0	2,750
C77943000	Pat Frank Court Building Roof Replacement (R3M)	250	1,750	0	2,000
C77931000	Pepin Academies Capital Contribution	0	150	0	150
C77922000	Pet Resources Facility Replacement	78	12,922	0	13,000
C77935000	Premiere Drive Emergency Generator Replacement (R3M)	0	600	0	600
C77936000	Premiere Drive HVAC Replacement (R3M)	0	500	0	500
C70000000	Public Art Program (MP)	4,305	2,930	300	7,535
C77892000	Public Defender First Floor Security Lobby	63	837	0	900
C77893000	Public Defender Office Renovations	133	2,617	0	2,750
C77857000	Security Enhancements at County Facilities (MP)	3,130	4,295	0	7,425
C77962000*	Sheriff's Infrastructure Maintenance	0	3,300	0	3,300
C77963000*	Sheriff's IT & Communications Equipment	0	7,200	0	7,200
C77920000	Sheriff's Operations Center Relocation	24,168	60,841	0	85,009
C77902000	Sheriff's Training Facility	15,037	63	0	15,100
C77889000	Solar Projects Various Buildings Phase 2 (MP)	634	1,848	0	2,482
C77914000	Soul Walk African American Heritage Trail - Public Art on Franklin Street	0	250	0	250
C77840000	South County Cultural Arts Center	10	340	0	350
C77955000*	Storage Canopy for Emergency Generators (R3M)	0	300	0	300
C77945000	Surplus Warehouse Roof Replacement (R3M)	341	159	0	500
C77918000	Tax Collector Capital Improvements	0	3,000	0	3,000
C77953000	The Skills Center, Inc. Capital Contribution	0	229	0	229
C77959000*	Town & Country Commons Chillers & HVAC Replacements (R3M)	0	1,000	0	1,000
C77912000	Unincorporated Flooring Replacement (R3M) (MP)	40	160	0	200
C77947000	Unincorporated HVAC Replacements (R3M) (MP)	0	1,000	0	1,000
C77869000	Unincorporated Painting Multiple Buildings (R3M) (MP)	648	252	0	900
C77868000	Unincorporated Parking Lot and Pavement Renovations (R3M) (MP)	1,834	566	0	2,400
CM1300000	Unincorporated R3M Program (MP)	19,265	8,736	0	28,000
C77806000	West Tampa Community Resource Center	0	2,000	0	2,000
C77928000	Wimauma Community Center - Enterprising Latinas	0	150	0	150
	Total Government Facilities	$211,007	$297,595	$10,075	$518,677
	Libraries:				
C76033000	Brandon Library Replacement	$1,110	$21,290	$0	$22,400
C76030000	Burgert Brothers Photo Archive Preservation	2,013	987	0	3,000
C76047000	Fishhawk Library	315	15,685	0	16,000
C76040000	John Germany (Main Library) Various Improvements (MP)	1,384	1,216	0	2,600
C76041000	Land Acquisition For Future Library Projects (MP)	0	1,409	0	1,409

CAPITAL BUDGET

FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 27 Recommended	Future Funding	Total Cost
C76029000	Landscape Renovation at Various Libraries (MP)	1,530	420	0	1,950
C76043000	Libraries Safety and Security Upgrades (MP)	1,281	869	0	2,150
CM1400000	Library R3M Program (MP)	5,169	2,118	0	7,287
C76053000	New Tampa Regional Library Expansion	50	8,950	0	9,000
C76046000	Restroom Renovations at Various Libraries (MP)	1,600	3,750	0	5,350
C76054000	Roof Replacement Various Libraries (MP)	261	539	0	800
C76051000	Sentinel Bulletin Archiving	0	1,000	0	1,000
C76056000	Shelving and Flooring Various Libraries (MP)	0	2,500	0	2,500
C76037000	Southshore Library Renovation	128	3,132	0	3,260
C76045000	Thonotosassa Library Replacement	2,625	18,675	0	21,300
C76044000	West Tampa Library Renovation	1,732	418	0	2,150
C76055000	Wimauma New Library/Community Center	0	3,000	0	3,000
	Total Libraries	$19,199	$85,957	$0	$105,156
	Parks:				
C83309000	Al Barnes Park – Cultural Center/ Fair Oaks Recreation Center	$0	$500	$0	$500
C83719000*	Alderman's Ford Pedestrian Bridge Replacements	0	2,500	0	2,500
C83644000	All Peoples Hardening	1,774	326	0	2,100
C83695000	Apollo Beach Nature Preserve Recreational Improvements	121	1,579	0	1,700
C83679000	Athletic Facilities Batting Cage Renovations (R3M) (MP)	308	292	0	600
C83698000	Athletic Facilities Minor Renovations (R3M) (MP)	0	200	0	200
C83697000	Athletic Facilities Safety Netting Replacement (R3M) (MP)	199	201	0	400
C83706000	Balm Park Expansion	1	2,499	0	2,500
C83671000	Boardwalk Replacement - Various Locations (MP)	4,213	5,680	0	9,893
CM1500000	Boating Improvement R3M Program (MP)	717	401	0	1,118
C83232000	Branchton Regional Park	10,167	4,806	0	14,973
C83702000	Camp Dorothy Thomas Capital Contribution	0	80	0	80
C83694000	CELM ADA Hardscape Upgrades and Improvements (MP)	235	165	0	400
C83681000	CELM Fencing Replacement (R3M) (MP)	400	200	0	600
C83680000	CELM Hardscape Replacements (R3M) (MP)	323	77	0	400
C83721000*	CELM Invasive Plant Control in Conservation Parks	0	566	0	566
C83722000*	CELM Plant Nursery for Tree Ordinance Violation Donations	0	300	0	300
C83645000	Concrete Flatwork/Park Sidewalk and Hardscape Repairs (R3M) (MP)	1,014	386	0	1,400
C83278000	Countywide Park Impact Fee Enhancements (MP)	10,090	6,350	0	16,440
C80005000	Cross Creek Park Construction	9,229	2,876	0	12,105
C83693000	Ed Radice Complex Field Renovations	32	3,268	0	3,300
C83696000	Edward Medard All Inclusive Playground	758	142	0	900
C83659000	EG Simmons Shelter Replacement (R3M)	200	300	0	500
C83247000	EG Simmons/Eco Tourism	2,113	997	0	3,110
C83668000	ELAPP Site Access Management and Safety Improvements (MP)	805	5,195	0	6,000
C83723000**	Flood Mitigation - Environmental Land Restoration - CDBG-DR (MP)	0	18,000	0	18,000
C83703000	Greater Hillsborough County Fair Association Contribution	0	80	0	80
C83713000	Hi 5, Inc. Capital Contribution	0	317	0	317
C83715000*	Hillsborough County Cemetery Maintenance & Repairs (R3M) (MP)	0	200	0	200
C83312000	Indoor Athletic Facility	5,018	10,000	0	15,018
C89900000	Jan K Platt (ELAPP) Property Acquisition Capital Project (MP)	109,814	16,296	0	126,110
C89200000	Jan K Platt (ELAPP) Property Restoration Capital Project (MP)	17,408	29,669	2,488	49,565
C83650000	Kenly Park Splash Pad	1,038	462	0	1,500
C83674000	Kings Forest Park Improvements	486	2,514	0	3,000
C83714000*	Medard Park Equestrian Bridge Replacement (R3M)	0	225	0	225
C83701000	New Life Village Splash Pad Shade Structure Contribution	0	21	0	21
C83691000	Palm River Park Improvements Ph 1 (CDBG)	6	1,337	0	1,343
C83306000	Parks ADA Safety Improvements (MP)	2,313	4,562	0	6,875
C83690000	Parks Fencing Replacement (R3M)	393	507	0	900
C83708000	Parks Modular Office Replacement (R3M)	75	425	0	500
C83318000	Parks Playground Replacements (R3M) (MP)	4,860	2,790	0	7,650
C83646000	Parks Septic System Rehabilitation (R3M) (MP)	489	611	0	1,100
C83300000	Parks Tree Restoration Project (MP)	4,087	3,911	0	7,998
C83672000	Pickleball Complexes - ARP Act Revenue Recovery Funds (MP)	2,988	12	0	3,000
C83675000	Progress Village Park Improvements – ARP Act 3 Funds	2,367	33	0	2,400
C83683000	Public Access and Trailheads for ELAPP (MP)	440	160	0	600
C83717000*	Recreation Facilities Renovations (MP)	0	1,000	2,000	3,000
C83658000	Saladino Pickleball Amenities	868	82	0	950

CAPITAL BUDGET

FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 27 Recommended	Future Funding	Total Cost
C83655000	Shimberg Sports Complex Improvements	0	1,250	0	1,250
C83712000	South County-District 4 Parks Initiatives and Renovations	0	2,150	0	2,150
C83718000*	Southshore Pickleball Complex	0	5,000	0	5,000
C80324000	Southshore Sportsplex	12,216	17,489	0	29,705
C83648000	Sport Lighting Replacement (R3M) (MP)	4,411	5,589	6,000	16,000
C83692000	Sports Complexes Improvements (MP)	35	2,065	0	2,100
C83711000	Spurlino Family YMCA Gymnasium Expansion	500	250	250	1,000
C83685000	Summerfield Community Park Improvements	89	280	0	369
C83301000	Synthetic Turf Fields (MP)	6,393	3,890	0	10,282
C83688000	Temple Terrace Park Improvements	0	450	0	450
C83314000	Tennis & Basketball Court Renovations and Replacements (R3M) (MP)	2,092	873	0	2,965
C83291000	The Historic Moseley Homestead Renovations/Preservation	246	1,429	0	1,675
C83643000	Thonotosassa Park Improvement/Expansion	920	10,458	0	11,378
C83673000	Veterans Memorial Park Entrance and Other Improvements	6,161	10,904	0	17,065
C83676000	Veterans Memorial Park Renovations (R3M)	346	854	0	1,200
C83709000	Victor Crist Center Chiller and Controls Replacements (R3M)	0	750	0	750
C83710000	Victor Crist Center Roof Replacement (R3M)	29	1,471	0	1,500
C83716000*	West Park Field Improvements	0	2,500	0	2,500
C83720000*	Williams Park Expansion and Safety Improvements	0	1,500	0	1,500
C83705000	Wimauma New Community Center	0	100	0	100
	Total Parks	$228,785	$202,355	$10,738	$441,878
	Solid Waste Enterprise:				
C54065000	Countywide Solid Waste Management Facilities (MP)	$13,743	$16,660	$17,500	$47,903
C54067000	Northwest Transfer Facility Improvements	5,002	52,918	0	57,920
C54075000	Resource Recovery Facility Improvements (MP)	9,308	6,342	0	15,650
C54089000	RRF Waste Handling and Crane Improvements	963	19,037	0	20,000
C54080000	Southeast County Landfill Closure	50	25,416	10,296	35,762
C54077000	Southeast County Landfill Expansion	16,249	25,273	50,720	92,242
C54087000	Southeast County Landfill Leachate Storage System	1,000	14,000	0	15,000
	Total Solid Waste Enterprise	$46,315	$159,646	$78,516	$284,477
	Stormwater:				
C46143000	Canal Dredging and Preventative Measures (MP)	$275	$317	$0	$592
C46142000	Culvert Renewal & Replacement Program (MP)	120,256	20,473	0	140,729
C46193000**	Culvert Replacements - CDBG-DR (MP)	0	30,434	0	30,434
C46190000	Culvert Upgrade and Enhancement (MP)	14	986	0	1,000
C46148000***	Culverts Renewal & Replacement Program (MP)	0	3,500	126,500	130,000
C46147000	Ditch and Channel Restoration (MP)	5,639	8,261	21,050	34,950
C46194000**	Ditch and Sidedrain Restoration - CDBG-DR (MP)	0	45,000	0	45,000
C46191000**	Drainage Improvements - CDBG-DR (MP)	0	23,247	0	23,247
C46132000	Major Neighborhood Drainage Improvements (MP)	9,215	2,349	0	11,564
C46145000	Neighborhood Drainage Capital Improvements (MP)	43,022	15,710	25,300	84,032
C46185000	Progress Village Regional Drainage Improvements - ARP Act 3 Funds	16,130	250	0	16,380
C46144000	Stormwater Pump Station Repair & Replacement (MP)	6,971	4,870	12,750	24,592
C46192000**	Stormwater Pump Stations - CDBG-DR (MP)	0	6,636	0	6,636
C46137000	Watershed Drainage Improvements (MP)	5,545	3,880	54,200	63,625
C46140000	Watershed Master Plan Updates (MP)	9,410	3,769	10,250	23,429
	Total Stormwater	$216,477	$169,683	$250,050	$636,210
	Transportation:				
C69640000	19th Avenue NE Corridor Improvements (US 41 to US 301)	$2,133	$413	$0	$2,546
C69602000	Advanced Traffic Management System Improvement Program (MP)	35,865	6,803	7,962	50,630
C69643000	Apollo Beach Blvd I-75 Overpass	25,955	1,969	0	27,923
C69698000	Balm Riverview Rd and Rhodine Rd Improvements (Panther Trace to Symmes)	0	1,000	0	1,000
C69694000	Bay to Bay Blvd Safety Improvements	196	2,504	0	2,700
C69112000	Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette)	68,297	118	0	68,415
C69647000	Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301	30,313	1,227	0	31,540
C69692000	Big Bend Road Corridor Improvements West - US 41 to Covington Garden Dr	0	12,050	12,000	24,050
C69699000	Bishop Road Improvements (US 301 to County Road 579)	0	750	0	750
C69677000	Bridge and Guardrail Program (MP)	28,546	25,231	800	54,577

CAPITAL BUDGET

FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 27 Recommended	Future Funding	Total Cost
C69200000	Bridge Improvements (MP)	21,052	40,373	1,672	63,097
C69693000	CDBG Roads and Sidewalks Repairs (MP)	2,121	2,879	0	5,000
C69682000	Corridor Safety Retrofit Improvements (MP)	4,722	11,369	1,000	17,090
C69642000	East 131st Ave. Corridor Improvements (North 30th St. to US 41)	1,669	3,140	0	4,809
C69700000*	Fletcher District Transportation Improvement	0	24,000	0	24,000
C61010000	Hartline Capital Allocation	4,263	738	30	5,031
C69679000	Intersection Capital Improvement Program (MP)	58,961	63,738	0	122,699
C69600000	Intersection Improvement Program (MP)	91,952	49,969	0	141,920
C69645000	Intersection Operation and Safety Program (MP)	10,303	0	0	10,303
C69649000"	Lithia Pinecrest Road Corridor Improvements (Fishhawk Blvd to Lumsden Ave)	5,481	24,503	225,100	255,084
C69695000	Lithia Pinecrest/CR39 Intersection Improvements	297	3,103	7,500	10,900
C61150000	Madison Avenue Improvements (US 41 To 78th Street)	1,956	1,171	0	3,127
C69601000	New & Improved Signalization Program (MP)	13,500	6,190	0	19,690
C69638000	Pedestrian Safety and Mobility Enhancement Program (MP)	25,583	30,930	0	56,513
C69701000**	Power Outage Emergency Beacons - CDBG-DR (MP)	0	2,482	0	2,482
C69696000	Road Repaving -- Surtax (MP)	26,139	182,452	0	208,592
C69684000	Roadway Pavement Preservation - ARP Act Revenue Recovery Funds (MP)	42,181	47	0	42,228
C69631000	Roadway Pavement Preservation Program (MP)	201,935	79,257	21,600	302,791
C69676000	Safe Routes To School Programs (MP)	10,540	21,721	8,000	40,261
C69691000	Safe Streets and Roads for All (MP)	4,354	33,051	0	37,405
C69689000	Sidewalk Improvements - ARP Act Revenue Recovery Funds (MP)	6,440	0	0	6,440
C69678000	Sidewalk Repair Program (MP)	45,388	33,832	2,200	81,420
C69666000	South 78th Street Corridor Improvements (Progress Blvd. to Causeway Blvd.)	742	1,029	0	1,772
C69675000	South Coast Greenway Trail Adamsville (Phase III) & Big Bend Overpass (MP)	1,195	8,024	13,206	22,426
C69639000	Sun City Center Pedestrian Mobility (MP)	3,941	1,662	0	5,603
C69697000	TMD - Sidewalk Repair Partnership Program	39	411	900	1,350
C69625000	Turkey Creek Road Improvements from MLK Blvd to Sydney Road	15,565	178	0	15,743
C69661000	Upper Tampa Bay Trail IV	1,440	11,060	0	12,500
C69646000"	Van Dyke Road Corridor Improvements (Gunn Hwy to East of Whirley Rd)	9,339	26,089	100,500	135,927
	Total Transportation	$802,403	$715,462	$402,471	$1,920,336
	Water Enterprise:				
C10314000^	Balm Road Super Lift Station - One Water	$12,485	$73,848	$1,250	$87,582
C10345000	Biosolids Reuse Program	0	0	52,500	52,500
C32020000	BSOC Expansion	0	0	36,780	36,780
C10343000	Collection System Improvements to One Water	0	2,500	130,650	133,150
C10327000	Countywide Aquifer Recharge Program (MP)	3,495	32,755	84,650	120,900
C31979000	Countywide Non-Urgent Facility R&R (MP)	8,956	4,247	4,513	17,717
C31977000	Countywide Potable Water Transmission and Distribution System (MP)	25,416	12,293	16,867	54,576
C10171000	Countywide Wastewater Collection and Transmission System (MP)	53,492	32,969	61,557	148,018
C10138000^	Countywide Wastewater Lift Stations R&R (MP)	119,187	35,127	110,141	264,455
C10340000	Countywide Water & Wastewater Extension - ARP Act 3 Funds (MP)	1,463	1,759	0	3,222
C10280000	Crosby Road Force Main	1,673	715	12,000	14,388
C32027000	Facility and Cyber-Security Improvements	0	0	7,500	7,500
C10341000	Falkenburg Improvements	3,575	25,105	95,520	124,200
C10293000	Falkenburg Structural Rehabilitation	117	52	0	168
C10302000	Franchise Acquisition and Connection-Sunset & Windemere (NW Service Area)	5,181	58,202	0	63,383
C10299000	Gibsonton Area Septic to Sewer Conversion Program	4,096	19,533	172,000	195,629
C10318000	Gibsonton Area Septic to Sewer Conversion Program - ARP Act 3 Funds	50,675	21,025	0	71,700
C10347000**	Lift Station Resiliency - CDBG-DR (MP)	0	18,500	0	18,500
C10346000	Lift Station Resiliency in Flooded Areas	0	0	50,000	50,000
C10348000**	Low Pressure Sewer System - CDBG-DR (MP)	0	30,000	0	30,000
C10768000	Low Pressure Sewer System (LPSS) (MP)	22,778	2,101	7,008	31,887
C10310000^	LPSS Monitoring System	1,236	2,026	0	3,263
C32025000	Neighborhood Pipeline Retrofit Program (MP)	1,000	42,800	468,566	512,366
C10238000	Northwest Hillsborough Aquifer Recharge Program (NHARP)	3,958	292	0	4,250
C10313000^	Northwest RWRF Access Roads from Citrus Park Dr	381	5,689	0	6,070
C10303000^	Northwest RWRF Administration Building	527	12,701	0	13,228
C32016000^	Northwest RWRF Electrical Feeder to Fawn Ridge WTP	208	5,717	0	5,925
C10312000	Northwest RWRF Odor Control	3,462	417	0	3,879
C10304000^	Northwest RWRF Operations & Maintenance Facility	224	14,326	0	14,550
C10342000^	Northwest RWRF Structural Eval & Repairs	10	3,010	0	3,020
C32021000	Palm River Service Area Purchase and Connection (MP)	1	0	130,000	130,001

CAPITAL BUDGET

FY 27 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 27 Recommended	Future Funding	Total Cost
C10297000	Palm River Utility Expansion Program (Septic to Sewer)	10	7,990	217,600	225,600
C30116000	Potable Water Treatment Plant R&R (MP)	24,993	13,273	24,135	62,401
C32022000	Potential New Point of Connection for TBW	0	0	350,000	350,000
C31978000	Public Utilities Telemetry / Data Network and Support Program (MP)	8,611	3,605	10,484	22,700
C10795000	Reclaimed Water Pump Station & Remote Telemetry Monitoring (MP)	6,476	2,058	9,705	18,239
C19017000	Reclaimed Water Transmission Main Extensions to New and Existing Customers (M	3,076	1,784	5,909	10,770
C10745000	Regional Wastewater Treatment Plant R&R (MP)	70,214	17,176	66,379	153,770
C10296000	Ruskin and Wimauma Sewer System	2,200	11,745	280,000	293,946
C10320000	Ruskin and Wimauma Sewer System - ARP Act 3 Funds	24,052	12,050	0	36,103
C10326000	Ruskin and Wimauma Water and Sewer Connection – ARP Act 3 Funds	326	1,674	0	2,000
C32019000	Ruskin Potable Water Transmission Main	0	18,100	23,000	41,100
C32017000	Service Area Purchases (MP)	0	0	50,000	50,000
C32029000	Services to Infill Areas (Includes Potable and Septic to Sewer)	0	0	1,480,400	1,480,400
C10344000	South Central Reclaimed Water System Additions	0	0	20,000	20,000
C32012000	South County Drinking Water Facility PH1 - One Water	252	200,504	2,100	202,856
C32018000	South County Drinking Water Facility PH2 - One Water	0	0	135,800	135,800
C32013000	South County Drinking Water Transmission Main - One Water	131,925	1,543	0	133,468
C32028000	South County Drinking Water Transmission Main Extension	0	0	75,000	75,000
C10301000	South County One Water Campus AWWTF	49,173	800,213	11,400	860,786
C10308000	South County Reclaimed Water Pipeline Corridor - One Water	23,107	128,546	1,000	152,653
C10309000	South County Wastewater Pipeline Corridor - One Water	23,442	108,500	1,000	132,942
C10259000	South Hillsborough Aquifer Recharge Program (SHARP)	19,198	1,608	0	20,806
C32014000	Tampa Bay Water Transmission Main	75,042	30,000	28,400	133,442
C10322000	University Area Septic to Sewer Innovation Area	0	0	45,000	45,000
C10317000	University Area Septic to Sewer Innovation Area - ARP Act 3 Funds	1,349	68	0	1,417
C31945000	Utility Relocation (MP)	56,172	34,575	46,768	137,515
C10290000	Valrico Energy Enhancements	226	0	2,500	2,726
C10291000	Valrico Equalization Basin	593	105	0	698
C10338000	Valrico Improvements	1,393	31,932	28,675	62,000
C10337000	Valrico Improvements (Additional Capacity)	0	0	105,000	105,000
C10339000	Van Dyke Flow Diversion (Pump Station and Pipeline)	0	2,000	84,000	86,000
C10300000	Van Dyke Immediate Facility Improvements	3,865	4,461	0	8,326
C10323000	Waters Ave Forcemain Replacement	1,753	57,896	0	59,649
C10324000	Williams Rd Forcemain Extension	2	4,698	18,000	22,700
C32026000	Williams Rd Potable Water Main	0	1,000	9,000	10,000
	Total Water Enterprise	$851,045	$1,954,816	$4,572,757	$7,378,618
	Total Capital Budget	**$2,457,686**	**$3,709,286**	**$5,332,207**	**$11,499,179**

* New Projects

** Added to the Capital Improvement Program as part of a Budget Amendment in Fiscal Year 2026.

*** Added to the Capital Improvement Program to replace CIP C46142000 to streamline project management and reporting.

^ Project name has changed slightly from those used previously.

" Project includes undetermined funding in the Future Funding column. Future funding to be determined based on project prioritization and available options at BOCC discretion

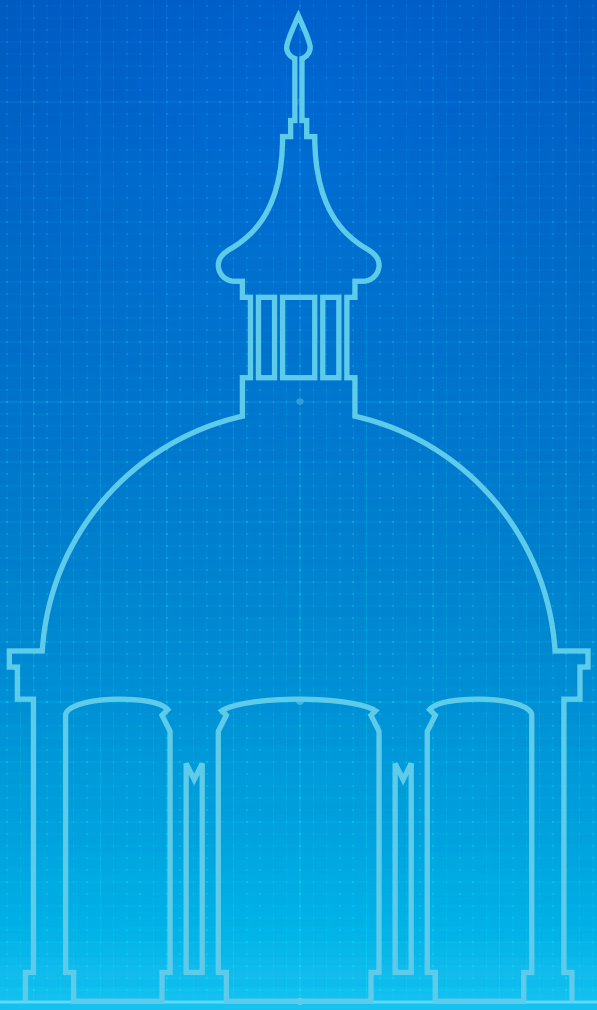
(MP) - Master Project - A schedule listing of sub-projects under this master project can be found in the Appendix section of the Recommended FY 27 - FY 31 Capital Improvement Program document



Hillsborough County Florida

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

Supplemental Information





Hillsborough County Florida

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

Salary Schedules

This section provides salary schedules for the following types of positions: the Office of the County Administrator classified general; the American Federation of State, County and Municipal Employees (AFSCME); the International Association of Fire Fighters (IAFF); Fire Rescue; unclassified management; and constitutional officer pay ranges as mandated by the State of Florida.

Office of the County Administrator
Classified General Pay Schedule
Effective April 5, 2026

Pay Grade	Minimum	Maximum
Paraprofessional and Support Staff		
CAD-CSS1	$45,011.20	$81,120.00
CAD-CSS2	42,057.60	75,795.20
CAD-CSS3	39,312.00	70,844.80
CAD-CSS4	36,732.80	66,185.60
CAD-CSS5	34,320.00	61,817.60
Professional		
CAD-CP1	75,108.80	131,518.40
CAD-CP2	68,286.40	119,537.60
CAD-CP3	62,088.00	108,721.60
CAD-CP4	56,451.20	98,841.60
CAD-CP5	51,313.60	89,835.20
CAD-CP6	46,654.40	81,681.60
Supervisory		
CAD-CPS1	77,001.60	134,908.80
CAD-CPS2	71,552.00	125,257.60
CAD-CPS3	63,065.60	110,406.40
CAD-CPS4	58,947.20	103,209.60
CAD-CPS5	55,099.20	96,449.60
CAD-CPS6	51,500.80	90,147.20
CAD-CPS7	48,131.20	84,281.60
CAD-CPS8	44,990.40	78,769.60

Salary Schedules

Office of the County Administrator
Unclassified Pay Schedule
Effective October 20, 2024

Pay Grade	Minimum	Maximum
Executive Team		
CAD-SE1	$164,257.60	$306,072.00
Senior Leadership - Assistant County Administrator		
CAD-ACA	152,276.80	264,596.80
Senior Leadership - Director		
CAD-D1	136,468.80	247,540.80
CAD-D2	131,040.00	229,632.00
CAD-D3	125,632.00	211,702.40
Division Director		
CAD-DD1	118,643.20	207,750.40
CAD-DD2	113,505.60	195,499.20
CAD-DD3	108,368.00	183,248.00
Unclassified Managerial		
CAD-UPM1	103,001.60	176,550.40
CAD-UPM2	95,742.40	167,752.00
CAD-UPM3	89,044.80	156,020.80
CAD-UPM4	82,804.80	145,080.00
CAD-UPM5	77,001.60	134,908.80
Unclassified Professional		
CAD-UP1	82,617.60	151,881.60
CAD-UP2	75,129.60	137,696.00
CAD-UP3	68,307.20	125,174.40
CAD-UP4	62,088.00	113,796.80
Unclassified Fire Rescue		
UNCLFR.1	161,636.80	239,740.80
UNCLFR.2	133,598.40	196,560.00
UNCLFR.3	119,267.20	176,051.20
UNCLFR.4	106,496.00	157,539.20
Unclassified Medical		
Med Ex 1	199,160.00	368,056.00
Med Ex 2	178,713.60	330,283.20
Med Ex 3	150,862.40	278,824.00

Salary Schedules

Office of the County Administrator
AFSCME Pay Schedule
Effective October 8, 2023

Pay Grade	Minimum	Maximum
AFSCME General		
CAD-AFSG01	31,200.00	51,480.00
CAD-AFSG02	32,760.00	54,059.20
CAD-AFSG03	34,403.20	56,763.20
CAD-AFSG04	36,108.80	59,571.20
CAD-AFSG05	37,918.40	62,587.20
CAD-AFSG06	39,811.20	65,686.40
CAD-AFSG07	41,808.00	68,993.60
CAD-AFSG08	43,908.80	72,467.20
CAD-AFSG09	46,113.60	76,107.20
CAD-AFSG10	48,422.40	79,892.80
CAD-AFSG11	50,856.00	83,928.00
CAD-AFSG12	53,393.60	88,108.80
CAD-AFSG13	56,056.00	92,497.60
CAD-AFSG14	58,864.00	97,136.00
CAD-AFSG15	61,796.80	101,982.40
CAD-AFSG16	64,896.00	107,078.40
CAD-AFSG17	68,140.80	112,424.00
CAD-AFSG18	71,552.00	118,060.80
AFSCME Broad Bands		
CAD-AFSBI1	37,752.00	56,056.00
CAD-AFSBI2	43,264.00	64,937.60
CAD-AFSBI3	48,880.00	73,528.00
CAD-AFSBI4	53,456.00	80,600.00
CAD-AFSBJ1	37,752.00	56,430.40
CAD-AFSBJ2	45,281.60	67,724.80
CAD-AFSBJ3	52,104.00	77,896.00
CAD-AFSBJ4	59,904.00	89,564.80
CAD-AFSBK1	37,648.00	56,472.00
CAD-AFSBK2	42,640.00	63,960.00
CAD-AFSBK3	48,880.00	73,320.00
CAD-AFSBM1	45,219.20	67,620.80
CAD-AFSBM2	57,740.80	86,320.00
CAD-AFSBN1	41,801.76	64,376.00
CAD-AFSBN2	53,398.80	82,243.20
CAD-AFSBN3	68,140.80	104,936.00
CAD-AFSBO1	47,507.20	71,011.20
CAD-AFSBO2	60,632.00	86,320.00
CAD-AFSBR1	39,811.20	61,318.40
CAD-AFSBR2	48,422.40	74,568.00
CAD-AFSBR3	61,796.80	95,160.00
CAD-AFSBT1	35,568.00	53,352.00
CAD-AFSBT2	38,480.00	57,720.00
CAD-AFSBT3	42,848.00	64,272.00

Salary Schedules

Office of the County Administrator

IAFF Pay Schedule

Effective April 5, 2026

Pay Grade	Job Classification	Step	Minimum	Step	Maximum
Supervisory					
2496/48.Q	Battalion Chief & Lead Fire Invstgtr	1	$113,568.00	10	$160,193.28
2496/48.R	Battalion Chief	1	$119,558.40	10	$166,183.68
Suppression					
2496/48 K	Fire Fighter	1	59,329.92	10	83,715.84
2496/48 R	Fire Medic I	1	67,292.16	13	105,181.44
2496/48 L	Driver/Engineer	1	76,602.24	12	115,714.56
2496/48 O	Driver/Engineer- With Incentive	1	82,592.64	12	121,704.96
2496/48 T	Lieutenant	1	82,592.64	12	121,704.96
2496/48 N	Captain & Fire Invstgtr	1	95,596.80	10	134,883.84
2496/48 P	Captain & Fire Invstgtr-With Incentive	1	101,587.20	10	140,874.24
2080/40 L	Fire Inspector I	1	76,606.40	12	115,710.40
2080/40 O	Fire Inspector I- With Incentive	1	82,596.80	12	121,700.80
2080/40 N	Fire Inspector II/Trng Officer	1	95,596.80	10	134,888.00
2080/40 P	Fire Inspector II/Trng Officer- With Incen	1	101,587.20	10	140,878.40
Paramedic					
Paramedic.M	Paramedic	1	57,482.88	14	89,880.96
Rescue Lt.N	Rescue Lieutenant	1	59,679.36	13	90,130.56
Telecommunications					
Telecomm.H	Telecommunicator	---	46,497.36	---	74,408.88
Telecomm.I	Telecommunicator	---	48,834.24	---	78,143.52
Telecomm.J	Communications Training Officer	---	53,202.24	---	85,132.32
Telecomm.K	Sr. Telecommunicator	---	57,941.52	---	92,710.80
Telecomm.M	Telecommunications Superv.	---	62,571.60	---	100,114.56

Salary Schedules

County Attorney Unclassified Pay Structure
Effective June 5, 2025

Pay Grade	Minimum	Maximum
UA	$55,000	$103,000
UB	70,000	137,000
UC	75,000	147,000
UD	80,000	149,000
UE	95,000	232,000
UF	140,000	286,000

tate Mandated County Constitutional Officer Salarie

Office	Final FY 25 Salary	Final FY 26 Salary
Clerk of the Circuit Court and Comptroller	$212,579	$219,086
Property Appraiser	212,579	219,086
Supervisor of Elections	212,579	219,086
Tax Collector	240,086	247,379
Sheriff	279,145	287,556
County Commissioners	123,781	127,320
County Commission Chair	136,159	140,052

Notes:
These figures do not include the $2,000 supplement for certification.
The County Commission Chair receives an additional 10% above the statutorily set rate reflected above.

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
BOARD OF COUNTY COMMISSIONERS ORGANIZATION				
Board of County Commissioners				
Commissioner Aide-E-Administrative	14.00	14.00	14.00	14.00
County Commissioner-E-Executive Mgmnt	7.00	7.00	7.00	7.00
Subtotal	**21.00**	**21.00**	**21.00**	**21.00**
County Internal Auditor				
County Internal Auditor-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Internal Auditor Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Internal Auditor I-E-Accounting	0.00	0.00	0.00	1.00
Internal Auditor III-E-Administrative	0.00	0.00	0.00	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	0.00
Subtotal	**5.00**	**5.00**	**5.00**	**5.00**
TOTAL BOARD OF COUNTY COMMISSIONERS ORGANIZATION	**26.00**	**26.00**	**26.00**	**26.00**
COUNTY ATTORNEY ORGANIZATION				
County Attorney				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Assistant County Attorney-CAT-E-Legal	7.00	7.00	7.00	7.00
Chief Administrative Counsel-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Assistant County Attorney-CAT-E-Executive Mgmnt	4.00	4.00	4.00	4.00
County Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Customer Service Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy County Attorney/General Counsel-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	0.00	0.00	0.00	1.00
Executive Assistant-EA.E.Admin	1.00	1.00	1.00	0.00
Legal Secretary-N-Administrative	13.00	13.00	10.00	10.00
Office Manager-CAT-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Paralegal Specialist-N-Legal	1.00	2.00	3.00	3.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Assistant County Attorney-CAT-E-Legal	22.00	22.00	22.00	22.00
Senior Legal Secretary-N-Administrative	0.00	0.00	3.00	3.00
Senior Paralegal Specialist-N-Legal	6.00	5.00	4.00	4.00
TOTAL COUNTY ATTORNEY ORGANIZATION	**61.00**	**61.00**	**61.00**	**61.00**
COUNTY ADMINISTRATOR ORGANIZATION				
Affordable Housing				
Accountant-E-Accounting	2.00	3.00	3.00	3.00
Accounting Clerk.N.Acctg	1.00	1.00	1.00	0.00
Accounting Clerk-N-Accounting	0.00	0.00	0.00	1.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Assistant County Administrator Equity and Community Impact-E-Administrative	1.00	1.00	1.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Business Manager-E-Planning	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	0.00	0.00
Community Land Trust Manager-E-Administrative	1.00	1.00	1.00	1.00
Compliance and Monitoring Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	15.00	12.00	11.00	7.00
Contracts Services Manager-E-Administrative	1.00	1.00	1.00	1.00
Director Affordable Housing.E.ExMgt	1.00	1.00	1.00	1.00
Fiscal and Asset Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Planning and Resource Manager-E-Supervisory	1.00	1.00	1.00	1.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	2.00	2.00
Project Manager-E-Projects	9.00	9.00	10.00	10.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Subtotal	**43.00**	**41.00**	**41.00**	**37.00**

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Aging Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-E-Administrative	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	2.00	2.00	2.00
Adult Day Care Aide-N-Social Svcs	10.00	5.00	5.00	4.00
Business Analyst-E-Business	3.00	2.00	1.00	1.00
Business Analyst-N-Business	0.00	0.00	1.00	1.00
Business Manager Human Services-E-Human Svcs	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	17.00	17.00	17.00	16.00
Center Coordinator-N-Social Svcs	9.00	9.00	9.00	9.25
Coordinator Business Analysis & Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Aging Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Food Service Aide-N-Social Svcs	3.75	3.75	3.75	3.75
Grants Programs Svcs Complnc Crd-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Home Meal Delivery Driver-N-Transportation	1.43	0.95	0.95	0.95
Human Services Supervisor-E-Social Svcs	3.00	3.00	3.00	3.00
Licensed Practical Nurse-N-Medical Svcs	0.00	3.00	3.00	3.00
Manager Adult Day Care-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Community Care Elderly-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Quality Management and Business Information-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	4.00	4.00	4.00	4.00
Nutrition & Wellness Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Personal Care Aide-N-Social Svcs	10.75	12.75	12.75	13.50
Program Coordinator-N-Projects	3.00	3.00	3.00	3.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	0.00	0.00
Project Manager-N-Projects	0.00	0.00	2.00	2.00
Registered Nurse-N-Medical Svcs	0.00	0.00	0.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Citizens Activity Specialist-N-Social Svcs	14.50	14.50	14.50	14.50
Senior Program Coordinator-E-Projects	5.00	6.00	0.00	0.00
Senior Program Coordinator-N-Projects	1.00	0.00	6.00	6.00
Senior Supervisor-E-Supervisory	9.75	10.75	10.75	10.75
Senior Supervisor-N-Supervisory	1.00	0.00	0.00	0.00
Social Services Specialist-N-Social Svcs	14.00	14.00	14.00	16.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	2.00	2.00	2.00	2.00
Therapeutic Recreation Specialist-N-Parks/Recreation	2.00	2.00	2.00	2.00
Wellness Specialist-N-Administrative	5.00	0.00	0.00	0.00
Subtotal	**138.18**	**131.70**	**131.70**	**133.70**
Arts Council Division				
Contracts Manager-E-Purchasing	1.00	0.00	0.00	0.00
Coordinator Arts & Cultural Affairs-E -Economics	1.00	2.00	1.00	1.00
Division Director Arts Council-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Industry Strategic Initiatives-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Subtotal	**4.00**	**4.00**	**4.00**	**4.00**
Capital Programs				
Administrative Specialist-N-Administrative	1.00	0.00	0.00	0.00
Architect-E-Engineering	3.00	2.00	3.00	4.00
Capital Program Construction Manager-E-Engineering	0.00	0.00	2.00	2.00
Capital Program Manager-E-Supervisory	0.00	0.00	1.00	1.00
Capital Project Manager-E-Projects	0.00	0.00	2.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Capital Programs (Continued)				
Capital Projects Manager-E-Projects	2.00	2.00	2.00	2.00
Capital Utility Coordinator-E-Engineering	0.00	0.00	0.00	1.00
Director Capital Programs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer-E-Engineering	14.00	6.00	1.00	1.00
Engineering Associate Supervisor-E-Engineering	6.00	6.00	6.00	6.00
Engineering Associate-E-Engineering	2.00	0.00	1.00	0.00
Engineering Associate-N-Engineering	24.00	28.00	28.00	27.00
Engineering Technician-N-Engineering	4.00	4.00	4.00	4.00
Facilities Architect-E-Facilities	1.00	1.00	1.00	0.00
Manager Capital Construction-E-Supervisory	0.00	1.00	1.00	1.00
Manager Construction Services-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Manager Facilities Capital Construction-E-Projects	1.00	1.00	1.00	1.00
Manager of Field Inspections-E-Construction	1.00	1.00	0.00	0.00
Manager of Project Management-E-Engineering	1.00	1.00	0.00	0.00
Manager Planning and Design-E-Administrative	1.00	0.00	0.00	0.00
Project Manager-E-Projects	7.00	1.00	1.00	4.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Capital Project Manager-E-Engineering	0.00	0.00	3.00	3.00
Subtotal	**71.00**	**56.00**	**59.00**	**60.00**
Children's Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	2.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	2.00	2.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	2.00
Director Children Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	2.00	2.00	2.00	2.00
Manager Clinical Services-E-Miscellaneous	1.00	1.00	1.00	1.00
Manager Family Change and Integrative Services-E-Administrative	0.00	1.00	1.00	0.00
Manager Residential Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Operations Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Prevention and Diversion Program Manager-E-Business	1.00	1.00	1.00	1.00
Quality Assurance Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Registered Nurse-N-Medical Svcs	2.00	2.00	1.00	1.00
Residential Services Coord-E-Social Svcs	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	2.00	2.00	2.00	2.00
Senior Training Specialist-E-Human Svcs	1.00	1.00	0.00	0.00
Senior Training Specialist-N-Administrative	0.00	0.00	1.00	1.00
Treatment Counselor-E-Social Svcs	9.00	9.00	2.00	2.00
Treatment Counselor-N-Social Svcs	0.00	0.00	7.00	7.00
Youth Care Specialist-N-Social Svcs	29.50	26.50	26.13	24.13
Subtotal	**65.50**	**63.50**	**60.13**	**57.13**
Code Enforcement				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	6.00	6.00	6.00	7.00
Animal Abuse Investigator-N-Animal Svcs	5.00	5.00	5.00	6.00
Animal Bite/Cruelty Investigator	0.00	0.00	0.00	0.00
Animal Care Supervisor-E-Animal Svcs	0.00	0.00	1.00	0.00
Animal Control Court Liaison-N-Animal Svcs	1.00	1.00	1.00	1.00
Animal Control Officer-N-Animal Svcs	25.00	26.00	26.00	26.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Code Enforcement (Continued)				
Animal Control Supervisor-E-Animal Svcs	4.00	4.00	5.00	6.00
Code Enfcmnt Ofcr Supervisor-E-Inspector	5.00	5.00	5.00	5.00
Code Enforcement Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Code Enforcement Officer-N-Inspector	39.00	40.00	40.00	40.00
Community Relations Coord-E-Communications	1.00	1.00	0.00	0.00
Community Relations Coord-N-Communications	0.00	0.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	7.00	6.00
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	6.00	6.00	6.00	6.00
Manager Administrative Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager CCC Emergency Support-E-Projects	0.00	0.00	0.00	1.00
Manager Consumer Protection-E-Veterans Svcs	0.00	0.00	1.00	1.00
Manager-E-Supervisory	7.00	7.00	7.00	7.00
Marine Safety Coordinator-E-Parks/Recreation	0.00	0.00	0.00	1.00
Marine Safety Specialist-N-Environmental Svcs	0.00	0.00	0.00	2.00
Program Coordinator-N-Projects	3.00	3.00	3.00	3.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	0.00
Senior Supervisor-E-Supervisory	2.00	2.00	2.00	2.00
Subtotal	**115.00**	**117.00**	**123.00**	**127.00**
Communications & Digital Media				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Analytics and Insight Analyst-E-Communications	1.00	1.00	1.00	1.00
Broadcast Engineer-N-Culture	1.00	1.00	1.00	1.00
Computer Graphics Designer-N-Information Technology	1.00	1.00	1.00	1.00
Digital Media Producer-E-Miscellaneous	11.00	11.00	6.00	6.00
Digital Media Producer-N-Miscellaneous	0.00	0.00	5.00	5.00
Director Communications & Digital Media-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Public Relations & Marketing-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Digital Media Services-E-Communications	1.00	1.00	1.00	1.00
Enterprise Knowledge Base Manager-E-Administrative	1.00	1.00	1.00	1.00
Knowledge Base Content Coordinator-E-Miscellaneous	1.00	1.00	1.00	1.00
Manager Communications Production-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Digital Engagement-E-Communications	1.00	1.00	1.00	1.00
Manager HTV-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Public Relations & Marketing-E-Marketing	1.00	1.00	1.00	1.00
Manager Visual Design & Brand Identity-E-Marketing	1.00	1.00	1.00	1.00
PR Production Coordinator-E-Communications	4.00	4.00	4.00	4.00
Public Relations Strategist-E-Communications	12.00	12.00	12.00	12.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Broadcast Engineer-E-Engineering	1.00	1.00	1.00	1.00
Senior Computer Graphics Designer-E-Information Technology	1.00	1.00	1.00	1.00
Social Media Strategist-E-Communications	2.00	2.00	2.00	2.00
TV Program Specialist-N-Culture	1.00	1.00	1.00	1.00
Web Content Coordinator-E-Communications	2.00	2.00	2.00	2.00
Web Developer-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Subtotal	**51.00**	**51.00**	**51.00**	**51.00**
Community & Infrastructure Planning				
Director Community Development and Infrastructure-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Division Director Community Development-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Division Director Strategic Infrastructure Planning-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	0.00	0.00	2.00	2.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Community & Infrastructure Planning (Continued)				
Planner-E-Planning	2.00	2.00	5.00	5.00
Planner.E.Plan	7.00	7.00	0.00	0.00
Planner-N-Planning	0.00	0.00	2.00	2.00
Subtotal	**12.00**	**10.00**	**10.00**	**10.00**
Conservation & Environmental Lands Management				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	2.00	3.00	3.00	3.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Business Analyst II.N.Bus	1.00	0.00	0.00	0.00
Business Manager I-E-Planning	1.00	0.00	0.00	0.00
CELM Planning Maintenance and Construction Manager-E-Planning	0.00	0.00	0.00	1.00
Code Enforcement Officer-N-Inspector	1.00	1.00	1.00	0.00
Conservation Parks Coordinator-E-Parks/Recreation	2.00	2.00	2.00	2.00
Conservation Parks/Preserves Planning and Development Manager-E-Planning	1.00	1.00	1.00	0.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Regional Parks Environmental Lands-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Environmental Lands Ecological Restoration Manager-E-Environmental Svcs	0.00	0.00	0.00	1.00
Environmental Lands Management Coordinator-E-Environmental Svcs	4.00	4.00	4.00	4.00
Environmental Lands Management Specialist-N-Environmental Svcs	10.00	10.00	11.00	11.00
Environmental Lands Management Technician.N.EnvSv	0.00	1.00	1.00	0.00
Environmental Lands Management Technician-N-Environmental Svcs	26.18	26.18	26.90	27.90
Environmental Lands Prescribed Fire Program Manager-E-Environmental Svcs	0.00	0.00	0.00	1.00
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	0.00
Field Operations Supervisor-N-Trade Jobs	2.00	2.00	3.00	2.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lifeguard-N-Parks/Recreation	7.40	7.40	7.40	7.40
Manager CCC Emergency Support-E-Projects	1.00	1.00	1.00	0.00
Manager Conservation Services-E-Parks/Recreation	1.00	1.00	1.00	1.00
Manager Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Strategic Planning Analyses-E-Planning	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	2.00	1.00
Marine Safety Coordinator-E-Parks/Recreation	1.00	1.00	1.00	0.00
Multi-Trades Worker-N-Trade Jobs	4.00	4.00	4.00	4.00
Park Ranger II.N.Parks	2.00	0.00	0.00	0.00
Park Ranger-N-Parks/Recreation	79.15	81.15	81.15	81.15
Park Supervisor-N-Parks/Recreation	19.00	19.00	19.00	19.00
Program Coordinator-N-Projects	2.00	1.00	1.00	1.00
Project Coordinator-E-Administrative	1.00	1.00	1.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	0.00	1.00
Project Manager-E-Projects	0.00	0.00	1.00	1.00
Project Manager II.E.Proj	0.00	1.00	0.00	0.00
Regional Parks Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Section Manager Environmental Lands Management-E-Parks/Recreation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	2.00	2.00	2.00	2.00
Senior Program Coordinator-E-Projects	2.00	2.00	2.00	2.00
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Therapeutic Recreation Specialist-N-Parks/Recreation	5.00	5.00	5.00	5.00
Subtotal	**190.73**	**191.73**	**195.45**	**191.45**
County Administrator				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Chief Communications Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Financial Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
County Administrator (Continued)				
Chief Human Services Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Information and Innovation Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	3.00	3.00	3.00	3.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Senior Advisor for Community Partnerships-E-Executive	1.00	0.00	0.00	0.00
Senior Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**13.00**	**12.00**	**12.00**	**12.00**
Customer Service & Support				
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Citizen Svc Call Center Mgr-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Community Relations Worker-N-Communications	2.00	2.00	2.00	2.00
Contact Center Senior Manager-E-Administrative	0.00	0.00	1.00	1.00
Customer Experience Solutions Manager-E-Administrative	0.00	0.00	1.00	1.00
Customer Service Analyst-N-Administrative	2.00	2.00	2.00	2.00
Customer Service Representative-N-Administrative	9.00	9.00	9.00	9.00
Director Customer Service & Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Customer Engagement and Support-E-Administrative	1.00	1.00	1.00	1.00
Division Director Customer Service-E-Administrative	1.00	1.00	1.00	1.00
Manager Customer Service Quality Assurance-E-Communications	1.00	1.00	0.00	0.00
Manager Neighborhood Relations-E-Communications	1.00	1.00	1.00	1.00
Neighborhood Liaison-E-Communications	3.00	3.00	3.00	3.00
Optimization and Training Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Supervisor-E-Administrative	1.00	1.00	0.00	0.00
Supervisor-N-Administrative	1.00	1.00	2.00	2.00
Subtotal	**28.00**	**28.00**	**28.00**	**28.00**
Cyber Security Services Division				
Cyber Security Engineer-E-Information Technology	5.00	5.00	5.00	5.00
Division Director Information & Cyber Security-E-Information Technology	1.00	1.00	1.00	1.00
Network Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**7.00**	**7.00**	**7.00**	**7.00**
Development Services				
Accountant-E-Accounting	1.00	0.00	1.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Specialist-N-Administrative	8.00	8.00	8.00	8.00
Assistant Chief Construction Codes Inspector-E-Inspector	6.00	6.00	6.00	6.00
Building Plans Reviewer-N-Inspector	11.00	11.00	3.00	6.00
Business Analyst-E-Administrative	1.00	0.00	1.00	0.00
Business Analyst-E-Business	0.00	1.00	0.00	1.00
Business Manager II-E-Planning	1.00	1.00	1.00	1.00
Cashier-N-Accounting	4.00	0.00	0.00	0.00
Chief Construction Codes Inspector.E.Insp	1.00	0.00	0.00	0.00
Chief Construction Codes Inspector-E-Inspector	4.00	5.00	5.00	5.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Construction Codes Inspector.N.Const	1.00	0.00	0.00	0.00
Construction Codes Inspector-N-Construction	0.00	0.00	0.00	6.00
Construction Codes Inspector-N-Inspector	77.00	78.00	71.00	66.00
Construction Permit Technician-N-Inspector	3.00	3.00	3.00	0.00
Customer Account Specialist-N-Accounting	0.00	4.00	4.00	4.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative-N-Administrative	6.00	6.00	6.00	6.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Development Services (Continued)				
Development Services Architect/Engineer-E-Construction	0.00	0.00	7.00	10.00
Development Services Facilitator-N-Construction	10.00	10.00	20.00	27.00
Development Services Facilitator.N.Const	24.00	24.00	0.00	0.00
Director Development Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director - Building & Construction Services-E-Inspector	1.00	1.00	1.00	1.00
Division Director Community Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Development Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer-E-Engineering	3.00	3.00	3.00	4.00
Engineering Associate-E-Engineering	4.00	3.00	3.00	3.00
Engineering Associate-N-Engineering	10.00	11.00	10.00	10.00
Engineering Technician-N-Engineering	1.00	1.00	1.00	1.00
Environmental Codes Enforcement Officer-N-Environmental Svcs	3.00	4.00	0.00	0.00
Environmental Manager-E-Environmental Svcs	0.00	1.00	1.00	1.00
Environmental Specialist-N-Environmental Svcs	1.00	1.00	1.00	0.00
Environmental Supervisor-E-Environmental Svcs	1.00	1.00	0.00	0.00
Executive Manager - Permitting & Plan Review-E-Inspector	1.00	1.00	1.00	1.00
Executive Manager - QA/Operations-E-Inspector	1.00	1.00	1.00	1.00
Executive Manager Inspection/Compliance Services-E-Construction	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	6.00	6.00	6.00	6.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Forestry Examiner-E-Inspector	2.00	2.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	1.00
Lead Natural Resources Protection Specialist-E-Planning	0.00	0.00	2.00	2.00
Manager Engineering Review-E-Engineering	1.00	1.00	1.00	1.00
Manager Natural Resources Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Transportation Review-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager.E.Supv	1.00	0.00	0.00	1.00
Manager-E-Supervisory	6.00	7.00	5.00	6.00
Natural Resources Protection Analyst-N-Planning	0.00	0.00	2.00	3.00
Natural Resources Protection Enforcement Supervisor-E-Planning	0.00	0.00	1.00	1.00
Natural Resources Protection Inspection Supervisor-E-Planning	0.00	0.00	1.00	1.00
Natural Resources Protection Inspector-N-Planning	0.00	0.00	4.00	4.00
Natural Resources Protection Review Supervisor-E-Planning	0.00	0.00	1.00	1.00
Natural Resources Protection Specialist-N-Planning	0.00	0.00	2.00	2.00
Planner-E-Planning	16.00	18.00	13.00	14.00
Planner-N-Planning	0.00	0.00	5.00	5.00
Planning & Zoning Tech-N-Planning	8.00	8.00	6.00	6.00
Planning/Zoning Technician I-N-Planning	0.00	0.00	1.00	1.00
Planning/Zoning Technician I.N.Plan	0.00	1.00	0.00	0.00
Plans Review Manager-E-Construction	1.00	1.00	1.00	0.00
Plans Review Supervisor-E-Construction	1.00	1.00	1.00	1.00
Project Coordination Manager-E-Business	1.00	1.00	1.00	1.00
Project Manager-E-Projects	3.00	2.00	1.00	2.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Environmental Scientist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior Environmental Specialist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior GIS Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	4.00	4.00	4.00	4.00
Supervisor-E-Administrative	3.00	3.00	3.00	3.00
Subtotal	**254.00**	**258.00**	**234.00**	**248.00**
Economic Development				
Administrative Specialist-N-Administrative	2.00	2.00	1.00	1.00
Assistant County Administrator Economic Prosperity-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Economic Development-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Business Development and Intelligence-E-Business	0.00	0.00	1.00	1.00
Manager Competitive Sites-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Economic Development (Continued)				
Manager Corporate Business Development-E-Business	1.00	1.00	0.00	0.00
Manager Entrepreneur Collaborative Ctr-E-Business	1.00	1.00	1.00	1.00
Manager Entrepreneur Svcs-E-Business	1.00	1.00	1.00	1.00
Manager Industry Strategic Initiatives-E-Executive Mgmnt	3.00	3.00	2.00	2.00
Manager Tourism Development-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Manager Workforce and Community Stabilization-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Program Coordinator-N-Projects	1.00	2.00	2.00	2.00
Senior Administrative Specialist-E-Administrative	2.00	2.00	2.00	2.00
Senior Coordinator Arts & Cultural Affairs-E-Economics	0.00	0.00	1.00	1.00
Senior Coordinator Competitive Site Analyst-E-Miscellaneous	1.00	1.00	1.00	1.00
Senior Coordinator Consulting Outreach-E-Miscellaneous	6.00	6.00	6.00	6.00
Senior Coordinator Industry Analysis-E-Miscellaneous	1.00	1.00	1.00	1.00
Senior Coordinator Redevelopment Site Analysis-E-Projects	1.00	1.00	1.00	1.00
Senior Coordinator Tourism Industry Analysis-E-Economics	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Training Coordinator-N-Human Svcs	1.00	0.00	0.00	0.00
Subtotal	**28.00**	**27.00**	**26.00**	**26.00**
Engineering & Operations				
Accountant-E-Accounting	5.00	5.00	6.00	6.00
Accounting Clerk-N-Accounting	4.00	5.00	5.00	5.00
Accounting Specialist-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	2.00
Administrative Specialist-N-Administrative	9.00	8.00	8.00	8.00
Animal Care Assistant-N-Animal Svcs	0.95	0.95	0.95	0.95
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Administrative	0.00	1.00	0.00	0.00
Business Analyst-E-Business	7.00	8.00	6.00	6.00
Business Analyst-N-Business	0.00	0.00	3.00	4.00
Capital Design Services Manager-E-Engineering	0.00	0.00	0.00	1.00
Capital Projects Manager-E-Projects	0.00	1.00	1.00	2.00
Chief Helicopter Pilot-N-Supervisory	0.00	0.00	0.00	1.00
Community Relations Coord-E-Communications	2.00	1.00	0.00	0.00
Community Relations Coord-N-Communications	0.00	1.00	3.00	3.00
Construction Helper-N-Trade Jobs	19.00	19.00	19.00	19.00
Construction Services Fiscal Manager-E-Accounting	1.00	1.00	1.00	1.00
Contracts Management Associate-N-Accounting	2.00	1.00	1.00	0.00
Contracts Management Associate-N-Purchasing	1.00	1.00	1.00	0.00
Contracts Manager-E-Purchasing	3.00	3.00	3.00	3.00
Data Scientist-E-Information Technology	1.00	0.00	0.00	0.00
Director Community Development and Infrastructure-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Director Engineering and Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Business Operations-E-Business	1.00	1.00	1.00	1.00
Division Director Transportation Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineer Intern-E-Engineering	3.00	3.00	2.00	0.00
Engineer-E-Engineering	18.00	24.00	25.00	25.00
Engineering Associate Supervisor-E-Engineering	1.00	2.00	2.00	2.00
Engineering Associate-E-Engineering	8.00	7.00	6.00	5.00
Engineering Associate-N-Engineering	21.00	24.00	23.00	22.00
Engineering Technician-N-Engineering	9.00	9.00	9.00	9.00
Environmental Technician-N-Environmental Svcs	8.00	8.00	8.00	8.00
Equipment Fabrication Specialist-N-Trade Jobs	0.00	0.00	0.00	1.00
Equipment Technician-N-Trade Jobs	1.00	1.00	1.00	0.00
Field Operations Supervisor-N-Trade Jobs	37.00	37.00	37.00	38.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Engineering & Operations (Continued)				
Fiscal Analyst-E-Administrative	1.00	1.00	2.00	2.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Flood Protection Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Floodplain Administrator-E-Administrative	1.00	1.00	1.00	0.00
Floodplain Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Helicopter Pilot-N-Transportation	1.48	2.00	2.00	1.00
Industrial Electrician-N-Trade Jobs	0.00	0.00	1.00	1.00
Industrial Mechanic-N-Trade Jobs	0.00	0.00	0.00	1.00
Landscape Architect-E-Transportation	1.00	1.00	1.00	1.00
Landscape Gardener-N-Trade Jobs	2.00	2.00	2.00	2.00
Maintenance Unit Superintendent-E-Supervisory	1.00	1.00	1.00	1.00
Manager Analytics-E-Business	1.00	1.00	1.00	1.00
Manager Construction Services-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Manager Countywide Construction-E-Construction	1.00	1.00	1.00	1.00
Manager Customer Resolution-E-Business	1.00	1.00	1.00	1.00
Manager Engineering Technical Services-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Manager Infrastructure Engineering Programs-E-Engineering	0.00	0.00	1.00	2.00
Manager Mosquito Control-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Planning and Design-E-Administrative	0.00	1.00	1.00	0.00
Manager Project Controls-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Public Works Emergency Response-E-Administrative	1.00	1.00	1.00	1.00
Manager Public Works Maint Ops-E-Engineering	4.00	3.00	3.00	3.00
Manager QA/QC-E-Business	1.00	1.00	1.00	1.00
Manager Specialized Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Stormwater Services-E-Engineering	1.00	1.00	1.00	1.00
Manager Transportation Engineering Services-E-Transportation	0.00	0.00	1.00	1.00
Manager-E-Supervisory	1.00	5.00	2.00	2.00
Mosquito Control Inspector-N-Inspector	13.00	16.00	17.00	17.00
Mosquito Control Technician-N-Environmental Svcs	0.95	1.00	0.00	0.00
Network Architect-E-Information Technology	1.00	1.00	1.00	0.00
Operations Field Coordinator-N-Engineering	11.00	11.00	11.00	11.00
Operations Superintendent-N-Supervisory	6.00	6.00	6.00	6.00
Planner-E-Planning	1.00	0.00	0.00	0.00
Professional Engineer II-E-Engineering	1.00	0.00	0.00	0.00
Program Coordinator-N-Projects	11.00	12.00	14.00	14.00
Program Manager-E-Projects	1.00	0.00	0.00	0.00
Project Coordination Manager-E-Business	1.00	0.00	0.00	0.00
Project Coordinator-E-Administrative	4.00	7.00	3.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	3.00	6.00
Project Manager-E-Administrative	0.00	0.00	3.00	4.00
Project Manager-E-Projects	14.00	23.00	19.00	21.00
Public Works Projects Coordination Manager-E-Engineering	0.00	1.00	1.00	1.00
Safety and Mobility Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Section Manager Infrastructure Engineering Services-E-Engineering	0.00	0.00	1.00	1.00
Section Manager Planning Support-E-Engineering	0.00	0.00	1.00	1.00
Section Manager Traffic Maintenance & Operations-E-Transportation	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	2.00	2.00	2.00	2.00
Senior Environmental Scientist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior Environmental Scientist-N-Environmental Svcs	0.00	0.00	1.00	1.00
Senior Environmental Specialist-E-Environmental Svcs	1.00	1.00	0.00	0.00
Senior Environmental Specialist-N-Environmental Svcs	0.00	0.00	1.00	1.00
Senior Supervisor-N-Supervisory	3.00	3.00	3.00	3.00
Solutions Analyst-E-Information Technology	2.00	2.00	2.00	1.00
Solutions Engineer-E-Information Technology	0.00	1.00	1.00	2.00
Storekeeper-N-Purchasing	2.00	4.00	4.00	4.00
Stormwater Investigations Manager-E-Miscellaneous	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Engineering & Operations (Continued)				
Supervisor-N-Administrative	3.00	4.00	4.00	4.00
TMD-Warehouse and Contracts Manager-E-Transportation	0.00	0.00	0.00	1.00
Traffic Engineering Manager-E-Engineering	0.00	0.00	1.00	1.00
Traffic Instrumentation and Control Technician-N-Utilities	18.00	18.00	18.00	18.00
Traffic Sign/Marking Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Traffic Sign/Marking Technician-N-Trade Jobs	13.00	13.00	13.00	13.00
Transportation Program Manager-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Transportation Systems Architect-E-Engineering	0.00	0.00	0.00	1.00
Transportation Systems Specialist-Traffic Management Center-E-Engineering	0.00	0.00	0.00	1.00
Transportation Worker-N-Trade Jobs	35.00	41.00	41.00	41.00
Transportation Worker-N-Transportation	112.00	111.00	111.00	115.00
TWD-Warehouse and Contracts Manager-E-Transportation	0.00	1.00	1.00	0.00
Subtotal	**455.38**	**494.95**	**497.95**	**502.95**
Enterprise Program Management Office				
Business Analyst-E-Business	1.00	0.00	0.00	0.00
Division Director Enterprise Project Management Office-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Information Technology Projects Manager-E-Information Technology	4.00	3.00	3.00	3.00
IT Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	1.00	1.00	1.00
IT Service Delivery Manager-E-Information Technology	1.00	1.00	0.00	0.00
Senior EPMO Portfolio Manager-E-Administrative	1.00	1.00	0.00	0.00
Senior Information Technology Projects Manager-E-Information Technology	4.00	5.00	4.00	4.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	2.00	3.00	3.00
Solutions Analyst-E-Information Technology	3.00	2.00	2.00	3.00
Solutions Architect-E-Information Technology	0.00	0.00	1.00	1.00
Solutions Associate-E-Information Technology	1.00	0.00	0.00	0.00
Solutions Engineer-E-Information Technology	6.00	7.00	8.00	7.00
Solutions Specialist-E-Information Technology	2.00	3.00	3.00	3.00
Transformation Change Manager-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**29.00**	**28.00**	**28.00**	**28.00**
Enterprise Solutions & Quality Assurance				
Accountant-E-Accounting	2.00	3.00	3.00	4.00
Accounting Clerk-N-Accounting	3.00	3.00	3.00	2.00
Administrative Assistant-N-Administrative	2.00	2.00	2.00	3.00
Cloud ERP Functional Support Analyst-E-Information Technology	0.00	2.00	1.00	1.00
County Capital Projects Coordinator-E-Accounting	1.00	0.00	0.00	0.00
Director Enterprise Solutions & Quality Assurance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Fiscal & Accounting Svs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
EBS Functional Support Analyst-E-Information Technology	2.00	0.00	0.00	0.00
EBS Timekeeping/Payroll Application Analyst-E-Information Technology	1.00	1.00	1.00	0.00
ERP Fiscal Functional Support Analyst-E-Information Technology	0.00	0.00	2.00	2.00
ERP Solutions Architect-E-Information Technology	1.00	1.00	1.00	1.00
ERP Techn Functional Solutions Mgr-E-Projects	1.00	1.00	1.00	2.00
ERP/HCM Information Systems Technical Manager-E-Information Technology	0.00	0.00	0.00	1.00
ERP/HCM Technical Analyst-E-Information Technology	1.00	2.00	2.00	0.00
ERP/HCM/EPM Cloud Technical Lead-E-Information Technology	0.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	2.00	2.00	1.00	1.00
Fiscal Manager Enterprise Programs-E-Accounting	1.00	1.00	1.00	1.00
Fiscal Manager Shared Services Accounting-E-Accounting	0.00	1.00	1.00	1.00
Functional Procurement Applications Coordinator-E-Administrative	1.00	0.00	0.00	0.00
Functional Prog Mgr ERP & Integrated Sol-E-Projects	2.00	2.00	2.00	1.00
HCM Functional Business Analyst-E-Information Technology	3.00	2.00	2.00	2.00
Manager Support ERP Human Capital Management Programs-E-Information Technology	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Enterprise Solutions & Quality Assurance (Continued)				
Oracle EBS Developer-E-Business	2.00	0.00	0.00	0.00
Procure-To-Pay (P2P) Functional Business Analyst-E-Information Technology	0.00	1.00	1.00	1.00
Project Manager-E-Projects	1.00	0.00	0.00	0.00
Senior Enterprise Project Manager-E-Information Technology	1.00	1.00	1.00	1.00
Senior ERP Fiscal Functional Analyst-E-Accounting	0.00	0.00	0.00	1.00
Senior ERP/HCM Information Systems Functional Manager-E-Business	1.00	1.00	1.00	0.00
Senior ERP/HCM Technical Analyst-E-Information Technology	0.00	0.00	0.00	2.00
Senior Functional Business Analyst-E-Information Technology	9.00	10.00	10.00	7.00
Senior Oracle ERP/HCM Cloud Technical Analyst-E-Information Technology	0.00	0.00	0.00	1.00
Senior Oracle HCM Cloud Technical Analyst-E-Business	0.00	0.00	0.00	1.00
Technical/Functional ERP Programs Manager-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**41.00**	**41.00**	**41.00**	**41.00**
Environmental Management Division				
Administrative Specialist-N-Administrative	2.00	2.00	2.00	2.00
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Chief Environmental Scientist-E-Environmental Svcs	3.00	4.00	2.00	2.00
Cross-Connection Control Inspector-N-Inspector	0.00	2.00	2.00	2.00
County Sustainability Officer-E-Real Estate	1.00	0.00	0.00	0.00
Division Director Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Engineering Technician-N-Engineering	1.00	2.00	1.00	0.00
Environmental Manager-E-Environmental Svcs	3.00	3.00	3.00	3.00
Environmental Scientist I.E.EnvSv	1.00	0.00	0.00	0.00
Environmental Scientist-E-Environmental Svcs	0.00	0.00	3.00	0.00
Environmental Scientist-N-Environmental Svcs	6.00	8.00	7.00	10.00
Environmental Specialist-N-Environmental Svcs	15.00	17.00	17.00	18.00
Environmental Specialist II.N.EnvSv	1.00	0.00	0.00	0.00
Environmental Supervisor-E-Environmental Svcs	5.00	5.00	5.00	6.00
Environmental Technician-N-Environmental Svcs	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	1.00	1.00	1.00	1.00
Hydrologist-E-Environmental Svcs	1.00	1.00	1.00	1.00
Manager Environmental Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Innovation & Resiliency-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager One Water Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	3.00	3.00	3.00
Planner-E-Planning	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Project Manager-N-Projects	0.00	0.00	2.00	1.00
Senior Environmental Scientist-E-Environmental Svcs	6.00	6.00	0.00	0.00
Senior Environmental Scientist-N-Environmental Svcs	0.00	0.00	7.00	7.00
Senior Environmental Specialist-E-Environmental Svcs	5.00	5.00	0.00	0.00
Senior Environmental Specialist-N-Environmental Svcs	0.00	0.00	6.00	6.00
Supervisor-E-Administrative	1.00	0.00	0.00	0.00
Subtotal	**61.00**	**68.00**	**71.00**	**71.00**
Extension Service				
Administrative Assistant-N-Administrative	5.00	5.00	4.00	4.00
County Forester-E-Miscellaneous	1.00	1.00	1.00	1.00
Director Cooperative Extension-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Ext Agnt FLA Yards/Nghbrhd-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent 4H-E-Social Svcs	1.00	1.00	2.00	2.00
Extension Agent Agriculture / Small Farms-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Family Relations-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Home Environment-E-Social Svcs	1.00	1.00	1.00	1.00
Extension Agent Nutrition Health-E-Social Svcs	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Extension Service (Continued)				
Extension Agent Ornmtl Horticulture-E-Social Svcs	1.00	1.00	1.00	1.00
Food Systems Program Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Manager Agricultural Industry Development-E-Miscellaneous	1.00	1.00	1.00	1.00
Ornamental Horticultural Assistant-N-Trade Jobs	6.00	6.00	5.00	5.00
Program Coordinator-N-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	0.00	0.00	1.00	1.00
Senior Administrative Specialist-CAD.E.Admin	1.00	1.00	0.00	0.00
Training Coordinator-N-Human Svcs	1.00	1.00	1.00	0.00
Training Specialist-N-Human Svcs	0.00	0.00	1.00	2.00
Subtotal	**25.00**	**25.00**	**25.00**	**25.00**
Facilities Management & Real Estate Services				
Accountant-E-Accounting	1.00	0.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	4.00
Administrative Specialist II.E.Admin	0.00	1.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	3.00
Assistant County Administrator-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Business Analyst-E-Business	0.00	2.00	1.00	1.00
Business Manager I-E-Planning	1.00	0.00	0.00	0.00
Business Systems Dept Specialist-E-Business	1.00	1.00	1.00	1.00
Carpenter-N-Trade Jobs	6.00	5.00	5.00	5.00
Contracts Compliance Inspector-N-Inspector	8.00	7.00	7.00	4.00
Contracts Management Associate-N-Accounting	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	2.00	2.00	2.00	2.00
Countywide Facilities Maintenance Manager-E-Facilities	0.00	1.00	1.00	1.00
Custodian-N-Facilities	30.00	30.00	30.00	30.00
Director Facilities Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Facilities Operations and Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Electrician I.N.Trade	0.00	2.00	0.00	0.00
Electrician II.N.Trade	0.00	0.00	1.00	0.00
Electrician-N-Trade Jobs	16.00	16.00	14.00	16.00
Engineering Associate-E-Engineering	1.00	1.00	0.00	0.00
Facilities and Real Estate Services Business Operations Manager-E-Facilities	0.00	1.00	1.00	1.00
Field Operations Supervisor.N.Trade	0.00	0.00	12.00	12.00
Fiscal Manager-E-Executive Mgmnt	0.00	1.00	0.00	0.00
GIS/Mapping Technician-N-Information Technology	1.00	0.00	1.00	0.00
HVAC Technician-N-Trade Jobs	20.00	20.00	15.00	16.00
Indoor Air Quality Specialist-N-Trade Jobs	2.00	2.00	2.00	2.00
Land Acquisition Division Director-E-Administrative	1.00	1.00	1.00	1.00
Locksmith-N-Trade Jobs	2.00	2.00	2.00	2.00
Maintenance Repair Leader-N-Trade Jobs	6.00	7.00	7.00	7.00
Maintenance Repair Supervisor-N-Trade Jobs	2.00	2.00	2.00	2.00
Manager Acquisition & Surplus Services-E-Real Estate	0.00	0.00	1.00	1.00
Manager County Properties-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Facilities Maintenance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Logistics-E-Business	1.00	1.00	1.00	1.00
Manager Real Estate Acquisition & Disposition Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Real Estate Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Real Property Section-E-Real Estate	1.00	1.00	1.00	1.00
Manager Repair/Preservation-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Strategic Real Estate-E-Real Estate	0.00	0.00	1.00	1.00
Manager Support Services-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Technical Services and Voluntary Acquisitions-E-Real Estate	1.00	1.00	1.00	1.00
Manager-E-Supervisory	5.00	4.00	3.00	3.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Facilities Management & Real Estate Services (Continued)				
Multi-Trades Worker II.N.Trade	0.00	3.00	0.00	0.00
Multi-Trades Worker-N-Trade Jobs	18.00	18.00	15.00	17.00
Operations Field Coordinator-N-Engineering	0.00	0.00	0.00	3.00
Painter-N-Trade Jobs	5.00	5.00	4.00	4.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Project Manager II.N.Proj	0.00	0.00	1.00	0.00
Project Manager-E-Administrative	0.00	1.00	2.00	3.00
Project Manager-E-Projects	13.00	14.00	5.00	17.00
Project Manager-N-Projects	0.00	0.00	7.00	7.00
Real Property Appraiser-E-Property	2.00	2.00	2.00	2.00
Real Property Specialist-E-Real Estate	11.00	12.00	0.00	0.00
Real Property Specialist-N-Real Estate	0.00	0.00	11.00	0.00
Real Property Technician-N-Real Estate	2.00	0.00	0.00	0.00
Security Manager-E-Facilities	1.00	1.00	1.00	1.00
Security Projects Coordinator-E-Facilities	2.00	1.00	1.00	1.00
Security Systems Coordinator-E-Facilities	0.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Senior Supervisor-N-Supervisory	1.00	1.00	1.00	1.00
Space Planning Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	0.00
Storekeeper-N-Purchasing	3.00	3.00	3.00	3.00
Supervisor Buildings/Grounds-N-Facilities	1.00	1.00	1.00	1.00
Supervisor-N-Administrative	7.00	7.00	7.00	7.00
Trades/Maintenance Supt-E-Trade Jobs	4.00	4.00	4.00	4.00
Voluntary Acquisitions Manager-E-Miscellaneous	1.00	1.00	1.00	1.00
Subtotal	**201.00**	**206.00**	**202.00**	**206.00**
Fire Rescue				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Administrative Assistant-N-Administrative	3.00	3.00	3.00	3.00
Administrative Specialist-N-Administrative	7.00	7.00	7.00	7.00
Battalion Chief-N-Fire	27.00	27.00	24.00	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	164.00	165.00	168.00	168.00
Deputy Chief - Operations-E-Fire	1.00	1.00	1.00	1.00
Deputy Chief- Administration-E-Administrative	1.00	1.00	1.00	1.00
Deputy Fire Marshall-E-Fire	1.00	1.00	1.00	1.00
Director Fire Rescue-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Chief Planning and Technology-E-Administrative	1.00	1.00	1.00	1.00
Division Director Office of Emergency Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Driver/Engineer-N-Fire	194.00	209.00	201.00	201.00
Emergency Call Taker-P/T.N.Emerg	1.43	0.00	0.00	0.00
Emergency Management Coordinator-E-Emergency Svcs	12.00	12.00	6.00	6.00
Emergency Management Coordinator-N-Emergency Svcs	0.00	0.00	6.00	6.00
Fire Fighter-N-Fire	254.00	213.00	230.00	192.00
Fire Inspector I-N-Fire	0.00	3.00	1.00	1.00
Fire Inspector II-N-Fire	30.00	27.00	29.00	29.00
Fire Investigator-N-Fire	4.00	4.00	4.00	5.00
Fire Marshal-E-Fire	1.00	1.00	1.00	1.00
Fire Medic I-N-Fire	401.00	424.00	433.00	489.00
Fire Rescue Training Officer-N-Fire	8.00	8.00	9.00	11.00
Fiscal Services Manager-E-Accounting	1.00	1.00	1.00	1.00
Health and Safety Chief-E-Emergency Svcs	1.00	1.00	1.00	1.00
Inventory Mgmt Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Lead Fire Investigator-N-Fire	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Fire Rescue (Continued)				
Lieutenant-N-Fire	80.00	90.00	106.00	128.00
Manager Contract Soltns Grant Mgmt-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Emergency Dispatch-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Logistics-E-Fire	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	2.00	2.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
OEM Section Chief-E-Administrative	3.00	3.00	3.00	3.00
Paramedic-N-Fire	0.00	0.00	0.00	26.00
Peak Section Chief-E-Fire	0.00	0.00	0.00	1.00
Planning and Compliance Section Chief-E-Fire	0.00	1.00	1.00	1.00
Program Coordinator-N-Projects	1.00	1.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Public Safety Information Officer-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Quality Management Chief-E-Miscellaneous	1.00	1.00	1.00	1.00
Rescue Lieutenant-N-Fire	8.00	8.00	8.00	25.00
Research Planning/Spec Manager-E-Miscellaneous	1.00	1.00	0.00	0.00
Resource Management Chief-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Senior Telecommunicator-N-Communications	4.00	4.00	4.00	4.00
Shift Commander-E-Fire	3.00	3.00	3.00	3.00
Solutions Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Special Operations Chief-E-Fire	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	9.00	9.00	9.00	9.00
Telecommunications Supervisor-N-Communications	4.00	4.00	4.00	4.00
Telecommunications Technician-N-Information Technology	2.00	1.00	1.00	1.00
Telecommunicator-N-Communications	32.43	33.85	33.85	33.85
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Subtotal	**1,283.85**	**1,291.85**	**1,326.85**	**1,416.85**
Fleet Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Asset Manager-E-Property	0.00	1.00	1.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Fleet Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Equipment Fabrication Specialist-N-Trade Jobs	1.00	1.00	1.00	1.00
Equipment Operator-N-Trade Jobs	1.00	1.00	1.00	1.00
Fleet Master Technician-N-Trade Jobs	6.00	6.00	6.00	6.00
Fleet Technician Supervisor-E-Trade Jobs	6.00	6.00	6.00	6.00
Fleet Technician.N.Trade	1.00	1.00	1.00	0.00
Fleet Technician-N-Trade Jobs	32.00	33.00	34.00	36.00
Manager Fleet Management Services-E-Vehicle Maint	1.00	1.00	1.00	1.00
Manager Fleet Operations/Maintenance-E-Vehicle Maint	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	1.00	1.00	1.00
Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Property Control Specialist-E-Miscellaneous	1.00	1.00	0.00	0.00
Property Control Specialist-N-Miscellaneous	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Training Specialist-E-Administrative	1.00	1.00	1.00	1.00
Service Advisor.N.VehMn	1.00	0.00	0.00	0.00
Service Advisor-N-Vehicle Maint	3.00	4.00	4.00	4.00
Vehicle Service Apprentice-N-Vehicle Maint	0.00	0.00	0.00	3.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Fleet Services (Continued)				
Vehicle Service Attendant-N-Vehicle Maint	3.00	3.00	4.00	3.00
Subtotal	**67.00**	**70.00**	**72.00**	**75.00**
Government Relations & Strategic Services				
Administrative Services Coord-E-Administrative	2.00	2.00	2.00	1.00
Administrative Specialist-E-Administrative	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Chief Government Relations and Strategic Services Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Commission Support/Chauffeur-E-Communications	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	1.00	1.00	0.00	0.00
Government Relations Manager-E-Administrative	2.00	2.00	2.00	2.00
Grants Planning and Development Coordinator-E-Executive Mgmnt	2.00	2.00	0.00	0.00
GRSS Administrator 1-E-Administrative	1.00	1.00	1.00	2.00
GRSS Division Director-E-Administrative	1.00	1.00	1.00	1.00
Human Rights and Investigation Manager-E-Supervisory	1.00	1.00	1.00	1.00
Investigator/Mediator Specialist-E-Administrative	1.00	0.00	0.00	0.00
Professional Standards & Human Rights Investigator-E-Executive Mgmnt	2.00	3.00	3.00	3.00
Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Project Coordinator-E-Administrative	0.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Project Manager II.N.Proj	0.00	0.00	1.00	0.00
Project Manager-E-Projects	1.00	0.00	0.00	0.00
Subtotal	**19.00**	**18.00**	**15.00**	**14.00**
Head Start				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk II.N.Acctg	0.00	2.00	0.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	4.00	4.00
Administrative Assistant-N-Administrative	8.00	8.00	8.00	8.00
Administrative Specialist-N-Administrative	4.00	4.00	4.00	4.00
Business Systems Dept Specialist-E-Business	2.00	2.00	2.00	2.00
Case Manager-N-Social Svcs	25.00	26.00	26.00	26.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	7.00	6.00	6.00	6.00
Director Head Start/Early Head Start-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Early Head Start Teacher-N-Social Svcs	29.00	33.00	33.00	33.00
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Head Start Business Systems Manager-E-Business	1.00	1.00	1.00	1.00
Head Start Services Specialist.N.SSvcs	2.00	0.00	0.00	0.00
Head Start Services Specialist-N-Social Svcs	7.00	8.00	8.00	8.00
Head Start Teacher-N-Social Svcs	59.48	42.00	42.00	42.00
Head Start/EHS Center Supervisor-E-Social Svcs	13.00	13.00	12.00	12.00
Head Start/EHS Center Supervisor-N-Social Svcs	0.00	0.00	1.00	1.00
Head Start/EHS Teacher Aide-N-Human Svcs	0.48	1.00	1.00	1.00
Head Start/EHS Teacher Assistant-N-Social Svcs	50.00	63.00	62.00	62.00
Human Services Supervisor-E-Social Svcs	2.00	2.00	2.00	2.00
Lead Head Start Teacher-E-Social Svcs	21.00	21.00	21.00	21.00
Licensed Practical Nurse-N-Medical Svcs	0.00	2.00	1.00	1.00
Maintenance Repair Supervisor-N-Trade Jobs	1.00	1.00	1.00	1.00
Manager Education Administration-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Family and Community Engagement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Family Change and Integrative Services-E-Administrative	1.00	1.00	0.00	0.00
Manager-E-Supervisory	7.00	7.00	9.00	9.00
Minibus Driver.N.Trans	1.00	0.00	0.00	0.00
Minibus Driver-N-Transportation	4.00	5.00	6.00	6.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Head Start (Continued)				
Multi-Trades Worker-N-Trade Jobs	2.00	3.00	3.00	3.00
Program Manager-E-Projects	2.00	2.00	2.00	2.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Property Control Specialist-N-Miscellaneous	1.00	1.00	1.00	1.00
Registered Nurse-N-Medical Svcs	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	0.00	0.00	1.00	1.00
Social Services Specialist-N-Social Svcs	5.00	3.00	4.00	4.00
Solutions Analyst-E-Information Technology	1.00	1.00	0.00	0.00
Training Specialist-N-Human Svcs	1.00	1.00	1.00	1.00
Treatment Counselor-E-Social Svcs	1.00	1.00	1.00	0.00
Treatment Counselor-N-Social Svcs	0.00	0.00	0.00	1.00
Subtotal	**269.95**	**272.00**	**272.00**	**272.00**
Health Care Services				
Accountant I.E.Acctg	0.00	1.00	0.00	0.00
Accountant-E-Accounting	3.00	3.00	4.00	6.00
Accounting Clerk-E-Accounting	0.00	1.00	0.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	3.00	3.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	0.00
Business Analyst-N-Business	0.00	0.00	0.00	2.00
Case Manager-N-Social Svcs	34.00	39.00	40.00	43.00
Community Relations Coord-E-Communications	0.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	3.00	3.00	3.00	3.00
Director Health Care Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	0.00	0.00	0.00	1.00
HCS EMS & Trauma Program Manager-E-Medical Svcs	0.00	0.00	0.00	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	3.00
Healthy Living Fitness Specialist-N-Human Svcs	0.00	7.00	7.00	7.00
Healthy Living Manager-E-Administrative	1.00	1.00	1.00	1.00
Human Services Supervisor-E-Social Svcs	5.00	5.00	5.00	7.00
Manager Education and Outreach Services-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Health Care Services Contracts Administration-E-Human Svcs	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	5.00	5.00	6.00	5.00
Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Manager-E-Projects	6.00	6.00	3.00	3.00
Project Manager-N-Projects	0.00	0.00	4.00	4.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Social Services Specialist-N-Social Svcs	6.00	0.00	0.00	0.00
Solutions Engineer-E-Information Technology	0.00	1.00	0.00	0.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Trauma Coordinator-E-Social Svcs	1.00	1.00	1.00	0.00
Wellness Specialist-N-Administrative	7.00	0.00	0.00	0.00
Subtotal	**91.00**	**95.00**	**96.00**	**105.00**
Homeless Services				
Business Analyst-E-Business	0.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	0.00	0.00	0.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Homeless Services (Continued)				
Community Relations Coord-E-Communications	1.00	1.00	0.00	0.00
Community Relations Coord-N-Communications	0.00	0.00	1.00	1.00
Community Services Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Director Homeless Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Homeless and Community Services Manager-E-Social Svcs	1.00	1.00	1.00	1.00
Project Manager-E-Projects	4.00	4.00	5.00	5.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Case Manager.N.SSvcs	0.00	0.00	1.00	0.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Subtotal	**10.00**	**11.00**	**13.00**	**13.00**
Human Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Director Human Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
Fiscal Manager Human Resources & Healthcare/Benefits-E-Accounting	1.00	1.00	1.00	1.00
Hands On Educational Svcs Intern-N-Miscellaneous	7.50	7.50	7.50	7.50
Human Resource Wellness Coordinator-E-Administrative	2.00	2.00	2.00	3.00
Human Resources Division Director-E-Executive Mgmnt	2.00	2.00	2.00	2.00
Human Resources Manager.E.ExMgt	1.00	0.00	0.00	0.00
Human Resources Manager-E-Executive Mgmnt	8.00	9.00	9.00	9.00
Human Resources Partner.E.Admin	1.00	0.00	0.00	0.00
Human Resources Partner-E-Administrative	10.00	10.00	10.00	10.00
Human Resources Specialist-E-Administrative	22.00	22.00	22.00	22.00
Human Resources Support Technician.N.Admin	1.00	0.00	0.00	0.00
Human Resources Support Technician-N-Administrative	6.00	8.00	8.00	8.00
Intern-N-Miscellaneous	0.00	0.00	0.00	3.45
Oracle HCM Functional Consultant-E-Administrative	1.00	0.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Human Resources Partner-E-Administrative	4.00	4.00	4.00	3.00
Summer Youth Intern-N-Miscellaneous	3.45	3.45	3.45	0.00
Wellness Specialist.E.Human	0.38	0.00	0.00	0.00
Subtotal	**77.33**	**75.95**	**75.95**	**75.95**
Information Technology Department				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Client Endpoint Administrator-E-Information Technology	7.00	7.00	10.00	10.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Cyber Security Manager-E-Information Technology	0.00	1.00	1.00	1.00
Director of Technology-E-Administrative	1.00	1.00	1.00	1.00
Disaster Recovery Administrator-E-Administrative	1.00	1.00	1.00	1.00
Division Director Enterprise Infrastructure Services-E-Information Technology	0.00	1.00	1.00	1.00
Division Director IT Business Management Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director, Technical Engagement and Client Success-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Endpoint Technology Manager-E-Information Technology	1.00	0.00	0.00	0.00
Enterprise Applications Development Manager-E-Information Technology	1.00	1.00	1.00	1.00
Enterprise Content Management and Development Manager-E-Information Technology	1.00	1.00	1.00	1.00
Identity and Access Management Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Information Systems Financial Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Associate Projects Manager-E-Information Technology	1.00	1.00	1.00	1.00
Information Technology Contracts Manager-E-Information Technology	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Information Technology Department (Continued)				
Information Technology Projects Manager-E-Information Technology	2.00	2.00	2.00	1.00
Innovation Analyst-E-Information Technology	0.00	1.00	0.00	0.00
IT Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
IT Asset Mgmt Specialist-N-Information Technology	1.00	1.00	1.00	1.00
IT Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Projects Coordinator-E-Information Technology	1.00	0.00	0.00	0.00
IT Service Delivery Manager-E-Information Technology	5.00	5.00	5.00	5.00
IT Service Operations Manager-E-Information Technology	0.00	1.00	1.00	1.00
Knowledge Management Administrator-E-Information Technology	1.00	0.00	0.00	0.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
MDM Administrator-E-Information Technology	0.00	1.00	1.00	1.00
MDM Engineer-E-Information Technology	0.00	1.00	1.00	1.00
Network Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Network Administrator-E-Information Technology	5.00	4.00	4.00	4.00
Network Architect-E-Information Technology	3.00	3.00	3.00	3.00
Network Engineer-E-Information Technology	4.00	4.00	4.00	6.00
Section Manager, Enterprise Infrastructure Services-E-Supervisory	1.00	1.00	0.00	0.00
Senior Administrative Specialist-E-Administrative	1.00	2.00	2.00	2.00
Senior Information Technology Projects Manager-E-Information Technology	1.00	1.00	1.00	1.00
Senior Manager Enterprise Information Management-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Manager IT Service Delivery-E-Executive Mgmnt	2.00	1.00	1.00	1.00
Senior Manager Technology Experience & Support-E-Information Technology	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	2.00	1.00	1.00	1.00
Software Asset Management Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Solutions Analyst-E-Information Technology	10.00	11.00	12.00	12.00
Solutions Architect-E-Information Technology	5.00	5.00	7.00	7.00
Solutions Engineer-E-Information Technology	12.00	13.00	13.00	13.00
Solutions Specialist-E-Information Technology	3.00	1.00	1.00	1.00
Sr Telecommunications Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Systems Administration Manager-E-Information Technology	1.00	1.00	1.00	1.00
Systems Administrator-E-Information Technology	8.00	8.00	6.00	6.00
Systems Architect-E-Information Technology	3.00	3.00	4.00	4.00
Systems Engineer-E-Information Technology	7.00	7.00	8.00	7.00
Technical Support Desk Manager-E-Information Technology	1.00	0.00	0.00	0.00
Technical Support Specialist-N-Information Technology	5.00	5.00	1.00	0.00
Telecommunications Engineer-E-Information Technology	2.00	2.00	2.00	2.00
Subtotal	**114.00**	**114.00**	**114.00**	**113.00**
Library Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Librarian-E-Library Svcs	18.00	18.00	18.00	4.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Business Systems Dept Specialist-E-Business	1.00	1.00	0.00	0.00
Contracts Management Associate-N-Accounting	0.00	0.00	1.00	1.00
Contracts Management Associate-N-Purchasing	0.00	1.00	0.00	0.00
Contracts Manager-E-Purchasing	1.00	1.00	1.00	1.00
Custodian-N-Facilities	0.00	4.00	4.00	4.00
Director Library Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Manager Library Public Svcs-E-Library Svcs	1.00	3.00	2.00	0.00
Division Manager Library Support Services-E-Library Svcs	1.00	1.00	1.00	0.00
Librarian-E-Library Svcs	95.00	88.00	0.00	1.00
Librarian.E.LibSv	0.00	0.00	1.00	0.00
Librarian-N-Library Svcs	0.00	0.00	87.00	58.00
Library Associate-N-Library Svcs	76.00	75.00	74.00	75.00
Library Branch Manager-E-Library Svcs	0.00	0.00	0.00	44.00
Library Project Mgr-E-Library Svcs	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Library Services (Continued)				
Library Public Service Reg Mgr-E-Library Svcs	7.00	8.00	8.00	8.00
Library Service and Technology Guide-N-Library Svcs	164.00	174.00	177.00	180.00
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	0.00
Manager Library Support Services-E-Library Svcs	4.00	4.00	5.00	5.00
Manager-E-Supervisory	3.00	3.00	3.00	3.00
Multi-Trades Worker-N-Trade Jobs	2.00	2.00	2.00	4.00
Paralegal Specialist-N-Legal	1.00	1.00	1.00	1.00
Program Coordinator-E-Projects	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	2.00	5.00	7.00	8.00
Program Manager-E-Projects	0.00	1.00	1.00	1.00
Project Manager-E-Administrative	0.00	1.00	1.00	2.00
Project Manager-E-Projects	3.00	4.00	5.00	4.00
Project Manager-N-Projects	0.00	0.00	2.00	2.00
Public Relations Strategist-E-Communications	1.00	1.00	1.00	1.00
Section Manager Library Brand Innovation-E-Library Svcs	0.00	0.00	0.00	1.00
Section Manager Library Public Services-E-Library Svcs	0.00	0.00	0.00	2.00
Section Manager Library Support Services-E-Library Svcs	0.00	0.00	0.00	1.00
Senior Administrative Specialist.E.Admin	1.00	1.00	0.00	0.00
Supervisor-E-Administrative	1.00	0.00	0.00	0.00
Training Specialist-N-Human Svcs	2.00	2.00	2.00	2.00
Subtotal	**391.00**	**407.00**	**411.00**	**419.00**
Management & Budget				
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	2.00
Budget Analyst-E-Accounting	7.00	7.00	7.00	7.00
Budget Manager Capital Team-E-Accounting	1.00	1.00	1.00	1.00
Budget Manager Operating Team-E-Accounting	1.00	1.00	1.00	1.00
Budget Manager-E-Business	1.00	1.00	1.00	1.00
Budget Managing Director-E-Accounting	1.00	1.00	1.00	1.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Capital Program Officer-E-Accounting	1.00	1.00	1.00	1.00
Debt & Financial Analysis Manager-E-Accounting	1.00	1.00	1.00	1.00
Director Management and Budget-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	0.00	1.00	1.00	1.00
Fiscal Manager-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Grants Planning and Development Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Grants Reporting/Complnc Ofcr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Business Analytics-E-Business	1.00	1.00	1.00	1.00
Manager Crime Prevention/Coordinating Unit-E-Law	1.00	1.00	1.00	1.00
Manager Criminal Justice Grants Program-E-Legal	1.00	1.00	1.00	1.00
Manager Systems and Reporting-E-Accounting	1.00	1.00	1.00	1.00
Organizational Excellence Consultant-E-Administrative	1.00	1.00	1.00	1.00
Project Manager-E-Projects	2.00	2.00	2.00	2.00
Subtotal	**26.00**	**26.00**	**26.00**	**27.00**
Medical Examiner				
Administrative Assistant-N-Administrative	2.00	2.00	2.00	2.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	3.00
Assistant Chief Forensic Toxicologist-E-Medical Svcs	1.00	1.00	1.00	1.00
Associate Medical Examiner-E-Executive Mgmnt	4.00	4.00	4.00	4.00
Autopsy Technician-N-Medical Svcs	11.16	12.16	12.16	12.16
Chief Forensic Toxicologist-E-Forensic Ops	1.00	1.00	1.00	1.00
Chief Medical Examiner-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Deputy Chief Medical Examiner-E-Executive Mgmnt	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Medical Examiner (Continued)				
Forensic Toxicologist-E-Medical Svcs	3.00	3.00	4.00	4.00
Laboratory Technician-N-Medical Svcs	1.00	1.00	1.00	1.00
Manager ME Office Operations-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Medical Examiner Death Investigator-N-Forensic Ops	14.32	14.32	15.32	15.32
Subtotal	**45.48**	**46.48**	**48.48**	**48.48**
Non-Allocated Pool Positions				
Administrative Assistant-N-Administrative	0.00	1.00	1.00	1.00
Administrative Services Coord-E-Administrative	1.00	0.00	0.00	0.00
Case Manager-N-Social Svcs	3.00	3.00	3.00	3.00
Cashier-N-Accounting	1.00	0.00	0.00	0.00
Cook-N-Social Svcs	1.00	1.00	1.00	1.00
Pooled Temp-E-Miscellaneous	0.00	1.00	1.00	2.00
Pooled Temp-N-Miscellaneous	13.00	14.00	13.00	13.00
Special Advisor to Deputy County Administrator-E-Miscellaneous	1.00	0.00	1.00	0.00
Treatment Counselor-E-Social Svcs	1.00	1.00	1.00	1.00
Youth Care Specialist-N-Social Svcs	3.00	1.00	0.00	0.00
Subtotal	**24.00**	**22.00**	**21.00**	**21.00**
Office of Community Impact				
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Community Affairs Liaison & Equal Opportunity Admin-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Community Impact Officer-E-Administrative	1.00	1.00	0.00	0.00
Community Liaison-E-Executive Mgmnt	1.00	1.00	1.00	1.00
GRSS Administrator 1-E-Administrative	2.00	2.00	2.00	2.00
Manager-E-Supervisory	0.00	0.00	0.00	1.00
Subtotal	**6.00**	**6.00**	**5.00**	**6.00**
Parks & Recreation				
Accountant-E-Accounting	2.00	2.00	2.00	2.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Adaptive Recreation Specialist-N-Parks/Recreation	5.00	5.00	5.00	5.00
Administrative Assistant-N-Administrative	2.00	2.00	3.00	3.00
Administrative Specialist-N-Administrative	3.00	3.00	3.00	3.00
Architect-E-Engineering	0.00	0.00	1.00	1.00
Athletic Field Groundskeeper-N-Parks/Recreation	0.00	0.00	0.00	11.00
Athletics Compliance Inspector-N-Parks/Recreation	0.00	0.00	0.00	8.00
Athletics Compliance Supervisor-N-Parks/Recreation	0.00	0.00	0.00	4.00
Athletics Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Athletics Rental Coordinator-N-Parks/Recreation	0.00	0.00	0.00	1.00
Athletics Specialist-N-Parks/Recreation	1.00	2.00	2.00	0.00
Business Analyst-E-Business	1.00	0.00	0.00	0.00
Business Manager I-E-Planning	1.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	0.00	1.00	1.00	1.00
Construction Equipment Operator-N-Trade Jobs	3.00	3.00	3.00	3.00
Contracts Compliance Inspector-N-Inspector	2.00	2.00	2.00	2.00
Contracts Manager-E-Purchasing	0.00	0.00	0.00	1.00
Custodian-N-Facilities	0.95	0.95	3.38	3.38
Director Recreation Athletics Neighborhood Parks-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Electrician-N-Trade Jobs	1.00	1.00	1.00	1.00
Event Coordinator-N-Administrative	0.00	1.00	1.00	1.00
Event Coordinator Part-Time.N.Parks	1.00	0.00	0.00	0.00
Field Operations Supervisor.N.Trade	1.00	0.00	0.00	0.00
Field Operations Supervisor-N-Trade Jobs	5.00	6.00	6.00	6.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Parks & Recreation (Continued)				
Fiscal Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
HVAC Technician-N-Trade Jobs	2.00	2.00	2.00	2.00
Landscape Gardener-N-Trade Jobs	1.00	1.00	0.00	0.00
Manager Architecture & Engineering Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Parks Operations/Maintenance-E-Parks/Recreation	0.00	1.00	1.00	1.00
Manager Recreation Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	3.00	5.00	4.00	4.00
Multi-Trades Worker-N-Trade Jobs	34.00	35.00	38.00	29.00
Park Ranger-N-Parks/Recreation	2.50	2.50	3.50	4.23
Park Services Manager-E-Administrative	1.00	1.00	1.00	1.00
Parks Planning & Development Manager-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Parks Safety/Maintenance Inspector-N-Parks/Recreation	2.00	2.00	2.00	2.00
Performing Arts Center Manager-E-Administrative	1.00	1.00	1.00	1.00
Program Coordinator-N-Projects	3.00	3.00	3.00	3.00
Project Coordinator-E-Administrative	1.00	0.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	3.00	3.00
Project Manager-E-Projects	1.00	1.00	2.00	2.00
Public Safety and Community Outreach Manager-E-Executive Mgmnt	1.00	0.00	0.00	0.00
Recreation Leader.N.Parks	0.00	2.69	0.95	1.73
Recreation Leader-N-Parks/Recreation	102.18	104.28	112.61	106.04
Recreation Manager-E-Executive Mgmnt	2.00	3.00	3.00	3.00
Recreation Program Specialist-N-Parks/Recreation	15.00	17.00	17.00	17.00
Recreation Program Supervisor-N-Parks/Recreation	32.73	37.00	40.00	39.00
Recreation Specialist.N.Parks	1.00	0.00	1.00	0.00
Safety/Loss Control Coord-N-Inspector	2.00	2.00	4.00	4.48
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	2.00	3.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	3.00	3.00
Senior Supervisor-E-Supervisory	3.00	2.00	2.00	2.00
Special Projects Coordinator-E-Projects	1.00	0.00	1.00	0.00
Storekeeper-N-Purchasing	2.00	2.00	2.00	2.00
Supervisor Buildings/Grounds-N-Facilities	1.00	0.00	0.00	0.00
Supervisor-E-Administrative	2.00	0.00	0.00	0.00
Supervisor-N-Administrative	0.00	1.00	1.00	1.00
Theater Technical Coordinator-N-Information Technology	1.73	1.73	1.73	1.73
Trades Helper-N-Trade Jobs	1.00	1.00	1.00	1.00
Subtotal	**258.08**	**269.14**	**293.16**	**299.57**
Performance Data & Analytics				
Addressing GIS Specialist-N-Real Estate	4.00	4.00	4.00	4.00
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Business Process Engineer-E-Business	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	2.00	2.00	2.00	2.00
Database Administrator-E-Information Technology	4.00	4.00	4.00	4.00
Director Performance Data and Analytics-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Enterprise Data Governance-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Geospatial Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Drafting Technician-N-Engineering	3.00	3.00	3.00	3.00
Engineering Associate-N-Engineering	5.00	5.00	5.00	5.00
Field Data Technician-N-Engineering	4.00	4.00	4.00	4.00
GIS Analyst-N-Information Technology	7.00	7.00	7.00	7.00
GIS Project Manager-E-Projects	3.00	3.00	3.00	3.00
GIS Systems Administrator-E-Information Technology	2.00	0.00	0.00	0.00
GIS Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
GIS/Mapping Technician-N-Information Technology	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Performance Data & Analytics (Continued)				
Manager Applied GIS-E-Information Technology	1.00	1.00	1.00	1.00
Manager Asset Registry-E-Engineering	1.00	1.00	1.00	1.00
Manager Database and Business Intelligence Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Enterprise GIS-E-Administrative	1.00	1.00	1.00	1.00
Manager GIS Core Data Services-E-Supervisory	1.00	1.00	1.00	1.00
Manager Public Safety 911-E-Emergency Svcs	1.00	1.00	1.00	1.00
Manager Survey-E-Engineering	1.00	1.00	1.00	1.00
Manager-E-Supervisory	2.00	3.00	3.00	3.00
Procurement Performance and Business Manager-E-Administrative	1.00	1.00	1.00	1.00
Prof Land Surveyor/Mapper-E-Engineering	3.00	3.00	3.00	3.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	0.00	0.00	0.00
Senior GIS Analyst-E-Information Technology	5.00	5.00	5.00	4.00
Senior Program Coordinator-E-Projects	1.00	1.00	1.00	1.00
Solutions Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Solutions Architect-E-Information Technology	3.00	3.00	3.00	3.00
Solutions Engineer-E-Information Technology	2.00	4.00	4.00	4.00
Solutions Specialist-E-Information Technology	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	0.00	0.00	0.00	1.00
Survey Technician-N-Engineering	3.00	3.00	3.00	3.00
Systems Architect-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**74.00**	**74.00**	**74.00**	**74.00**
Pet Resources				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Assistant-N-Accounting	1.00	0.00	0.00	0.00
Accounting Clerk-N-Accounting	2.00	2.00	2.00	2.00
Animal Behavioral Trainer-N-Animal Svcs	2.00	2.00	2.00	2.00
Animal Care Assistant-N-Animal Svcs	26.00	26.00	26.00	28.00
Animal Care Supervisor-E-Animal Svcs	2.00	2.00	2.00	3.00
Business Analyst-E-Business	0.00	0.73	0.73	0.73
Business Manager-E-Planning	1.00	1.00	1.00	1.00
Business Systems Department Specialist-E-Business	1.00	1.00	0.00	0.00
Business Systems Dept Specialist-N-Business	0.00	0.00	1.00	1.00
Community Relations Coord-N-Communications	1.00	1.00	1.00	1.00
Customer Service Analyst-N-Administrative	4.00	4.00	4.00	4.00
Customer Service Representative-N-Administrative	13.00	13.00	13.00	13.00
Director Pet Resources-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Shelter Operations-E-Animal Svcs	1.00	1.00	1.00	1.00
Division Director Veterinary/Behavioral Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	2.00	2.00
Pet Resources Admissions & Population Coordinator-N-Animal Svcs	0.00	0.00	0.00	6.00
Pet Resources Rescue/Foster Coordinator-N-Animal Svcs	10.00	10.00	10.00	4.00
Program Coordinator-N-Projects	2.00	2.00	2.00	3.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Animal Behavioral Trainer-E-Animal Svcs	0.00	1.00	0.00	0.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Storekeeper-N-Purchasing	1.00	1.00	1.00	1.00
Supervisor-E-Administrative	6.00	5.00	0.00	0.00
Supervisor-N-Administrative	0.00	0.00	6.00	4.00
Veterinarian-E-Animal Svcs	3.00	4.00	4.00	4.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Pet Resources (Continued)				
Veterinary Pharmacy Control Coordinator-N-Medical Svcs	0.00	0.00	1.00	1.00
Veterinary Practice Manager-E-Animal Svcs	1.00	1.00	1.00	1.00
Veterinary Technician-N-Animal Svcs	12.00	12.00	11.00	11.00
Subtotal	**96.00**	**96.73**	**97.73**	**99.73**
Procurement Services				
Administrative Assistant-N-Administrative	0.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	4.00	3.00	3.00	3.00
Business Analyst-E-Business	3.00	3.00	1.00	1.00
Buyer-E-Purchasing	0.00	0.00	5.00	4.00
Buyer-N-Purchasing	0.00	0.00	15.00	16.00
Contracts Management Associate.E.Purch	2.00	2.00	0.00	0.00
Contracts Management Associate-N-Purchasing	0.00	0.00	2.00	2.00
Director of Procurement-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Performance Management.E.Bus	0.00	1.00	0.00	0.00
Manager Procurement Business & Performance-E-Business	0.00	0.00	1.00	1.00
Managing Director-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Procurement Analyst-E-Purchasing	20.00	20.00	2.00	1.00
Procurement Operations Coordinator-E-Administrative	7.00	7.00	7.00	8.00
Project Coordinator-E-Administrative	1.00	1.00	0.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Subtotal	**40.00**	**41.00**	**41.00**	**41.00**
Risk Management Division				
Business Analyst-E-Business	1.00	1.00	1.00	1.00
Claims Specialist-E-Administrative	0.00	0.00	0.00	2.00
Claims Specialist-N-Administrative	0.00	0.00	0.00	1.00
Division Director Risk Management/Safety-E-Administrative	1.00	1.00	1.00	1.00
Manager-E-Supervisory	1.00	1.00	1.00	1.00
Occupational Safety Business Partner-E-Administrative	0.00	0.00	1.00	1.00
Program Coordinator-N-Projects	3.00	1.00	1.00	0.00
Safety Manager-E-Administrative	1.00	1.00	1.00	1.00
Safety Specialist-E-Administrative	4.00	4.00	0.00	0.00
Safety Specialist-N-Administrative	1.00	1.00	4.00	4.00
Senior Program Coordinator-E-Projects	1.00	3.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	3.00	1.00
Subtotal	**13.00**	**13.00**	**13.00**	**13.00**
Small Business Enterprises Division				
Division Director MBE and SBE Programs-E-Administrative	1.00	1.00	1.00	1.00
Minority-Disadvantaged Bus Mgr-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	4.00	4.00	4.00	4.00
Subtotal	**6.00**	**6.00**	**6.00**	**6.00**
Social Services				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	3.00	3.00	3.00	3.00
Administrative Services Coord-E-Administrative	1.00	1.00	1.00	1.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	42.00	41.00	33.00	27.00
Child Care Licensing Inspector-N-Inspector	1.00	0.00	0.00	0.00
Director Social Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	0.00
Human Services Supervisor-E-Social Svcs	10.00	10.00	10.00	8.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Social Services (Continued)				
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	3.00	0.00	0.00	0.00
Senior Training Specialist-E-Human Svcs	2.00	2.00	0.00	0.00
Senior Training Specialist-N-Administrative	0.00	0.00	2.00	2.00
Social Services Manager I-E-Executive Mgmnt	7.00	7.00	7.00	6.00
Social Services Manager II-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Social Services Specialist-N-Social Svcs	6.00	7.00	2.00	0.00
Special Projects Coordinator-E-Administrative	0.00	1.00	1.00	1.00
Special Projects Coordinator-E-Miscellaneous	0.00	2.00	2.00	2.00
Special Projects Coordinator-E-Projects	2.00	2.00	2.00	2.00
Subtotal	**83.00**	**82.00**	**69.00**	**57.00**
Solid Waste				
Accountant-E-Accounting	0.00	1.00	1.00	0.00
Administrative Specialist I-N-Administrative	1.00	0.00	0.00	0.00
Administrative Specialist-N-Administrative	3.00	4.00	2.00	1.00
Budget Manager-E-Business	1.00	0.00	0.00	0.00
Business Analyst-E-Administrative	0.00	0.00	1.00	0.00
Business Analyst-E-Business	2.00	2.00	1.00	1.00
Business Analyst-N-Business	0.00	0.00	1.00	1.00
Business Manager-E-Planning	1.00	1.00	0.00	0.00
Community Collection Ctr Attendant-N-Trade Jobs	15.00	15.00	15.00	16.00
Contracts Compliance Inspector-N-Inspector	3.00	0.00	0.00	0.00
Contracts Management Associate-N-Accounting	2.00	2.00	2.00	1.00
Contracts Manager-E-Purchasing	4.00	4.00	3.00	3.00
Customer Account Specialist.N.Acctg	1.00	0.00	0.00	0.00
Customer Account Specialist-N-Accounting	1.00	1.00	1.00	1.00
Customer Service Analyst-N-Administrative	1.00	1.00	1.00	1.00
Customer Service Representative-N-Administrative	13.00	13.00	13.00	13.00
Director Solid Waste Management-E-Executive	1.00	1.00	1.00	1.00
Division Director Business and Support Services-E-Utilities	0.00	1.00	1.00	1.00
Division Director Solid Waste Management.E.ExMgt	3.00	0.00	0.00	0.00
Division Director Solid Waste Transfer Operations-E-Utilities	0.00	1.00	1.00	1.00
Division Director Sustainability and Disposal Operations-E-Utilities	0.00	1.00	1.00	1.00
Engineer-E-Engineering	3.00	1.00	1.00	1.00
Engineering Associate-N-Engineering	2.00	2.00	2.00	2.00
Engineering Technician-N-Engineering	2.00	2.00	2.00	2.00
Environmental Specialist-N-Environmental Svcs	6.00	6.00	6.00	7.00
Environmental Technician-N-Environmental Svcs	2.00	2.00	2.00	2.00
Fiscal Analyst-E-Administrative	0.00	1.00	1.00	1.00
General Maintenance Worker-N-Miscellaneous	3.00	3.00	3.00	0.00
Industrial Mechanic-N-Trade Jobs	1.00	1.00	1.00	1.00
Lead Solid Waste Transfer Equipment Operator-N-Miscellaneous	1.00	1.00	1.00	1.00
Manager Business & Fiscal Services-E-Accounting	0.00	0.00	1.00	1.00
Manager Northwest Transfer Station-E-Administrative	1.00	1.00	1.00	1.00
Manager Public Works Emergency Response-E-Administrative	0.00	0.00	1.00	0.00
Manager Scale House Operations-E-Executive Mgmnt	1.00	1.00	0.00	0.00
Manager Solid Waste Landfill Ops-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager South Solid Waste Ops-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Sustainable Materials Management-E-Supervisory	1.00	1.00	1.00	1.00
Manager Technical and Disposal Services-E-Utilities	0.00	1.00	1.00	1.00
Manager-E-Supervisory	3.00	4.00	5.00	5.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Operations Superintendent-N-Supervisory	2.00	2.00	3.00	3.00
Program Coordinator-N-Projects	5.00	10.00	10.00	10.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Solid Waste (Continued)				
Project Manager.E.Proj	1.00	0.00	0.00	0.00
Project Manager-E-Projects	4.00	7.00	6.00	8.00
Project Manager-N-Projects	0.00	0.00	0.00	1.00
Recycling Coordinator-E-Utilities	1.00	1.00	1.00	1.00
Scalehouse Specialist-N-Accounting	14.00	12.00	12.00	12.00
Section Manager Solid Waste Collection and Support-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	0.00
Senior Program Coordinator-E-Projects	3.00	3.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	3.00	3.00
Senior Supervisor.E.Supv	2.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	3.00	4.00	4.00	5.00
Senior Supervisor-N-Supervisory	9.00	9.00	9.00	11.00
Solid Waste Equipment Operator-N-Utilities	18.00	17.00	17.00	27.00
Solid Waste Transfer Equipment Operator-N-Utilities	39.00	40.00	38.00	30.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00
Utilities Plant Operator-N-Trade Jobs	1.00	1.00	0.00	0.00
Subtotal	**186.00**	**187.00**	**183.00**	**184.00**
Sunshine Line				
Accountant-E-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Business & Compliance Coordinator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Case Manager-N-Social Svcs	0.00	1.00	0.00	0.00
Customer Service Representative-N-Administrative	7.00	7.00	8.00	8.00
Director Sunshine Line-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Services Transportation Coordinator-N-Human Svcs	4.50	4.50	5.50	6.00
Human Services Transportation Supervisor-E-Supervisory	5.00	5.00	5.00	6.00
Manager-E-Supervisory	2.00	2.00	2.00	2.00
Paratransit Minibus Operator-N-Transportation	47.00	47.00	47.00	47.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Paratransit Minibus Oper-N-Transportation	5.00	5.00	3.50	3.00
Special Projects Coordinator-E-Administrative	1.00	1.00	1.00	1.00
Sunshine Line Manager of Operations-E-Administrative	1.00	1.00	1.00	1.00
Transportation Route Scheduler-N-Transportation	3.00	3.00	4.00	3.00
Subtotal	**81.50**	**82.50**	**83.00**	**83.00**
Veteran Community Services				
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	2.00	3.00	3.00	4.00
Administrative Specialist-N-Administrative	1.00	1.00	1.00	2.00
Business Manager I-E-Planning	0.00	1.00	1.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Consumer Protection Investigator-N-Inspector	4.00	4.00	0.00	1.00
Director Consumer & Veterans Affairs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager Citizen Board Support-E-Communications	1.00	1.00	1.00	1.00
Manager Consumer Protection-E-Veterans Svcs	1.00	1.00	0.00	0.00
Manager Veterans Services-E-Veterans Svcs	1.00	1.00	1.00	1.00
Program Coordinator.N.Proj	0.00	1.00	0.00	0.00
Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Program Manager.E.Proj	0.00	1.00	0.00	0.00
Program Manager-E-Projects	0.00	0.00	1.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior Veterans Service Officer-E-Veterans Svcs	1.00	1.00	1.00	1.00
Special Projects Coordinator-E-Projects	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Veteran Community Services (Continued)				
Supervisor-N-Administrative	1.00	1.00	1.00	1.00
Veterans Service Officer-N-Veterans Svcs	6.00	6.00	6.00	6.00
Subtotal	**23.00**	**27.00**	**22.00**	**25.00**
Water Resources				
Accountant-E-Accounting	2.00	2.00	3.00	3.00
Accounting Assistant-N-Accounting	1.00	1.00	1.00	1.00
Accounting Clerk-N-Accounting	1.00	1.00	1.00	1.00
Administrative Assistant-N-Administrative	16.00	13.00	7.00	6.00
Administrative Specialist-E-Administrative	1.00	1.00	0.00	0.00
Administrative Specialist-N-Administrative	25.00	24.00	5.00	5.00
AMI Program Manager-E-Utilities	0.00	0.00	1.00	1.00
Assistant County Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Business Analyst-E-Admin	0.00	0.00	0.00	2.00
Business Analyst-E-Business	18.00	17.00	5.00	6.00
Business Analyst-N-Business	0.00	0.00	12.00	9.00
Community Relations Coord-E-Communications	0.00	0.00	1.00	1.00
Computerized Maintenance Management System (CMMS) Administrator-E-Administrative	1.00	1.00	1.00	1.00
Construction Services Fiscal Manager-E-Accounting	1.00	0.00	0.00	0.00
Contracts Management Associate-N-Accounting	1.00	1.00	1.00	0.00
Contracts Management Associate-N-Purchasing	0.00	1.00	1.00	1.00
Contracts Manager-E-Purchasing	1.00	2.00	2.00	5.00
Cross-Connection Control Inspector-N-Inspector	1.00	0.00	0.00	0.00
Customer Account Specialist-N-Accounting	21.00	26.00	26.00	26.00
Customer Collections Specialist-N-Administrative	13.00	14.00	14.00	14.00
Customer Service Analyst-N-Administrative	10.00	12.00	6.00	6.00
Customer Service Representative-N-Administrative	25.00	23.00	28.00	28.00
Cyber Security Engineer-E-Information Technology	1.00	1.00	1.00	1.00
Data Scientist-E-Information Technology	2.00	2.00	2.00	3.00
Director Water Resource Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Field Maint Svcs-E-Construction	1.00	1.00	1.00	1.00
Division Dir Technical Services-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Dir Utility Operations-E-Utilities	1.00	1.00	1.00	1.00
Division Director Enterprise Solutions-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Division Director Systems Reliability-E-Miscellaneous	1.00	1.00	1.00	1.00
Engineer Intern-E-Engineering	8.00	10.00	6.00	7.00
Engineer Intern-N-Engineering	0.00	0.00	3.00	3.00
Engineer-E-Engineering	27.00	27.00	23.00	19.00
Engineering Associate Supervisor-E-Engineering	1.00	1.00	0.00	0.00
Engineering Associate Supervisor-N-Engineering	0.00	0.00	0.00	1.00
Engineering Associate-E-Engineering	13.00	12.00	8.00	5.00
Engineering Associate-N-Engineering	5.00	5.00	11.00	13.00
Engineering Technician-N-Engineering	3.00	2.00	2.00	2.00
Field Service Representative-N-Utilities	19.00	19.00	19.00	19.00
Fiscal Analyst-E-Administrative	5.00	3.00	4.00	4.00
Fiscal Manager-E-Executive Mgmnt	0.00	1.00	1.00	1.00
GIS Analyst-N-Information Technology	3.00	3.00	3.00	2.00
GIS Project Manager-E-Projects	0.00	0.00	0.00	1.00
Industrial Automation SCADA Application Specialist-E-Information Technology	3.00	5.00	3.00	3.00
Industrial Automation SCADA Network Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Industrial Electrician-N-Trade Jobs	33.00	33.00	33.00	33.00
Industrial Instrm/Control Tech-N-Trade Jobs	16.00	16.00	16.00	16.00
Industrial Mechanic-N-Trade Jobs	66.00	66.00	66.00	66.00
Information Technology Program Manager-E-Information Technology	1.00	1.00	1.00	1.00
IT Program Manager-E-Information Technology	0.00	0.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Water Resources (Continued)				
Manager Capital Improvement Program-E-Utilities	1.00	1.00	1.00	0.00
Manager Client Services Group-E-Social Svcs	1.00	1.00	1.00	1.00
Manager Contract Admin & Assistant Group-E-Purchasing	1.00	1.00	0.00	0.00
Manager Cost Control Compliance-E-Utilities	0.00	1.00	1.00	0.00
Manager Customer Billing Solutions-E-Administrative	1.00	1.00	1.00	1.00
Manager Engineering Svcs Capital Projects Management-E-Engineering	1.00	1.00	1.00	1.00
Manager Engineering Svcs Utility Design-E-Engineering	1.00	1.00	1.00	1.00
Manager Financial & Business Svcs-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Manager One Water Program-E-Executive Mgmnt	2.00	0.00	0.00	0.00
Manager QA/QC-E-Business	1.00	0.00	0.00	0.00
Manager Safety & Training-E-Administrative	1.00	1.00	1.00	1.00
Manager Solid Waste Landfill Ops-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Manager Strategic Funding & Legislation-E-Utilities	0.00	0.00	0.00	1.00
Manager Utility Revenues-E-Utilities	0.00	1.00	1.00	1.00
Manager-E-Supervisory	35.00	32.00	30.00	29.00
Meter Reader-N-Utilities	18.00	18.00	18.00	18.00
Multi-Trades Worker-N-Trade Jobs	1.00	1.00	1.00	1.00
Plant Electronics Supervisor-N-Utilities	2.00	2.00	2.00	2.00
Plant Manager-E-Utilities	12.00	15.00	9.00	9.00
Program Coordinator-N-Projects	4.00	4.00	9.00	4.00
Program Manager - Septic to Sewer-E-	1.00	1.00	1.00	1.00
Program Manager-E-Projects	1.00	0.00	0.00	0.00
Program Manager South County One Water-E-Utilities	0.00	1.00	1.00	1.00
Project Controls and Performance Program Manager-E-Projects	1.00	1.00	1.00	1.00
Project Coordinator-E-Administrative	0.00	0.00	5.00	0.00
Project Coordinator-N-Administrative	0.00	0.00	12.00	23.00
Project Manager-E-Administrative	0.00	0.00	0.00	1.00
Project Manager-E-Projects	19.00	25.00	19.00	22.00
Project Manager-N-Projects	0.00	0.00	7.00	2.00
Safety/Loss Control Coord-N-Inspector	1.00	1.00	0.00	0.00
Safety Specialist-N-Administrative	0.00	0.00	1.00	1.00
SCADA Control & Applications Engineer-E-Information Technology	2.00	2.00	2.00	2.00
SCADA Control & Network Systems Engineer-E-Information Technology	2.00	2.00	1.00	1.00
SCADA Systems Engineer-E-Miscellaneous	1.00	1.00	1.00	1.00
Section Manager - Warehouse and Fiscal-E-Utilities	0.00	0.00	0.00	1.00
Section Manager East Maintenance-E-Utilities	0.00	0.00	1.00	1.00
Section Manager FMS Line Maint-E-Executive Mgmnt	2.00	2.00	3.00	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	1.00	1.00	1.00
Section Manager Public Utilities Water-E-Executive Mgmnt	2.00	2.00	1.00	1.00
Section Manager Utilities Construction and Inspections-E-Utilities	0.00	1.00	1.00	1.00
Section Manager-Field Support-E-Utilities	0.00	0.00	0.00	1.00
Senior Administrative Specialist-E-Administrative	1.00	1.00	1.00	1.00
Senior GIS Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Senior Program Coordinator-E-Projects	1.00	1.00	0.00	0.00
Senior Program Coordinator-N-Projects	0.00	0.00	1.00	1.00
Senior Supervisor.E.Supv	1.00	0.00	0.00	0.00
Senior Supervisor-E-Supervisory	8.00	9.00	8.00	9.00
Senior Training Specialist-E-Administrative	1.00	0.00	0.00	0.00
Senior Training Specialist-N-Administrative	0.00	0.00	1.00	1.00
Senior Training Specialist-E-Human Svcs	0.00	1.00	0.00	0.00
Solutions Engineer-E-Information Technology	2.00	2.00	1.00	1.00
Solutions Specialist-E-Information Technology	2.00	2.00	2.00	2.00
Special Projects Coordinator-E-Projects	0.00	0.00	1.00	2.00
Storekeeper-N-Purchasing	7.00	5.00	5.00	5.00
Supervisor-E-Administrative	9.00	10.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Water Resources (Continued)				
Supervisor-N-Administrative	8.00	8.00	18.00	17.00
Systems Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Training Specialist-N-Human Svcs	2.00	3.00	3.00	3.00
Utilities Asset Program Manager-E-Projects	1.00	1.00	1.00	1.00
Utilities Maintenance Operator-N-Trade Jobs	119.00	120.00	123.00	123.00
Utilities Maintenance Supervisor-N-Utilities	58.00	58.00	58.00	58.00
Utilities Manager-E-Utilities	11.00	13.00	14.00	14.00
Utilities Plant Operator-N-Trade Jobs	101.00	105.00	117.00	128.00
Utilities Plant Operator-Shift Leader-N-Trade Jobs	16.00	16.00	14.00	4.00
Utilities Plant Supervisor-E-Utilities	0.00	0.00	8.00	0.00
Utilities Plant Supervisor-N-Utilities	0.00	0.00	0.00	11.00
Utility Locate Technician-N-Engineering	11.00	11.00	11.00	11.00
Utility Planning Manager-E-Administrative	1.00	1.00	1.00	1.00
Water Resources Grants Program Manager-E-Business	1.00	1.00	1.00	0.00
Subtotal	**834.00**	**850.00**	**856.00**	**858.00**
TOTAL COUNTY ADMINISTRATOR ORGANIZATION	**5,951.96**	**6,044.52**	**6,081.39**	**6,212.80**
ELECTED OFFICIALS ORGANIZATION				
Clerk of the Circuit Court - BOCC Funded	**118.00**	**117.00**	**110.00**	**105.00**
Property Appraiser	**120.00**	**114.00**	**110.00**	**106.00**
Sheriff	**3,807.00**	**3,831.00**	**3,927.50**	**3,928.00**
State Attorney Part II (Victim Assistance)				
Administrative Assistant-N-Administrative	1.00	1.00	1.00	1.00
Court Clerk II-N-Court	7.00	6.00	0.00	0.00
Court Clerk III-E-Court	1.00	1.00	0.00	0.00
Court Clerk III-N-Court	1.00	1.00	0.00	0.00
Director Victim Assistance Program-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Domestic Violence Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Intake Counselor-N-Administrative	19.00	6.00	0.00	0.00
Notification Supervisor-E-Court	1.00	1.00	1.00	1.00
Receptionist-N-Administrative	0.00	1.00	1.00	1.00
Senior Supervisor-E-Supervisory	1.00	1.00	1.00	1.00
Special Victims Unit Supervisor-E-Supervisory	0.00	1.00	1.00	1.00
Victim Advocate-N-Administrative	0.00	12.00	19.00	19.00
Victim Specialist-VA-N-Social Svcs	0.00	0.00	7.00	7.00
Subtotal	**33.00**	**33.00**	**33.00**	**33.00**
Supervisor of Elections	**49.00**	**51.00**	**51.00**	**51.00**
Tax Collector	**401.00**	**418.00**	**424.00**	**424.00**
TOTAL ELECTED OFFICIALS ORGANIZATION	**4,528.00**	**4,564.00**	**4,655.50**	**4,647.00**
JUDICIAL ORGANIZATION				
13th Judicial Branch - Administrative Offices of the Court				
Information Security Analyst-E-Court Administrator	0.00	0.00	1.00	1.00
Problem Solving Courts Project Manager-E-Court Administrator	0.00	0.00	0.00	1.00
Program Coordinator-E-Projects	1.00	0.00	0.00	0.00
ZCA-Accountant III-N-Court Administrator	1.00	0.00	0.00	0.00
ZCA-Accounting Services Supervisor-E-Accounting	0.00	1.00	1.00	1.00
ZCA-Administrative Assistant II-N-Administrative	0.00	3.00	5.85	5.85
ZCA-Administrative Assistant I-N-Court Administrator	1.00	1.00	0.00	0.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
13th Judicial Branch - Administrative Offices of the Court (Continued)				
ZCA-Chief Deputy Court Administrator-N-Court Administrator	2.00	2.00	2.00	2.00
ZCA-Circuit Court Counsel-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Circuit Court Counsel-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Counselor-N-Court Administrator	6.00	0.00	0.00	0.00
ZCA-Court Counselor-E-Legal	0.00	5.00	0.00	0.00
ZCA-Court Facilities Supervisor-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Facilities Supervisor-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Operations Consul-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Operations Consul-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Operations Manager-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Operations Manager-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Ops Coordinator-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Court Ops Coordinator-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Court Program Specialist II-E-Court Administrator	1.00	1.85	7.85	8.85
ZCA-Court Program Specialist III-E-Court	5.00	11.00	10.00	10.00
ZCA-Court Program Specialist I-N-Court Administrator	1.85	1.00	0.00	0.00
ZCA-Court Program Specialist II-N-Court Administrator	2.00	0.00	0.00	0.00
ZCA-Customer Service Agent-N-Court Administrator	1.00	0.00	0.00	0.00
ZCA-Director of Facilities Management-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Director of Facitlities Management-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Director of Problem Solving Courts-E-Legal	1.00	1.00	1.00	1.00
ZCA-Drug Court Specialist II-E-Court Administrator	0.00	5.00	4.00	4.00
ZCA-Drug Court Specialist II-N-Court Administrator	6.00	1.00	0.00	0.00
ZCA-Human Resources Mgr-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Human Resources Mgr-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Information System Analyst-N-Court Administrator	2.00	0.00	0.00	0.00
ZCA-Mediation Services Coordinator-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Mediation Services Coordinator-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Multi Trades Worker I-N-Court Administrator	1.00	0.00	0.00	0.00
ZCA-Multi Trades Worker II-N-Court Administrator	4.00	5.00	5.00	5.00
ZCA-Network Analyst-E-Information Technology	0.00	2.00	2.00	2.00
ZCA-Paralegal Specialist-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Program Assistant-N-Court Administrator	3.00	1.00	1.00	0.00
ZCA-Program Coordinator-E-Projects	0.00	1.00	3.00	3.00
ZCA-Public Information Specialist I-N-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Secretary Specialist-N-Court Administrator	2.00	2.00	1.00	1.00
ZCA-Senior Court Program Spec-E-Court Administrator	0.00	1.00	1.00	1.00
ZCA-Senior Court Program Spec-N-Court Administrator	4.00	0.00	0.00	0.00
ZCA-Senior Information Systems Analyst-E-Court Administrator	1.00	1.00	1.00	1.00
ZCA-Senior Secretary-N-Court Administrator	0.85	0.85	0.00	0.00
ZCA-Senior Trial Court Staff Attorney-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-Senior Trial Court Staff Attorney-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-Senior User Support Specialist-E-	0.00	1.00	1.00	1.00
ZCA-System Project Consultant-E-Court Administrator	0.00	0.00	1.00	1.00
ZCA-System Project Consultant-N-Court Administrator	1.00	1.00	0.00	0.00
ZCA-User Support Analyst-E-	0.00	1.00	1.00	1.00
ZCA-User Support Analyst-N-Court Administrator	3.00	0.00	0.00	0.00
ZCA-Web Administrator-E-Information Technology	0.00	1.00	1.00	1.00
TOTAL JUDICIAL ORGANIZATION	**61.70**	**61.70**	**61.70**	**62.70**
BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION				
Environmental Protection Commission				
Accountant II-E-Accounting	1.00	1.00	1.00	0.00
Administrative Specialist II-E-Administrative	0.00	0.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Environmental Protection Commission (Continued)				
Administrative Specialist II-N-Administrative	2.00	2.00	2.00	2.00
Attorney-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Chief Environmental Scientist-E-Environmental Svcs	0.00	0.00	2.00	2.00
Communications Specialist-E-Administrative	0.00	1.00	1.00	1.00
Database Administrator-E-Information Technology	1.00	1.00	1.00	1.00
Director Administration-E-Administrative	1.00	1.00	1.00	1.00
Director Air Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Waste Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Water Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Director Wetlands Management-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Electronics Technician II.E.Trade	0.00	1.00	0.00	0.00
Electronics Technician III-N-Trade Jobs	1.00	1.00	0.00	0.00
Electronics Technician II.N.Trade	1.00	0.00	0.00	0.00
Electronics Technician II-N-Trade Jobs	2.00	2.00	0.00	0.00
Engineering Specialist I-E-Engineering	2.00	0.00	0.00	0.00
Engineering Specialist II-E-Engineering	4.00	6.00	3.00	2.00
Environmental Scientist I-E-Environmental Svcs	13.00	14.00	12.00	10.00
Environmental Scientist II-E-Environmental Svcs	26.00	22.00	27.00	29.00
Environmental Scientist III-E-Environmental Svcs	18.00	27.00	23.00	22.00
Environmental Specialist I-N-Environmental Svcs	1.00	1.00	0.00	0.00
Environmental Specialist II-E-Environmental Svcs	1.00	0.00	0.00	0.00
Environmental Specialist III-E-Environmental Svcs	5.00	3.00	2.00	2.00
Environmental Supervisor I-E-Environmental Svcs	3.00	3.00	3.00	2.00
Environmental Supervisor II-E-Environmental Svcs	6.00	7.00	7.00	7.00
Executive Director-EPC-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Fiscal Analyst-E-Administrative	1.00	1.00	1.00	1.00
General Counsel-EPC-E-Legal	1.00	1.00	1.00	1.00
General Manager III-E-Executive Mgmnt	1.00	1.00	1.00	1.00
GIS Administrator-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Human Resources Manager-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Human Resources Manager I-E-Executive Mgmnt	1.00	0.00	1.00	1.00
Hydrologist-E-Environmental Svcs	2.00	0.00	0.00	0.00
IT Systems Administrator-E-Information Technology	2.00	2.00	2.00	2.00
Lead Accountant-E-Accounting	0.00	0.00	0.00	1.00
Legal Administrative Assistant-E-Administrative	1.00	1.00	1.00	1.00
Office Assistant II-N-Administrative	1.00	1.00	1.00	1.00
Prof Engineer I.E.Eng	0.00	1.00	0.00	0.00
Prof Engineer I-E-Engineering	3.00	1.00	2.00	1.00
Prof Engineer II-E-Engineering	3.00	2.00	2.00	2.00
Professional Engineer I-E-Engineering	2.00	1.00	0.00	1.00
Professional Engineer II-E-Engineering	1.00	2.00	2.00	2.00
Project Analyst-E-Supervisory	0.00	1.00	1.00	1.00
Senior Attorney-E-Legal	1.00	1.00	1.00	1.00
Senior Engineering Specialist-E-Engineering	0.00	1.00	2.00	3.00
Senior Environmental Manager-E-Environmental Svcs	11.00	12.00	11.00	12.00
Senior Environmental Scientist-E-Environmental Svcs	10.00	10.00	7.00	8.00
Senior Hydrologist-E-Environmental Svcs	3.00	3.00	3.00	3.00
Senior Professional Engineer-E-Engineering	1.00	1.00	1.00	1.00
Senior Public Relations Strategist-E-Communications	1.00	0.00	0.00	0.00
Software Specialist II-E-Information Technology	1.00	1.00	1.00	1.00
Systems Analyst-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**143.00**	**146.00**	**135.00**	**135.00**
Guardian ad Litem				
ZGAL-Administrative Asst II-N-Guardian Ad Litem	1.00	1.00	1.00	1.00
ZGAL-Case Coordinator I-N-Guardian Ad Litem	3.00	3.00	4.00	4.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Guardian ad Litem (Continued)				
ZGAL-Child Advocate Manager-N-Guardian Ad Litem	2.00	2.00	2.00	2.00
ZGAL-Program Attorney-E-Court	1.00	1.00	0.00	0.00
ZGAL-Senior Secretary-N-Guardian Ad Litem	1.00	1.00	1.00	1.00
Subtotal	**8.00**	**8.00**	**8.00**	**8.00**
Hillsborough Transportation Planning Organization				
Assistant Executive Director-E-Executive Mgmnt	0.00	0.00	0.00	1.00
Budget and Grants Coordinator-E-Planning	1.00	0.00	0.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Executive Assistant-E-Administrative	1.00	1.00	1.00	1.00
Executive Director Metropolitan Planning Org-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Financial Analyst-E-	0.00	1.00	1.00	0.00
GIS Project Manager II-E-Projects	1.00	1.00	1.00	0.00
MPO Assistant Executive Director-PC-E-Executive	1.00	1.00	1.00	0.00
Planner I-E-Planning	2.00	1.00	1.00	1.00
Planner II-E-Planning	0.00	0.00	0.00	1.00
Planner II.E.Plan	0.00	1.00	0.00	0.00
Senior Planner-E-Planning	0.00	0.00	1.00	1.00
Subtotal	**8.00**	**8.00**	**8.00**	**8.00**
Planning Commission				
Administrative Coordinator-E-Administrative	0.00	1.00	1.00	2.00
Administrative Specialist-N-Administrative	1.00	1.00	2.00	1.00
Assistant Executive Director-E-Executive Mgmnt	1.00	1.00	1.00	0.00
Chief of Planning and Operations-E-Planning	0.00	0.00	0.00	1.00
Community Planner I-E-Planning	0.00	0.00	0.00	1.00
Community Relations Coord-E-Communications	1.00	1.00	1.00	1.00
Computer and Network Technician-E-Information Technology	0.00	0.00	1.00	1.00
Data and Archives Librarian-E-Information Technology	0.00	0.00	0.00	1.00
Data Librarian-E-Administrative	1.00	1.00	1.00	0.00
Database Administrator-E-Information Technology	1.00	1.00	1.00	0.00
Database Analyst-E-Information Technology	0.00	0.00	0.00	1.00
Database Systems Technician-E-Information Technology	1.00	1.00	0.00	0.00
Executive Director Planning Commission-E-Executive Mgmnt	1.00	1.00	1.00	1.00
Executive Planner-E-Planning	7.00	6.00	6.00	6.00
Financial Manager-E-Accounting	1.00	1.00	1.00	1.00
GIS Analyst-E-Information Technology	0.00	0.00	1.00	0.00
GIS Project Manager II-E-Projects	1.00	2.00	1.00	2.00
GIS Specialist-E-Administrative	0.00	0.00	0.00	1.00
GIS Systems Administrator-E-Information Technology	0.00	0.00	1.00	1.00
Office Manager-E-Administrative	1.00	1.00	1.00	1.00
Planner I-E-Planning	4.00	4.00	4.00	3.00
Planner II-E-Planning	3.00	5.00	6.00	6.00
Planner II-N-Planning	1.00	0.00	0.00	0.00
Planning and GIS Tech I-N-Information Technology	1.00	1.00	0.00	0.00
Planning Support Services Manager-E-Information Technology	1.00	1.00	1.00	1.00
Principal Planner-E-Planning	6.00	7.00	8.00	5.00
Project Manager-E-Projects	1.00	1.00	1.00	1.00
Public Relations Strategist-E-Communications	1.00	1.00	0.00	0.00
Recording Secretary-N-Administrative	1.00	0.00	0.00	0.00
Senior Graphic Designer-E-Information Technology	1.00	1.00	1.00	1.00
Senior Planner-E-Planning	6.00	4.00	2.00	4.00
Strategic Communications Manager-E-Communications	0.00	0.00	1.00	1.00
Systems Application Developer-E-Information Technology	1.00	1.00	0.00	0.00
Team Leader Cities Planning- PC-E-Planning	1.00	1.00	1.00	1.00
Team Leader Env Planning/Rsrch Team-PC-E-Planning	1.00	1.00	1.00	1.00

Detailed Listing of Full-Time Equivalent Positions
(by Department - All Funds)

	FY24 # of FTEs	FY25 # of FTEs	FY26 # of FTEs	FY27 # of FTEs
Planning Commission (Continued)				
Transportation Executive Planner-E-Planning	1.00	2.00	3.00	3.00
Web Manager-E-Information Technology	1.00	1.00	1.00	1.00
Subtotal	**48.00**	**49.00**	**50.00**	**50.00**
Soil & Water Conservation Board				
Administrative Specialist-E-Administrative	1.00	0.50	0.00	0.00
Community Liaison-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Community Relations Worker-N-Communications	1.00	0.50	1.00	0.00
Computer Graphics Designer-N-Information Technology	0.50	0.00	0.00	0.00
Executive Director-SWCD-E-Environmental Svcs	1.00	1.00	0.00	0.00
Office Manager-CAT-E-Executive Mgmnt	0.00	1.00	0.00	0.00
Soil and Water Conservation Community Liaison-E-Administrative	0.00	0.00	1.00	0.00
Soil and Water Conservation Executive Director-E-Executive Mgmnt	0.00	0.00	1.00	1.00
Soil and Water Conservation Office Manager-E-	0.00	0.00	1.00	1.00
Soil and Water Conservation Public Policy and Communications Intern-N-Administra	0.00	0.00	0.50	0.00
Soil and Water Conservation Technician-N-	0.00	0.00	0.00	1.00
Soil and Water Land Conservation Specialist-E-Administrative	0.00	0.00	0.00	1.00
SWC Public Policy and Communication Intern-N-Administrative	0.00	0.00	0.00	0.50
Subtotal	**3.50**	**4.00**	**4.50**	**4.50**
Value Adjustment Board	**3.00**	**3.00**	**3.00**	**3.00**
TOTAL BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION	**213.50**	**218.00**	**208.50**	**208.50**
GRAND TOTAL	**10,842.16**	**10,975.22**	**11,094.09**	**11,218.00**

FY 26 – FY 31 Proforma Countywide General Fund Unincorporated Area General Fund



1

FY 26 – FY 31 Baseline Proforma Parameters

- Taxable Property Values growth
  - Modeled at 4.5% for FY 27
    - Based on Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference (REC), Ad Valorem Assessments, January 28, 2026
    - Continued decline in growth rate compared to 6.8% for FY 25 and 6.9% for FY 26, significantly below FY 24 at 11.7% and FY 23 at 15%
      - Home sales fell during 2022 to 2025 while average sales prices slowed to 1.4% growth in 2024 and fell 1.3% in 2025
      - Sales are down 7.4% in the first two months of 2026 while average prices have rose 13%. Weak sales will not likely support this level of gains. Weaker housing markets have limited taxable value gains for FY 25 and FY 26 and will likely limit gains in FY 27 taxable values
    - REC growth of 5.9% for FY 28 and 7.1% for FY 29
    - 20-year average annual growth of 5.1% for FY 30 and FY 31
      - 2005 – 2025 Countywide average annual rate
  - Property Tax Reform may still be considered for a November 2026 Referendum if the Florida Legislature approves such a Resolution in a possible Special Session.
    - Any referendum item approved in November 2026 would impact the FY 28 Budget



2

2

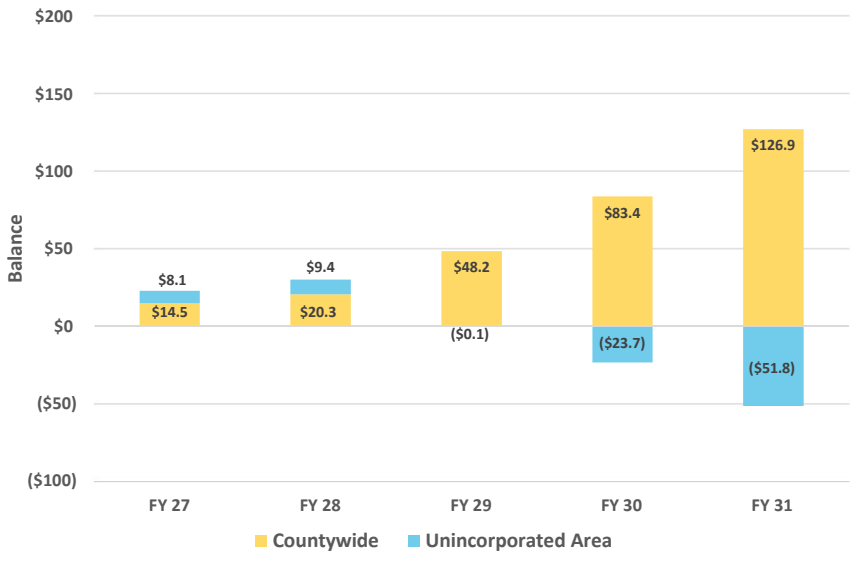
FY 26 – FY 31 Baseline Proforma Parameters

- Expenditures
  - Most non-personnel costs and Constitutional transfers are modeled to rise at 20-year long run average annual combined population growth and inflation rate of 4.3%
  - Most nonunion personnel wage costs modeled to rise an average 4.0% annually
  - Transfers to Capital and Disaster Funds are modeled at more modest paces for FY 27 to FY 31

3

FY 26 – FY 31 Proforma

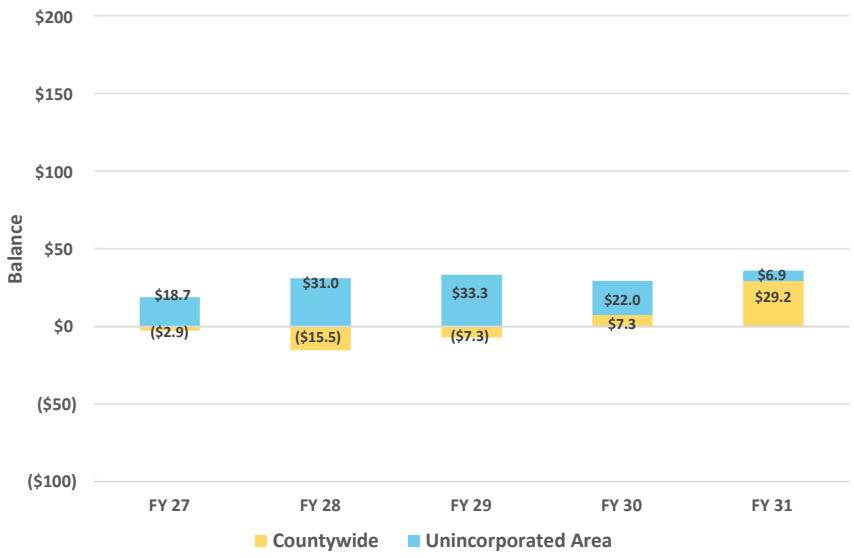
Baseline



4

FY 26 – FY 31 Proforma

0.1 millage swap Countywide to Unincorporated

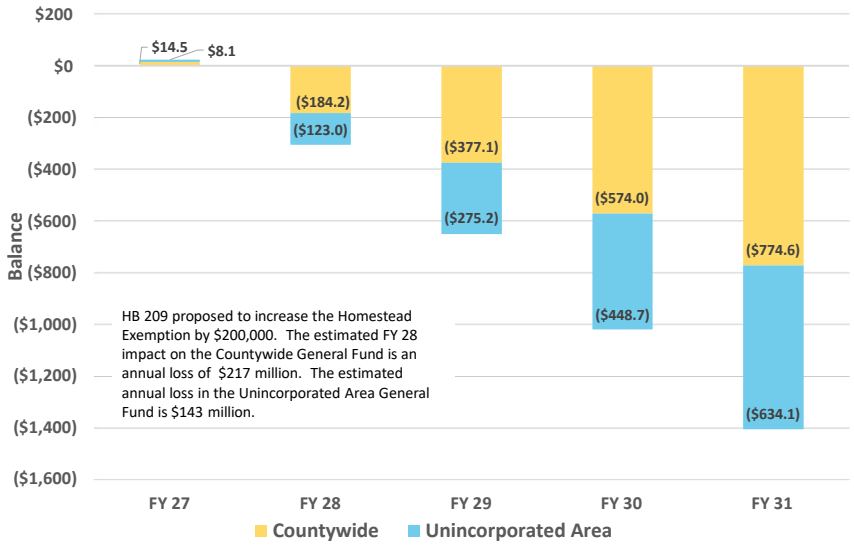


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FY 26 – FY 31 Proforma

HB 209 – Additional $200,000 Homestead Exemption

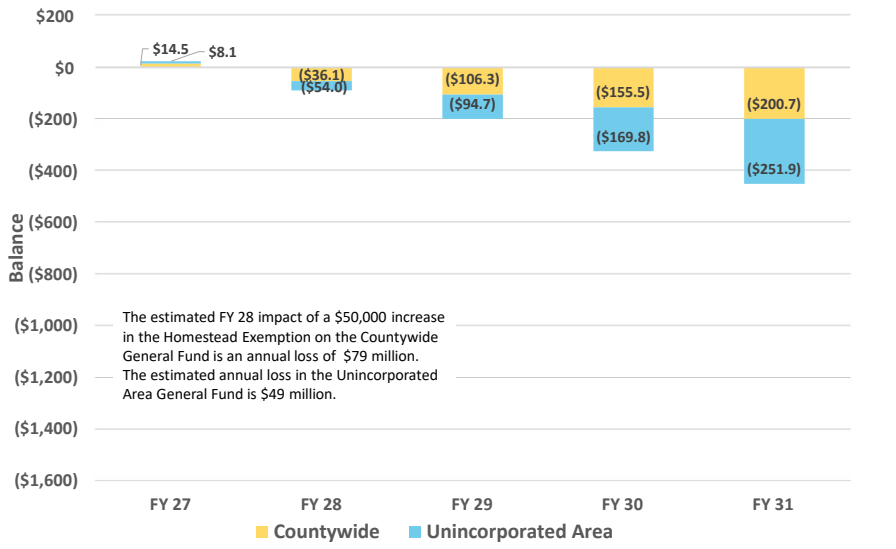


6

6

FY 26 – FY 31 Proforma

Additional $50,000 Homestead Exemption



7

7

FY 26 – FY 31 Proforma
Countywide General Fund
Unincorporated Area General Fund
Detail Tables

8

FY 26 – FY 31 Countywide General Fund Detail

COUNTYWIDE GENERAL FUND PROFORMA FY 26 - FY 31

Baseline model

	Adopted Budget FY 26	Projected Budget FY 27	Projected Budget FY 28	Projected Budget FY 29	Projected Budget FY 30	Projected Budget FY 31
Beginning Fund Balance	$509.2	$503.7	$435.9	$441.8	$470.5	$516.2
Revenues:						
Ad Valorem Taxes	982.8	1027.2	1087.6	1164.7	1224.2	1286.8
New Revenue Sources	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenues	137.7	140.3	142.5	145.8	149.1	152.6
Less: 5% of Revenues	(56.0)	(58.4)	(61.5)	(65.5)	(68.7)	(72.0)
Transfers In	32.6	29.0	29.6	30.7	31.7	32.8
Total Sources of Funds	$1606.3	$1641.7	$1634.1	$1717.5	$1806.9	$1916.4
Expenditures:						
Personal Services	195.8	209.0	217.4	226.1	235.2	244.5
Operating Expenses	143.3	149.8	156.7	163.7	170.9	178.5
Capital Outlay	2.9	2.9	3.1	3.2	3.3	3.5
Operating Impact of CIP	0.0	0.0	0.0	0.0	0.0	0.0
Master Plans & Other Potentials	0.0	0.0	0.0	0.0	0.0	0.0
Grants & Aids	88.2	84.2	81.8	82.9	82.3	86.2
Transfers to Constitutionals	568.8	594.9	622.2	649.8	678.6	708.7
Transfers	283.2	247.3	209.4	213.0	216.1	219.4
Reserves and Refunds	324.1	339.1	323.2	330.6	337.0	348.7
Total Uses of Funds	$1606.3	$1627.3	$1613.9	$1669.3	$1723.5	$1789.4
Surplus/(Deficit) - Cumulative	$0.0	$14.5	$20.3	$48.2	$83.4	$126.9

9

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FY 26 – FY 31 Countywide General Fund Assumptions

Baseline model

COUNTYWIDE GENERAL FUND ASSUMPTIONS

Revenue Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Ad Valorem Tax Base (Budget)	State & Federal Grants (Budget)	License Revenue (Budget)	Charges for Services (Budget)	Fines and Forfeitures (Budget)	Transfers (Budget)	Other Revenue (Annual Rate)
FY 27	4.52%	0.00%	2.53%	2.53%	2.53%	-11.14%	0.50%
FY 28	5.89%	0.38%	2.53%	2.53%	2.53%	2.37%	0.50%
FY 29	7.11%	0.39%	2.53%	2.53%	2.53%	3.47%	0.50%
FY 30	5.12%	0.39%	2.53%	2.53%	2.53%	3.45%	0.50%
FY 31	5.12%	0.40%	2.53%	2.53%	2.53%	3.43%	0.50%
Actuals = %:	96.00%	107.00%	105.00%	97.29%	175.00%	100.00%	150.00%

Expenditure Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Personal Services (Budget)	Operating Expenses (Budget)	Capital Outlay (Budget)	Grants & Aid (Budget)	Transfers to Constitutionals (Budget)	Transfers (80% P.S.. 20% O.E.) (Budget)	Reserves (Budget)	Operating Impact of CIP (Budget)
FY 27	6.75%	4.59%	0.00%	-10.00%	4.59%	6.32%	0.00%	See personal services assumptions
FY 28	4.02%	4.59%	4.59%	-15.00%	4.59%	4.14%	0.00%	
FY 29	3.99%	4.43%	4.43%	4.43%	4.43%	4.08%	0.00%	
FY 30	3.99%	4.43%	4.43%	4.43%	4.43%	4.08%	0.00%	
FY 31	3.99%	4.43%	4.43%	4.43%	4.43%	4.08%	0.00%	
Actuals = %:	96.00%	84.47%	84.86%	89.34%	100.00%	98.00%	0.73%	96.00%

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FY 26 – FY 31 Unincorporated Area General Fund Detail

UNINCORPORATED GENERAL FUND PROFORMA FY 26 - FY 31

Baseline model

	Adopted Budget FY 26	Projected Budget FY 27	Projected Budget FY 28	Projected Budget FY 29	Projected Budget FY 30	Projected Budget FY 31
Beginning Fund Balance	$223.9	$200.4	$206.8	$212.4	$216.1	$203.9
Revenues:						
Ad Valorem Taxes	494.8	516.4	546.0	583.9	612.8	643.2
New Revenue Sources	0.0	0.0	0.0	0.0	0.0	0.0
Other Revenues	105.4	113.6	116.5	119.6	122.9	126.4
Less: 5% of Revenues	(30.0)	(31.5)	(33.1)	(35.2)	(36.8)	(38.5)
Transfers In	105.8	107.6	119.8	123.2	127.0	139.4
Total Sources of Funds	$899.9	$906.4	$955.9	$1003.9	$1042.0	$1074.4
Expenditures:						
Personal Services	282.6	305.3	324.7	342.4	361.0	380.5
Operating Expenses	122.6	128.2	134.2	140.2	146.4	152.9
Capital Outlay	1.1	1.1	1.1	3.2	3.3	3.5
Operating Impact of CIP	0.0	3.6	14.2	19.6	24.2	25.6
Master Plans & Other Potentials	0.0	0.0	0.0	0.0	0.0	0.0
Grants in Aid	1.2	1.3	1.3	1.4	1.4	1.5
Transfers to Constitutionals	211.7	221.4	231.6	251.4	272.1	293.7
Transfers	127.2	73.9	67.9	69.7	71.3	72.9
Reserves and Refunds	153.5	163.5	171.4	176.2	185.9	195.5
Total Uses of Funds	$899.9	$898.3	$946.4	$1004.0	$1065.7	$1126.2
Surplus/(Deficit) - Cumulative	$0.0	$8.1	$9.4	-$0.1	-$23.7	-$51.8

FY 26 – FY 31 Unincorporated Area General Fund Assumptions

Baseline model

UNINCORPORATED GENERAL FUND ASSUMPTIONS

Revenue Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Ad Valorem Tax Base (Budget)	State & Federal Grants (Budget)	Licenses and Permits (Budget)	Charges for Services (Budget)	Fines and Forfeitures (Budget)	Transfers (Budget)	Other Revenue (Annual Rate)
FY 27	4.37%	9.42%	2.53%	2.53%	2.53%	1.70%	0.50%
FY 28	5.74%	2.78%	2.53%	2.53%	2.53%	11.34%	0.50%
FY 29	6.96%	2.82%	2.53%	2.53%	2.53%	2.88%	0.50%
FY 30	4.97%	3.10%	2.53%	2.53%	2.53%	3.01%	0.50%
FY 31	4.97%	3.09%	2.53%	2.53%	2.53%	9.79%	0.50%
Actuals = %:	95.74%	100.30%	90.00%	105.00%	95.00%	100.00%	185.40%

Expenditure Growth Rate Assumptions, by Year:

RATE, BY YEAR:	Personal Services (Budget)	Operating Expenses (Budget)	Capital Outlay (Budget)	Grants & Aid (Budget)	Transfers to Constitutionals (Budget)	Transfers (80% P.S., 20% O.E) (Budget)	Reserves (Budget)	Operating Impact of CIP (Budget)
FY 27	8.05%	4.59%	0.00%	4.59%	4.59%	7.36%	0.50%	See personal services assumptions
FY 28	6.35%	4.59%	4.59%	4.59%	4.59%	6.00%	0.50%	
FY 29	5.42%	4.43%	4.43%	4.43%	4.43%	5.22%	0.50%	
FY 30	5.42%	4.43%	4.43%	4.43%	4.43%	5.22%	0.50%	
FY 31	5.42%	4.43%	4.43%	4.43%	4.43%	5.22%	0.50%	
Actuals = %:	97.25%	95.33%	100.00%	75.00%	100.00%	99.00%	0.25%	97.25%

Acronyms

ACES	Automated Client Eligibility System
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AFSCME	American Federation of State, County and Municipal Employees
ASE	Automotive Service Excellence
BAN	Bond Anticipation Notes
BEBR	Bureau of Economic and Business Research
BOCC	Board of County Commissioners
CARES	Coronavirus Aid, Relief, and Economic Security
CAU	Capacity Assessments Units
CCNA	Cisco Certified Network Associate
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CIT	Community Investment Tax
CLASS	Client Assistance System
CMCMP	Congestion Management/Crash Mitigation Process
CST	Communications Services Tax
CW	Countywide
DACCO	Drug Abuse Comprehensive Coordinating Office
DOR	Florida Department of Revenue
DRI	Developments of Regional Impact
EDI	Economic Development Innovation Initiative
EDR	Florida Legislature's Office of Economic & Demographic Research
ELAP	Environmental Land Acquisition Program
ELAPP	Environmental Lands Acquisition Protection Program
EPC	Environmental Protection Commission
ERC	Equivalent Residential Customers
ERP	Enterprise Resource Planning
ESG	Emergency Shelter Grant
ESQA	Enterprise Solutions & Quality Assurance Department
EVT	Emergency Vehicle Technician
FCIT	Florida Counties Investment Trust
FRS	Florida Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association of the United States and Canada
GIS	Geographic Information System
GTAR	Greater Tampa Association of Realtors
HIPAA	Health Insurance Portability and Accountability Act
IAFF	International Association of Firefighters
ITS	Information & Technology Services Department
JAWS	Judicial Automated Workflow System
JOIN	Judicial Online Internal Network
KPI	Key Performance Indicators
LRTP	Long Range Transportation Plan
MBE	Minority Businesses Enterprise
MOSI	Museum of Science and Industry
MPO	Metropolitan Planning Organization
MSBU	Municipal Service Benefit Units
MSTU	Municipal Services Taxing Unit
NACSLB	National Advisory Council on State and Local Budgeting
NHSA	National Head Start Association
PAB	Private Activity Bond
PAM	Payback Analysis Model
PCI	Payment Card Industries
PHI	Protected Health Information
PPM	Project Prioritization Model
PSOC	Public Safety Operations Complex
REC	Florida Revenue Estimating Conference
REPS	Regional Election Problem Solvers
RWIU	Reclaimed Water Improvement Unit
SAINTS	State Attorney Interactive Notification Tracking System
SBE	Small Business Enterprise
SHIP	Safety & Health Investment Projects
SOH	Save Our Homes
STEMI	ST-elevated myocardial infarction
THHI	Tampa Hillsborough Homeless Initiative
TIP	Transportation Improvement Program
TSA	Tampa Sports Authority
TRIM	Truth-in-Millage
UA	Unincorporated Area
UAS	Uniform Accounting Standards
VDI	Virtual Desktop imaging
VOIP	Voice over Internet Protocol
VPK	Florida's Voluntary Prekindergarten

Glossary of Key Terms

ACCRUAL is a method of accounting that recognizes revenue when earned and expenditures when incurred regardless of when cash is received or disbursed.

AD VALOREM TAX is a tax levied on the assessed value of the property minus statutory exemptions on which it is levied. The rate of the tax is expressed in "mills." This tax is also called **PROPERTY TAX**. Also see the definition of **MILL**.

ADOPTED BUDGET is the financial plan for a fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

ADVANCED REFUNDED DEBT PRINCIPAL refers to principal owed on outstanding bonds that have been refinanced (refunded) prior to the date on which the outstanding bonds become due or callable. Proceeds from the refunding bond issue are used to pay principal and interest on the outstanding bonds until such time as the original bond issue can be retired.

ALL YEARS BUDGETING is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

ALLOTMENTS BY LEGISLATIVE ACTS is a department set up to provide a mechanism for the recording and payment of items which are general government costs and are not distributed to specific departments.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

APPROPRIATION is the legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value of property in Hillsborough County is determined by the Property Appraiser.

AUDIT is a systematic examination of financial or accounting records by an auditor, resulting in an expression of opinion on the fairness of the respective financial position of the governmental activities.

BEGINNING FUND BALANCE is the Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

BIENNIAL BUDGET PROCESS is a two-year budget process resulting from a policy adopted in 1995 by the Board of County Commissioners. In this process, two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as the FY 08 budget as required by State Statute. At the same time, the Board of County Commissioners also approves a budget for the second year, the planned FY 09 budget. Then, in the year 2008, the planned FY 09 budget is reviewed by staff and the Board during the budget update process. This review allows the County to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared in 2007. The Board then adopts a budget for FY 09 according to procedures outlined by State statute.

BOCC is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

BOARD OF COUNTY COMMISSIONERS is the seven-member legislative body of Hillsborough County's general-purpose government. This board is governed by State law and the County Charter.

BOND is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

BUDGET is a financial plan containing an estimate of proposed sources and uses of funds for a given period of time (typically a fiscal year).

CAU is an acronym for Capacity Assessment Unit. See the definition for **CAPACITY ASSESSMENT UNIT**.

CAPACITY ASSESSMENT UNIT (CAU) is a financing tool that allows property owners to pay water and wastewater system connection charges over a 20-year period.

CAPITAL BUDGET is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six-year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual County budget.

CAPITAL EXPENDITURES are payments to acquire or construct capital assets which will benefit the County in both present and future periods.

CAPITAL IMPROVEMENT PROGRAM (CIP) is Hillsborough County's financial plan of approved capital projects with their schedules and costs over a six-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient

manner. It includes projects which are, or will become the property of Hillsborough County, as well as projects that although not owned by the County, will be part of a joint project agreement.

CAPITAL OUTLAY or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of $1,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CHARGES FOR SERVICES is revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CIP is an acronym for the **CAPITAL IMPROVEMENT PROGRAM**. See the definition for **CAPITAL IMPROVEMENT PROGRAM**.

CONTINUATION BUDGET is a level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

COVID is an acute respiratory illness in humans caused by a coronavirus.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

DECISION UNITS are groups of inputs which make a measurable contribution to the achievement of an established department purpose—a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are rank ordered in a hierarchical format.

DEFEASANCE is a financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. Cash is used to purchase government securities. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due. If the defeasance is consistent with generally accepted accounting principles and complies with the outstanding bond document requirements, the bonds will no longer treated as debt for accounting purposes nor for purposes of computing any statutory or constitutional debt limitation. In FY 10 the County will defease two bond issues; the 2003 CIP bonds and the 2006 MOSI / County Center bonds.

DEMAND is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners.

DEPRECIATION is a method of allocating the cost of a tangible asset over its useful life.

ELAPP is the acronym for Environmentally Sensitive Lands Acquisition and Protection Program. See the definition for **ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM.**

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM is a program established by Hillsborough County Ordinance Number 90-19 for the acquisition, preservation, protection, management and restoration of environmentally sensitive lands in Hillsborough County. Under Resolution Number 92-0131, the BOCC is authorized to issue limited ad valorem tax bonds and levy up to 0.25 mills for payment of these bonds.

FIDUCIARY FUNDS are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

FINES AND FORFEITURES REVENUES includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

FTE is the acronym for Full-Time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

Glossary of Key Terms

FULL-TIME EQUIVALENT is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

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

FUNDED POSITIONS is a term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

FUNDING SOURCES is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

FY (FISCAL YEAR) 26 ADOPTED BUDGET refers to the budget for the period beginning October 1, 2025, and ending September 30, 2026.

FY (FISCAL YEAR) 27 PLANNED BUDGET refers to the budget for the period beginning October 1, 2026, and ending September 30, 2027.

GAAP is the acronym for Generally Accepted Accounting Principles.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 34 is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing–requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 45 is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

GENERAL REVENUE FUND (GENERAL FUND) is the fund that accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues provide services or benefits to all residents of Hillsborough County.

GOVERNMENTAL FUNDS focus on how spendable resources flow into and out of those funds and the level of balances remaining at year end that are available for expenditure. These funds are where most of the County's basic services are reported. These funds are reported on an accrual basis.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

IMPACT FEES are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

INFRASTRUCTURE is a permanent installation such as a building, road, or water transmission system that provides public services.

INTERNAL SERVICE FUNDS are funds that finance and account for the operations of County agencies which provide services to other County agencies, organizations, or other governmental units on a cost-reimbursed basis such as the self-insurance fund.

INTERGOVERNMENTAL REVENUE includes all revenue received from federal, state, and other local government sources in the form of grants, shared revenue and payments in lieu of taxes.

LIBRARY TAXING DISTRICT is a special taxing district encompassing the City of Tampa and the unincorporated areas of the county. It provides library services for county residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

LICENSES AND PERMITS REVENUE are fees levied by the County for providing corporations or individuals the right to engage in a business, occupation, or activity otherwise lawful.

MAJOR FUND is generally a fund whose sources and uses of that individual fund are at least ten percent of the corresponding

total for the relevant fund type (i.e., --governmental and proprietary funds). However, a major fund could also be a fund that is considered to be of particular importance to users of the budget.

MANDATE is a requirement imposed by a legal act of the federal, state, or local government.

MEASURE is a term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

METROPOLITAN PLANNING ORGANIZATION (MPO) is an agency that provides long-range transportation planning for Tampa, Temple Terrace, Plant City and Hillsborough County. The MPO works hand-in-hand with the three cities, the Hillsborough County City-County Planning Commission and with the West Central Florida Chairs Coordinating Committee, an organization of area MPO's, to ensure that local and regional transportation priorities are coordinated with land use. The MPO is statutorily required by Chapter 339.175 of the Florida Statutes.

MILL is a monetary measure equating to one one-thousandth (0.001) of a dollar. When used in reference to the **AD VALOREM TAX RATE,** it means a 1-mill tax is one dollar of tax on $1,000 of taxable value.

MILLAGE RATE is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MINIMUM SERVICE LEVEL (MSL) is a term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

MISCELLANEOUS (FUNDING SOURCE) is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

MISSION STATEMENT is a broad statement of purpose derived from an organization's and/or community's values and goals.
MOSI is an acronym for the facility and organization known in Hillsborough County as the Museum of Science and Industry.

MPO is an acronym for the Metropolitan Planning Organization. See the definition for **METROPOLITAN PLANNING ORGANIZATION.**

MSTU is an acronym for Municipal Services Taxing Unit. See the definition for the **MUNICIPAL SERVICES TAXING UNIT**.

MUNICIPAL SERVICES TAXING UNIT (MSTU) is the taxing district encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area. Accounting for the funds from this taxing unit is done through the **UNINCORPORATED AREA GENERAL FUND**. See the definition for the **UNINCORPORATED AREA GENERAL FUND**.

NON-AD VALOREM ASSESSMENT is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES.**

OBJECTIVE is a statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT DAILY COST NOT TO EXCEED* $15.60 (quantified results) *DURING THE APPLICABLE FISCAL YEAR* (explicit timeframe).

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to- day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principal and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

OTHER TAXES are other charges levied by the local unit against the income or wealth of a person, whether natural or corporate.

PERSONAL SERVICES characterizes expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part- time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and

similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

PROJECT DEVELOPMENT AND ENVIRONMENTAL STUDY (PD&E) is the preliminary study to determine the best alternatives related to location, facility layout, materials of construction, design parameters, zoning requirements, right-of-way requirements, permitting issues, cost and schedule for completion. Additionally utility relocations, transportation needs, social and economic impacts, environmental impacts, economic factors and public acceptance are considered. The study results in a clear and complete project scope of work, schedule and budget such that a project can be properly prioritized and inserted into the County's CIP process.

PROJECTED EXPENSE is the estimated expense through the end of the current fiscal year for a respective budget line item.

PROPERTY TAX is another term for **AD VALOREM TAX**. See **AD VALOREM TAX**.

PROPRIETARY FUNDS account for the County's Enterprise Funds and Internal Service Fund operations. These funds account for activities of the County that are operated in a business-type manner. The County's proprietary funds include Water and Solid Waste Operations, and the County's Fleet Management and Risk Management Operations.

RECLAIMED WATER IMPROVEMENT UNIT is a type of **MUNICIPAL SERVICE BENEFIT UNIT** established by Hillsborough County in selected areas of the unincorporated area. The purpose of a unit of this type is to levy non-ad valorem assessments on properties benefiting from the installation of pipes carrying reclaimed water. The non-ad valorem assessments pay for costs associated with the installation of these pipes. There are multiple units of this type.

REPLACEMENT EQUIPMENT is equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE represents the increase or decrease in the unrealized value of the investments held by any subfund. While the change in the fair market value of any investment is reflected as a revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual reappropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the subfund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash, it is important that this portion of fund balance be include in a restricted reserve to prevent it from being "spent" or appropriated.

RESERVES AND REFUNDS refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RESTRICTED REVENUES are funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUES are funds received from the County by external sources, income. Revenues are to be differentiated from funding sources which include fund balance, interfund transfers, reimbursements, etc.

ROLLED-BACK RATE is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the "rolled-back rate" is governed by Florida Statutes.

RWIU is an acronym for Reclaimed Water Improvement Unit. See the definition for **RECLAIMED WATER IMPROVEMENT UNIT**.

SINKING FUND is an account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

SPECIAL ASSESSMENT is another name for **NON-AD VALOREM ASSESSMENT**.

STRUCTURALLY BALANCED BUDGET An adopted budget where recurring revenues are equal to recurring expenditures, thus supporting long-term financial sustainability.

TAXABLE VALUE is the assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The **TAXABLE VALUE** is calculated by the Property Appraiser's Office in compliance with State law.

TE FLGFC is an acronym for *Tax Exempt Florida Local Government Finance Commission* and for the long-term financing packages arranged through the Commission. This Commission is a legal entity formed through interlocal agreement among several Florida governments. This Commission enables public agencies

to benefit from the economies of scale associated with large commercial paper financings.

TRANSFERS is a term referring to monies moved from one budgetary fund or subfund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intrafund Transfer.

UNINCORPORATED AREA GENERAL FUND is the fund that accounts for MSTU ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, and emergency services.

UNRESTRICTED REVENUES is a term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions, or objectives.

USER FEES are charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, and park fees).

ZERO-BASE BUDGETING (ZBB) is a method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.